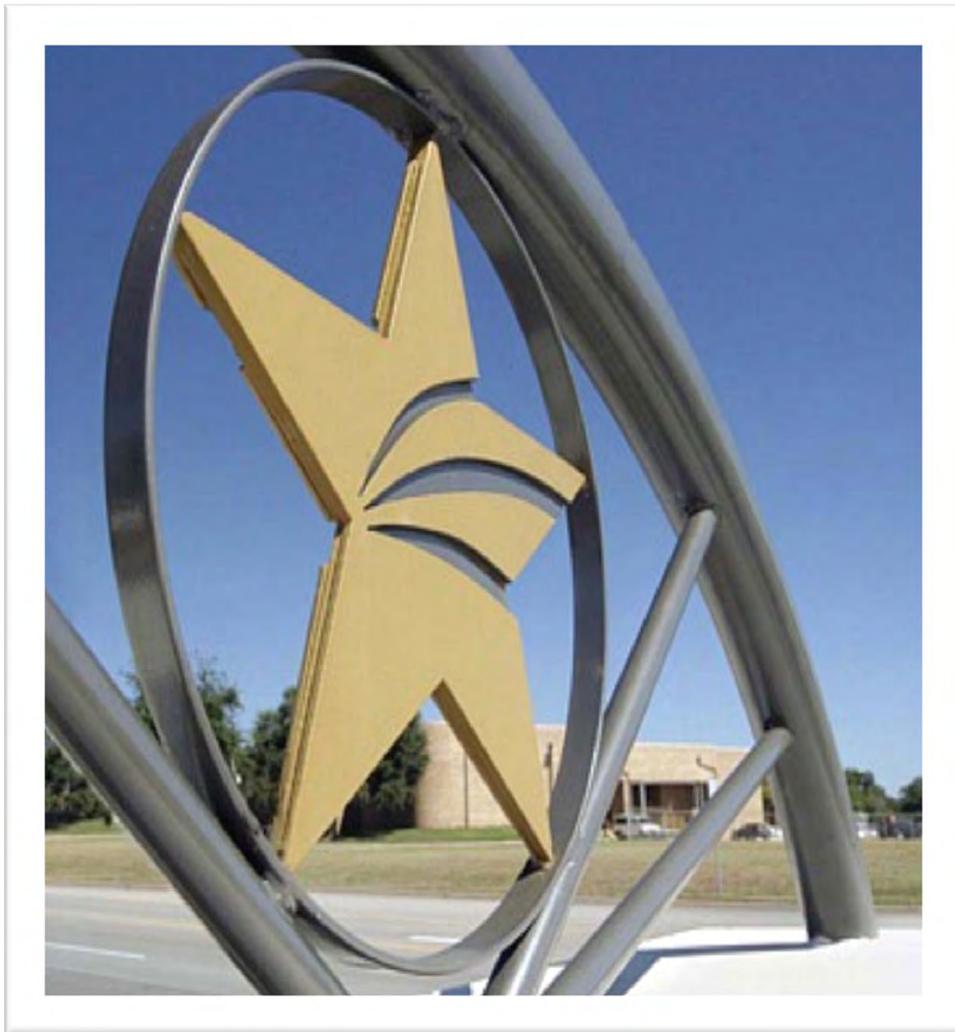


CITY OF EULESS
ANNUAL OPERATING BUDGET
Fiscal Year Ending September 30, 2013



201 N. Ector Drive
Euless, TX 76039
Phone (817) 685-1626
Fax (817) 685-1459
www.eulesstx.gov

CITY OF EULESS
ANNUAL OPERATING BUDGET
Fiscal Year Ending September 30, 2013



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CITY OF EULESS

FISCAL YEAR 2012-2013



MARY LIB SALEH, MAYOR

Tim Stinneford, Council Member — Place One

Leon Hogg, Council Member — Place Two

Linda Martin, Council Member — Place Three

Donna Mickan, Council Member — Place Four

Glenn Porterfield, Council Member — Place Five

Perry Bynum, Council Member — Place Six, Mayor Pro Tem

Gary McKamie, City Manager

Loretta Getchell, Deputy City Manager

Chris Barker, Assistant City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Euless
Texas**

For the Fiscal Year Beginning

October 1, 2011

Christopher P. Morill

President

Jeffrey R. Egan

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Euless, Texas** for its annual budget for the fiscal year beginning **October 1, 2011**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

B O A R D S & C O M M I S S I O N S

Animal Shelter Advisory Board (2)

Gayla Maas, DVM Michelle Watson
J.T. Ackerman
Council Member Leon Hogg

Civil Service Commission (5)

Carla Shields Jimmy Payton
Robert Bouse Bobby Baker, Alt.
John Deithloff, Alt.

Crime Control & Prevention District (3)

Ron Shields Don Martin Iris Elliott
Mayor Mary Lib Saleh
Council Member Glenn Porterfield
Mayor Pro Tem Perry Bynum
Council Member Leon Hogg

Eules Development Corporation (3)

Sonja Adams Wayne Marrs
Carmen Deithloff
Mayor Mary Lib Saleh
Council Member Martin
Council Member Glenn Porterfield
Council Member Tim Stinneford

Historical Preservation Committee (35)

Gary Barnhill	Jan Bellamy-Genee	Leah Bennett
Perry Brockmeyer	Doris Brown	Dan Burger
Michele Burger	Bill Byers	Joe Cannon
Weldon Cannon	Barbara Collier	Iris Elliott
Susan Ellis	Gary Fieldsend	Betty Fuller
Beth Gathings	James Gathings	Helen Gleghorn
Bill Golden	Norma Lively	Don Martin
David Massey	Veva Lou Massey	Shirley Mercer
Donna Mickan	Iva Nail	Robert Nail
Gary Parker	Helen Payton	Faye Stinneford
Peggy Vandiver	Helen Voss	Glenn Walker
Joyce Wallace	Mavy Trigg Wright	

Industrial Development Authority

Mayor Mary Lib Saleh
Council Member Glenn Porterfield
Council Member Tim Stinneford
Council Member Leon Hogg
Mayor Pro Tem Perry Bynum
Council Member Donna Mickan
Council Member Linda Martin

Library Board (8)

Betty Fuller	Marcia Brown
Mike McGehee	Christopher McAllister
Barney Snitz	Beverly Leake
Allan Gibbs, Alt.	Loretta Doty, Alt.

Parks and Leisure Services Board (8)

Eric Owens	John Raab
Randy Jones	Carroll Scott
Darrel Knobloch	Travis Riffle
Tiffany Smith, Alt.	Carl Miller, Alt.

Planning and Zoning Commission (7)

George Zahn	Monty Huffman
LuAnn Portugal	Richard McNeese
Jeremy Tompkins	Troy Mennis
David Brown	

Tax Increment Reinvestment Zone #3

Carolyn Sims - Tarrant Cty Prent 3 Administrator
Scott Rule – Vice President, JPS Health Network
Mark McClendon – Staff Liason, TCC District
Mayor Mary Lib Saleh
Council Member Linda Martin
Council Member Tim Stinneford
Council Member Glenn Porterfield

Zoning Board of Adjustment (7)

Robert Wooldridge	Linda Eilenfeldt
Harry Zimmer	Ruby Anne Crites
Steven Ellis	Clarence Moore, Alt.
Robert Dunckel, Alt.	

HEB Teen Court Advisory Board (4)

Kay Goad	Renu Sloan
Priscilla Cauley, Alt.	Warren Wilson, Alt.
Council Member Donna Mickan, Liaison	

Other Appointments

CITY HEALTH AUTHORITY

Robert Tafel, M.D.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS (NCTCOG)

Mayor Mary Lib Saleh

GRAPEVINE/COLLEYVILLE ISD LIAISON

Council Member Donna Mickan

HURST-EULESS-BEDFORD ECONOMIC DEVELOPMENT FOUNDATION

Council Member Linda Martin, Liaison

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INTRODUCTION





October 1, 2012

Honorable Mayor Mary Lib Saleh

City Council:

Tim Stinneford, Place One
Leon Hogg, Place Two
Linda Martin, Place Three
Donna Mickan, Place Four
Glenn Porterfield, Place Five
Perry Bynum, Place Six, Mayor Pro Tem

In accordance with requirements of State law and the City of Euless' Home Rule Charter, the City of Euless, Texas Annual Operating and Capital budgets for the fiscal year beginning October 1, 2012 and ending September 30, 2013 are presented for your review.

The FY2012-13 budget, as presented, continues to provide quality services to citizens, customers, and community partners. The City of Euless has achieved many accomplishments over the last year. This budget reflects the positive financial condition of the City and meets the City's mission to:

Provide our citizens the most efficient services possible to protect and enhance the quality of life through planning and visionary leadership.

The City accomplishes this mission through the utilization of sound fiscal policy directives, a conservative approach in revenue and expenditure forecasting and a continued effort to develop and enhance revenue sources. For FY2012-13, the City's budget provides for continued programs and services, while maintaining a tax rate of \$0.47 per \$100 valuation. Several factors continue to ensure the strength of the City's budget, including:

- ☆ Strategic planning for realization of long-term as well as short-term goals,
- ☆ Fiscal management to monitor revenues, expenditures, and economic conditions to identify and address risks,
- ☆ The quarter cent ($\frac{1}{4}\text{¢}$) sales tax for crime control and prevention purposes which funds several public safety positions,
- ☆ The half cent ($\frac{1}{2}\text{¢}$) sales tax which provides funding for economic development, library and park projects,
- ☆ Net growth in residential and commercial property valuations over the past decade, and
- ☆ Conservative sales tax revenue budgeting practices.

FY2011-12 ACCOMPLISHMENTS

The accomplishments highlighted below reflect the City's achievement of several stated goals:

- ☆ **Promote a culture that instills a “sense of community,” builds confidence and promotes harmony between citizens, elected officials and City staff;** specifically, the City held several town hall meetings, a water conservation forum, various neighborhood meetings, and participated in several national night out events, as well as, many community events throughout the year to encourage open dialogue between residents, elected officials and City staff regarding needs within the community.
- ☆ **Continue the long-standing emphasis on providing a safe community through quality Public Safety and Health Services;** specifically, the Fire Department maintained a Class 1 ISO (Insurance Service Organization) rating. This allows both commercial businesses and residents to benefit financially from decreased fire insurance premiums. In addition, CPR training was provided to all City employees and the department worked with area hospitals to become a partner in stroke care protocol. The Police Department has placed renewed emphasis on community policing by aggressively pursuing the apartment inspection program and code violations throughout the City. The Code Compliance Officers work with many commercial and residential property owners to ensure their properties are maintained in compliance with City ordinances. In addition, the neighborhood police officers offer many programs throughout the year which benefit Eules citizens including crime prevention programs and car safety seat inspections. The Police Department has also increased their emphasis on commercial vehicle, DWI, and traffic enforcement.
- ☆ **Employ high quality, professional, service-oriented personnel by providing a competitive salary and benefit structure for City employees;** specifically, the FY2011-12 operating budget included a 3.25% merit based salary increase for exempt employees and a 3.25% movement in the pay plan and continuation of a step plan for non-exempt and public safety employees.
- ☆ **Provide excellent and efficient services to citizens;** specifically, our departments continue to provide quality service and programs to the citizens of Eules, serving approximately 136 citizens for every funded position. This is one of the lowest employee per capita ratios of any of our surrounding cities. Although the City’s staffing levels have declined over the last couple of years, the City continues to streamline several processes to provide more efficient and convenient services to citizens. The City has increased the convenience to citizens by offering 24 hour online services, including citation payments, utility bill payments, animal registration, City maps, and an employment application system. In addition, citizens have online access to sign up for recreation classes, apply for garage sale permits and search the library catalogs. During FY2011-12, the City implemented Access Eules which is designed to provide our residents, businesses, and visitors with a Virtual City Hall, giving them the opportunity to access City Hall 24 hours a day, 7 days a week, 365 days a year from the comfort of their own home. This system is also available for iPhone and Android users.
- ☆ **Seek grant funding for qualified projects;** specifically, the Police Department continued to receive overtime grants for DWI and traffic enforcement programs. In addition, the Police Department received several grants from the Department of Justice for surveillance equipment and furnishings for the communications division. The Public Works Department participated in the Community Development Block Grant program with Tarrant County and received funding for water and wastewater line repairs within the City.
- ☆ **Maintain quality infrastructure improvements by constructing municipal facilities and infrastructure improvements in accordance with the Capital Improvement Plan;** specifically, the City continued the annual street overlay, street light, and sidewalk maintenance programs, and continued to make improvements to drainage channels. Additionally, the City completed construction of Ash Lane, Baze Road and phase II of the infrastructure improvements at Glade Parks. The City also replaced several wastewater mains and completed the installation of a reclaimed water main. Several parks received upgraded signs and amenities, including the installation of new energy efficient lighting at the Texas Star Sports Complex.

- ☆ **Promote the continued investment in the community with new residential and commercial development while focusing on reinvestment of existing properties;** specifically, the City processed 44 new residential housing permits totaling approximately \$14.2 million in new residential development; and 31 new commercial permits with a valuation of \$27.3 million. The City continued the apartment inspection program which has resulted in immediately recognizable capital reinvestment in many of the apartment communities throughout the City, thus improving residents' housing livability, community aesthetics, and preserving property values. The City also provided additional infrastructure improvements and promoted development at Glade Parks along State Highway 121 between Glade Road and Cheek Sparger Road. This development will ultimately be a 200-acre mixed-use development including single family residential, urban lofts, various restaurants and retail space. During FY2011-12, Raising Cane's opened a franchise within the development, Rosa's Café began construction, and significant progress was made on the urban lofts.
- ☆ **Promote a long-range Community Revitalization Plan;** specifically, the City continued its partnership with Tarrant County, local churches and the cities of Hurst and Bedford to renovate qualifying homes in the community through the Community Powered Revitalization Program. During FY2011-12, with the help of volunteers, churches, non-profit organizations, and local businesses, the City completed the 100th home renovation in Euless. This program continues to grow and revitalize our community by helping struggling homeowners with necessary home repairs which ultimately increases home value. Additionally, the City continues to seek opportunities to partner with developers to revitalize aging properties.
- ☆ **Provide quality leisure opportunities for Euless citizens of all ages;** specifically, the City worked with Kirksey Architecture to design indoor and outdoor aquatics facilities to be located at the Euless Family Life Center. Upon completion, the indoor portion of this project will include a lap pool, therapy pool, and water slides. The outdoor facility will include a leisure pool, slides, aqua play features, shade structures, and a lazy river. This multi-purpose facility will offer aquatic programs for both the young and the young at heart.

Euless strives to "enhance the quality of life" for citizens. The initiatives shown symbolize the City's commitment to enhance the quality of life for residents. As the next fiscal year begins, the budget serves as the blueprint to achieve the goals and meet the mission as set forth by the City Council.

BUDGET GUIDANCE

The FY2012-13 budget is a culmination of several months of intensive effort involving the City Council, all departments and staff. Beginning in early spring, the City staff began working on a budget that would meet the mission, vision, and objectives set forth by the City Council. In July, a preliminary budget was submitted to the City Council and was available online for citizen review. A final budget was submitted and adopted by the City Council in August. This budget document represents the final results from all their hard work. Preparing the budget for FY2012-13 required careful consideration of all revenues and expenditures. As we prepared this budget, the primary concerns were continuing all existing services for our citizens, maintaining appropriate staffing levels, and maintaining reserve levels in accordance with the City's fiscal policies. Although the City has seen improvements in many revenue sources, the City maintained a conservative approach when forecasting both revenues and expenditures. Many of the safeguards put in place to protect the City from financial instability during the economic downturn were carried forward into the new fiscal year. These include maintaining a hiring freeze, limiting capital purchases, and reducing discretionary spending. However, as the new fiscal year begins, the City's budget maintains the services and programs that Euless citizens have come to enjoy.

The City maintains a strong property tax base; healthy reserves; innovative leadership; strong community partners; and excellent City services. Although retail growth over the last several years has increased the sales tax base, this revenue source is highly volatile and creates budgetary pressure during slower economic periods.

The City's conservative approach to revenue projections is important in maintaining a strong financial position. The City's future remains optimistic due in large part to the visionary leadership of the Mayor and City Council. The City will continue to provide award-winning programs and excellent services to citizens. As resources allow, service enhancements may also be initiated. With the help of community partners such as citizens, businesses, volunteers, Tarrant County, DFW Airport, the school districts, neighboring cities, and the loyal and dedicated employees of Euless, the City can capitalize on opportunities and continue to build a vibrant community.

GOALS AND OBJECTIVES

The FY2012-13 budget continues to reflect the City Council's conservative fiscal policy direction. The major short-term objectives of the budget process each year are to: 1) continue all existing services for citizens; 2) maintain a competitive employee compensation package; 3) preserve appropriate reserve levels in accordance with the City's fiscal policies on pages 35-41; 4) identify cost saving measures; 5) provide funding to implement the City Council's strategic plans while considering the impact on the City's tax rate; and 6) provide for appropriate levels of staffing as shown in the following table.

Multi-Year Staffing Levels

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Authorized	FY12 Budgeted	FY12 Estimated	FY13 Authorized	FY13 Proposed
General Fund-FT	276.25	256.75	260.25	275.00	265.50	262.25	276.50	268.00
General Fund-PT	56.00	52.00	45.00	51.00	45.00	45.00	51.00	45.00
Enterprise-FT	79.00	70.50	68.50	80.75	71.25	69.00	80.50	71.00
Enterprise-PT	97.00	87.00	87.00	95.00	87.00	87.00	95.00	87.00
Special Revenue-FT	35.25	31.25	33.75	35.75	35.75	35.25	39.50	39.50
Special Revenue-PT	12.00	10.00	17.00	17.00	17.00	17.00	17.00	17.00
Internal Service-FT	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Internal Service-PT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total-FT	392.00	360.00	364.00	393.00	374.00	368.00	398.00	380.00
Total-PT	165.00	149.00	149.00	163.00	149.00	149.00	163.00	149.00

The approved FY2012-13 budget meets the objectives stated above by providing:

- ☆ Continuation of all current programs and services for citizens,
- ☆ Funding to continue a step pay plan for all non-exempt and public safety employees, a 3.25% merit based salary increase for exempt employees and a 3.25% movement in the pay plan for non-exempt employees and public safety personnel,
- ☆ Reserve levels which meet or exceed requirements established in the fiscal policy. Per these fiscal policies, surpluses in excess of the minimum required reserve may be used, when needed, to cash flow capital equipment purchases and capital improvement projects to limit debt issuance, and
- ☆ A flat property tax rate of \$0.47 per \$100 of assessed valuation for FY2012-13. This was accomplished by holding departmental expenditures, utilizing a portion of the short-term motor vehicle tax, and limiting the issuance of debt.

GENERAL FUND REVENUES

The General Fund resources are proposed at \$34,269,502, which includes \$32,354,892 in revenues and \$1,914,610 of budgeted fund balance drawdown. The City's fiscal policies provide for a General Fund reserve equal to between 30 and 60 days of working capital. At no time shall the reserve fall below 8.2% of the General Fund expenditure budget (i.e. 30-day level). The current reserve is maintained at 60 days which equates to approximately 16.4% of next year's budgeted expenditures. In order to minimize debt issuance, the City has chosen to cash flow capital expenditures from excess reserves when available. As shown on page 48, the recommended reserve level for FY2012-13 is \$5,316,352. The estimated

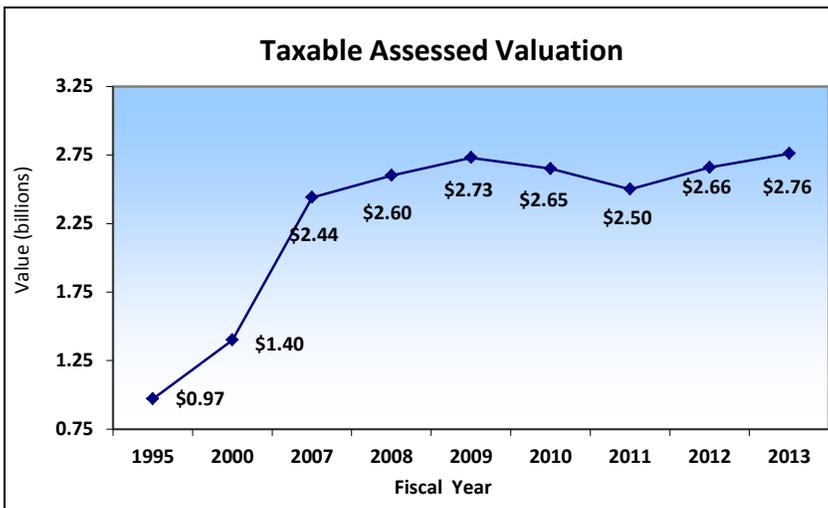
beginning fund balance is \$7,883,532, leaving \$2,567,180, to fund the budgeted drawdown mentioned above. Proposed revenue for FY2012-13 assumes overall growth of 5.2% from the FY2011-12 original budget. Revenues were projected based on economic forecasting and utilization of trending techniques based on the City's revenue manual (available under separate cover). This methodology has proven to be successful for the City in the past.

Funding of the City's General Fund operations is derived from six (6) major revenue categories which include property taxes, sales taxes, gross receipts taxes, licenses and permits, fines and fees, and intergovernmental transfers. Each of these revenue sources is detailed as follows with a brief description of how internal and external factors affect each revenue amount.

General Property Taxes

Revenue collected from property taxes is the largest component of the General Fund. This revenue is based on information from the Certified Tax Roll received July 25th from the Tarrant Appraisal District ("TAD"). After the roll is received, the tax rate is set by the City Council based on both the debt rate required to pay annual debt service on the City's general bonded indebtedness and funds needed for maintenance and operations. Property taxes are levied each October 1 on the assessed value as of the prior January 1 for all real, business, and personal property located in the City. Assessed value represents the appraised value less applicable exemptions authorized by the City Council. Appraised values are established by TAD at 100% of estimated market value. Taxes are due October 1 and are delinquent after January 31. Penalty and interest are charged at 7% on delinquent taxes beginning February 1 and increase incrementally each month to 18% on July 1. After July 1, additional interest accrues at a rate of 1% each month. These penalties and interest do not apply to taxpayers who choose to pay their tax bill quarterly.

Certified property valuations for tax year 2012, including minimum value of property under protest, provided to the City by the Tarrant Appraisal District totaled \$2,761,884,486, an increase of \$104,446,817 from the 2011 tax roll of \$2,657,437,669. The certified roll reflects all taxable property in the City as of January 1, 2012. The current certified values show an increase of 3.9% over the prior year. Over a nineteen year period, property values have increased \$1.79 billion and currently total \$2.76 billion as shown by the graph. The City's adopted tax rate is \$0.47 per \$100 of assessed valuation.



Over the same period of time, Euless' tax rate has declined steadily from 61.6¢ in 1995 to an adopted rate of 47.0¢ for FY2012-13, which the City has maintained for the last six years. The property tax rate has decreased 14.6¢ over the past nineteen years as reflected in the graph. The City's willingness to lower the tax rate in strong economic times and maintain the tax rate during recessed economic times has proven very beneficial to the

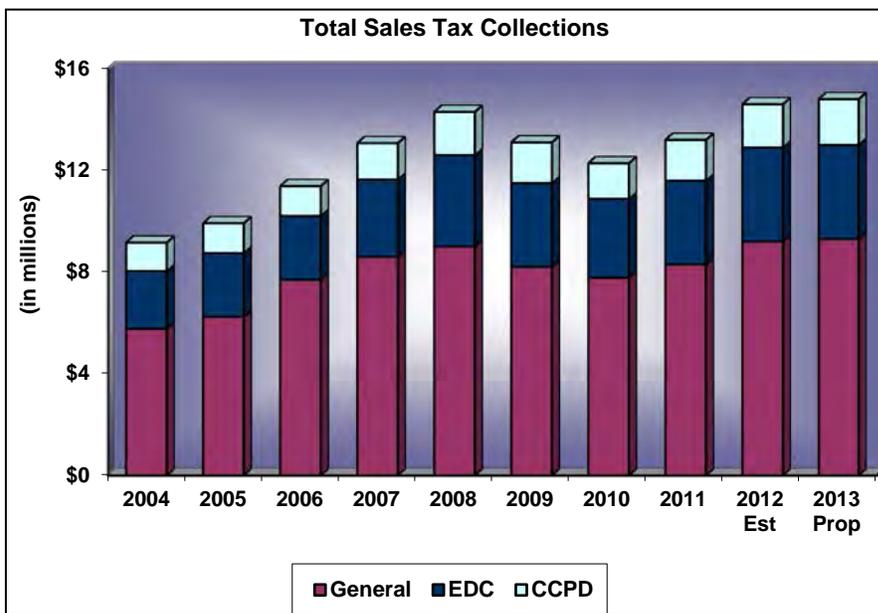
citizens of Euless. In addition to the tax relief provided during this time, the City grants exemptions for homesteads allowed by state law and provides generous senior and disabled citizen exemptions. In 2004, the City established an irrevocable tax freeze on the residential homesteads of disabled persons and residential homesteads of persons age 65 years or older.

General property tax revenues are anticipated to generate \$9,766,342 (including delinquent taxes and related penalties) which accounts for 30.2% of all General Fund revenue.

Sales Tax Revenues

The second major financial consideration that guides the development of the budget for the upcoming year is the projection of sales tax revenues. Sales tax collections represent the second largest revenue source in the General Fund accounting for 28.8% of total revenues. Sales tax receipts are the result of a tax levy on the sale of goods and services within the City as authorized by the State of Texas. The sales tax rate for the City of Euless is 8.25¢. Of this amount, the State receives 6.25¢ and the City receives 2¢. Of the City’s portion, the General Fund receives 1.25¢ which includes a ¼¢ for property tax relief. In addition in 1995, the citizens of Euless voted to levy an additional ¼¢ sales tax for the Crime Control and Prevention District (CCPD) and in 1993 a ½¢ sales tax for the Euless Development Corporation (EDC) which are reported as blended component units of the City in Special Revenue Funds. The City’s economic development department continues to seek development opportunities to further diversify the sales tax base. It is the City’s policy to use a conservative approach in forecasting this revenue source due to volatility and high dependence on local economic conditions. The 1¢ General Fund sales tax is expected to generate \$7,420,232 in FY2012-13 and the ¼¢ additional sales tax for property tax relief is anticipated to generate \$1,855,058.

As the total sales tax collections chart indicates, this revenue source has grown significantly over the last decade, which has increased the City’s risk and vulnerability to adverse changes in economic conditions. The chart indicates that in FY2007-08, the sales tax reached its peak, at \$9.0 million in the General Fund and over \$14.3 million in total. However, the City realized a sharp decline in this revenue in both FY2008-09 and FY2009-10. For FY2012-13, total sales tax revenues are projected to increase by 1.5% over the previous year’s estimated revenues, including estimates for new development. This increase is based on historical trends and continued economic growth. Sales tax revenue projections of \$9.3 million in the General Fund are expected to exceed levels not achieved since 2008. Projecting sales tax revenues in future years continues to be challenging given the uncertain impact of development efforts, legislative initiatives, and economic conditions.



Gross Receipt Tax

Gross Receipt/Franchise Taxes are charged to utility companies for the privilege of using right-of-way within the City. The City Council authorized a 5% charge on gas, garbage, recycling, water and wastewater, and cable receipts. Electric utilities pay a fee based on the kilowatt hours provided to customers within the City of Euless. Telecommunications companies remit payments based on a per

line access fee. Total gross receipt/franchise taxes are estimated at \$4,202,836 which represents 13.0% of the General Fund revenue.

Licenses and Permit Fees

Licenses and permit fees represent 2.7% of General Fund revenues and include charges by the City for certain types of operator licenses and permits for construction and other items regulated by City ordinance. Building activity increased during FY2011-12 due to the construction of the urban lofts at Glade Parks and is projected to remain relatively stable during the upcoming fiscal year.

Fines and Fees

Fines and fees represent 14.4% of the General Fund revenues and include revenue generated from municipal court cases, ambulance fees, jail revenues and library fees. Fines and fees are projected to increase from prior year estimates.

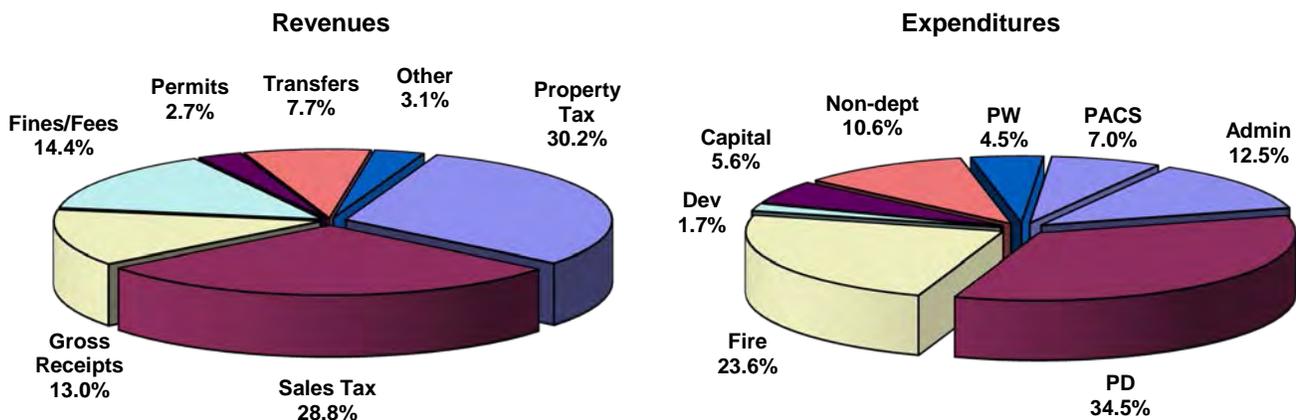
Intergovernmental Transfers

Intergovernmental transfers represent 7.7% of General Fund revenues which includes general and administrative transfers from the Water and Wastewater Fund, the Drainage Fund, and the Short-term Motor Vehicle Fund.

GENERAL FUND EXPENDITURES

General Fund operating expenditures are projected at \$32,341,143, which represents an increase of 5.2% from the FY2011-12 original budget excluding capital programs. This increase is primarily attributed to rebates associated with increased revenues, the employees’ pay plan and associated benefits, and the addition of two police officers. The baseline budget has also increased due to rising costs in maintenance, supplies, and utilities, as well as increased transfers for equipment replacement. The adopted budget includes the use of excess reserves in the amount of \$1,914,610 to cash flow capital programs. Capital programs include funding for the City’s computer and public safety radio replacement programs, fire suppression and EMS equipment, training and equipment for new personnel, and continuation of the local Selective Traffic Enforcement Program (“STEP”). In addition, the FY2012-13 budget includes funding for continued technological advancements in the City’s municipal court operations.

A breakdown of General Fund Revenues and Expenditures is graphed below:



In accordance with the City’s fiscal policy, all current expenditures will be paid from current revenues. The budgeted General Fund reserve, as provided for in the fiscal policies, is equal to 60 days of working capital which equals 16.4% of budgeted General Fund expenditures. The fund balance summary, provided on page 48, verifies that the City has complied with this policy. Only excess reserves have

been used to fund capital needs. A detail of capital expenses can be found in the appendices on page 421-422.

WATER & WASTEWATER FUND REVENUES

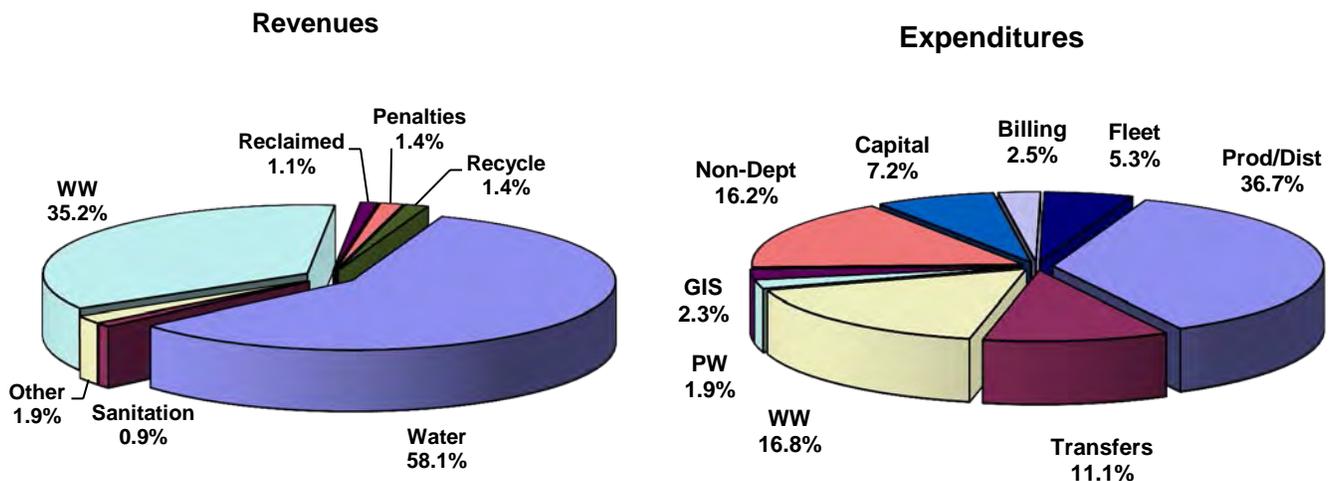
Resources available in the Water and Wastewater fund totaled \$21,183,083, which includes \$19,661,720 in revenues and \$1,521,363 of budgeted drawdown from excess reserves. The water and wastewater revenue projection is based on average historical consumption, with proposed increases in both water and wastewater rates.

Budgeted water revenues are calculated utilizing a base rate of \$8.45 per month for residential customers and a variable commercial customer base rate based on meter size. In an effort to promote continued water conservation, the City’s water rates are structured whereby customers pay a graduated volume rate based on varying levels of monthly water consumption. The FY2012-13 budget includes an increase in the rate for consumption in excess of 15,000 gallons. Total revenue projections are reduced by a proposed rebate to single family residential customers of 12¢ per thousand gallons 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 rebates for FY2012-13.

Budgeted wastewater revenue is calculated on a base rate of \$7.25 per month for all customer classes, and a volume charge of \$2.83 per 1,000 gallons of wastewater treatment up to a maximum of 12,000 gallons for residential customers. No maximum applies to commercial customers for wastewater treatment.

The City’s fiscal policy requires the Water and Wastewater Fund to maintain a minimum of 45 to 75 days working capital. The City of Euless currently maintains a 75 day reserve. As mentioned, the City has chosen to cash flow capital expenses from excess reserve levels when available. As shown on page 45, the recommended reserve level for the Water and Wastewater Fund is \$4,034,816. The estimated beginning working capital for FY2012-13 totals \$5,701,998, leaving \$1,667,182 to fund the budgeted drawdown mentioned above. In addition to water and wastewater charges, this fund derives its revenues from sanitation service, recycling, reconnection fees, inspection fees, transfer fees, late payment penalties, and interest earnings. Actual revenue in this enterprise fund varies seasonally and can fluctuate substantially based on weather conditions.

Revenues and Expenditures of the Water and Wastewater Fund are graphed below:



WATER & WASTEWATER FUND EXPENDITURES

Water and Wastewater Fund operating expenditures are projected at \$19,636,105. This is an increase of 2.9% from the FY2011-12 original budget excluding capital programs. The majority of this increase is directly related to the cost of water purchased from Trinity River Authority ("TRA") and wastewater treatment by TRA, as well as reclaimed water purchases from the City of Fort Worth. Additional funds have been allocated to fund the employees' pay plan and associated benefits. Other baseline expenses have increased due to an increase in transfers for equipment replacement and service center operations. This budget meets the criteria set forth in the City's fiscal policies with reserves calculated at the maximum requirement of 75 days of working capital.

Budgeted expenditures in the Water and Wastewater fund provide for the production and distribution of water, transmission and treatment of wastewater, recycling, and utility billing and collections. The FY2012-13 budget also includes a transfer from the operating fund to the capital projects fund for capital improvements detailed in the Water and Wastewater Capital Projects section below.

The adopted budget includes the use of excess reserves in the amount of \$1,521,363 to cash flow capital programs. Capital programs include funding for the City's computer replacement program, leak detection equipment, water line rehabilitation, extension of the reclaimed water line and the final phase of the Hydra Storz program. In addition, a fuel contingency has been funded due to the volatility in fuel prices. Unreserved funds in excess of the recommended reserve levels are used for rate stabilization in future years.

WATER AND WASTEWATER CAPITAL PROJECTS

The Water and Wastewater Capital Projects Fund includes wastewater line replacements along Ross Avenue, Slaughter Lane, and Huitt Lane. This budget also includes funding for the extension of the reclaimed water line. Based on the results of a feasibility study, the City will issue water and wastewater revenue bonds to extend the Reclaimed Water Utility System from a point near the northeast corner of Bear Creek Parkway and Midway Drive, northward to a point near Mid-Cities Boulevard. This project will be completed in phases with the first phase beginning in FY2012-13. Additional information is provided in the Capital Improvement Program section of the budget on pages 265-299, as well as in the Capital Improvement Program issued under separate cover.

WATER AND WASTEWATER RESERVE REQUIREMENTS

Water and Wastewater revenue bond covenants require the City to have on-hand reserve amounts sufficient to cover the cost of the average annual debt service on outstanding bonds. This reserve is in addition to the working capital required by the City's fiscal policies and is maintained in a separate fund. For the FY2012-13 budget, the required reserve is \$318,640.

INTERNAL SERVICE FUNDS

Health Insurance Fund

The City provides employee medical insurance coverage on a self-insured basis. The City contributes 75% of the total expenses of this fund, with the other 25% contributed by employees and retiree premiums. These resources are available to pay claims and administrative costs and to fund reserves. The excess coverage insurance policy for FY2012-13 requires a specific deductible of \$100,000 per person plus an aggregated specific deductible of \$110,000 and covers aggregate claims in excess of \$4,508,933. The excess policy also allows higher specific deductibles for certain individuals as deemed necessary.

Fleet Replacement Fund

The City maintains a Fleet Replacement Fund to accumulate resources for the replacement of existing equipment. In an effort to assist in fuel conservation, the proposed replacement schedule includes recommendations for alternative fuel and fuel efficient vehicles, where feasible. Funding is provided annually by the user departments with the FY2012-13 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. This tax is levied on the rental rate for a hotel/motel room. Funds generated by this occupancy tax must be expended for items that qualify in accordance with state law including promotion of tourism, programs which enhance the arts, historical preservation programs, and convention facilities. This revenue source provides funding for the Texas Star Conference Centre and historical preservation. The Hotel/Motel tax receipts are projected to increase slightly in FY2012-13 based on current year actual collections.

Half-Cent Sales Tax Fund

Eules citizens approved an additional ½¢ sales tax in 1993 that is restricted for parks, library, and economic development activities. Sales tax revenue projections for FY2012-13 were calculated using the estimated collections through the end of this fiscal year, less audit adjustments, plus a 2% growth factor and additional revenue for anticipated development. Expenses in this fund include an increase to fund the employees' pay plan and associated benefits, as well as personnel costs related to the proposed aquatics facility. Capital programs include upgrades in the City's park system, computer replacements, and the ability to offer electronic books to library patrons. The budget for FY2012-13 maintains the recommended reserve level of \$500,000.

Police Drug Enforcement Fund

This fund was established to account for the proceeds from sale of assets seized in connection with drug arrests. These revenues are used exclusively for Police Department expenditures and have allowed the City to upgrade police radio systems, provide protection gear for officers, purchase additional police vehicles, purchase a mobile sky watch trailer, purchase a state of the art security system for the new police facility, and develop the Commercial Vehicle Enforcement program.

Crime Control and Prevention District Fund

The Crime Control and Prevention District Fund is used to account for an additional ¼¢ voter-approved sales tax. State law restricts the use of these funds to crime control and prevention activities. This revenue source provides funding for several public safety positions. The FY2012-13 budget also includes additional funding for part-time public service officers, payment on the police radio system and participation in a regional tactical SWAT team.

Short-Term Motor Vehicle Tax Fund

In November 1999, Eules 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 DFW Airport opened a consolidated car rental facility within Eules City limits. These funds are divided equally among Eules, Dallas, and Fort Worth per the requirements of a revenue sharing agreement established by the parties in FY1997-98. In FY2012-13, the annual transfer to General Fund operations is equal to one third of Eules' portion of the revenue. Additional transfers are budgeted to the Equipment Replacement Fund and the General Obligation Debt Service Fund for payments on previously issued debt. Capital items include a transfer of \$1,213,500 to the Car Rental CIP fund for the construction of a new aquatics facility, funding for street overlay, public safety radios, and continued funding for the CPR – Community Powered Revitalization Program. The FY2012-13 budget maintains the \$2,000,000 reserve level approved by the City Council.

OTHER ENTERPRISE FUNDS

Programs/Special Events Fund

The Programs and Special Events Fund provides outstanding community activities for citizens. The activities financed from this fund range from youth programs to senior citizen activities, and provide funding for many activities at the Euless Family Life Center.

Drainage Utility Fund

This fund was established to account for the acquisition, operation, and maintenance of a municipal drainage utility. User fees collected on a monthly basis from residential and commercial customers support this fund. The FY2012-13 residential monthly rate of \$2.50 remains competitive and unchanged from the prior year. Monthly commercial drainage fees are based upon lot size and also remain unchanged from the prior year rates. This revenue source is used to fund drainage capital improvement projects as well as maintenance of the drainage system.

Texas Star Golf Course

The Texas Star Golf Course and Conference Centre is a vibrant part of the Euless community. This facility is well-known for world class golf that is secluded in the midst of the Dallas/Fort Worth Metroplex. This challenging course has been recognized as a premier municipal facility by leading golf publications, including *Golf Digest* and *Golfweek*. Additionally, Raven's Grille ranked in the top five for best service and best place to dine before or after your golf experience by *Avid Golfer*. Raven's Grille and the Conference Centre continue to receive rave reviews. The Conference Centre has 7,000 square feet of divisible space and hosts business conferences, weddings, concerts and other events. The FY2012-13 budget includes proposed revenues of \$4,453,840 and proposed operating expenses of \$4,451,178.

Texas Star Sports Complex

Softball World and the Parks at Texas Star provide a valuable addition to the City's recreational program and facilities. These facilities are deemed an amateur athlete's dream. They provide the perfect location for tournaments and special events. Softball World hosted many state and national tournaments and coordinated numerous adult softball teams during league play.

The Parks at Texas Star hosted many tournaments during FY2011-12 and registered over 5,500 tournament participants. In addition, 1,500 participants registered for the youth baseball league. This facility is utilized by youth associations for league play in baseball, softball, and soccer. The FY2012-13 budget for this combined complex includes proposed resources of \$1,480,288 and proposed expenses of \$1,442,983.

LONG-TERM FOCUS

Multi-Year Financial Plan

To this point, the budget message has focused on short-term financial policies and goals that guide the development of the budget for the upcoming year. Long-term financial goals and issues are examined each year through the preparation of the Multi-Year Financial Plan, which covers the next five years. Decisions for the upcoming year are not made without considering the long-term financial impact. The plan is an essential component of each year's budget process. Expenditures are projected at moderate growth and funding strategies are developed to provide for this growth. Potential revenue sources, cost saving strategies, and debt issuance are considered before property tax rate changes or utility rate changes are factored into the plan to balance the projected budgets. The Multi-Year Financial Plan is located in Appendix C.

Capital Improvement Plan

Another important long-term planning document is the Capital Improvements Program ("CIP"). The City has created and produced, under separate cover, a Capital Improvements Program to address many of its long-term goals which include: maintaining and constructing infrastructure and municipal facilities in

accordance with the Capital Improvements Plan and Facilities Master Plan while maintaining consistent debt levels; completing park projects that have been identified by the Parks Master Plan; and promoting community revitalization. The program includes a framework for assessing the fiscal impact of identified projects. The capital program is reviewed annually to reflect changing priorities and funding availability.

The Capital Improvements Program meets the City Council's goal of continuing current programs and services for citizens by upgrading amenities and reconstructing infrastructure. In fact, many of the projects will actually enhance programs and service levels for citizens. The program identifies potential projects which are described in detail and prioritized. Projects scheduled for consideration in the FY2012-13 budget are matched with funding sources. Projects scheduled for consideration within the next five years are included in the preparation of the multi-year plan with potential funding sources identified and operational impacts included in the appropriate funds.

The multi-year capital plan is a useful tool that allows the City to evaluate the operating impact of future capital projects. Projects funded through the issuance of debt impact operating budgets and are planned accordingly. The FY2012-13 budget includes a variety of capital improvement projects, as detailed in the capital section of this document on pages 265-299 and in the Capital Improvements Program under separate cover. With the exception of the reclaimed water project and infrastructure improvements at Glade Parks, these projects will be funded through operating transfers or excess reserves, therefore alleviating the need for additional debt. Debt for the reclaimed water line will be issued in phases to minimize the operational impact. Additional debt for Glade Parks will only be issued if warranted by development and approved by City Council. This debt would also be issued in phases to minimize the City's risk.

The FY2012-13 CIP budget includes total resources available (including intergovernmental transfers) of \$40,130,880 and capital expenditures (including on-going funded projects) of \$33,611,134. The budget cycle of the capital project funds is different from the budget cycle of operating funds. The most significant difference is the method of financing. Capital projects are often financed through the use of nonrecurring sources, specifically, bond proceeds and the use of excess reserves. Therefore, the money is received in one fiscal year and the payment of the project expenses often extends over several fiscal years. As in the past, excess operational revenues will have a priority to fund capital projects in order to reduce interest expense related to bond issues. Additional funding for future projects will include the consideration of grant availability, self-sufficiency of revenue type bonds, and debt capacity of the General Fund.

The FY2012-13 budget further addresses the goal of maintaining infrastructure by allocating \$442,500 to continue the annual street maintenance program, \$100,000 for sidewalk improvements, and \$450,000 for ADA infrastructure improvements. In addition, the City continues to commit water and wastewater operating funds to cash flow improvements to ensure water and wastewater infrastructure remains sound. The CIP budget also includes funding for the construction of the Euless Family Life Aquatics Center. This project will include both indoor and outdoor pools, water features, shade structures, play areas, and a lazy river. This project is completely funded with excess reserves, and therefore requires no debt issuance. The operating revenues and expenses associated with this facility have been included in the operating budget. The outdoor portion of this project is expected to be completed for the 2013 summer season. Additional improvements are detailed in the Capital Improvements Program Section of this book.

GENERAL DISCUSSION OF LONG-TERM DEBT POLICIES/OBJECTIVES

The City Council and citizens of Euless have determined that debt issuance is a viable method of financing major capital projects. Per the City's fiscal policies, long-term debt will not be used for operating purposes and the life of the debt instruments will not exceed the useful life of the projects financed. The City has also specified that bonds with an average life of 20 years or less will be issued to reduce net interest cost and maintain future flexibility by paying off debt earlier. The majority of the City's

long-term debt has been used to finance infrastructure needs and traditional government facilities such as streets, public safety facilities, libraries, and park development.

The following discussion highlights the City’s legal restrictions and requirements relating to debt issuance, types of debt issuance and the impact of the Capital Improvement Program on City operations and debt service amounts.

Authorization to Issue Debt/Legal Debt Margin

As set forth in the Constitution of the State of Texas, cities with a population of 5,000 or more inhabitants may, by majority vote of the qualified voters adopt or amend charters to become “home rule cities.” Eules, being a home rule City, has adopted a Charter. The Charter provides in Article VIII, Section 4 that:

“It shall be the duty of the Council to levy an annual tax sufficient to pay the interest on and provide the necessary sinking fund required by law on all outstanding general obligation bonds of the City.”

In accordance with the State of Texas Constitution, the City of Eules has not exceeded the legal debt limit as calculated below:

Taxable Assessed Valuation	\$2,761,884,486
Constitutional Limit	2.5% of assessed valuation
Maximum Constitutional Revenue Available	\$69,047,112
Maximum Tax Rate	\$2.50 per \$100 assessed valuation
Adopted Tax Rate	\$0.47 per \$100 of valuation
Available Unused Constitutional Maximum Tax Rate	\$2.03

Types of Debt Outstanding

The City has existing long-term debt for the acquisition and construction of major capital facilities, infrastructure, and equipment. The City has identified two projects in the Capital Improvements Plan that would require debt issuance. Based on the budget as adopted, the City expects to issue \$1.5 million in water and wastewater revenue debt for the first phase of the reclaimed water line extension. Also, as previously discussed, the City may be required to issue additional debt for the infrastructure improvements at Glade Parks, as development on this property progresses. The City will issue this debt in phases to minimize the City’s risk. Although this debt will be secured by the City’s ad valorem tax base, it will be funded from the proceeds of the Tax Increment Reinvestment Zone (TIRZ) #3-Glade Parks and a Public Improvement District (PID).

A brief explanation of various debt instruments is provided below. Additional information on the debt is included in pages 303-330 of this book.

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

General Obligation Refunding Bonds – are 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 – are similar to General Obligation bonded debt in their intended usage but do not require voter authorization and cannot be used for refunding existing debt.

Water and Wastewater Revenue Bonds – are 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 are repaid from revenues of this enterprise fund.

Sales Tax Revenue Bonds – are used to finance library, park, and economic development projects. Sales tax revenue bonds are repaid from the half-cent sales tax revenues collected by the Euless Development Corporation.

Impact of Capital Improvement Program

The City recognizes that many capital projects will have an impact on future operating budgets.

Although the reconstruction of streets and replacement of water and wastewater lines impacts operations by reducing maintenance costs, these funds are redirected for additional maintenance throughout the City. Therefore, the net effect to operations and maintenance cost is expected to be minimal. However, there are many positive impacts to citizens including improved driving conditions and improved water and wastewater flow due to line replacements. New and expanded facilities will have some impact on operations, specifically, in additional utility, maintenance and janitorial costs. These costs are incorporated in the operational budgets and the multi-year financial plan. Further detail on the operational impact is provided in the Capital Improvements Program.

ECONOMIC CONDITION

The City of Euless is located in Tarrant County in the heart of the Dallas/Fort Worth (DFW) Metroplex and adjacent to the DFW International Airport. Thus, the economic vitality of the region significantly impacts the economic health of Euless. DFW is the world's fourth-busiest airport offering nearly 1,750 flights per day and serving over 57.8 million passengers a year. DFW provides non-stop service to 144 domestic and 47 international destinations. Tarrant County is one of the fastest growing counties in Texas.

DFW is the largest metropolitan area in Texas and has sustained tremendous growth during the past decade. DFW International Airport provides in excess of 305,000 jobs and \$16.6 billion annually to the regional economy. DFW has a highly-diversified economy with more than 141,000 businesses, 1,500 regional and corporate headquarters, 24 fortune 500 companies and a total workforce for the Metroplex topping 3.2 million. Such economic diversity has helped the region weather economic downturns in key sectors better than other regions in the nation. (U.S. Census Bureau County Business Patterns)

The Alliance Texas development in North Fort Worth is a 17,000-acre master-planned, mixed-use community which is home to 300 companies, 31,000 employees, 7,700+ single-family homes, and is anchored by the inland port known as the Alliance Global Logistics Hub. This area offers a variety of commercial real estate options, industrial space, office space, and retail facilities and contributes over \$2.1 billion annually to the local economy.

Taxable value for all residential and commercial property in the City of Euless is estimated at approximately \$2.76 billion for tax year 2012, which is a 3.9% increase from the prior year, due primarily to an increase in residential and commercial property values. Sales tax collections increased during FY2011-12. Euless will continue to look for additional revenue opportunities in order to minimize the tax burden to citizens and will strive to cut costs without impacting service.

The City also receives a significant amount of revenue from a consolidated rental car facility located at DFW Airport. The City Council has chosen to use this funding source to build reserves and to cash flow

capital projects in lieu of debt issuance. This has allowed the City to refrain from becoming overly dependent on a volatile resource while providing for needed improvements for citizens.

The City of Euless has approximately 958 acres of undeveloped land outside of DFW Airport and another 1,700 developable acres within DFW airport. The Glade Parks mixed-use development consisting of major retail, restaurants, neighborhood pedestrian-oriented retail uses and residential neighborhoods is currently under construction.

The expansion of State Highway 360, on the eastern border of the City, provides greater access for undeveloped areas along this highway. Also, the Dallas Cowboys Stadium and Texas Rangers Ballpark in Arlington, with close proximity to Euless, are attracting additional tourism to the City by hosting numerous concerts and major sporting events including Super Bowl XLV in 2011 and the World Series.

During the past few years, Euless has realized new commercial, industrial, residential, and multi-family developments. The City of Euless is focused on bringing quality development to the area, seeking redevelopment opportunities and promoting business retention.

IN SUMMARY

Management and staff are very pleased with the direction and vision of Euless. Staff has worked hard to provide successful government programs and services to the community in an effective and efficient manner. These programs are intended to provide the community with an improved quality of life. In looking to the future, the goal is to continue to provide high quality government services and improve the quality of life for Euless residents with available resources.

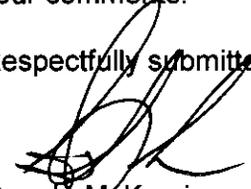
ABOUT THIS BOOK...Understanding how to use this book most efficiently is the key to absorbing the volume of data needed to analyze information and make informed decisions. The financial summary section provides an overview of all funds, including major revenue sources and expense categories on pages 44-45. Additional summary information is provided throughout this section. The document also includes a table of contents and an index to assist the reader. A copy of this document will be in the library for citizen review and is available on the City's website at www.eulessstx.gov/finance.

The City's Revenue Manual is printed separately and utilized for revenue assumptions and methodology. Generally, past experience, trending techniques and economic forecasting modules are all combined to provide the most accurate estimates possible.

The City's Capital Improvements Program Document is also printed separately. This document includes details of funded, unfunded, and completed capital projects. Descriptions, cost estimates, and priority status is also provided for each project.

The Mayor and Council have been very supportive during the budget process, and on behalf of all employees I want to thank you for your time and involvement in developing a budget that will allow us to pursue the City's goals and objectives. As always, the City of Euless staff welcomes and appreciates your comments.

Respectfully submitted,



Gary L. McKamie
City Manager

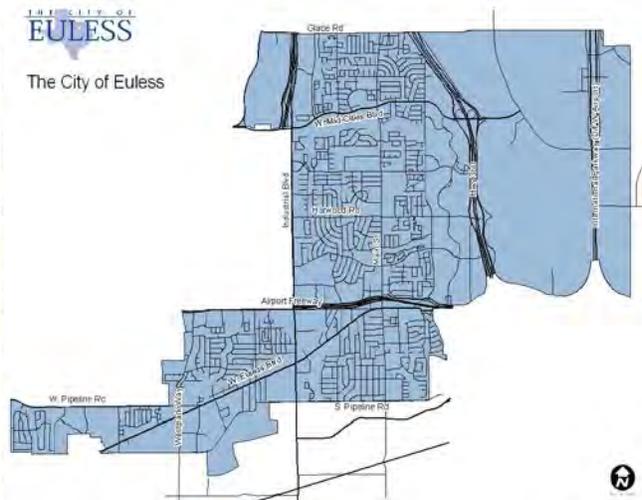
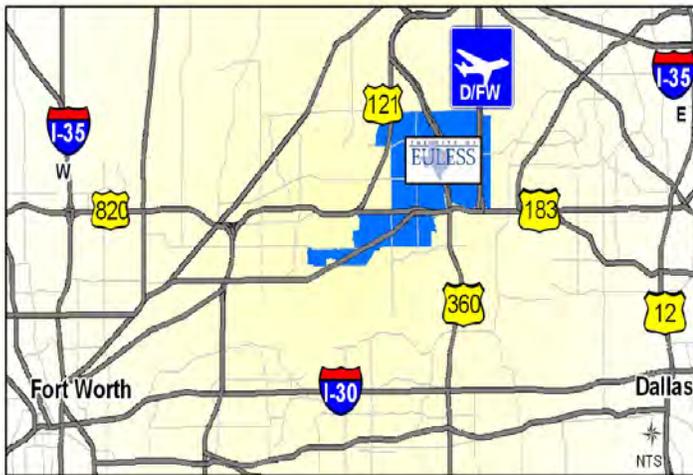


WELCOME TO A LOOK AT THE CITY OF EULESS, TEXAS

GEOGRAPHY

The City of Euless is located in North Central Texas in Northeast Tarrant County approximately 16 miles west of Dallas and 16 miles east of Fort Worth. The City is located on Texas Highway 183, a six-lane expressway linking Dallas to Fort Worth. Other major highways through the City include State Highway 121, State Highway 360, State Highway 10 and Farm-to-Market Road 157. Euless' centralized location provides quick access to both Dallas and Fort Worth metropolitan areas and is adjacent to Dallas-Fort Worth International Airport in east Tarrant County, one of the world's busiest airports.

The City has a total land area of 16.9 square miles or 10,371 acres. Of the 10,371 acres, 3,210 acres are located within D/FW Airport and the remaining 7,161 acres outside the airport boundaries. Current development statistics estimate that Euless has approximately 958 acres of undeveloped land remaining outside the airport, with an additional 1,700 developable acres within the airport.



HISTORY

Euless was officially founded in 1867 and named after the Elisha Adams Euless family. The family settled here with many of their Tennessee neighbors. Mr. Euless served two terms as Tarrant County sheriff in the 1890's. The City of Euless was incorporated on February 24, 1953 with a total population of less than 4,200. The community experienced a growth surge in the 1970's with the completion of D/FW Airport in 1974. The 1980 census reported the population of Euless as 24,002. The 2010 Census Population Count was 51,277. Current population figures for Euless total 51,500.

FORM OF GOVERNMENT

Euless now operates under a Home Rule Charter adopted on July 21, 1962, which provides for a council-manager form of government. The Mayor and six Council members are elected at-large. The Council is responsible for all matters of policy and is also the authority for levying taxes, securing revenues, authorizing expenditures of City funds, and incurring City debt. The City Manager is directly responsible to the City Council, and the management of the City's departments. An organizational chart is included in the Introduction Section of the budget. In addition, 13 boards

and commissions were created to assist the City Council in deciding matters of policy and procedures and meet on various issues throughout the year.

DEMOGRAPHICS

Eules's close proximity to D/FW Airport has made the city a major commercial-industrial center for the Northeast Tarrant County area. In recent years, new retail development has added a number of quality shopping centers which provide residents with a variety of goods and services to choose from. This diversified business community provides substantial property tax revenues and sales tax revenues to the city. The City collects 2% of sales and use receipts from businesses within the City. A total of \$14,957,757 was collected during FY2011-12.

Of 14,815 property accounts in the City, 12,295 are residential accounts. The top ten taxpayers listed in the following table are found in the remaining 2,520 commercial and industrial accounts. Over the past year, taxable property values increased over \$104 million dollars from \$2,657,437,669 TO \$2,761,884,486, a 3.9% increase due to an upsurge in both residential and commercial property values.

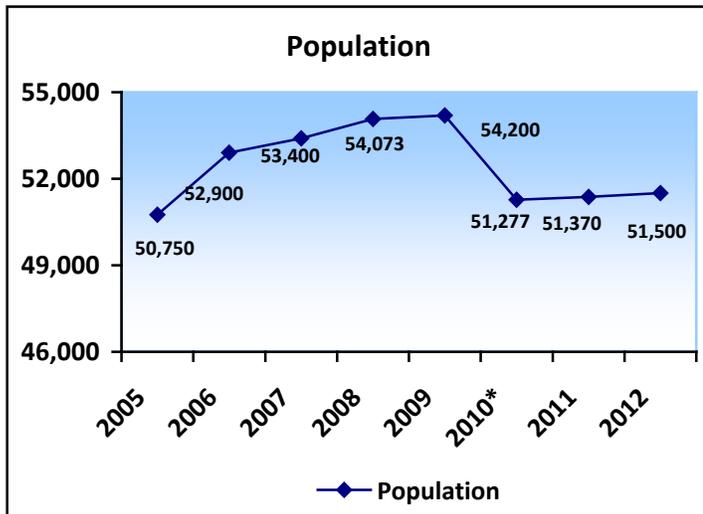
Ten Largest Property Taxpayers

<u>Name of Taxpayer</u>	<u>Nature of Property</u>	<u>2012 Taxable Assessed Valuation</u>	<u>% of Total Taxable Assessed Valuation</u>
Ean Holdings, LLC	Apartments	\$ 59,616,590	2.16 %
Avis Rent-a-car System LLC	Car Rental Facility	50,649,087	1.83 %
Hertz Corporation	Car Rental Facility	49,171,866	1.78 %
UDR The Mandolin LLC	Apartments	45,630,000	1.65 %
IRA Stoneleigh Feeco LLC	Apartments	41,000,000	1.48 %
Ap Wp Seramont Reit, LLC	Apartments	37,650,000	1.36 %
CMF 15 Portfolio LLC	Apartments	34,980,000	1.27 %
Ap Wp Vineyard Reit, LLC	Apartments	34,765,700	1.26 %
Oncor Electric Delivery Co. LLC	Electric Utility	34,393,728	1.25 %
Big Vineyard Village, LLC	Retail Development	34,250,623	1.24 %
Total		<u>\$ 422,107,594</u>	15.28 %

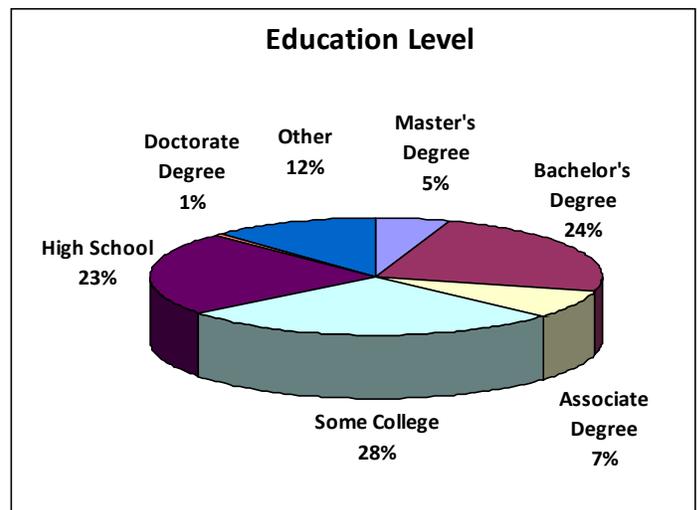
Ten Largest Employers

<u>Name of Employer</u>	<u>Number of Employees</u>	<u>% of Total City Employment</u>
HEB ISD	833	2.82 %
LSG Sky Chefs, Inc.	750	2.54 %
City of Eules	552	1.87 %
U.S. Concrete	392	1.33 %
Autogrill Group, Inc.	320	1.08 %
Life Outreach International	175	0.59 %
Super Target	172	0.58 %
Lowe's	130	0.44 %
Home Depot	120	0.41 %
TJ Lambrecht Construction	<u>120</u>	<u>0.41 %</u>
Total	3,564	12.07 %

Population with a median age of 34.38 years has increased from 50,750 to 51,500 in seven years. Prior to 2010, population estimates were obtained from the North Central Texas Council of Governments (“NCTCOG”). The population estimates were adjusted in 2010 based on information gathered from the national census. The city’s median household income is \$53,629, which compares favorably to \$35,485 for Tarrant County and \$50,920 for the State of Texas. The educational level is 80% above high school graduate.



Source: 2010 Census Data and NCTCOG



Source: CLARITAS

COMMUNITY INFORMATION

Being centrally located, The Hurst-Euless-Bedford area (also known as the Mid-Cities) can tap into the abundant cultural, sports and recreational amenities that Dallas and Fort Worth offer. Citizens of Euless can access some of the Nation’s finest museums, zoos, symphonies, ballets, and operas. In addition, amusement facilities such as Six Flags over Texas, Six Flags Hurricane Harbor Water Park, and Fort Worth’s historic stockyards are all within a short driving distance.

For the avid sports enthusiast, both amateur and professional sporting activities are available year-round. Professional sports teams, including the Dallas Cowboys, Texas Rangers, Dallas Mavericks, and Dallas Stars, play all of their home games within a 20-30 minute drive from Euless. In the spring and summer months, citizens can catch a minor league baseball game featuring the Fort Worth Cats, the Frisco Rough Riders or the Grand Prairie Air Hogs. Or, if you prefer hockey, you can take in an exciting minor league hockey game featuring the Fort Worth Brahmas. For the racing fans, the fastest and loudest sporting facility in the D/FW metroplex is Texas Motor Speedway where top names in both NASCAR and Indy Car racing compete. Collegiate sports are also available through a local university network, which includes Southern Methodist University, Texas Christian University, The University of North Texas, the University of Texas at Arlington, and Texas Wesleyan University.

The City is serviced by several medical facilities which are recognized among the best in the D/FW metroplex. Texas Health Resources Harris Methodist H-E-B Hospital (“Harris H-E-B”) is fully equipped with state-of-the-art technology to meet today’s medical needs. The hospital offers patients a full range of health services in completely modern facilities and has access to CareFlite airborne ambulance to provide quick transport in the most immediate emergencies. In addition to acute care services, Harris H-E-B offers comprehensive programs for the treatment of alcoholism, chemical dependencies, and psychiatric care. The Edwards Cancer Center, located on the hospital campus, offers radiation therapy and a full range of comprehensive cancer care. The City is tied

directly into the Tarrant County 9-1-1 emergency response system and provides advanced life support ambulance service through the Euless Fire Department.

Educational facilities within the City are provided by the Hurst-Euless-Bedford ("HEB") and Grapevine-Colleyville Independent School Districts. The HEB ISD consists of nineteen elementary schools, five junior high schools, three senior high schools, a career education center, and a center for vocational education of the handicapped with total enrollment topping 20,300 students. Of these facilities, six elementary schools, two junior highs, and one senior high school are located in the City of Euless. The Grapevine-Colleyville ISD has one elementary school located in northern Euless. Extracurricular activities are also an important part of the student experience in HEB ISD. The Trinity High School Trojan football team gained national recognition when they were ranked as the #1 high school football team in two national pools.

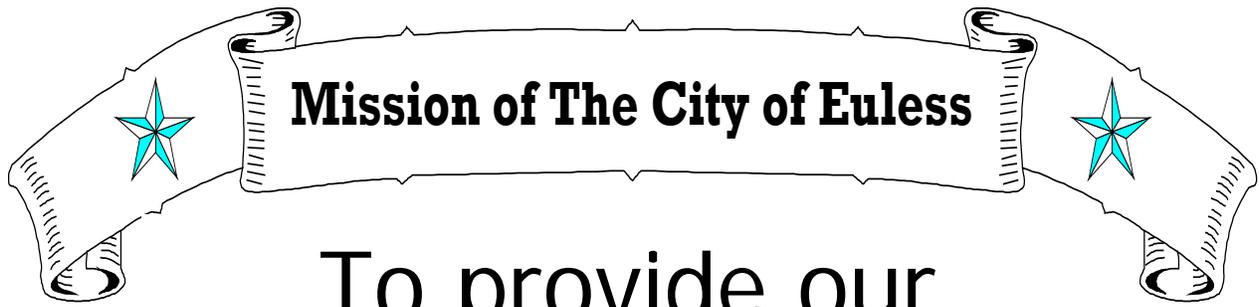
The school district's educational program stresses intellectual development, occupational and economic competence, citizenship, personal and social development, and health and physical fitness. Course content and teaching methods are designed to accommodate the needs of each student. These include basic studies, honors courses, advanced placement offerings, and a variety of instructional programs for children with learning disabilities.

The commitment to quality learning also extends to higher education. The Tarrant County College offers a wide range of curriculum in occupational, basic studies, and continuing education courses with approximately 50,000 students enrolled in TCC's associate degree and technical programs, making it the seventh largest among Texas colleges and universities in terms of enrollment. Numerous two-year degree plans are available and a majority of the courses offered may be transferred to four-year universities. Financial assistance is available to everyone, and counselors are available to answer any questions a student may have. The campus is fully accredited by the Southern Association of Colleges and Schools Commission on Colleges to award an associate's degree.

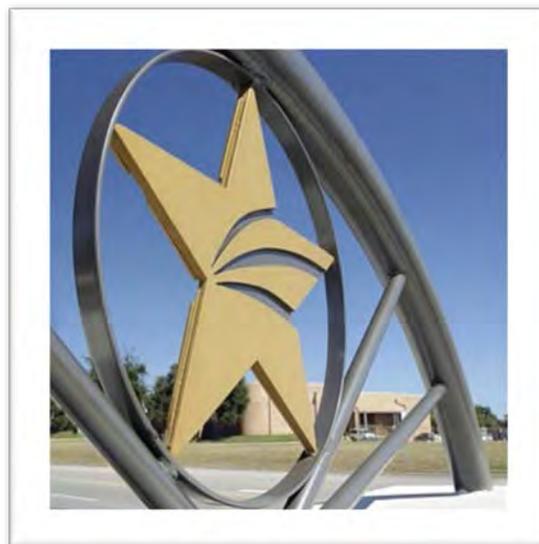
The City of Euless provides many facilities and services to its Citizens including eighteen parks totaling 345 acres, 3.65 miles of paved trails, 2.75 miles of unpaved trails, six tennis courts, three swimming pools, four sand volleyball courts, 15 playgrounds, a splash pad, two fishing piers, six pavilions, four gazebos, three amphitheaters, a Conference Centre, Golf Course, youth and adult sports complex, and an ice hockey facility. Indoor recreational facilities include a 27,300 square foot recreation center, a 20,000 square foot senior center, a 5,000 square foot fitness center, a 5,000 square foot rental facility, a 2,000 square foot museum, and a 1,500 square foot log house.

The City has three fire stations serviced by 70 certified firefighters and one police station serviced by 87 certified officers. The City also maintains a full service library with over 100,000 materials. Current bond ratings for the City's General Obligation Bonds are "AA" from Standard & Poor's and "Aa2" from Moody's.

The City's website (www.eulesstx.gov) allows citizens to access vital information and services 24 hours a day, 7 days a week. Interactive functions include the City's mapping system, subscription to emergency mobile e-mail and text alerts, and subscription to MyEuless which includes construction updates, community news, employment opportunities, library events, Texas Star events, and recreation classes offered. There are many other features that appeal to visitors, businesses, and residents including online forms and payment options, financial information, and events calendar.



To provide our citizens the most efficient services possible that protects and enhances quality of life, through planning and visionary leadership.





FISCAL YEAR 2012-13 GOALS MATRIX

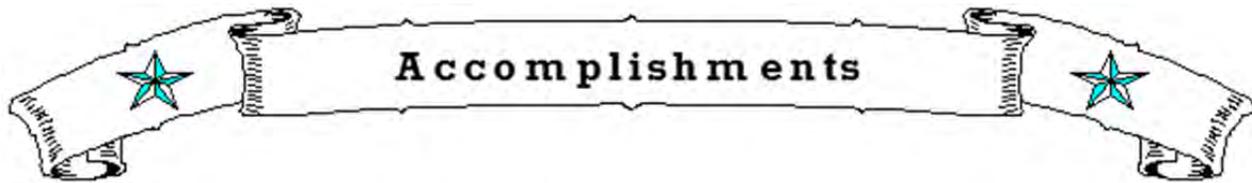
	Superior Customer Service	Fiscally Responsible	Safety And Security	Diversified Business Climate	Quality Infrastructure	Attract Visitors	Quality Leisure Opportunities	Preserve Positive City Image
Administration	■	■	■	■	■	■	■	■
Facilities	■	■	■	■	■	■	■	■
Library	■	■	■	■	■	■	■	■
Fiscal Services	■	■	■	■	■	■	■	■
Police	■	■	■	■	■	■	■	■
Fire	■	■	■	■	■	■	■	■
Development	■	■	■	■	■	■	■	■
Parks & Community Services	■	■	■	■	■	■	■	■
Public Works	■	■	■	■	■	■	■	■
Water Department	■	■	■	■	■	■	■	■
Recreation	■	■	■	■	■	■	■	■
Arbor Daze	■	■	■	■	■	■	■	■
Texas Star Sports Complex	■	■	■	■	■	■	■	■
Texas Star Golf Course	■	■	■	■	■	■	■	■
Hotel / Motel	■	■	■	■	■	■	■	■
Economic Development	■	■	■	■	■	■	■	■

Note: Department Goals that align with City goals are highlighted in blue on the matrix above.



Goals & Objectives

- ❖ **The City will maintain a legal, open environment that focuses on providing excellent service to our citizens.**
 - Assure courteous, effective, and efficient service to both external and internal customers.
 - Pursue technological updates that will enhance customer service.
 - Structure departmental operations to ensure rapid response and resolution to customer complaints.
- ❖ **The City will maintain financial integrity while minimizing the impact on Euless citizens.**
 - Explore new and innovative revenue sources.
 - Promote and utilize Euless businesses whenever possible when making municipal purchases.
 - Adopt the city budget in context of the multi-year financial plan which emphasizes funding of capital projects through operating revenues rather than issuing debt.
 - Maintain reserves levels as provided for in the city's fiscal policy.
 - Retain high bond rating and financial reputation.
- ❖ **Provide Public Safety and Health Services to the community.**
 - Promote proactive neighborhood-based crime watch.
 - Promote high visibility and community involvement for public safety employees.
 - Support strict health and code enforcement.
 - Uphold commitment to environmental programs.
 - Explore and develop programs to reduce crime.
 - Maintain excellent reputation in police and fire services.
 - Provide quality emergency medical services to our citizens.
- ❖ **Employ high-quality, professional, service-oriented personnel.**
 - Promote educational standards and re-education opportunities.
 - Maintain a work force of highly qualified, friendly, and professional employees.
 - Provide competitive salary and benefit packages to retain a motivated work force.
- ❖ **Provide for a diversified business climate.**
 - Enhance communication between City Hall and the business community.
 - Pursue economic development through the use of innovation programs that seeks to emphasize retention and expansion of existing businesses.
 - Promote the city's premier locations as a key element to the city's image and success.
 - Promote existing and new businesses within the city.
- ❖ **Promote quality infrastructure improvements to allow our city to thrive.**
 - Follow through with the implementation of the city's master thoroughfare program.
 - Expand Euless' street system to effectively accommodate vehicular traffic while protecting the integrity of attractive median and right-of-way landscaping.
 - Aggressively pursue infrastructure improvements in conjunction with the Capital Improvements program.
 - Enhance pedestrian-oriented means of travel throughout Euless to enhance public safety.
- ❖ **Attract visitors to the city.**
 - Enhance special events throughout the city.
 - Promote the use of the Texas Star Conference Centre to host expanded events.
 - Promote the use of public art at city buildings and parks.
 - Enlist sponsors to support and enhance Euless' high-quality special events.
- ❖ **Pursue the finest educational offerings for the community.**
 - Create innovation programs in our low-income areas to enhance the learning opportunities.
 - Provide upgrades to our technology within the public library to provide access to all Euless citizens.
 - Pursue after-school programs for school age children to enhance learning.
- ❖ **Provide quality leisure opportunities.**
 - Review existing and consider additional recreational opportunities for the residential and business communities on a regular basis to satisfy the growing needs of the community.
 - Continue implementation of the parks master plan, related facilities, and additions to the plan as deemed appropriate.
 - Maintain the excellence of the Parks at Texas Star, Texas Star Golf Course, Softball World, and the entire park system.
- ❖ **Instill "sense of community" in Euless' residents.**
 - Build a sense of community through activities including Citizens Police and Fire Academies, Town Hall meetings, Neighborhood meetings, and apartment managers meetings.
 - Work to find new avenues to involve more residents in the civic process and to serve on boards and commissions with the hope of developing leadership from a diversified section of the community.



THE CITY OF EULESS has achieved many honors, awards, and accomplishments that illustrate the quality of life for our City, as well as the level of teamwork. Among the honors and accomplishments are:

THE CITY COUNCIL maintained ad valorem tax rate at .4700. They held various meetings including town hall meetings, budget meetings, neighborhood meetings, and a water conservation forum to provide open dialogue between residents, elected officials and staff. Open houses at the Police Department and Fire Department along with the Annual Christmas Parade were hosted.

THE CITY MANAGER'S COMMUNICATIONS OFFICE participated on the HEB (Hurst, Euless, and Bedford) Transit Board and United Way Northeast Steering Committee. In addition, this division completed an online pet registration system for Euless citizens and online garage sale mapping system. Due to the ongoing drought conditions throughout the State of Texas, this division was instrumental in communicating watering restrictions to the citizens of Euless.

THE CITY MANAGER'S OFFICE maintained a solid financial position throughout FY2011-12 and a stable property tax rate. Several City ordinances were updated to protect and enhance the quality of life in Euless. In addition, the City continued to participate in the Community Revitalization Program while maintaining viable partnerships with Tarrant County, neighboring cities, local businesses and local churches.

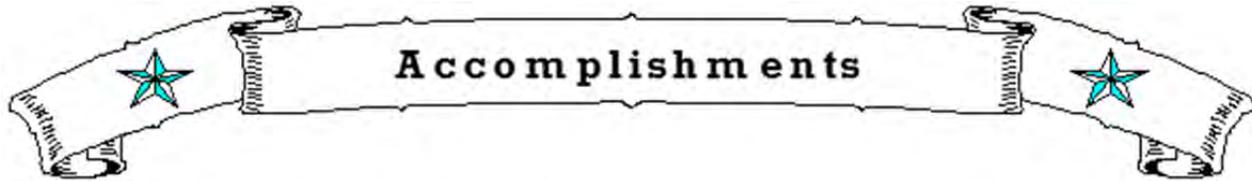
THE CITY SECRETARY'S OFFICE coordinated appointments to the City's Boards and Commissions and maintained all City ordinances, resolutions, and records retention. A City Council election was also held and they processed all requests for open records within State statute requirements.

THE ECONOMIC DEVELOPMENT DEPARTMENT successfully implemented a tax abatement agreement with Service Master which resulted in the construction of its' new 20,000 square foot administration and training facility on SH10. City staff facilitated the relocation of two firms to the former CAMTech building which includes bringing in over 110 jobs to Euless. Structural and Steel Products, Inc. will occupy 70,000 square feet of the facility and GTC Technology will operate out of 33,000 square feet. The former Blockbuster buildings new owners were assisted by City staff in the renovation and releasing of the space. Various retail trade shows were attended to assist in promoting new businesses. This department established a database of area brokers to distribute monthly development reports and updated information of the City's economic development website and Xceligent database.

THE RECYCLING DEPARTMENT promoted recycling through the introduction of a new program which gave residents an opportunity to choose their method of recycling. The program provides residents a choice of a blue bag, 18-gallon bin or 65-gallon cart for recyclable collection. In addition, recycling was promoted during special events including the Christmas Parade of Lights and the Mobile Crud Collection Day. The department also conducted two city-wide hazardous household and electronic waste collections and provided book covers made from recycled materials to Euless students in eleven public schools.

THE PARKS DEPARTMENT received the distinction as Tree City USA from the National Arbor Day foundation for the 26th consecutive year. They also managed the street tree trimming contract for the Fire Department. The department planted 150 trees in various park, public right of ways, and newly constructed facilities. In addition, the department redesigned the flower beds at the City Hall Complex to display SmartScape plant material and installed new irrigation technology in an effort to reduce water consumption and promote water conservation.

THE COMMUNITY SERVICES DEPARTMENT facilitated 1,305 rentals with a total attendance of 144,296 which includes the 50,455 visitors to the senior center. The staff assisted the Historical Preservation Committee with the opening of the new Euless Historical Museum at Heritage Park. They obtained maximum enrollment in all youth camps including spring, summer and winter camps.



THE TEXAS STAR SPORTS COMPLEX registered 1,034 for league play at Softball World and 125 league teams registered at the Parks at Texas Star. Additionally, 545 teams played in tournaments hosted at the Parks at Texas Star and over 200 played in tournaments at Softball World. Softball World's General Manager Chris Thames, was recognized as the 2012 USSSA National Softball Director of the Year, the highest honor given by USSSA for softball complex operators in the US.

FACILITY MAINTENANCE OPERATIONS successfully merged the facility maintenance work order system into the Access Eules program. In addition, they Initiated the construction of the new aquatic facility, which continues to be on schedule.

FLEET OPERATIONS received the Automotive Service Excellence (ASE) "Blue Shield of Excellence" award for the 17th consecutive year, and completed multiple hours of advanced automotive technical training. The department also became the first municipal fleet in the county to be AEMP (Association of Equipment Maintenance Professionals) Silver Certified. They integrated the fueling provisions to accommodate the HEB ISD school buses and maintenance equipment. The fleet operation now participates in the Goodyear Corporation "Fleet Manager's Advisory Board".

THE POLICE DEPARTMENT achieved TCLEOSE training standards and increased emergency response training throughout the department. The Patrol division increased emphasis on the Commercial Vehicle Enforcement Program and decreased traffic fatalities significantly due to increased DWI, and traffic enforcement. The Communications Division decreased dispatch time by an average of 10 seconds due to increased training. The department also received a county grant to assist in the improvements to the communications operation. Enhanced community involvement by hosting a Citizens Police and Fire Academy, two summer camps for at risk children, several neighborhood watch meetings, three town hall meetings, bicycle safety courses, stranger danger classes, Rape Aggression Defense classes and child safety seat courses. A new area wide tactical team was formed which includes Hurst, Eules, Bedford and Grapevine police departments.

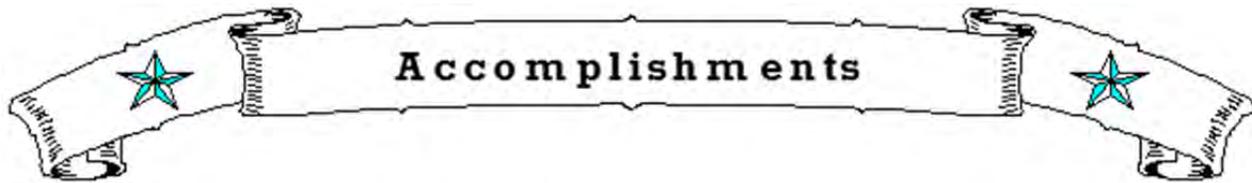
MUNICIPAL COURT successfully implemented a community service orientation program directed by the City's warrant officer. Municipal court also hosted eight victims' impact panel meetings sponsored by Mother against Drunk Driving.

THE STREETS, PUBLIC WORKS AND ENGINEERING DEPARTMENT completed several large infrastructure projects including water and wastewater line replacements, street overlay, sidewalk repair, and drainage channel improvements. The Engineering Department completed the design and initiated the construction of the FY2012 Sanitary Sewer project. In addition, they completed the construction of the reclaimed water main along Bear Creek Parkway. The division also completed the FY2012 City ADA Ramp replacement project.

THE EULESS PUBLIC LIBRARY promoted the joy of reading and learning in both adults and children by hosting the Summer Reading Club. They also promoted learning by offering free classes which include, introduction to computers and English as a second language classes. They received the Achievement in Excellence in Libraries Award from the Texas Municipal Library Director's Association.

THE INFORMATION SERVICES DEPARTMENT completed all hardware and software upgrades planned for the fiscal year in order to stay up to date on technology. They configured and implemented the Access Eules system using Eules GIS data for the mobile mapping component. The setup and configuration of the LaserFiche paperless operation was integrated with HTE in Courts. The successful complete re-write of online payments used in utilities was accomplished. All of the internet connections were upgraded.

THE FIRE DEPARTMENT maintained a Class 1 rating by the Insurance Services Organization (ISO). This is the highest rating awarded by the ISO. The EMS coordinator initiated CPR training to all City employees, and worked with area hospitals to become an active partner in stroke care protocol. The department replaced several Automatic External Defibrillators in the City. The new graphic design of the fire department ambulances were applied. Six new firefighters/paramedics completed the field training program.



THE FIRE MARSHAL'S OFFICE conducted the annual fire prevention program in the local elementary schools through the use of the Clown S.A.F.E.T.Y troop to promote fire safety. An increase in the inspection program of smoke detectors located in multi-family units provided training and valuable information to apartment managers on the changes in state law governing smoke detectors in rental units. The certification of Basic Fire Inspectors was achieved by 21 line personnel allowing the department to continue performing company in service inspections.

THE FINANCE DEPARTMENT received the Distinguished Budget Award for the FY2012 Budget and Certificate of Excellence in Financial Reporting for the FY2011 Audit from the Government Finance Officers Association of the US and Canada. In addition, processed over 10,000 accounts payable invoices, managed a multi-million dollar investment portfolio, and increased participation in the City's purchasing card program. The department earned a market-based return on the City's investment portfolio while ensuring compliance with remaining investment objectives. The portfolio's return exceeded market due to declining market rates.

THE GEOGRAPHIC INFORMATION SYSTEMS DEPARTMENT (GIS) installed a new map book generating software to make general street guides and specialty map books for hydrant and utility locations. A new mobile mapping component was provided for the implementation of the Access Eules system.

THE HUMAN RESOURCES DEPARTMENT provided an all-day orientation program to new employees. In addition, they assisted the Fire and Police Departments with promotional testing.

THE PURCHASING DEPARTMENT held several online auctions during the year which realized an increase in bidder participation and total number of bids. They continued to expand the procurement card program throughout the city alleviating some of the workload required for small dollar purchases. In addition, they began gathering all quotes for purchase between \$3,000 and \$50,000 therefore providing additional assistance to the City departments.

PLANNING AND DEVELOPMENT DEPARTMENT with the City Council, Development Review Committee, and the Planning and Zoning ("P&Z") commission, considered over 39 development-related cases representing both residential and commercial projects. Amendments to the Abatement of Dangerous Structures and Minimum Housing Code Ordinances were made. The adoption of the 2009 International Code Council Codes was completed. Also, processed amendments to the 200-acre Glade Parks mixed-use development. Continued efforts related to the implementation of the Eules Point redevelopment initiative.

THE INSPECTION SERVICES DEPARTMENT issued over 40 new residential building permits, 136 residential remodel permits, 2,000 miscellaneous permits and assisted in numerous development site plan reviews. They continue to work with the new code compliance division placing emphasis on ordinance compliance through calls, on-site visits, door hangers, notices of violation, citations, and appearances in municipal court. In addition, the department effectively administered the goals and objectives of the CCAT team supporting the community.

THE UTILITY BILLING DEPARTMENT continues to develop the E-Bill notification which should reduce printing costs. The utility billing staff set-up 1,706 new accounts, hung over 9,000 delinquent tags, responded to 12,139 service calls and billed customers for 2,621,566,000 gallons of water.

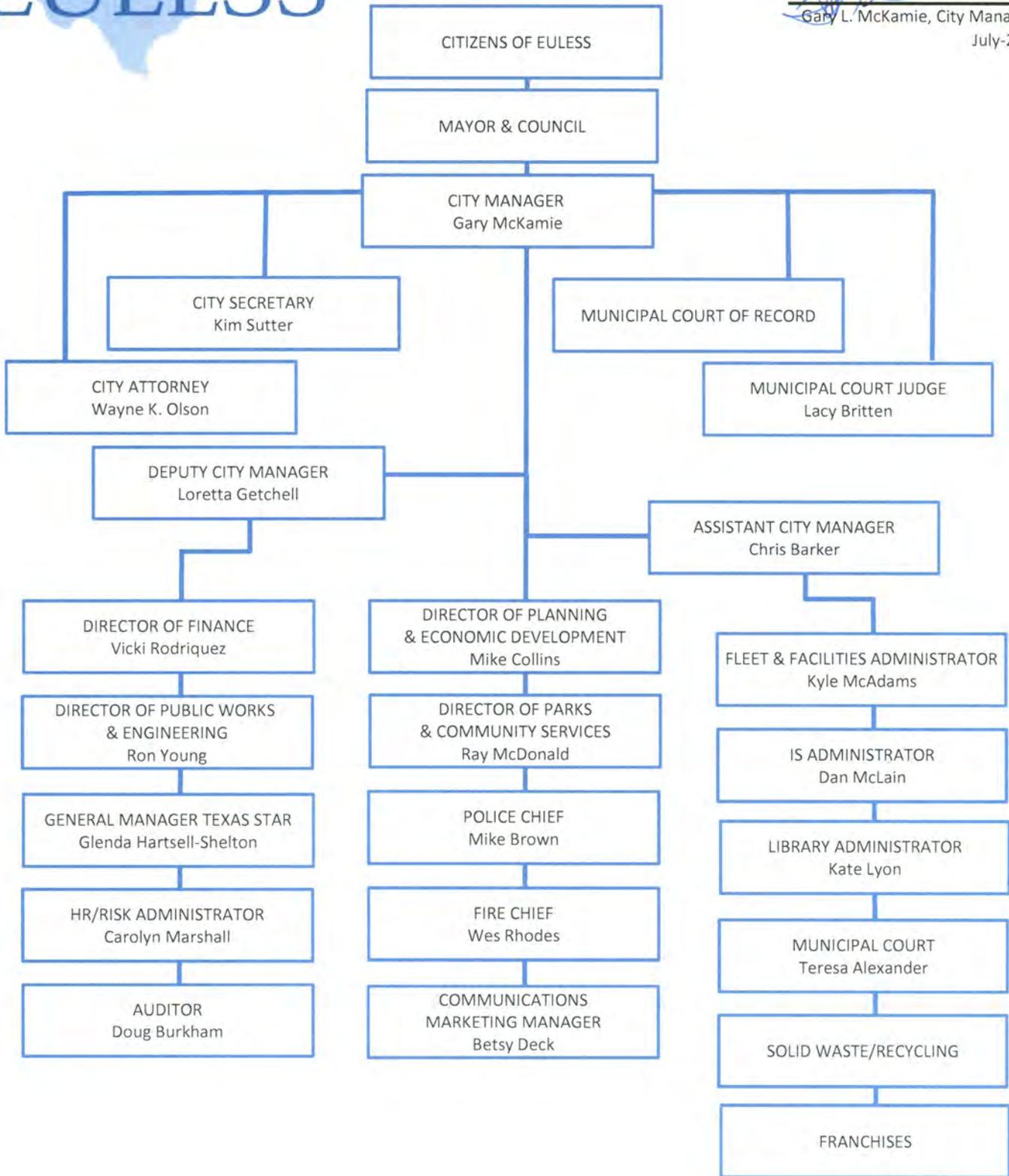
TEXAS STAR GOLF COURSE completed the installation of the reclaimed water infrastructure and course irrigation conversion to reclaimed service. Golf Week rated the course as the #1 municipal golf course in the metroplex. Golf Weekly Magazine and Avid Golfer magazine ranked the course in the top 5 in the state.

EVERY WEEK IN EULESS CITIZENS RECEIVE THESE SERVICES

	2010	2011	2012
Cases filed in Municipal Court	605	519	517
Issued traffic safety citations	509	419	438
Made arrests	79	91	89
Processed offenses	84	79	80
Responded to calls for police service	2,775	2,846	2,616
Responded to accidents	23	12	14
Incarcerated prisoners	160	159	192
Conducted fire safety inspections	37	33	30
Responded to emergency medical calls	54	56	57
Responded to alarms	74	76	76
Conducted fire prevention classes	2	2	2
For an average attendance of	155	273	259
Serviced users of Midway Recreation Center	22	14	25
Maintained parks, trails, athletic fields, etc.	72	72	74
Checked out library materials	11,198	10,922	10,714
New library materials added	323	334	333
Overlaid asphalt on streets, square feet	14,815	18,335	7,090
Laid street curb and gutter, linear feet	31	39	138
Street signs made, repaired, replaced	37	33	27
Reviewed plans for building code compliance	8	5	5
Performed building inspections	86	77	68
Picked up unattended animals	18	22	20
Processed animal adoptions	3	1	1
Returned animals to owners	3	2	1
Miscellaneous permits	27	25	26
Inspections of swimming pools	1	1	1
Water meters changed	1	2	3
Purchased and Produced water, gallons	50,152,192	53,317,308	52,685,000
Cleaned sewer lines, linear feet	11,042	8,118	13,003

Organizational Chart


 Gary L. McKamie, City Manager
 July-2012



BUDGET PROCESS

DEFINITION AND AUTHORITY

The budget is a financial plan for a specific fiscal year that contains both the estimated revenues to be received during the year and the proposed expenditures to be incurred to achieve stated objectives. The City Charter established the City of Euless' fiscal year as October 1 through September 30. The City Charter further states:

The City Manager, prior to August first of each year, shall prepare and submit the budget, covering the next fiscal year, to the City Council, which shall contain the following information. In preparing the budget, each employee, officer, board, and department shall assist the city manager by furnishing all necessary information.

- (1) *The city manager's budget message shall outline the proposed financial policies for the next fiscal year with explanations of any changes from previous years in expenditures and any major changes of policy and a complete statement regarding the financial condition of the City.*
- (2) *An estimate of all revenue from taxes and other sources, including the present tax structure rates and property evaluation for the ensuing year.*
- (3) *A carefully itemized list of proposed expenses by office, department, agency, employee, and project for the budget year, as compared to actual expenses of the last ended fiscal year, and the present year to date.*
- (4) *A description of all outstanding bond indebtedness, showing amount, purchaser, date of issue, rate of interest, and maturity date, as well as any other indebtedness which the City had incurred and which has not been paid.*
- (5) *A statement proposing any capital expenditures deemed necessary for undertaking during the next budget year and recommended provisions for financing.*
- (6) *A list of capital projects which should be undertaken within the five (5) next succeeding years.*

PUBLIC ACCESS

Article VII, Section 3 of the City Charter provides:

The budget and all supporting schedules shall be filed with the City Secretary when submitted to the City Council and shall be open for public inspection by anyone interested.

PUBLIC HEARINGS

Article VII, Section 4 of the City Charter provides:

At the Council meeting at which time the budget is submitted, the Council shall, in conformance with the requirements of law, name the date and place of a public hearing and shall cause to be published the time and place thereof. At this hearing, interested citizens may express their opinion concerning items of expenditure, giving their reasons for wishing to increase or decrease any items of expense.

BUDGET AMENDMENT

Department heads can amend the budget within their divisions as long as it does not affect total appropriations. The City Manager can amend the budget within a particular fund as long as it does not affect total appropriations. The City Council may amend the budget by a majority vote of the full membership for emergency conditions which may arise which could not reasonably have been foreseen in the normal process of planning the budget when the general welfare of the citizenry is involved. These amendments must be by ordinance and attached to the original budget in accordance with Article VII, Section 8 of the City Charter.

BUDGET PREPARATION

The budget preparation is coordinated through the City Manager's Office and the Finance Department. The budget process begins in late February or early March with a budget kickoff meeting with all City department directors and managers. Each department and division receives a budget preparation manual, forms and year to date budget information. Departments prepare a summary including the following information about their activities:

- Location and Hours of Operation
- Mission/Programs/Services
- Highlights/Accomplishments for the current fiscal year
- Goals & Objectives for the upcoming fiscal year
- Major Budgetary Issues and Operational Trends.

Current year estimates are carefully reviewed and known exceptions or cost increases are reported along with justification. These variances are reviewed by the City Manager's Office and City Council for amendment as deemed necessary. The budget requests are submitted along with justification for any increases. The City Manager's office holds meetings with each director to review each of their line items and discuss any changes. All capital and supplemental requests are submitted separately and must include the following information:

- Purpose/objective of this request
- Changes/improvements from current operations
- Alternative financing options
- Estimated life of requested item
- Impact or consequence of not funding this request
- Equipment being replaced by this request
- Cost of the item
- Other associated cost

A work session is held to allow each department the opportunity to present their capital and supplemental requests to the City Council. The City Manager's Office consolidates all capital requests and all supplemental requests, assigns a ranking based on funding available, and submits its recommendation to the City Council for consideration.

In accordance with the fiscal policies, supplemental programs will only be funded from current revenues. One-time revenue sources and excess reserves are used to fund capital requests.

The finance department prepares revenue estimates based on historical data available from the revenue manual (which is updated monthly) and other available data. Estimates are reviewed and adjusted by the City Manager's office as deemed necessary. The objective of the City is to estimate revenues as accurately as possible to allow use of all available funding.

The City Manager's Office completes a final review of the budget and submits a preliminary budget to the City Council. In accordance with Article VII, Section 2 of the City Charter, this document must be submitted to City Council prior to August 1st.

STRATEGIC PLANNING

The City Council meets for a winter work-session and a budget work-session each year. During these work-sessions, a strategic planning session is held for discussion of short, intermediate, and long-term goals. These goals and the fiscal impact are considered during the budget process and serves as a guide throughout the year for staff.

COMPREHENSIVE PLAN

The City's long-term planning has been consolidated into a comprehensive five-year plan produced by the City Manager's office. This plan is updated every year and serves as the City's "road map" to which infrastructure, facility, and park projects will be done in the coming years. Each project contains a fiscal impact analysis.

The comprehensive plan includes a five-year plan for drainage infrastructure, streets including overlay and construction, water and wastewater line replacement, City facilities, and the parks master plan. The information included in this document is an integral part of the budget process.

The Capital Improvements Program details all funded and unfunded projects that have been identified to date and meets the requirements of the City Charter. Article VII, Section 2 (4) requires "A statement proposing any capital expenditures deemed necessary for undertaking during the next budget year and recommended provisions for financing". Section 2 (5) further requires "A list of capital projects which should be undertaken within the five (5) next succeeding years".

BUDGET ADOPTION

The City Charter provides:

After public hearing, the City Council makes any changes deemed necessary and adopts the budget at least ten (10) days prior to the beginning of the next fiscal year by a favorable majority vote of all members of the Council.

On August 2nd and August 4th, the City Council reviewed the preliminary operating and capital budgets. At their regularly scheduled City Council meeting on August 14th, the Euless City Council set a date, time, and place for the budget public hearing on August 28th. The City Council held the public hearing on the proposed budget on August 28th and voted unanimously to adopt the budget by a vote of seven ayes and no nays. After the budget adoption, the Finance Department prepares a monthly financial report which is presented to the City Council for their review.

FY2012-2013 BUDGET SCHEDULE

DATE	RESPONSIBILITY	ACTION
February 29	Managers, Directors & Administrators	Budget Kickoff - 2:00PM, City Hall Council Chambers
March 9	Managers, Directors & Administrators	Computer Request Forms due to Information Services, Vehicle Request due to Fleet Services, and pay plan adjustments to HR.
March 19-23	CMO, Finance, Directors	Preliminary CIP Review (Facilities, Public Works, PACS)
March 30	Managers, Directors, Administrators & Finance	All Budget Forms, including FY2013 Budget Forms, Multi-year Budget Forms, Capital & Supplemental Request, with supporting documentation returned to Finance. Departmental Data Entry completed.
April 2-11	Finance	Review Departmental Budgets, Data Entry as needed
Apr 12-25	CMO, Finance, Directors	Operating & Capital Budget Review with Directors and Administrators
May 11	CSO, Finance	Publish Notice of Public Hearing on CCPD budget to be held on May 24th (CCPD Board)
May 15	TAD	Preliminary Tax Roll from TAD
May 15-18	CMO	City Manager's Office-Review
May 24	CCPD Board	Hold Public Hearing on CCPD Budget. Adopt FY2013 CCPD Budget. Submit CCPD Budget to City Council.
May 24	CC	Receive CCPD Budget. Special called meeting at 6:00P.M.
May 24	CC, CMO, Directors	Pre-Budget Work Session on Capital and Supplemental at 6:15P.M.
May 25-June 28	CMO, Finance	CMO Final Review, Capital and Supplemental Recommendations, and Finalize CIP
*June 14	CC, CMO, Directors	Town Hall Meeting
*June 21	CC, CMO, Finance	CIP Budget Worksession
June 29-July 20	Finance	Finalize Preliminary Budget Document
July 25	TAD	Receipt of Final Tax Roll from TAD (Make final changes)
July 27	Finance	Preliminary Budget: CC, CMO, CSO, Library, Website
August 1	CSO, Finance	Publish Notice of Public Hearing of EDC Budget to be held August 13 th (EDC Board). Publish Notice of City Council Public Hearing of CCPD Budget to be held on August 14 th .
August 2	CC, CMO, Finance	Budget Work Session
August 4	CC, CMO, Finance	Budget Work Session
August 7*	CSO, Finance	Publish Effective Tax Rate Calculation
August 13	EDC Board	Hold Public Hearing on EDC Budget and Adopt FY2013 EDC Budget.
August 14	CC	Vote to Place a Proposal to adopt a Specified Tax Rate on the September 11 th agenda. Schedule Public Hearings on Proposed Tax Rate for August 28 th and September 4 th Schedule Public Hearing on Proposed City and EDC budgets to be held August 28 th Hold Public Hearing on FY2013 CCPD Budget. Approve CCPD Budget
August 16	CSO, Finance	Publish Notice of Public Hearings on Tax Increase to be held August 28 th and September 4 th . Publish Notice of Public Hearing on Proposed Budgets (City and EDC) to be held August 28 th .
August 28	CC	Hold Public Hearing on Proposed EDC and City FY2013 budgets. Approve EDC Budget. First Reading and Adoption of the FY2013 Budget. Ratify Property Revenue Increase. Hold 1 st Public Hearing on Proposed Tax Rate. Announce date, time and place of meeting to adopt the proposed tax rate and announce date, time and place of 2 nd public hearing on the Tax Rate.
September 4	CC	Special Called Meeting to Hold 2 nd Public Hearing on Proposed Tax Rate. Announce date, time and place of meeting to adopt the proposed tax rate for Tax Year 2012 for September 11 th
September 5	CSO, Finance	Publish Notice of Tax Revenue Increase, if necessary.
September 11	CC	Second Reading and Adoption of FY2013 Budget (if necessary). First Reading and Adoption of Tax Rate. Adopt the Tax Roll.
September 25	CC	Final Reading and Adoption of Tax Rate (if necessary).

*Tentative Date, subject to change

**EXCERPTS FROM CHARTER
CITY OF EULESS, TEXAS**

ARTICLE VII. FINANCE

Sec. 1. Fiscal year.

The fiscal year of the City of Euless shall begin on October first of each calendar year and will end on September thirtieth of the following calendar year. The fiscal year will also be established as the accounting and budget year. All funds collected by the City during any fiscal year, including both current and delinquent revenue shall belong to such fiscal year and, except funds derived to pay interest and create a sinking fund on the bonded indebtedness of the City, may be applied to the payment of the expenses incurred during such fiscal year. Any revenues uncollected at the end of any fiscal year, and any unencumbered funds actually on hand shall become resources of the next succeeding fiscal year.

State law references – Budgets. V.T.C.A. Local Government Code § 102.001 et seq; fiscal powers. V.T.C.A., Local Government Code § 101.002.
State law reference – Fiscal Year. V.T.C.A. Tax Code §1.05

Sec. 2. Preparation and submission of budget.

The City Manager, prior to August first of each year, shall prepare and submit the budget, covering the next fiscal year, to the Council, which shall contain the following information. In preparing the budget, each employee, officer, board, and department shall assist the City Manager by furnishing all necessary information.

- (1) The City Manager's budget message shall outline the proposed financial policies for the next fiscal year with explanations of any change from previous years in expenditures and any major changes of policy, and a complete statement regarding the financial conditions of the City.
- (2) An estimate all revenue from taxes and other sources, including the present tax structure rates and property evaluation for the ensuing year.
- (3) A carefully itemized list of proposed expenses by office, department, agency, employee and project for the budget year, as compared to actual expenses of the last ended fiscal year, and the present year-to-date.
- (4) A description of all outstanding bond indebtedness, showing amount, purchaser, date of issue, rate of interest and maturity date, as well as any other indebtedness which the City had incurred and which has not been paid.
- (5) A statement proposing any capital expenditures deemed necessary for undertaking during the next budget year and recommended provisions for financing.
- (6) A list of capital projects which should be undertaken within the five (5) next succeeding years.

State law reference – Budget, V.T.C.A., Local Government Code § 102.001 et seq.

Sec. 3 Budget a public record.

The budget and all supporting schedules shall be filed with the City Secretary when submitted to the Council and shall be open to public inspection by anyone interested.

State law reference – Budget, V.T.C.A., Local Government Code § 102.001 et seq.

Sec. 4. Public hearing on budget.

At the Council meeting at which time the budget is submitted, the Council shall, in conformance with the requirements of law, name the date and place of a public hearing and shall cause to be published the time and place thereof. At this hearing, interested citizens may express their opinions concerning items of expenditure, giving their reasons for wishing to increase or decrease any items of expense. (Amended 11-5-91)

State law reference – Budget, V.T.C.A., Local Government Code ¶ 102.001 et seq.

Sec. 5. Proceeding on adoption of budget.

After public hearing, the Council shall analyze the budget, making any additions or deletions which they feel appropriate, and shall, at least ten (10) days prior to the beginning of the next fiscal year, adopt the budget by a favorable majority vote all members of the Council.

State law reference – Budget, V.T.C.A. Local Government Code ¶ 102.001 et seq.

Sec. 6. Budget, appropriation, and amount to be raised by taxation.

On final adoption, the budget shall be in effect for the budget year. Final adoption of the budget by the Council shall constitute the official appropriations as proposed expenditures for the current year and shall constitute the basis of the official levy of the property tax as the amount of tax to be assessed and collected for the corresponding tax year. Estimated expenditures will in no case exceed proposed revenue plus cash on hand. Unused appropriations may be transferred to any item required for the same general purpose.

Sec. 7. Unallocated reserve fund.

The City Manager may recommend for action by the Council, an unallocated reserve fund to be used for unexpected items of expense which were not contained as original items of expenditures.

Sec. 8. Amending the budget.

Under the extreme emergency conditions which may arise and which could not reasonably have been foreseen in the normal process of planning the budget, the Council may, by a majority vote of the full membership, amend or change the budget to provide for any additional expenses in which the general welfare of the citizenry is involved. These amendments shall be by ordinance, and shall become an attachment to the original budget.

State law reference – Budget, V.T.C.A. Local Government Code ¶ 102.001 et seq.

Sec. 9. Certification: copies made available.

A copy of the budget, as finally adopted, shall be filed with the City Secretary. The final budget shall be printed, mimeographed, or otherwise reproduced and sufficient copies shall be made available for the use of all offices, agencies and for the use of interested persons and civic organizations.

Sec. 10. Defect shall not invalidate the tax levy.

Errors or defects in the form or preparation of the budget or the failure to perform any procedural requirements shall not nullify the tax levy or the tax rate.

CITY OF EULESS FISCAL POLICIES

I. INTRODUCTION

- A. Purpose Statement – The City of Euless has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely, and to plan for the adequate funding of services desired by the public.

The overriding goal of the Fiscal Policies is to enable the City to achieve a long-term stable and positive financial condition. The watchwords of the City's fiscal management include integrity, prudent stewardship, planning, accountability, and full disclosure.

The purpose of the Fiscal Policies is to provide guidelines for the Director of Finance in planning and directing the City's day to day financial affairs and in developing recommendations to the City Manager and City Council. The scope of the policies spans accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash management, expenditure control, and debt management.

- B. Annual Review of Policies – These policies will be reviewed administratively by the Finance Director and City Manager and will be presented to the City Council for approval of any significant changes.

II. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

- A. Accounting – The Fiscal Administrator is the City's Chief Accountant and is responsible for establishing the chart of accounts and for properly recording financial transactions.

- B. Accounts Receivable – This asset account reflects amounts owed to the City from citizens, companies, or other governmental entities. All delinquent accounts will be pursued.

- C. External Auditing

1. The City will be audited annually by outside independent accountants (auditors). The auditors must be a CPA firm of national reputation and must demonstrate that they have the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements. The auditor's report on the City's financial statements will be completed within 100 days of the City's fiscal year end, and the auditor's management letter will be presented to the City staff accordingly. An interim management letter will be issued prior to this date if any materially significant internal control weaknesses are discovered.

2. The Auditors are accountable to the City Council and will have access to direct communication with the City Council if the City staff is unresponsive to auditor recommendations or if the auditors consider such communication necessary to fulfill their legal and professional responsibilities.

3. Auditor Rotation – The City will not require auditor rotation, but will circulate requests for proposal for audit services at least every five years.

- D. Internal Auditing – The City recognizes its growing need for an internal audit function and is seriously evaluating the devotion of resources to this program in the future.

- E. External Financial Reporting – The City will prepare and publish a comprehensive annual financial report (CAFR). The CAFR will be prepared in accordance with generally accepted accounting principles and will be presented annually to the Government Finance Officers Association (GFOA) for evaluation and awarding of the Certificate of Achievement for Excellence in Financial Reporting. The CAFR will be published and presented to the City Council within 120 days after the end of the fiscal year. City staffing limitations may preclude such timely reporting. In such case, the Finance Director will inform the City Manager and the City Manager will inform the City Council of the delay and the reasons therefore.

- F. Internal Financial Reporting – The Finance Department will prepare internal financial reports sufficient for management to plan, monitor, and control the City's financial affairs. Internal financial reporting objectives are addressed throughout the policies.

III. INTERNAL CONTROLS

- A. Objective – To provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition. At all times the City of Euless shall maintain an environment conducive to good internal controls.
- B. Written Procedures – The Finance Director, through the Finance Administrator, is responsible for developing Citywide written guidelines on accounting, cash handling, and other financial matters which will be approved by the City Manager. The Finance Department will assist Department Managers as needed in tailoring these guidelines into detailed written procedures to fit each department's specific requirements.
- C. Department Managers Responsible – Each Department Manager is responsible to ensure that good internal controls are followed throughout his or her department, that all Finance Department guidelines on accounting and internal controls are implemented, and that all independent auditor internal control recommendations are addressed.

IV. OPERATING BUDGET

- A. Preparation – The City's "operating budget" is the City's annual financial operating plan. It comprises governmental and proprietary funds, including the General Obligation Debt Service Fund. The budget is prepared by the Finance Director or appointee with the cooperation of all City Departments, and is submitted to the City Manager who makes any necessary changes and transmits the document to the City Council. The operating budget will be submitted to the GFOA annually for evaluation and awarding of the Award for Distinguished Budget Presentation.
- B. Balanced Budget – The operating budget will be balanced, with current revenues, exclusive of beginning resources, greater than or equal to current expenditures/expenses.
- C. Adoption Process – Pursuant to City Charter Article VII Section 5, a budget will be presented by the City Manager to the City Council, and to the public through the Euless Public Library, by August 1, and after public hearings the City Council shall adopt, with any changes, at least ten days prior to beginning of the new fiscal year by a majority vote.
- D. Amendment Process – According to Section 8 of the same article, amendments may be made by ordinance as necessary.
- E. Planning – The budget process will be coordinated so as to identify major policy issues for the City Council consideration several months prior to the budget approval date so that proper decision analysis can be made. Periodic financial reports will be prepared to enable the Department Managers to manage their budgets and to enable the Budget Office to monitor and control the budget as authorized by the City Manager. Summary financial reports will be presented to the City Council monthly by the third Friday after the end of each month. Such reports will enable the City Council to understand the big picture budget status. Operating Expenditure Control is addressed in another section of the Policies.
- F. Performance Measures and Productivity Indicators – Where appropriate, performance measures and productivity indicators will be developed and used as guidelines and reviewed for efficiency and effectiveness. This information will be included in the annual budgeting process and reported to the City Council at least annually.

V. CAPITAL BUDGET AND PROGRAM

- A. Preparation – The City's capital budget will include all capital project funds and all capital resources. The budget will be prepared annually in conjunction with the operating budget. The capital budget will be compiled by the Finance Director with the involvement of all required City departmental project managers. Integration of the fiscal impact of capital improvements on the operating budget will be monitored.
- B. Definition – Facilities include any structures or properties owned by the City, the land upon which the facility is situated for the provision of City services, and the initial furniture, fixtures, equipment and apparatus necessary to put the facility in service. Facilities include, but are not limited to the following: administrative offices, parks, service centers and storage yards, recreation centers, libraries, fire stations, jails and courts, and water and sewer related structures.

- C. Infrastructure – Includes permanently installed facilities, generally placed underground or at grade, which form the basis for the provision of City services. Typically included are thoroughfares, bridges, water and sanitary sewer lines, drainage channels, and storm sewers.
- D. Control – All capital project expenditures must be appropriated in the capital budget. The Finance Department must certify the availability of such appropriations or the availability of resources so an appropriation can be made before a capital project contract is presented by the City Manager to the City Council for approval.
- E. Program Planning – The capital budget will include capital improvements program plans for future years. The planning time frame should normally be at least five years. The replacement and maintenance for capital items should be projected for the next five years. Future maintenance and operations will be fully costed, so that these costs can be considered in the operating budget.
- F. Alternate Resources – Where applicable, assessments, impact fees, pro-rata charges, or other user-based fees should be used to fund capital projects which have a primary benefit to specified property owners. Drainage Utility revenues are established to fund small citywide drainage projects. Single large drainage projects will be funded by debt.
- G. Debt Financing – Recognizing that debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives which equal or exceed the average life of the debt issue. The exceptions to this requirement are the traditional costs of marketing and issuing the debt, capitalized labor for design and construction of capital projects, and small component parts which are attached to major equipment purchases.
- H. Infrastructure Maintenance – The City recognizes that deferred street maintenance increases future capital costs by an estimated five- to ten-fold. Therefore, a portion of the General Fund budget will be set aside each year to maintain the quality of streets. The amount will be established annually so that repairs will be made amounting to a designated percentage of the value of the streets.
- I. Reporting – Periodic financial reports will be prepared to enable the Department Managers to manage their capital budgets and to enable the Finance Department to monitor and control the capital budget as authorized by the City Manager.

VI. REVENUE MANAGEMENT

- A. Simplicity – The City will strive to keep the revenue system simple, which will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay. The City will avoid nuisance taxes, fee, or charges as revenue sources.
- B. Certainty – An understanding of the revenue source increases the reliability of the revenue system. The City will try to understand its revenue sources, and enact consistent collection policies so that assurances can be provided that the revenue base will materialize according to budgets and plans.
- C. Equity – The revenue system of the City will strive to maintain equity in its structure. That is, the City will seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customers. However, it is recognized that public policy decisions may lead to subsidies in certain circumstances, e.g., homestead tax exemption.
- D. Administration – The benefits of a revenue will exceed the cost of producing the revenue. The cost of collection will be reviewed annually for cost effectiveness as a part of the indirect cost, cost of services analysis. Where appropriate, the City will use the administrative processes of State or Federal collection agencies in order to reduce administrative costs.
- E. Revenue Adequacy – The City will require that there be a balance in the revenue system. That is, the revenue base will have the characteristic of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.
- F. Cost/Benefit of Abatement – The City will use due caution in the analysis of any tax, fee, or water and wastewater incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) analysis will be performed as a part of such review.
- G. Diversification and Stability – In order to protect the government from fluctuations in a revenue source due to fluctuations in the economy, and variations in weather (in the case of water and wastewater), a diversified revenue system will be maintained which has a stable source of income.

- H. Nonrecurring Revenues – One-time revenues will not be used for ongoing operations. Nonrecurring revenues will be used only for nonrecurring expenditures. Care will be taken not to use these revenues for budget balancing purposes.
- I. Property Tax Revenues –
 1. Process. Property shall be assessed at 100% of the fair market value as appraised by Tarrant Appraisal District. Reappraisal and reassessment shall be done regularly as required by State law. A 97% collection rate will serve as a goal for tax collections, with a delinquency rate of 3% or less. All delinquent taxes will be aggressively pursued, with delinquents greater than 150 days being turned over to an attorney and a penalty assessed to compensate the attorney as allowed by State law, and in accordance with the attorney's contract. Annual performance criteria will be developed for the attorney.
 2. Reduce Reliance on Property Tax. The City will try to reduce reliance on property tax by seeking additional revenue sources and attempting to expand and diversity the City tax base.
- J. Exemptions – In order to maintain stability of funds for the City, it is the Council's intentions for the exemptions presently allowed by the City to be continued with no allowance for additional exemptions. Tax abatements should be used selectively and only when a good chance exists of economic return exceeding the loss.
- K. User-Based Fees – For services associated with a user fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be an annual review of fees and charges to ensure that fees provide adequate coverage of costs of services.
- L. Property Tax Distribution – The percentage of the tax rate allocated to the General Fund is the percent equal to the Maintenance Operations portion of the total tax rate. The allocation of the tax rate for debt purposes is the percent equal to the Interest and Sinking portion of the total tax rate. Debt service should not exceed 40% except for extraordinary and temporary reasons.
- M. Proprietary – Proprietary funds will pay the General Fund for direct services rendered. Additionally, the Water and Wastewater Fund will pay a franchise fee of 5% of gross receipts. This is to compensate the General Fund for the lost revenue that would be payable from a privately owned utility.
- N. Franchise Agreements – The City will monitor the status of existing financial agreements and take necessary actions to negotiate new agreements as they near expiration or as they need revisions to best serve the citizens of Euless.
- O. General and Administrative Charges – A method will be maintained whereby the General Fund may impose a charge to the proprietary funds for general and administrative services (indirect costs) performed on the enterprise funds' behalf.
- P. Utility Rates – The City will review and adopt utility rates that will generate revenues required to fully cover operating expenditures, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital needs. This policy does not preclude drawing down cash balance to finance current operations. However, it is best that any extra cash balance be used instead to finance capital projects.
- Q. Interest Income – Interest earned from investment of available moneys, whether pooled or not, will be distributed to the funds in accordance with the operating and capital budgets which, wherever possible, will be in accordance with the equity balance of the fund from which moneys were provided to be invested.
- R. Revenue Monitoring – Revenues actually received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the appropriate budget report.

VII. EXPENDITURE CONTROL

- A. Appropriations – The level of budgetary control is the department level in the General Fund and Water and Sewer Fund, and the fund level in all other funds. When budget adjustments between funds are necessary, these must be approved by the City Council. Budget appropriation

amendments at lower levels of control shall be made in accordance with the applicable administrative procedures through the finance office.

- B. Central Control – Significant salary and capital budgetary savings in any department will be centrally controlled and may not be spent by the department without specific City Manager authorization.
- C. Purchasing – All purchases shall be in accordance with the City’s purchasing policies. Purchases and any contracts exceeding the limit established by state law will conform to a formal bidding process as outlined. Recommendations on purchases and contracts that are subject to the bidding process will be made to the City Council for their approval.
- D. Prompt Payment – All invoices will be paid within 30 days of receipt in accordance with the prompt payment requirements of State law. Procedures will be used to take advantage of all purchase discounts where considered cost effective. However, payments will also be reasonably delayed in order to maximize the City’s investable cash, where such delay does not violate the agreed upon payment terms.
- E. Equipment Financing – Equipment may be financed when the unit purchase price is \$20,000 or more and the useful life is at least four years with City Council approval.

VIII. ASSET MANAGEMENT

- A. Investments – The City’s investment practices will be conducted in accordance with the City Council approved Investment Policies. Utilized objectives: safety, liquidity, and yield.
- B. Cash Management – The City’s cash flow will be managed to maximize the cash available to invest.
- C. Investment Performance – At the end of each fiscal year a report on investment performance will be provided by the Finance Director to the City Manager for presentation to the City Council.
- D. Fixed Assets and Inventory – These assets will be reasonably safeguarded, property accounted for, and prudently insured.

IX. FINANCIAL CONDITION AND RESERVES

- A. No Operating Deficits – Current expenditures will be paid with current revenues. Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. Reserves will be used only for emergencies or nonrecurring expenditures, except when balances can be reduced because their levels exceed guideline minimums.
- B. Operating Reserves – The General Fund resources balance combined with the Emergency Reserve Fund should be between 30 to 60 days in working capital and never fall to 8.3% of the General Fund expenditures budget. This percentage is the equivalent of 30 days’ expenditures. The Enterprise Fund working capital should be maintained at the 12% (45 to 75 days) level. An additional cash test will be required for the Water and Wastewater Fund to ensure the City’s ability to operate, exclusive of accounts receivable.
- C. Risk Management Program – The City will aggressively pursue every opportunity to provide for the public’s and City employees’ safety and to manage its risks. All reasonable options will be investigated to finance losses. Such options may include risk transfer, insurance, and risk retention. Where risk is retained, reserves will be established based on actuarial determinations. Such reserves will not be used for any purpose other than for financing losses.
- D. Compensated Absences – The City will establish a separate reserve within its operating funds to pay for accrued vacation leave. Accrued vacation leave can normally be paid by allowing a vacated position to remain open for several weeks. This reserve will be established based upon a schedule of estimated retirements which will be developed in conjunction with the operating budget.
- E. Equipment Replacement – The City shall maintain an Equipment Replacement Fund for major rolling stock. Funds will be transferred based on a depreciated calculation of each piece of equipment.
- F. Health Claims – The City shall maintain a fund for health claims for all employees. Adequate reserves shall be maintained as determined actuarially. All reasonable cost containments will be reviewed to keep the cost to the City and the employees minimal.

X. DEBT MANAGEMENT

- A. Short-Term Debt – If utilized, tax anticipation notes (TAN's) will be retired annually, and bond anticipation notes (BAN's) will be retired within six months of completion of the project. Any short-term debt outstanding at year end will not exceed 5% (including TAN's, but excluding BAN's) of net operating revenues.
- B. Long-Term Debt – Long-Term debt will not be used for operating purposes, and the life of the bonds will not exceed the useful life of the projects financed.
- C. Self-Supporting Debt – When appropriate, self-supporting revenues will pay debt service in lieu of tax revenues.
- D. Rating – Full disclosure of operations will be made to the bond rating agencies. The City staff, with the assistance of fiscal advisors or bond counsel, will prepare the necessary materials for and presentation to the rating agencies.
- E. Water and Wastewater Bond Coverage Ratios – The City has both revenue bonds and other indebtedness of the Water and Wastewater Fund. The City will maintain two coverage ratios: 1.50 for revenue bonds "technical average" and 1.25 for all indebtedness "practical coverage". The City will issue new debt for an Enterprise only after an "additional bonds" test has been applied to the issuance. This test determines that revenues are sufficient to defray the additional debt service burden that will be created by the new issuance.
- F. Federal Requirements – The City will maintain procedures to comply with arbitrage rebate and other Federal requirements as necessary. In attempt to exempt the City from arbitrage rebate requirements, the City will attempt to issue bonds in increments not to exceed \$5,000,000 per calendar year.
- G. Debt Service Reserves – The Debt Service Fund should not have reserves or balances in excess of one month of principal and interest plus 15% of the principal outstanding of unrefunded debt issued prior to September 1, 1986. This maximum is dictated by Federal law and does not include the amounts accrued for the next debt service payment.
- The policy above does not preclude the debt service reserves normally established to market revenue bonds. The City's policy and bond ordinance requirement are to maintain these debt service reserves at the level of the average annual debt service.
- H. Debt Burden – The Debt Burden should be within the norm of comparable cities. Specifically, maintenance of capacity not to exceed the median per capita and per assessed valuation will be monitored.
- I. Debt Structuring – The City will issue bonds with an average life of twenty (20) years or less in order to reduce net interest cost and maintain future flexibility by paying off debt earlier. The issuance should contribute to an overall curve that is relatively flat.
- J. Competitive vs. Negotiated Bidding – The City will analyze on a per issue and market basis the desire to utilize competitive versus negotiated sale of bonds. In either instance, the fiscal staff will present to management and council advantages and disadvantages of the process.
- K. Bidding Parameters – The notice of sale will be carefully constructed so as to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors. Parameters to be examined include:
- Limits between lowest and highest coupons
 - Coupon requirements relative to the yield curve
 - Method of underwriter compensation, discount or premium coupons
 - Use of True Interest Cost (TIC) vs. Net interest Cost (NIC)
 - Use of bond insurance
 - Deep discount bonds
 - Variable rate bonds
 - Call provisions
- L. Bond Issuance Advisory Fees and Costs – The City will be actively involved in the selection of all financial advisors, underwriters, paying agents, and bond counsel. The City shall evaluate the merits of rotating professional advisors and consultants as well as the kinds of services and fee structures

available from independent financial advisors, investment banking firms, and commercial banks. The City will carefully itemize and scrutinize all costs associated with the issuance of bonds.

XI. STAFFING AND TRAINING

- A. Adequate Staffing – Staffing levels will be adequate for the fiscal functions of the City to function effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Workload shedding alternatives as well as technology will be explored before adding staff.
- B. Training – The City will support the continuing education efforts of all financial staff including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff will be held accountable for communicating, teaching, and sharing with other staff members all information and training materials acquired from seminars, conferences, and related education efforts.
- C. Awards, Credentials – The City will support efforts and involvements which result in meeting standards and receiving exemplary recitations on behalf of any of the City’s fiscal policies, practices, processes, products, or personnel. Further, the Finance Director will try to obtain and/or maintain designation of Certified Government Finance Officer as awarded by the GFOA of Texas.



FINANCIAL SUMMARIES



**COUNCIL ADOPTED 2012-13 ANNUAL CITY OF EULESS BUDGET
COMBINED SUMMARY OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE BY CATEGORY**

Includes All Funds Subject to Appropriation with Comparison to Prior Years

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
BEGINNING FUND BALANCE	\$ 7,883,532	\$ 5,582,651	\$ 766,956	\$ 6,764,589	\$ 6,700,901

BUDGETED REVENUES					
Property Taxes	\$ 9,711,342	\$ -	\$ 3,028,195	\$ -	\$ -
Gross Receipts Tax	\$ 4,202,836	\$ -	\$ -	\$ -	\$ -
General Sales Tax	\$ 9,275,290	\$ 5,504,186	\$ -	\$ -	\$ -
Selective Sales Tax	\$ 55,000	\$ 13,180,000	\$ -	\$ -	\$ -
Fines/Fees/Penalties	\$ 1,915,000	\$ 114,994	\$ 20,000	\$ 284,000	\$ -
Licenses & Permits	\$ 643,350	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 60,000	\$ 37,800	\$ 2,050	\$ 31,450	\$ 14,200
Intergovernmental Revenue	\$ 359,780	\$ 333,557	\$ -	\$ -	\$ -
Charges for Service	\$ 3,059,420	\$ 82,500	\$ -	\$ 25,925,560	\$ -
Miscellaneous/Rental Income	\$ 578,122	\$ -	\$ 709,928	\$ 153,242	\$ -
Insurance/Risk/Other Financing Sources	\$ -	\$ -	\$ -	\$ 1,000	\$ 5,874,925
Revenues before Transfers	29,860,140	19,253,037	3,760,173	26,395,252	5,889,125
Transfers from other funds	\$ 2,494,752	\$ 142,000	\$ 2,591,889	\$ 1,465,802	\$ 1,345,295
TOTAL REVENUES	32,354,892	19,395,037	6,352,062	27,861,054	7,234,420
TOTAL AVAILABLE RESOURCES	\$ 40,238,424	\$ 24,977,688	\$ 7,119,018	\$ 34,625,643	\$ 13,935,321

BUDGETED EXPENDITURES					
Personal Services	\$ 25,765,406	\$ 3,766,857	\$ -	\$ 7,265,339	\$ 528,997
Professional/Technical Services	\$ 943,084	\$ 168,064	\$ -	\$ 2,077,601	\$ 195,000
Contractual Services	\$ 10,000	\$ -	\$ -	\$ 23,985	\$ -
Utilities	\$ 1,004,885	\$ 167,000	\$ -	\$ 10,912,812	\$ -
Maintenance	\$ 930,080	\$ 40,500	\$ -	\$ 497,943	\$ 12,000
Other Services/Contingencies	\$ 369,929	\$ 72,000	\$ -	\$ 209,000	\$ 171,523
Insurance	\$ 2,600	\$ -	\$ -	\$ 41,700	\$ 5,372,289
General & Administrative	\$ 136,855	\$ 12,525	\$ -	\$ 118,409	\$ 1,000
Rebates/Incentives	\$ 1,445,900	\$ 8,752,974	\$ -	\$ -	\$ -
Supplies	\$ 921,506	\$ 323,150	\$ -	\$ 1,961,531	\$ 4,875
Capital & Infrastructure Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Purchases (Equipment)	\$ 1,893,956	\$ 1,440,979	\$ -	\$ 589,808	\$ 1,352,164
Debt Service/Bank Charges	\$ 4,000	\$ -	\$ 6,465,754	\$ 4,000	\$ -
Expenditures before Transfers	33,428,201	14,744,049	6,465,754	23,702,128	7,637,848
Transfers to other funds	\$ 827,552	\$ 5,033,024	\$ -	\$ 5,960,643	\$ -
TOTAL EXPENDITURES	34,255,753	19,777,073	6,465,754	29,662,771	7,637,848

ENDING BALANCE					
DESIGNATED	\$ 269,873	\$ 82,836	\$ 59,409	\$ -	\$ 350,000
UNDESIGNATED	\$ 5,712,798	\$ 5,117,779	\$ 593,855	\$ 4,962,872	\$ 5,947,473
PROJECTED ENDING FUND BALANCE	\$ 5,982,671	\$ 5,200,615	\$ 653,264	\$ 4,962,872	\$ 6,297,473

RECOMMENDED RESERVES PER FISCAL POLICY	5,316,352	2,838,318	300,282	4,254,695	5,649,231
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RESERVE FUNDS	CAPITAL IMPROVEMENT FUNDS	FY 2012-13 ALL FUND SUMMARY	BUDGET FY 2011-12	ESTIMATED FY 2011-12	ACTUAL FY 2010-11	ACTUAL FY 2009-10
\$ 6,331,190	\$ 17,944,041	\$ 51,973,860	\$ 51,586,758	\$ 51,586,758	\$ 46,109,024	\$ 50,509,006

\$ -	\$ -	\$ 12,739,537	\$ 12,244,628	\$ 12,194,628	\$ 11,703,500	\$ 12,200,064
\$ -	\$ -	\$ 4,202,836	\$ 4,116,428	\$ 4,149,389	\$ 4,174,627	\$ 3,967,028
\$ -	\$ -	\$ 14,779,476	\$ 13,612,590	\$ 14,549,113	\$ 13,252,805	\$ 12,337,598
\$ -	\$ -	\$ 13,235,000	\$ 12,545,778	\$ 13,233,569	\$ 12,797,102	\$ 11,789,818
\$ -	\$ -	\$ 2,333,994	\$ 2,250,840	\$ 2,083,076	\$ 1,960,375	\$ 2,163,510
\$ -	\$ -	\$ 643,350	\$ 626,700	\$ 776,350	\$ 622,485	\$ 622,760
\$ 12,000	\$ 29,450	\$ 186,950	\$ 232,050	\$ 201,915	\$ 235,090	\$ 380,473
\$ -	\$ 1,536,000	\$ 2,229,337	\$ 1,813,367	\$ 461,063	\$ 1,026,934	\$ 795,139
\$ -	\$ 107,000	\$ 29,174,480	\$ 28,251,180	\$ 27,880,168	\$ 27,926,489	\$ 25,252,420
\$ 605,000	\$ 232,000	\$ 2,278,292	\$ 3,140,491	\$ 2,506,598	\$ 4,341,261	\$ 4,644,187
\$ -	\$ 14,645,734	\$ 20,521,659	\$ 33,217,780	\$ 19,029,959	\$ 15,292,067	\$ 12,419,730
617,000	16,550,184	102,324,911	112,051,832	97,065,828	93,332,735	86,572,727
\$ -	\$ 5,636,655	\$ 13,676,393	\$ 14,654,416	\$ 15,001,089	\$ 11,732,712	\$ 9,863,521
617,000	22,186,839	116,001,304	126,706,248	112,066,917	105,065,447	96,436,248
\$ 6,948,190	\$ 40,130,880	\$ 167,975,164	\$ 178,293,006	\$ 163,653,675	\$ 151,174,471	\$ 146,945,254

\$ -	\$ -	\$ 37,326,599	\$ 35,745,177	\$ 35,407,820	\$ 33,481,008	\$ 32,991,636
\$ -	\$ 1,932,825	\$ 5,316,574	\$ 5,350,477	\$ 3,518,004	\$ 3,361,989	\$ 3,954,798
\$ -	\$ 2,378	\$ 36,363	\$ 65,318	\$ 32,878	\$ 25,852	\$ 67,598
\$ -	\$ 210,000	\$ 12,294,697	\$ 11,869,153	\$ 11,132,311	\$ 11,370,919	\$ 10,083,313
\$ -	\$ 44,014	\$ 1,524,537	\$ 1,373,066	\$ 1,311,784	\$ 1,116,164	\$ 1,162,469
\$ -	\$ 877,865	\$ 1,700,317	\$ 1,444,368	\$ 712,336	\$ 377,405	\$ 408,264
\$ -	\$ -	\$ 5,416,589	\$ 5,175,869	\$ 5,176,072	\$ 4,531,196	\$ 4,942,801
\$ -	\$ 25,000	\$ 293,789	\$ 421,992	\$ 414,207	\$ 186,863	\$ 224,176
\$ -	\$ 350,000	\$ 10,548,874	\$ 9,341,449	\$ 9,733,042	\$ 9,623,923	\$ 8,966,258
\$ -	\$ 98,562	\$ 3,309,624	\$ 3,096,438	\$ 3,017,085	\$ 2,902,443	\$ 2,730,075
\$ -	\$ 28,416,823	\$ 28,416,823	\$ 22,793,553	\$ 4,063,046	\$ 5,909,968	\$ 8,273,550
\$ 150,000	\$ -	\$ 5,426,907	\$ 3,735,919	\$ 2,503,481	\$ 1,539,293	\$ 1,687,969
\$ -	\$ -	\$ 6,473,754	\$ 19,924,398	\$ 19,701,630	\$ 13,427,980	\$ 15,434,832
150,000	31,957,467	118,085,447	120,337,177	96,723,696	87,855,003	90,927,739
\$ 201,508	\$ 1,653,667	\$ 13,676,394	\$ 14,654,417	\$ 15,001,089	\$ 11,732,711	\$ 9,863,521
351,508	33,611,134	131,761,841	134,991,594	111,724,785	99,587,714	100,791,260

\$ 2,615,213	\$ -	\$ 3,377,331	\$ 1,270,779	\$ 1,270,779	\$ 1,270,779	\$ 1,270,779
\$ 3,981,469	\$ 6,519,746	\$ 32,835,992	\$ 42,030,633	\$ 50,658,111	\$ 50,315,978	\$ 44,883,215
\$ 6,596,682	\$ 6,519,746	\$ 36,213,323	\$ 43,301,412	\$ 51,928,890	\$ 51,586,757	\$ 46,153,994

1,211,129	-	19,570,007	19,196,517	19,196,517	19,716,443	16,561,825
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Fund	Estimated as of 2011-12 Year End	Projected as of 2012-13 Year End	Difference	Explanation
General Fund	7,883,532	5,982,671	(1,900,861)	Projected decrease is due to the use of excess reserves to cash flow capital programs. Fund balance at year end will continue to allow 60+ days of operational funding as defined in the City's Fiscal Policies.
Special Revenue Funds	5,582,651	5,200,615	(382,036)	Projected decrease is due to the use of excess reserves to cash flow capital equipment and improvement programs. Fund balance at year end will continue to allow for the recommended reserve level set by the City Council.
Debt Service	766,956	653,264	(113,692)	Projected decrease is due to the use of excess reserves to pay current year debt service. Fund balances at year end will allow the city to meet both the designated reserve level set by bond covenants and the recommended reserve level set by the City's Fiscal Policies.
Enterprise Funds	6,764,589	4,962,872	(1,801,717)	Projected decrease in working capital will be used to fund capital projects from excess reserves. Current revenues are estimated to exceed current expenditures. The projected working capital at year end will continue to allow for 75+ days of operational funding.
Internal Service Funds	6,700,901	6,297,473	(403,428)	Projected decrease in working capital will be used to fund capital projects from excess reserves. Working capital at year end will continue to allow for the recommended level set by the City Council.
Reserve Funds	6,331,190	6,596,682	265,492	Projected increase in working capital is due to the collection of gas royalties and refunds from Trinity River Authority which will be accumulated and used for future debt reduction and rate stabilization. Excess funds will remain in the reserve funds.
Capital Improvement Funds	17,944,041	6,519,746	(11,424,295)	The decrease in fund balance is due to the anticipated completion or partial completion of funded capital improvement projects. Funds remaining will be used for future capital projects defined in the City's Capital Improvement Program.

Fund Balance Summary
Estimated FY11-12 and Budgeted FY12-13
General and Internal Service Funds

	<i>General</i>	<i>Insurance & Benefits</i>	<i>Risk Mgmt & Workers Comp</i>	<i>Equipment Replacement</i>
Beginning Balance, FY12 (per audit, FYE 2011)	\$7,730,562	\$2,877,946	\$1,008,222	\$2,592,804
FY12 Estimated Revenues	<u>31,339,603</u>	<u>5,250,009</u>	<u>810,802</u>	<u>722,855</u>
Total Available:	39,070,165	8,127,955	1,819,024	3,315,659
FY12 Estimated Expenses	(30,655,693)	(5,221,410)	(790,787)	(539,040)
Capital Expenses	<u>(530,940)</u>	<u>0</u>	<u>(10,500)</u>	<u>0</u>
Total Projected Expenses:	<u>(31,186,633)</u>	<u>(5,221,410)</u>	<u>(801,287)</u>	<u>(539,040)</u>
Estimated Ending Balance, FY12	7,883,532	2,906,545	1,017,737	2,776,619
FY13 Budgeted Revenues	<u>32,354,892</u>	<u>5,499,331</u>	<u>811,794</u>	<u>923,295</u>
Total Available:	40,238,424	8,405,876	1,829,531	3,699,914
FY13 Budgeted Expenses	(32,341,143)	(5,481,027)	(792,657)	(1,139,164)
Capital Expenses	<u>(1,914,610)</u>	<u>(50,000)</u>	<u>(175,000)</u>	<u>0</u>
Total Projected Expenses:	<u>(34,255,753)</u>	<u>(5,531,027)</u>	<u>(967,657)</u>	<u>(1,139,164)</u>
Projected Ending Balance, FY13	5,982,671	2,874,849	861,874	2,560,750
Less: Designated Reserve	<u>(269,873)</u>	<u>(350,000)</u>	<u>0</u>	<u>0</u>
Adjusted Ending Balance	5,712,798	2,524,849	861,874	2,560,750

Recommended Reserve Levels per Fiscal Policy:

	<u>5,316,352</u>	<u>2,488,481</u>	<u>600,000</u>	<u>2,560,750</u>
Available for Supplemental:	13,749	18,304	19,137	(215,869)
Available for Capital:	<u>382,697</u>	<u>18,064</u>	<u>242,737</u>	<u>215,869</u>
Total Available	396,446	36,368	261,874	0

Fund Balance Summary
Estimated FY11-12 and Budgeted FY12-13
Special Revenue Funds

	<i>Hotel/ Motel</i>	<i>Juvenile Case Fund</i>	<i>Half Cent Sales Tax</i>	<i>Crime Control</i>	<i>Car Rental</i>
Beginning Balance, FY12 (per audit, FYE 2011)	\$176,127	\$86,727	\$1,324,159	\$417,948	\$5,581,929
FY12 Estimated Revenues	<u>280,150</u>	<u>82,500</u>	<u>3,724,729</u>	<u>1,734,344</u>	<u>12,936,846</u>
Total Available:	456,277	169,227	5,048,888	2,152,292	18,518,775
FY12 Estimated Expenses	(257,718)	(65,016)	(3,121,970)	(1,654,516)	(10,231,671)
Capital Expenses	<u>(10,000)</u>	<u>0</u>	<u>(224,470)</u>	<u>(93,445)</u>	<u>(5,476,600)</u>
Total Projected Expenses:	<u>(267,718)</u>	<u>(65,016)</u>	<u>(3,346,440)</u>	<u>(1,747,961)</u>	<u>(15,708,271)</u>
Estimated Ending Balance, FY12	188,559	104,211	1,702,448	404,331	2,810,504
FY13 Budgeted Revenues	<u>280,150</u>	<u>82,500</u>	<u>3,713,616</u>	<u>1,782,590</u>	<u>12,935,000</u>
Total Available:	468,709	186,711	5,416,064	2,186,921	15,745,504
FY13 Budgeted Expenses	(277,810)	(80,589)	(3,514,626)	(1,780,291)	(10,367,180)
Capital Expenses	<u>0</u>	<u>0</u>	<u>(694,304)</u>	<u>(110,534)</u>	<u>(2,342,688)</u>
Total Projected Expenses:	<u>(277,810)</u>	<u>(80,589)</u>	<u>(4,208,930)</u>	<u>(1,890,825)</u>	<u>(12,709,868)</u>
Projected Ending Balance, FY13	190,899	106,122	1,207,134	296,096	3,035,636
Less: Designated Reserve	<u>(77,485)</u>	<u>0</u>	<u>(5,351)</u>	<u>0</u>	<u>0</u>
Adjusted Ending Balance	113,414	106,122	1,201,783	296,096	3,035,636

Recommended Reserve Levels per Fiscal Policy:

	<u>45,667</u>	<u>0</u>	<u>500,000</u>	<u>292,651</u>	<u>2,000,000</u>
Available for Supplemental:	2,340	1,911	198,990	2,299	2,567,820
Available for Capital:	<u>65,407</u>	<u>104,211</u>	<u>502,793</u>	<u>1,146</u>	<u>(1,532,184)</u>
Total Available	67,747	106,122	701,783	3,445	1,035,636

Fund Balance Summary
Estimated FY11-12 and Budgeted FY12-13
Special Revenue Funds (continued)

	<i>Police Drug Fund</i>	<i>Public Safety Special Revenue Fund</i>	<i>Glade Parks TIRZ</i>	<i>Glade Parks PID</i>
Beginning Balance, FY12 (per audit, FYE 2011)	\$264,620	\$75,625	\$0	\$198,610
FY12 Estimated Revenues	<u>26,015</u>	<u>125,868</u>	<u>3,000</u>	<u>54,622</u>
Total Available:	290,635	201,493	3,000	253,232
FY12 Estimated Expenses	(124,253)	(133,283)	(3,000)	(115,226)
Capital Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(124,253)</u>	<u>(133,283)</u>	<u>(3,000)</u>	<u>(115,226)</u>
Estimated Ending Balance, FY12	166,382	68,210	0	138,006
FY13 Budgeted Revenues	<u>1,000</u>	<u>368,557</u>	<u>11,630</u>	<u>219,994</u>
Total Available:	167,382	436,767	11,630	358,000
FY13 Budgeted Expenses	(500)	(368,557)	(11,630)	(228,364)
Capital Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(500)</u>	<u>(368,557)</u>	<u>(11,630)</u>	<u>(228,364)</u>
Projected Ending Balance, FY13	166,882	68,210	0	129,636
Less: Designated Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Ending Balance	166,882	68,210	0	129,636

Recommended Reserve Levels per Fiscal Policy:

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available for Supplemental:	500	0	0	(8,370)
Available for Capital:	<u>166,382</u>	<u>68,210</u>	<u>0</u>	<u>138,006</u>
Total Available	166,882	68,210	0	129,636

Fund Balance Summary
Estimated FY11-12 and Budgeted FY12-13
Enterprise Funds

	<i>Water & 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>
Beginning Balance, FY12 (per audit, FYE 2011)	\$5,457,685	\$46,858	\$395,464	\$384,502	\$31,046	(\$80,906)	\$184,527
FY12 Estimated Revenues	18,913,349	1,052,678	704,500	383,250	60,000	4,180,169	1,483,479
Residual Equity Transfer	0	0	0	0	0	250,000	0
Total Available:	24,371,034	1,099,536	1,099,964	767,752	91,046	4,349,263	1,668,006
FY12 Estimated Expenses	(18,257,235)	(1,052,678)	(681,615)	(370,557)	(55,000)	(4,344,486)	(1,438,032)
Capital Expenses	(411,801)	0	0	(70,608)	0	0	0
Total Projected Expenses:	(18,669,036)	(1,052,678)	(681,615)	(441,165)	(55,000)	(4,344,486)	(1,438,032)
Estimated Ending Balance, FY12	5,701,998	46,858	418,349	326,587	36,046	4,777	229,974
FY13 Budgeted Revenues	<u>19,661,720</u>	<u>1,117,456</u>	<u>704,500</u>	<u>383,250</u>	<u>60,000</u>	<u>4,453,840</u>	<u>1,480,288</u>
Total Available:	25,363,718	1,164,314	1,122,849	709,837	96,046	4,458,617	1,710,262
FY13 Budgeted Expenses	(19,636,105)	(1,117,456)	(699,521)	(370,557)	(55,000)	(4,451,178)	(1,442,983)
Capital Expenses	<u>(1,521,363)</u>	0	<u>(278,000)</u>	<u>(90,608)</u>	0	0	0
Total Projected Expenses:	(21,157,468)	(1,117,456)	(977,521)	(461,165)	(55,000)	(4,451,178)	(1,442,983)
Projected Ending Balance, FY13	4,206,250	46,858	145,328	248,672	41,046	7,439	267,279
Less: Designated Reserve	0	0	0	0	0	0	0
Adjusted Ending Balance	4,206,250	46,858	145,328	248,672	41,046	7,439	267,279

Recommended Reserve Levels per Fiscal Policy:

	<u>4,034,816</u>	<u>0</u>	<u>143,737</u>	<u>76,142</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available for Supplemental:	25,615	0	4,979	12,693	5,000	2,662	37,305
Available for Capital:	<u>145,819</u>	<u>46,858</u>	<u>(3,388)</u>	<u>159,837</u>	<u>36,046</u>	<u>4,777</u>	<u>229,974</u>
Total Available	171,434	46,858	1,591	172,530	41,046	7,439	267,279

**Fund Balance Summary
Estimated FY11-12 and Budgeted FY12-13
Debt Service Funds**

	<i>G.O. Debt Service</i>	<i>Stars Center Debt</i>	<i>Half 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, FY12 (per audit, FYE 2011)	\$527,416	\$151,909	\$2,026	\$7,321	\$2,365	\$41,418
FY12 Estimated Revenues	<u>9,711,291</u>	<u>714,897</u>	<u>4,718,798</u>	<u>3,768,272</u>	<u>163,644</u>	<u>685,338</u>
Total Available:	10,238,707	866,806	4,720,824	3,775,593	166,009	726,756
FY12 Estimated Expenses	(9,675,915)	(715,773)	(4,718,798)	(3,768,272)	(163,644)	(685,337)
Capital Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(9,675,915)</u>	<u>(715,773)</u>	<u>(4,718,798)</u>	<u>(3,768,272)</u>	<u>(163,644)</u>	<u>(685,337)</u>
Estimated Ending Balance, FY12	562,792	151,033	2,026	7,321	2,365	41,419
FY13 Budgeted Revenues	<u>3,489,871</u>	<u>710,478</u>	<u>901,914</u>	<u>401,998</u>	<u>164,188</u>	<u>683,613</u>
Total Available:	4,052,663	861,511	903,940	409,319	166,553	725,032
FY13 Budgeted Expenses	(3,603,384)	(710,658)	(901,914)	(401,998)	(164,188)	(683,612)
Capital Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(3,603,384)</u>	<u>(710,658)</u>	<u>(901,914)</u>	<u>(401,998)</u>	<u>(164,188)</u>	<u>(683,612)</u>
Projected Ending Balance, FY13	449,279	150,853	2,026	7,321	2,365	41,420
Less: Designated Reserve	0	(59,409)	0	0	0	0
Adjusted Ending Balance	449,279	91,444	2,026	7,321	2,365	41,420

Recommended Reserve Levels per Fiscal Policy:

	<u>300,282</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available for Supplemental:	(113,513)	(180)	0	0	0	1
Available for Capital:	<u>262,510</u>	<u>91,624</u>	<u>2,026</u>	<u>7,321</u>	<u>2,365</u>	<u>41,419</u>
Total Available	148,997	91,444	2,026	7,321	2,365	41,420

Fund Balance Summary
Estimated FY11-12 and Budgeted FY12-13
Reserve Funds

	<i>Half 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, FY12 (per audit, FYE 2011)	\$938,998	\$931,627	\$2,107,588	\$632,930	\$1,795,740
FY12 Estimated Revenues	<u>2,000</u>	<u>0</u>	<u>382,295</u>	<u>150,000</u>	<u>460,000</u>
Total Available:	940,998	931,627	2,489,883	782,930	2,255,740
FY12 Estimated Expenses	(29,463)	(127,295)	(341,640)	0	(210,000)
Residual Equity Transfer	0	0	0	0	(250,000)
Capital Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(111,590)</u>
Total Projected Expenses:	<u>(29,463)</u>	<u>(127,295)</u>	<u>(341,640)</u>	<u>0</u>	<u>(571,590)</u>
Estimated Ending Balance, FY12	911,535	804,332	2,148,243	782,930	1,684,150
FY13 Budgeted Revenues	<u>2,000</u>	<u>0</u>	<u>5,000</u>	<u>150,000</u>	<u>460,000</u>
Total Available:	913,535	804,332	2,153,243	932,930	2,144,150
FY13 Budgeted Expenses	(2,000)	0	(99,508)	0	(100,000)
Capital Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(150,000)</u>
Total Projected Expenses:	<u>(2,000)</u>	<u>0</u>	<u>(99,508)</u>	<u>0</u>	<u>(250,000)</u>
Projected Ending Balance, FY13	911,535	804,332	2,053,735	932,930	1,894,150
Less: Designated Reserve	<u>(911,535)</u>	<u>(804,332)</u>	<u>(127,295)</u>	<u>(166,248)</u>	<u>(605,803)</u>
Adjusted Ending Balance	0	0	1,926,440	766,682	1,288,347

Recommended Reserve Levels per Fiscal Policy:

	<u>0</u>	<u>0</u>	<u>0</u>	<u>296,503</u>	<u>914,626</u>
Available for Supplemental:	0	0	(94,508)	150,000	360,000
Available for Capital:	<u>0</u>	<u>0</u>	<u>2,020,948</u>	<u>320,179</u>	<u>13,721</u>
Total Available	0	0	1,926,440	470,179	373,721

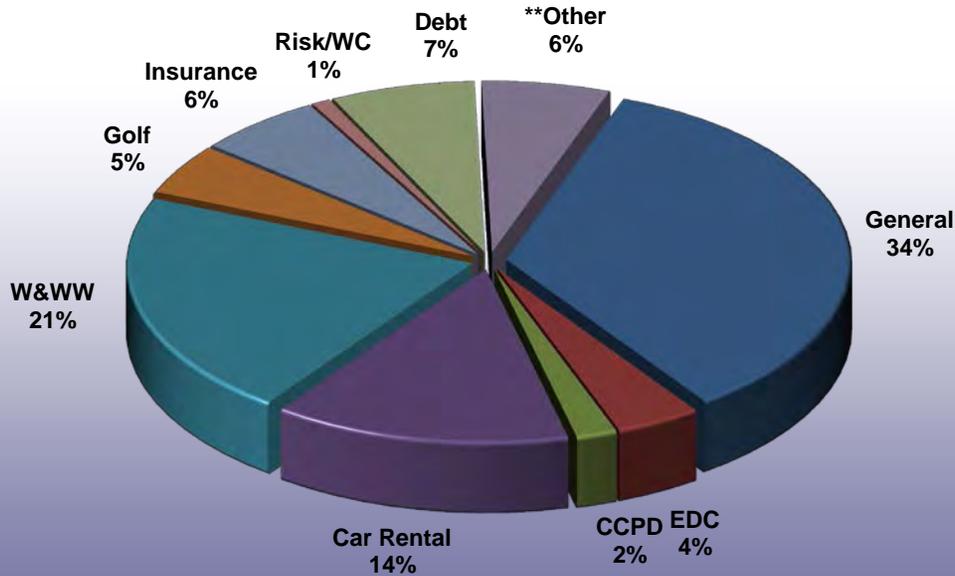
	W&WW CIP	Water Impact Fee	Wastewater Impact Fee	Drainage CIP
Beg. Working Capital FY12	\$2,146,361	\$2,080,278	\$569,423	\$999,256
FY12 Estimated Revenues	<u>1,301,487</u>	<u>220,717</u>	<u>12,222</u>	<u>1,300</u>
Total Available:	3,447,848	2,300,995	581,645	1,000,556
FY12 Estimated Project Expenditures	<u>(1,170,743)</u>	<u>(432,626)</u>	<u>(60,000)</u>	<u>(1,843)</u>
Total Expenses:	(1,170,743)	(432,626)	(60,000)	(1,843)
Estimated Working Capital FY12	\$2,277,105	\$1,868,369	\$521,645	\$998,713
FY13 Budgeted Revenues	<u>7,878,755</u>	<u>105,000</u>	<u>8,000</u>	<u>279,000</u>
Total Available:	10,155,860	1,973,369	529,645	1,277,713
FY13 Project Expenditures	<u>(3,221,000)</u>	<u>(410,034)</u>	<u>(60,000)</u>	<u>(505,000)</u>
Budgeted Carryover	<u>(6,143,844)</u>	<u>(9,886)</u>	<u>0</u>	<u>(767,782)</u>
Total Expenses:	(9,364,844)	(419,920)	(60,000)	(1,272,782)
Estimated Working Capital FY13	\$791,016	\$1,553,449	\$469,645	\$4,931
FY2013 Projects				
Reclaimed Water Line Extension	1,893,000			
Wastewater Line Replacement	870,000			
Meters/Transponders	158,000			
Water and Wastewater Rehab	100,000			
Well Repairs	200,000			
Debt Payments, Refunding Bonds Series		260,334		
TRA Payments		150,000	60,000	
Miscellaneous Drainage Improvements				450,000
Miscellaneous Creek Maintenance				55,000
Total FY2013 Projects	\$3,221,000	\$410,334	\$60,000	\$505,000

	Developer's Escrow	Streets CIP	Half-Cent CIP	General CIP
Beg. Working Capital FY12	\$1,484,620	\$4,070,628	\$1,497,982	\$1,509,140
FY12 Estimated Revenues	<u>25,270</u>	<u>384,264</u>	<u>128,600</u>	<u>403,955</u>
Total Available:	1,509,890	4,454,892	1,626,582	1,913,095
FY12 Estimated Project Expenditures	<u>(81,290)</u>	<u>(2,917,310)</u>	<u>(271,809)</u>	<u>(43,333)</u>
Total Expenses:	(81,290)	(2,917,310)	(271,809)	(43,333)
Estimated Working Capital FY12	\$1,428,600	\$1,537,582	\$1,354,773	\$1,869,762
FY13 Budgeted Revenues	<u>1,000</u>	<u>10,886,734</u>	<u>327,500</u>	<u>136,000</u>
Total Available:	1,429,600	12,424,316	1,682,273	2,005,762
FY13 Project Expenditures	0	(1,100,000)	(371,217)	(1,393,333)
Budgeted Carryover	<u>0</u>	<u>(10,869,736)</u>	<u>(902,258)</u>	<u>(29,512)</u>
Total Expenses:	0	(11,969,736)	(1,273,475)	(1,422,845)
Estimated Working Capital FY13	\$1,429,600	\$454,580	\$408,798	\$582,917
FY2013 Projects				
FY 2013 County Overlay Projects		300,000		
ADA Infrastructure Improvements (CDBG)		450,000		
Cullum Drive Design and Right of Way		200,000		
Miscellaneous Street Repair		150,000		
Irrigation Projects			25,000	
Incentives			25,000	
Park Improvements			275,000	
Texas Star Sports Complex Phase IV			46,217	
Transfer to Car Rental CIP				1,000,000
Transfer to Redevelopment				350,000
G&A Charge				43,333
Total FY2013 Projects		\$1,100,000	\$371,217	\$1,393,333

	Redevelopment CIP	Police Facility CIP	Car Rental Tax CIP	TSSC CIP
Beg. Working Capital FY12	\$280,229	\$108,507	\$195,203	\$751,338
FY12 Estimated Revenues	319	118	4,837,664	813
Total Available:	280,548	108,625	5,032,867	752,151
FY12 Estimated Project Expenditures	0	0	(86,699)	0
Total Expenses:	0	0	(86,699)	0
Estimated Working Capital FY12	\$280,548	\$108,625	\$4,946,168	\$752,151
FY13 Budgeted Revenues	350,500	0	2,213,850	500
Total Available:	631,048	108,625	7,160,018	752,651
FY13 Project Expenditures	(350,000)	0	(6,450,000)	0
Budgeted Carryover	(278,952)	(108,625)	(636,055)	(3,900)
Total Expenses:	(628,952)	(108,625)	(7,086,055)	(3,900)
Estimated Working Capital FY13	\$2,096	\$0	\$73,963	\$748,751
FY2013 Projects				
Eules FLC Aquatics Construction			6,450,000	
Redevelopment	350,000			
Total FY2013 Projects	\$350,000	\$0	\$6,450,000	\$0

Where Does The Money Come From?

FY12-13



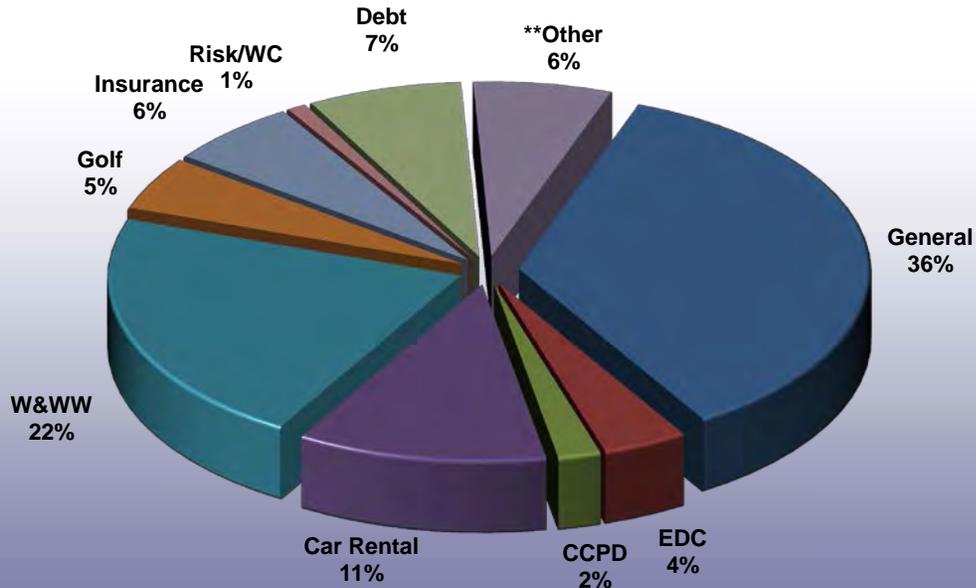
Estimated FY11-12

Proposed FY12-13

Fund	Estimated FY11-12		Proposed FY12-13	
	Revenue	Use of Reserves	Revenue	Use of Reserves
General	\$ 31,339,603	\$ 530,940	\$ 32,354,892	\$ 1,914,610
Hotel/Motel	\$ 280,150	\$ 10,000	\$ 280,150	\$ -
Juvenile Case	\$ 82,500	\$ -	\$ 82,500	\$ -
EDC	\$ 3,724,729	\$ 224,470	\$ 3,713,616	\$ 694,304
CCPD	\$ 1,734,344	\$ 93,445	\$ 1,782,590	\$ 110,534
Police Drug Fund	\$ 26,015	\$ 98,238	\$ 1,000	\$ -
Public Safety Grants	\$ 125,868	\$ 7,415	\$ 368,557	\$ -
Car Rental	\$ 12,936,846	\$ 5,476,600	\$ 12,935,000	\$ 2,342,688
Glade Parks TIRZ	\$ 3,000	\$ -	\$ 11,630	\$ -
Glade Parks PID	\$ 54,622	\$ 60,604	\$ 219,994	\$ 8,370
Water & Wastewater	\$ 18,913,349	\$ 411,801	\$ 19,661,720	\$ 1,521,363
Service Center	\$ 1,052,678	\$ -	\$ 1,117,456	\$ -
Drainage Utility	\$ 704,500	\$ -	\$ 704,500	\$ 278,000
Recreation Classes	\$ 383,250	\$ 70,608	\$ 383,250	\$ 90,608
Arbor Daze	\$ 60,000	\$ -	\$ 60,000	\$ -
Texas Star Golf Course (TSGC)	\$ 4,430,169	\$ -	\$ 4,453,840	\$ -
Texas Star Sports Complex (TSSC)	\$ 1,483,479	\$ -	\$ 1,480,288	\$ -
Equip. Replacement	\$ 722,855	\$ -	\$ 923,295	\$ 215,869
Insurance	\$ 5,250,009	\$ -	\$ 5,499,331	\$ 50,000
Risk/WC	\$ 810,802	\$ 10,500	\$ 811,794	\$ 175,000
G.O. Debt	\$ 9,711,291	\$ -	\$ 3,489,884	\$ 113,500
Star Center Debt	\$ 714,897	\$ 876	\$ 710,478	\$ 180
EDC Debt	\$ 4,718,798	\$ -	\$ 901,914	\$ -
Water & Wastewater Debt	\$ 3,768,272	\$ -	\$ 401,998	\$ -
TSSC Debt	\$ 163,644	\$ -	\$ 164,188	\$ -
TSGC Debt	\$ 685,338	\$ -	\$ 683,613	\$ -
TOTAL	\$ 103,881,008	\$ 6,995,497	\$ 93,197,478	\$ 7,515,026

Where Does The Money Go?

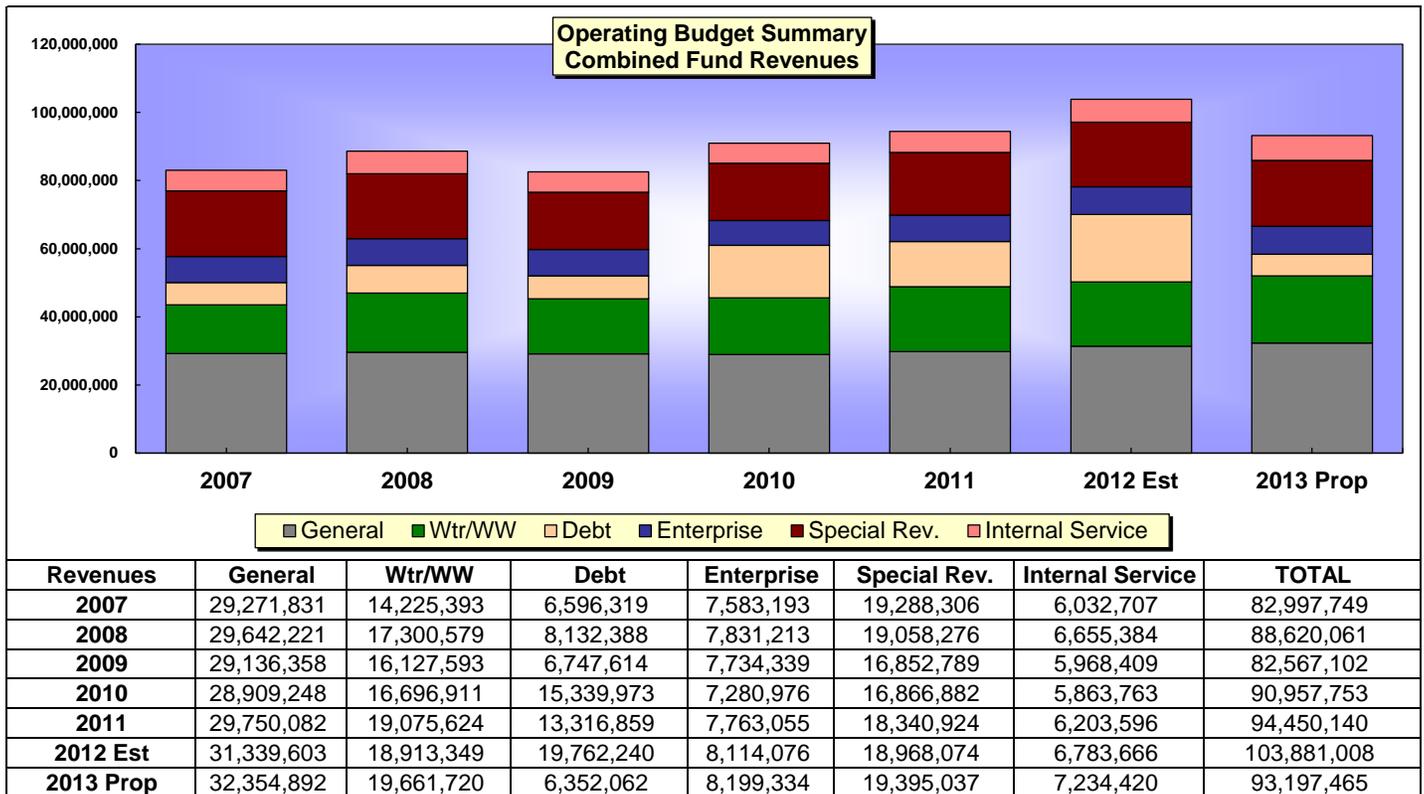
FY12-13



Estimated FY11-12

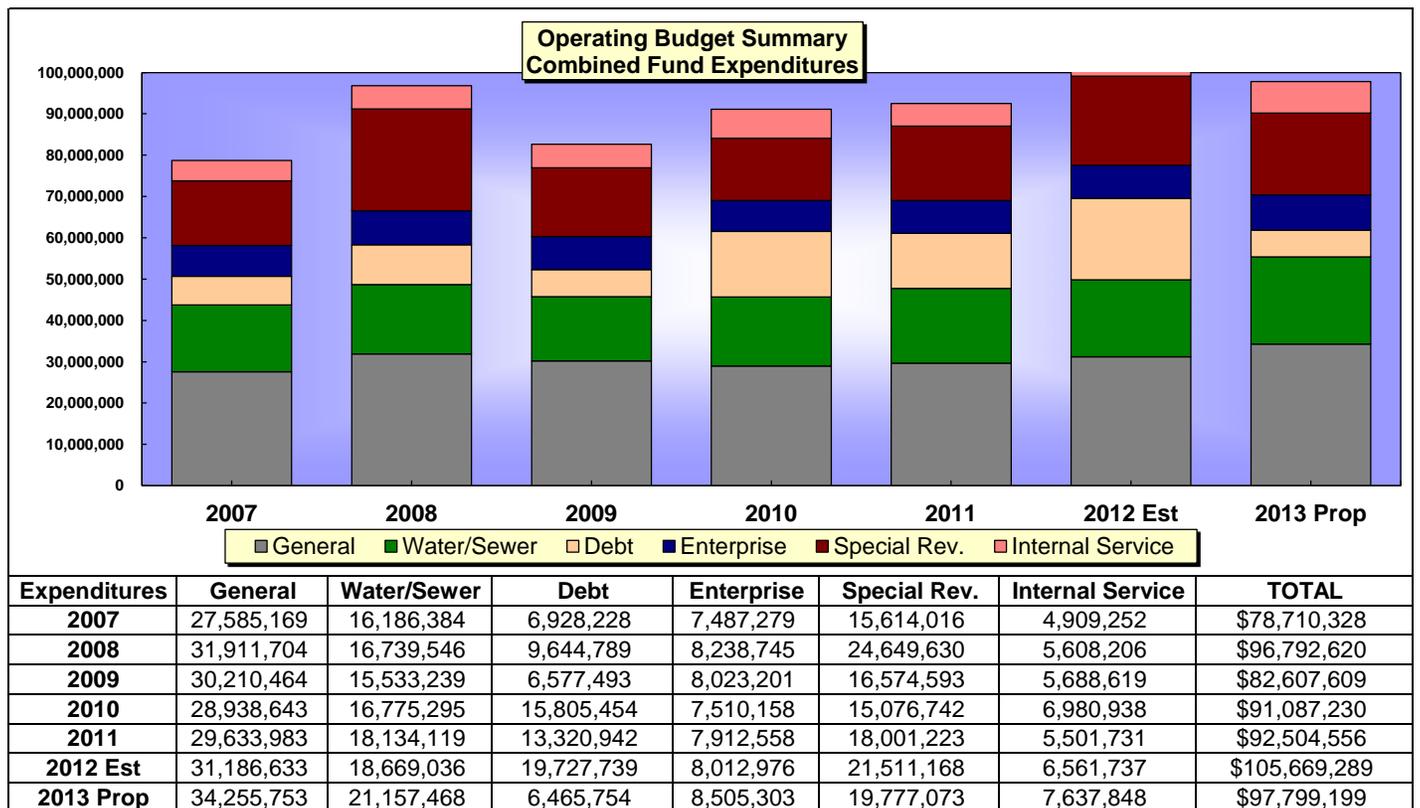
Proposed FY12-13

Fund	Estimated FY11-12		Proposed FY12-13	
	Operating Expenses	Capital Expenses	Operating Expenses	Capital Expenses
General	\$ 30,655,693	\$ 530,940	\$ 32,341,143	\$ 1,914,610
Hotel/Motel	\$ 257,718	\$ 10,000	\$ 277,810	\$ -
Juvenile Case	\$ 65,016	\$ -	\$ 80,589	\$ -
EDC	\$ 3,121,970	\$ 224,470	\$ 3,514,626	\$ 694,304
CCPD	\$ 1,654,516	\$ 93,445	\$ 1,780,291	\$ 110,534
Police Drug Fund	\$ 124,253	\$ -	\$ 500	\$ -
Public Safety Grants	\$ 133,283	\$ -	\$ 368,557	\$ -
Car Rental	\$ 10,231,671	\$ 5,476,600	\$ 10,367,180	\$ 2,342,688
Glade Parks TIRZ	\$ 3,000	\$ -	\$ 11,630	\$ -
Glade Parks PID	\$ 115,226	\$ -	\$ 228,364	\$ -
Water & Wastewater	\$ 18,257,235	\$ 411,801	\$ 19,636,105	\$ 1,521,363
Service Center	\$ 1,052,678	\$ -	\$ 1,117,456	\$ -
Drainage Utility	\$ 681,615	\$ -	\$ 699,521	\$ 278,000
Recreation Classes	\$ 370,557	\$ 70,608	\$ 370,557	\$ 90,608
Arbor Daze	\$ 55,000	\$ -	\$ 55,000	\$ -
Texas Star Golf Course (TSGC)	\$ 4,344,486	\$ -	\$ 4,451,178	\$ -
Texas Star Sports Complex (TSSC)	\$ 1,438,032	\$ -	\$ 1,442,983	\$ -
Equip. Replacement	\$ 539,040	\$ -	\$ 1,139,164	\$ -
Insurance	\$ 5,221,410	\$ -	\$ 5,481,027	\$ 50,000
Risk/WC	\$ 790,787	\$ 10,500	\$ 792,657	\$ 175,000
G.O. Debt	\$ 9,675,915	\$ -	\$ 3,603,384	\$ -
Star Center Debt	\$ 715,773	\$ -	\$ 710,658	\$ -
EDC Debt	\$ 4,718,798	\$ -	\$ 901,914	\$ -
Water & Wastewater Debt	\$ 3,768,272	\$ -	\$ 401,998	\$ -
TSSC Debt	\$ 163,644	\$ -	\$ 164,188	\$ -
TSGC Debt	\$ 685,337	\$ -	\$ 683,612	\$ -
TOTAL	\$ 98,840,925	\$ 6,828,364	\$ 90,622,092	\$ 7,177,107



BRIEF EXPLANATION OF REVENUES:

- Ad Valorem Tax** Based on assessed value of real and personal property, collected from property owners within the City of Euless. This tax is used to fund public services such as police and fire protection, parks and maintenance of streets, curbs, and sidewalks. The levy set for FY07 is 48.95¢ per \$100 of valuation.
- Sales Tax** Sales Taxes are levied on a broad range of goods and services at the point of sale as a percentage of transaction price. Sales tax has continued to climb for the past several years. The current sales tax rate for the City is 8.25% with a portion of the proceeds going to the state.
- Additional Sales Tax** An additional 1/4¢ sales tax was approved by Euless citizens in May 1996. The purpose of this additional sales tax is to lower the ad valorem property tax rate while still providing services desired by the citizens. Projections are based on 25% of projected general fund sales tax revenues.
- Franchise Fees** Franchise fees are broad-based benefit taxes charged for the privilege of using right-of-way within the City of Euless. These fees are based on negotiable contractual agreements between the utility companies and the City and average about 5% of gross receipts.
- Municipal Court** These revenues consist of fines and fees collected from citations issued and jail arrests made by the City of Euless and D/FW Airport on a daily basis.
- Permits** Permits are charges collected by the City for business licenses and permits for general construction.
- Interest Income** Interest earnings from City investments based on monthly estimated invested balances earning current and realizable market rate.
- Grants** Grant reimbursements from intragovernmental revenue sources including School Patrol Unit, Auto Theft Task Force, Traffic Safety, Victims Assistance, and DEA.
- Transfers** Based on percentage of gross sales from various City funds (5% from enterprise funds and 2.5% from internal service funds).
- Water/Wastewater** Revenue derived from customers/citizens receiving benefits of water and wastewater services via user charges designed to fully recover costs.
- Half Cent Tax** Revenues derived from an additional 1/2¢ sales tax approved by voters in 1993. State law allows this fund to be used only for economic development, parks, and libraries.
- Car Rental Tax** Revenue derived from a 5% tax imposed on the short-term rental of self-propelled motor vehicles including passenger cars, vans, SUV's, and light trucks. This tax was approved by voters and became effective February 1, 2000.



BRIEF EXPLANATION OF EXPENDITURE LINE ITEMS:

- Personal Services** Covers all personnel related expenditures including salary, overtime, employee insurance, retirement, allowances, and other employee benefits.

- Materials & Supplies** Goods consumed or which materially and appreciably change through use. Subject to rapid depreciation, deletion and/or loss.

- Property Maintenance** Contract or agreement to maintain City land.

- Infrastructure Maintenance** Contract, repair or agreement for maintenance to City infrastructure.

- Equipment Maintenance** Contract, repair or maintenance of equipment and vehicles.

- Services and Misc. Charges** Commodities, services, and activities performed by persons or organizations outside City operations under expressed or implied agreement.

- Interfund Transfers** Expenditure reimbursement are items budgeted or accounted for in one fund and/or either direct or indirect charges to another fund.

- Capital Assets** All expenditures for capital outlay in compliance with the City's capitalization policy. General rule states that the item is over \$5,000 in costs with an estimated useful life of over one year.



Residential Monthly Service Charges

	Water	Wastewater	Trash	Drainage	Recycling
FY13 Prop	\$8.45 Base Tiered Rates/tgals 0-2 tgals - \$2.48 3-8 tgals - \$3.41 9-15 tgals - \$3.98 16-35 tgals - \$4.51 Over 35 tgals - \$5.11	\$7.25+90% of metered water usage @ \$2.83 per tgals.	\$8.23	\$2.50	\$1.15 blue bags \$2.45 bins/carts \$.99 per apt. unit \$.58 for Seniors
FY12	\$7.95 Base Tiered Rates/tgals 0-2 tgals - \$2.48 3-8 tgals - \$3.41 9-15 tgals - \$3.98 16-35 tgals - \$4.36 Over 35 tgals - \$4.96	\$6.75+90% of metered water usage @ \$2.70 per tgals.	\$7.99	\$2.50	\$1.12 per home \$.96 per apt. unit \$.56 for Seniors
FY11	\$7.95 Base Tiered Rates/tgals 0-2 tgals - \$2.27 3-8 tgals - \$3.20 9-15 tgals - \$3.75 16-35 tgals - \$4.10 Over 35 tgals - \$4.66	\$6.75+90% of metered water usage @ \$2.66 per tgals.	\$7.73	\$2.50	\$1.08 per home \$.95 per apt. unit \$.54 for Seniors

General Fund Key Fiscal Points

	Proposed FY13	% Change	Estimated FY12	% Change	Actual FY11
<i>Operating Expenses</i>	\$32,341,143	5.49%	\$30,655,693	7.01%	\$28,646,859
<i>Capital Expenses</i>	\$ 1,914,610	260.0%	\$ 530,940	(46.21%)	\$ 987,125
Tax Rate	.470000 per \$100 Debt = .114870 M&O = .355130	0.0%	.470000 per \$100 Debt = .124616 M&O = .345388	0.0%	.4700 per \$100 Debt = .126095 M&O = .343905
Taxable Valuation*	\$2,761,884,486	3.9%	\$2,657,437,669	5.9%	\$2,508,803,688
Debt Rating: Moody's	G.O. = Aa2 W&S = Aa2 Sales Tax = A1		G.O. = Aa2 W&S = Aa2 Sales Tax = A1		G.O. = Aa2 W&S = Aa2 Sales Tax = A1
S & P	G.O. = AA W&S=AA+		G.O. = AA W&S=AA		G.O. = AA W&S=AA

*Includes minimum taxable value of properties under protest and estimate of incomplete properties.

General Fund Revenues

FY12-13

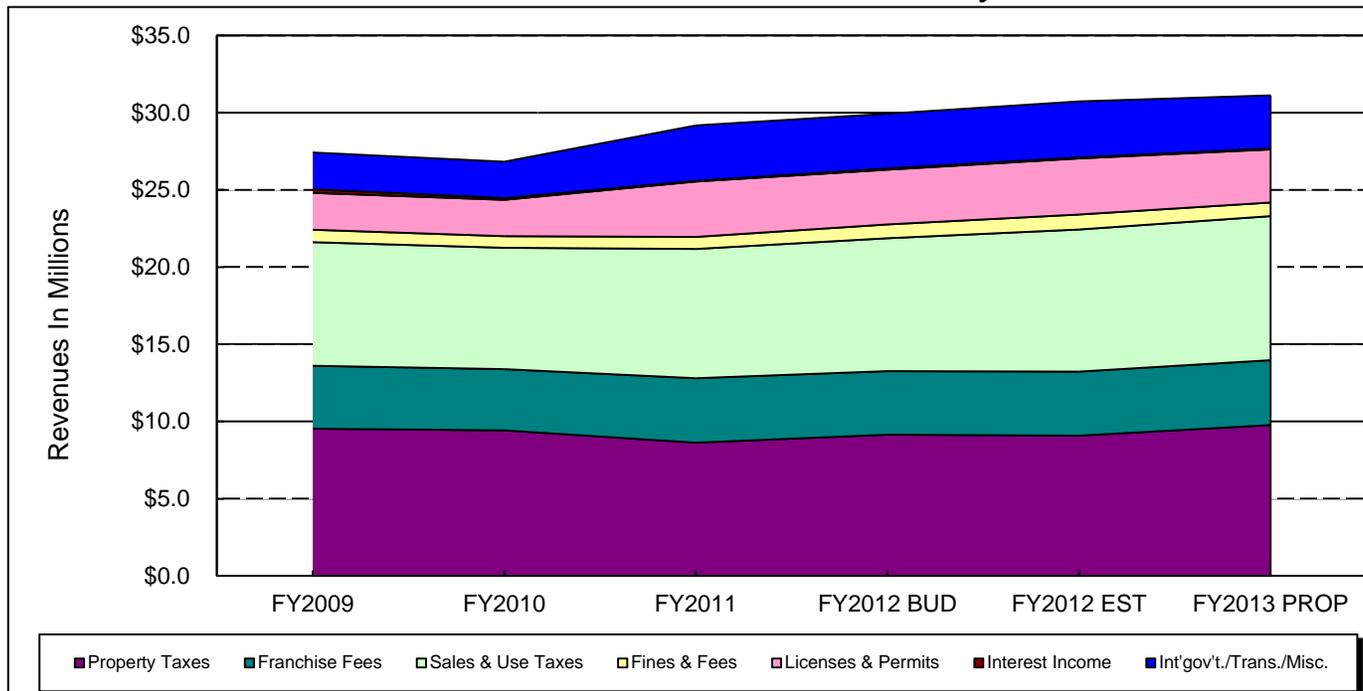


General Fund Revenues	Actual FY 11	Budget FY 12	Estimated FY 12	Proposed Budget FY 13	FY12 Estimated to FY13 Proposed \$ Diff	% Diff.
Property Taxes	\$ 8,515,319	\$ 8,994,901	\$ 8,994,901	\$ 9,661,156	\$ 666,255	7%
Prior Year Property Taxes	\$ 49,896	\$ 80,000	\$ 40,000	\$ 50,186	\$ 10,186	25%
Penalties & Interest	\$ 60,709	\$ 70,000	\$ 46,100	\$ 55,000	\$ 8,900	19%
Sales Tax	\$ 6,644,982	\$ 6,824,502	\$ 7,321,097	\$ 7,420,232	\$ 99,135	1%
Additional Sales Tax	\$ 1,661,246	\$ 1,706,125	\$ 1,830,274	\$ 1,855,058	\$ 24,784	1%
Mixed Drink Tax	\$ 66,383	\$ 75,000	\$ 51,723	\$ 55,000	\$ 3,277	6%
Electric Franchise	\$ 1,629,194	\$ 1,625,000	\$ 1,650,000	\$ 1,650,000	\$ -	0%
Gas Franchise	\$ 334,123	\$ 365,000	\$ 365,000	\$ 365,000	\$ -	0%
Telephone Franchise	\$ 392,760	\$ 380,000	\$ 360,000	\$ 360,000	\$ -	0%
Sanitation Service	\$ 173,596	\$ 182,500	\$ 183,000	\$ 190,000	\$ 7,000	4%
Recycling Franchise Fee	\$ 13,921	\$ 14,200	\$ 14,300	\$ 14,750	\$ 450	3%
Cable Franchise Fee	\$ 683,100	\$ 600,000	\$ 640,000	\$ 640,000	\$ -	0%
W&WW Franchise Tax	\$ 947,933	\$ 949,728	\$ 937,089	\$ 983,086	\$ 45,997	5%
Other Permits	\$ 17,067	\$ 20,000	\$ 21,000	\$ 21,000	\$ -	0%
Health Permits	\$ 76,800	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0%
Fire Permits	\$ 38,887	\$ 35,000	\$ 30,000	\$ 35,000	\$ 5,000	17%
Contractor Regulatory License	\$ 50,800	\$ 47,000	\$ 55,000	\$ 55,000	\$ -	0%
Minimum Housing	\$ 122,493	\$ 246,000	\$ 167,827	\$ 211,820	\$ 43,993	26%
Misc. Permits and Fees	\$ 67,397	\$ 42,200	\$ 71,350	\$ 53,350	\$ (18,000)	(25%)
Building Permits	\$ 406,495	\$ 430,000	\$ 550,000	\$ 430,000	\$ (120,000)	(22%)
Swimming Pools/Concessions	\$ 17,613	\$ 15,000	\$ 16,000	\$ 145,000	\$ 129,000	806%
Auto Theft Task Force Grant	\$ 79,599	\$ 79,000	\$ 81,000	\$ 81,000	\$ -	0%
School Resource Officers	\$ 278,780	\$ 278,780	\$ 278,780	\$ 278,780	\$ -	0%
Municipal Court	\$ 2,830,296	\$ 3,070,700	\$ 2,878,300	\$ 3,177,000	\$ 298,700	10%
Library Fees	\$ 52,143	\$ 54,100	\$ 48,600	\$ 52,600	\$ 4,000	8%
Ambulance Fees	\$ 830,955	\$ 850,000	\$ 865,000	\$ 865,000	\$ -	0%
Alarm Revenue	\$ 130,385	\$ 109,000	\$ 135,000	\$ 135,000	\$ -	0%
Jail Revenue	\$ 302,047	\$ 250,000	\$ 300,000	\$ 300,000	\$ -	0%
Interest Income	\$ 47,407	\$ 80,000	\$ 60,000	\$ 60,000	\$ -	0%
Miscellaneous	\$ 271,572	\$ 245,688	\$ 217,994	\$ 169,857	\$ (48,137)	(22%)
Tower Lease	\$ 325,373	\$ 320,000	\$ 372,975	\$ 395,265	\$ 22,290	6%
Betterment/Contributions	\$ 20,695	\$ 23,000	\$ 20,000	\$ 20,000	\$ -	0%
Transfers	\$ 2,610,116	\$ 2,598,369	\$ 2,662,293	\$ 2,494,752	\$ (167,541)	(6%)
TOTAL REVENUES	\$ 29,750,082	\$ 30,735,793	\$ 31,339,603	\$ 32,354,892	\$ 1,015,289	3%
Use of Reserves	\$ -	\$ 1,259,278	\$ 530,940	\$ 1,914,610	\$ 1,383,670	261%
TOTAL RESOURCES	\$ 29,750,082	\$ 31,995,071	\$ 31,870,543	\$ 34,269,502	\$ 2,398,959	8%

GENERAL FUND
FY2013 REVENUE ASSUMPTIONS

REVENUE SOURCE	ASSUMPTIONS
Property Taxes	Projections are based current tax rate of 47.00¢.
Prior Year Property Taxes	Projected to remain flat with FY2012 estimates.
Penalties & Interest	Projections based on a 3-year average.
Sales Tax	Projections based on current year actual collections with 2.5% growth and new businesses.
Additional Sales Tax	Based on 25% of projected sales tax revenues.
Mixed Drink Tax	Projections based on a 3-year average.
Electric Franchise	Projections based on a 3-year average.
Gas Franchise	Projections based on a 3-year average.
Telephone Access Line Fees	Projected to remain flat with FY2012 estimates.
Sanitation Services Franchise	Based on 5% of estimated monthly billings plus average monthly collections from direct billings.
Recycling Franchise	Based on 5% of estimated monthly billings.
Cable Franchise	Projected to remain flat with FY2012 estimates.
Water & Wastewater Franchise	Based on 5% of projected gross receipts.
Other Permits	Projected to remain flat with FY2012 estimates.
Health Permits	Projections based on a 3-year average.
Fire Permits	Projected to remain flat with FY2012 estimates.
Contractors Regulatory License	Projections based on a 3-year average.
Minimum Housing	Projections based on apartment inspection rate structure.
Miscellaneous Permits and Fees	Projections based on a 3-year average.
Building Permits	Projected to remain flat with FY2012 estimates.
Police Program Reimbursements	Based on 80% of projected officer salary
School Police Reimbursements	Based on current contract of four patrol officers.
Municipal Court	Projections based on a 3-year average.
Library Fees	Projected to remain flat with FY2012 estimates.
Ambulance Fees	Projected to remain flat with FY2012 estimates.
Alarm Revenue	Projected to remain flat with FY2012 estimates.
Jail Revenue	Projected to remain flat with FY2012 budget.
Interest Income	Based on average rate of return of .75%.
Miscellaneous	Projected to remain flat with FY2012 estimates with additional rental income included
Tower Lease Revenue	Based on current lease agreements.
Betterment Contributions	Projections based on a 3-year average.
Transfers	Based on administrative fees charged to enterprise operations, 1/3 of Eules's portion of the Car Rental Tax, and 1/3 of Gas Royalty on General City Property

General Fund Multi-Year Analysis



REVENUE SOURCE	ACTUAL FY2009	ACTUAL FY2010	ACTUAL FY2011	BUDGETED FY2012	ESTIMATED FY2012	PROPOSED FY2013	FY12 Estimated to
							FY13 Proposed % Diff
Property Taxes	\$9,532,543	\$9,422,860	\$8,625,924	\$9,144,901	\$9,081,001	\$9,766,342	7.5%
Franchise Fees	\$4,074,356	\$3,967,028	\$4,174,627	\$4,116,428	\$4,149,389	\$4,202,836	1.3%
Sales & Use Taxes	\$8,005,641	\$7,859,607	\$8,372,611	\$8,605,627	\$9,203,094	\$9,330,290	1.4%
Fines & Fees	\$4,100,514	\$4,440,239	\$4,163,439	\$4,348,800	\$4,242,900	\$4,674,600	10.2%
Licenses & Permits	\$806,682	\$751,323	\$779,939	\$895,200	\$970,177	\$881,170	(9.2%)
Interest Income	\$231,615	\$113,660	\$47,407	\$80,000	\$60,000	\$60,000	0.0%
Int'gov't./Trans./Misc.	\$2,385,007	\$2,354,531	\$3,586,135	\$3,544,837	\$3,633,042	\$3,439,654	(5.3%)
TOTAL REVENUES	\$29,136,358	\$28,909,248	\$29,750,082	\$30,735,793	\$31,339,603	\$32,354,892	3.2%
Revenue Source - Percentage of General Fund Revenues							Average
Property Taxes	33%	33%	29%	30%	29%	30%	30.54%
Franchise Fees	14%	14%	14%	13%	13%	13%	13.56%
Sales & Use Taxes	27%	27%	28%	28%	29%	29%	28.17%
Fines & Fees	14%	15%	14%	14%	14%	14%	14.26%
Licenses & Permits	3%	3%	3%	3%	3%	3%	2.79%
Interest Income	1%	0%	0%	0%	0%	0%	0.33%
Int'gov't./Misc.	8%	8%	12%	12%	12%	11%	10.36%
TOTAL	100.00%						

The graph and chart above depicts the five year trend for revenues which support services and operations accounted for in the General fund. While indicating which revenue sources have experienced an increase or decrease, the chart indicates what percentage of the total revenue stream a source constitutes.

While growth in sales tax revenue helps to reduce the dependency on property taxes, sales taxes are more volatile in nature, and therefore are subject to sharp declines in slower economic periods. Through the years the trend shows property tax to be the largest source of revenues averaging 30.54% of the total. The sales tax trend is the second highest source on average at 28.17% and fines third at 14.26%. Franchise Fees make up approximately 13.56% of total revenues with other sources varying from less than 1% to 11%.

The Cost of City Services

Based on average home value of \$143,064 each household will pay \$537.92* in city taxes for the year, or \$44.83 per month, to support these city services:



24 hour Police protection

24 hour Fire protection

24 hour Ambulance service

Maintenance of all public streets, street lighting and sidewalks

Library facility and service which circulates books and tapes

Park facilities including softball fields, walking trails, and a dog park

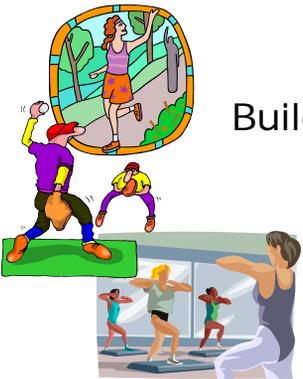
Recreational facilities including a gym, walking track, racquetball courts, and basketball court

Animal Control services

Environmental Health services

Building Inspections and Permitting services

Code Enforcement services



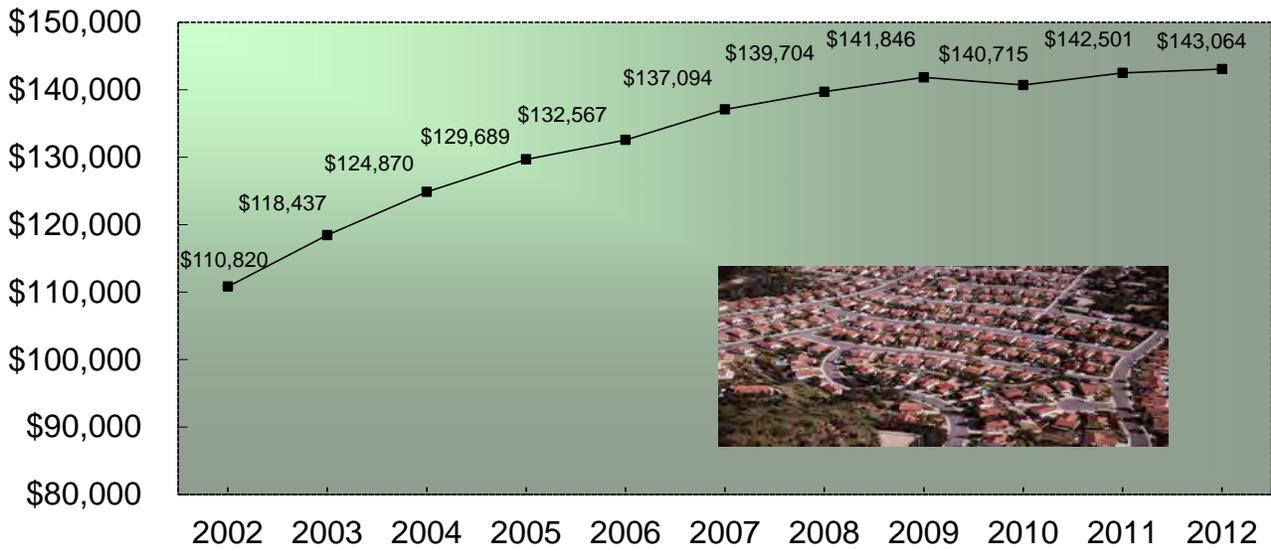
*\$143,064 x 20% or \$143,064-28,613= \$114,451

\$114,451 x .4700/100 = \$537.92/year

\$537.92/ 12 months = \$44.83 per month

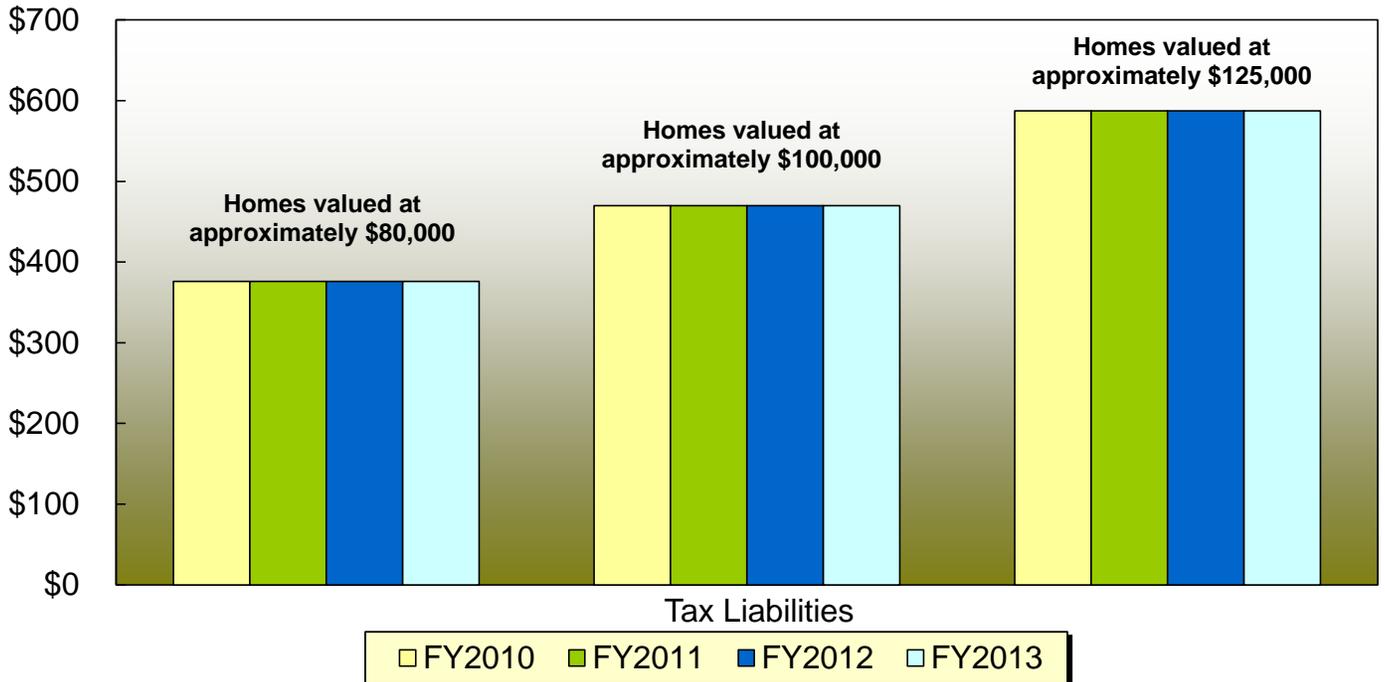
(Assumes 20% homestead exemption)

Average Home Value



These values are computed by the Tarrant Appraisal District based on annual valuation of property.

Typical Tax Bill



Taxable Value	FY2010	FY2011	FY2012	FY2013	Difference From Prior Year
\$80,000	0.470000	0.470000	0.470000	0.470000	\$0.00
\$100,000	0.470000	0.470000	0.470000	0.470000	\$0.00
\$125,000	0.470000	0.470000	0.470000	0.470000	\$0.00

Approximated Euless property values only. Category values do not include exemptions.
Euless has maintained the same tax rate over the four year period.

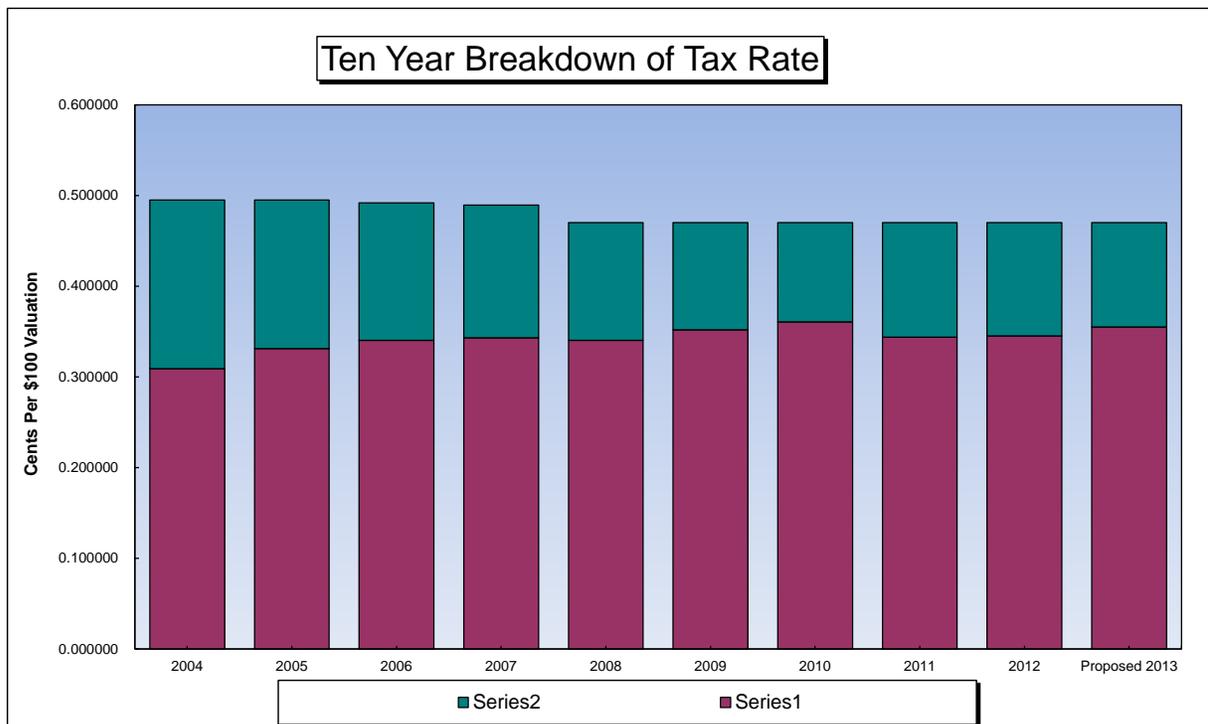
PROPERTY TAXES

Estimated Revenues FY13

	Operating & Maintenance	Debt Service
Adj. Net Taxable Value Assessed	\$2,761,884,486	\$2,623,134,599
Proposed Tax Rate per \$100 Valuation	0.355130	0.114870
Estimated Tax Levy	\$9,808,280	\$3,013,195
Est. Percent of Collection (O&M and I&S)	98.50%	100.00%
Estimated Collections	\$9,661,156	\$3,013,195

Proposed Fund Distribution

	Rate	Percent	\$ Amount	* Additional Sales Tax	Total
Operating & Maintenance - General Fund*	0.355130	75.56%	\$ 9,661,156	\$ 1,855,058	\$ 11,516,214
Interest and Sinking - Debt Service Fund	0.114870	24.44%	\$ 3,013,195	\$ -	\$ 3,013,195
TOTAL	0.470000	100.00%	\$ 12,674,351	\$ 1,855,058	\$ 14,529,409

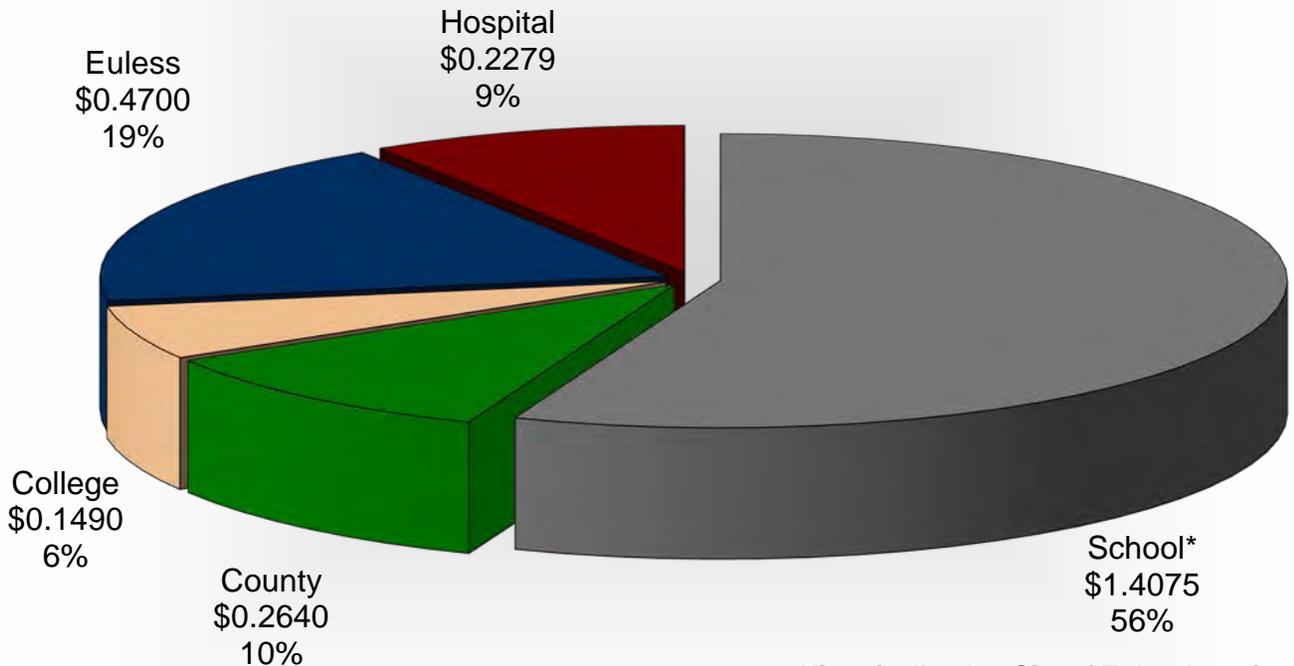


Fiscal Year	Operating & Maintenance	Interest & Sinking	Total Tax Rate
2004	0.309241	0.185759	0.495000
2005	0.331396	0.163604	0.495000
2006	0.340321	0.151456	0.491777
2007	0.343227	0.146273	0.489500
2008	0.340341	0.129659	0.470000
2009	0.351937	0.118063	0.470000
2010	0.360791	0.109209	0.470000
2011	0.343905	0.126095	0.470000
2012	0.345388	0.124612	0.470000
Proposed 2013	0.355130	0.114870	0.470000

The tax rate ratio funding operations and interest and sinking has averaged 72% and 28% respectively, during the 10 year period.

*Includes property tax revenue from mineral lease properties in the amount of \$43,998.

Overlapping Tax Liability Average Homeowner



SCHOOL:
HEB ISD = 1.4075*
GC ISD = 1.3201

Historically, the City of Euless' portion of this tax liability has declined or remained the same.

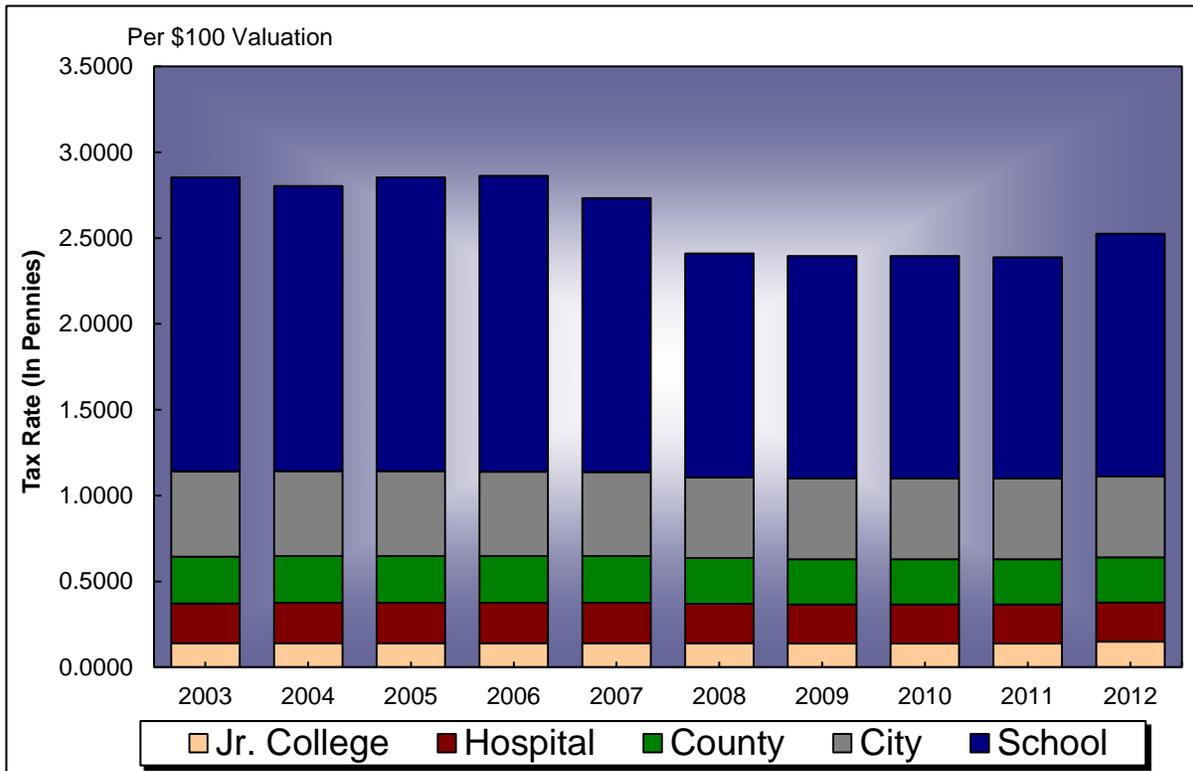
This information is utilized to determine the total tax liability of the average homeowner in the City of Euless. The current tax rates are shown.

The total overlapping tax rate for our citizens is \$2.518 for the 2013 fiscal year, with the City's share approximately 19% of the combined total.

The average residential assessed valuation is estimated at \$143,064. Based on this average value, the total overlapping tax liability for fiscal year 2013 is \$3,602.

PROPERTY TAXES

Direct and Overlapping



Historical Property Tax Rates-Direct & Overlapping						
Fiscal Year	Jr. College	Hospital	County	City	School	TOTAL
2003	0.139380	0.232400	0.272500	0.497254	1.711900	2.853434
2004	0.139380	0.235397	0.272500	0.495000	1.661600	2.853434
2005	0.139380	0.235397	0.272500	0.495000	1.710500	2.803877
2006	0.139380	0.235397	0.272500	0.491777	1.723000	2.852777
2007	0.139380	0.235397	0.272500	0.489500	1.597000	2.862054
2008	0.139380	0.230397	0.266500	0.470000	1.303711	2.733777
2009	0.138000	0.227900	0.264000	0.470000	1.295000	2.409988
2010	0.137670	0.227897	0.264000	0.470000	1.295453	2.394900
2011	0.137640	0.227897	0.264000	0.470000	1.288189	2.395020
2012	0.148970	0.227897	0.264000	0.470000	1.414000	2.387726
2013	0.148970	0.227897	0.264000	0.470000	1.407500	2.524867
% Change	Jr. College	Hospital	County	City	School	TOTAL
2004	0.00%	1.29%	0.00%	-0.45%	-2.94%	0.00%
2005	0.00%	0.00%	0.00%	0.00%	2.94%	-1.74%
2006	0.00%	0.00%	0.00%	-0.65%	0.73%	1.74%
2007	0.00%	0.00%	0.00%	-0.46%	-7.31%	0.33%
2008	0.00%	-2.12%	-2.20%	-3.98%	-18.36%	-4.48%
2009	-0.99%	-1.08%	-0.94%	0.00%	-0.67%	-11.84%
2010	-0.24%	0.00%	0.00%	0.00%	0.03%	-0.63%
2011	-0.02%	0.00%	0.00%	0.00%	-0.56%	0.01%
2012	8.23%	0.00%	0.00%	0.00%	9.77%	-0.30%
2013	0.00%	0.00%	0.00%	0.00%	-0.46%	5.74%
Ten Year Average	Jr. College	Hospital	County	City	School	TOTAL
2004-2012	0.78%	-0.21%	-0.35%	-0.62%	-1.82%	-1.12%

Over the last ten years, the City's tax rate has decreased 0.62% and the overlapping rate has decreased 1.12%.

Property Tax Revenues

YTD Collection Review
As of September 30, 2012

Revenue Type	FY2012 YTD Collections	FY2011 YTD Collections	CY Increase/ (Decrease) from PY	% of Change from PY
Current Year	\$12,252,510	\$11,637,719	\$614,791	5.3%
Prior Year	\$65,455	\$65,781	(\$326)	-0.5%
Penalty & Int.	\$64,792	\$83,079	(\$18,287)	-22.0%
Total	\$12,382,757	\$11,786,579	\$596,178	5.1%

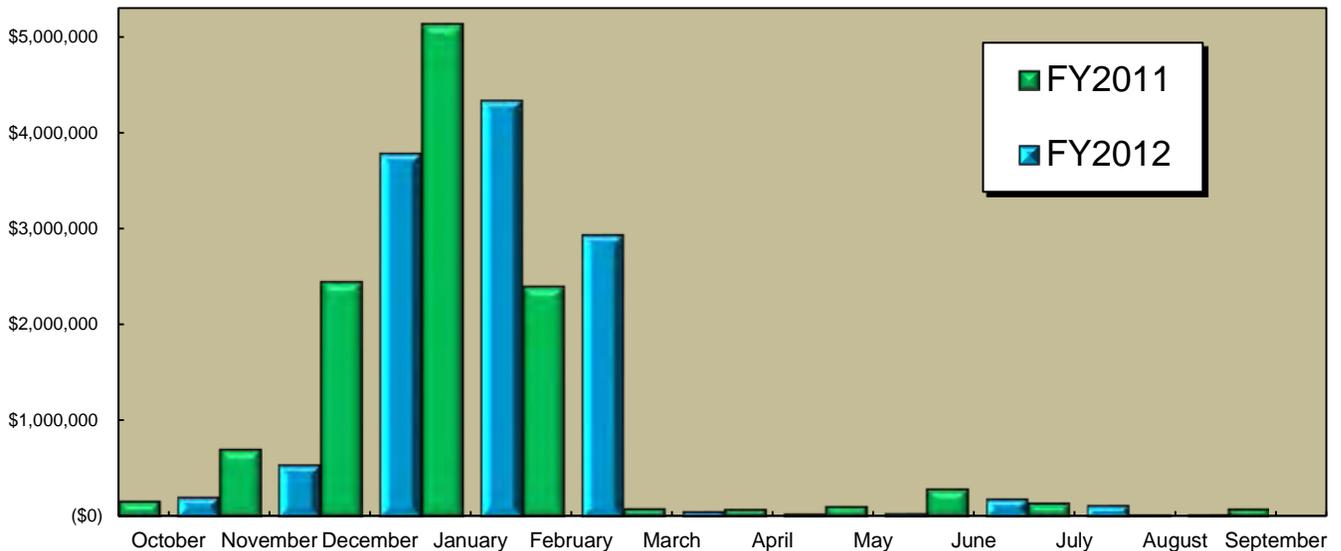
Notes: Collections include General & Debt Service Funds.

Property Tax Monthly Revenues Current Year Collections

Report Month	FY2012 Collections	FY2011 Collections	CY Increase/ (Decrease) from PY	% of Change from PY
October	\$202,830	\$160,305	\$42,525	26.5%
November	\$541,984	\$703,003	(\$161,019)	-22.9%
December	\$3,787,572	\$2,451,577	\$1,335,995	54.5%
January	\$4,342,657	\$5,139,023	(\$796,366)	-15.5%
February	\$2,939,055	\$2,401,986	\$537,069	22.4%
March	\$53,671	\$79,383	(\$25,712)	-32.4%
April	\$29,750	\$75,345	(\$45,595)	-60.5%
May	\$31,940	\$104,570	(\$72,630)	-69.5%
June	\$184,773	\$289,867	(\$105,094)	-36.3%
July	\$118,186	\$139,593	(\$21,407)	-15.3%
August	\$16,906	\$16,039	\$867	5.4%
September	\$3,187	\$77,028	(\$73,841)	-95.9%
TOTAL YTD	\$12,252,511	\$11,637,719	\$614,792	5.3%

Note: Collections do not include Penalties or Interest

Property Tax Monthly Revenues Current Year Collections



Comparison of FY2011 to FY2012

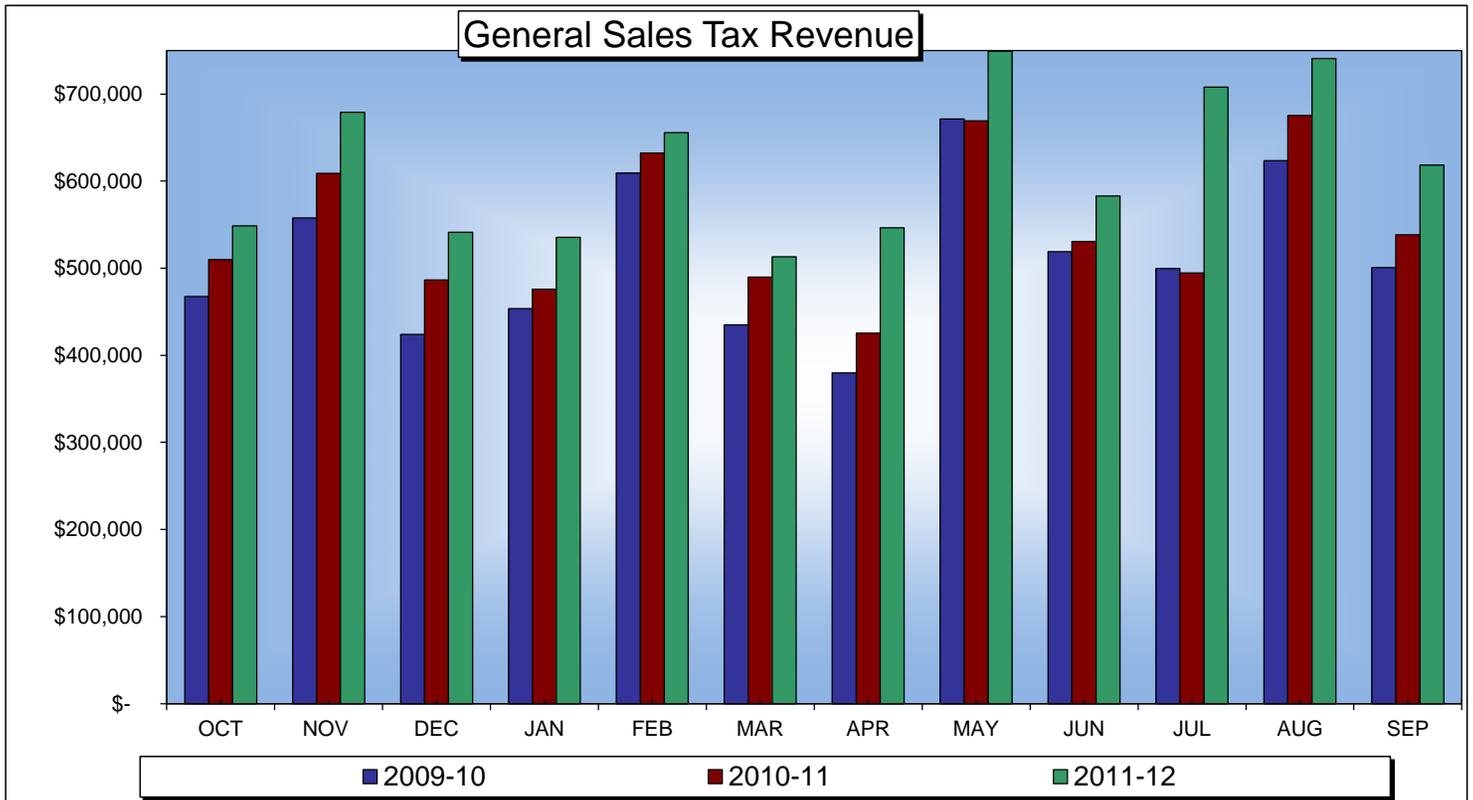
City of Euless Summary of General Fund Sales Tax

	2009-10		% of	2010-11		% of	2011-12		% of
	Monthly	YTD	Total	Monthly	YTD	Total	Monthly	YTD	Total
OCT	\$ 467,550	\$ 467,550	9%	\$ 509,828	\$ 509,828	8%	\$548,489	\$ 548,489	7%
NOV	\$ 557,589	\$ 1,025,139	19%	\$ 609,003	\$ 1,118,830	17%	\$679,051	\$ 1,227,540	17%
DEC	\$ 423,893	\$ 1,449,032	28%	\$ 486,620	\$ 1,605,451	24%	\$541,165	\$ 1,768,705	24%
JAN	\$ 453,598	\$ 1,902,630	35%	\$ 475,725	\$ 2,081,176	31%	\$535,385	\$ 2,304,089	31%
FEB	\$ 609,177	\$ 2,511,807	45%	\$ 632,327	\$ 2,713,504	41%	\$655,481	\$ 2,959,570	40%
MAR	\$ 435,100	\$ 2,946,907	53%	\$ 489,585	\$ 3,203,089	48%	\$513,059	\$ 3,472,629	47%
APR	\$ 379,672	\$ 3,326,579	60%	\$ 425,485	\$ 3,628,574	54%	\$546,354	\$ 4,018,982	54%
MAY	\$ 671,300	\$ 3,997,879	69%	\$ 668,989	\$ 4,297,562	65%	\$749,016	\$ 4,767,998	64%
JUN	\$ 518,935	\$ 4,516,813	77%	\$ 530,687	\$ 4,828,249	74%	\$583,053	\$ 5,351,051	72%
JUL	\$ 499,708	\$ 5,016,521	84%	\$ 494,403	\$ 5,322,652	82%	\$707,728	\$ 6,058,779	82%
AUG	\$ 623,634	\$ 5,640,155	93%	\$ 675,482	\$ 5,998,134	92%	\$740,810	\$ 6,799,589	92%
SEP	\$ 500,762	\$ 6,140,917	100%	\$ 538,284	\$ 6,536,419	100%	\$618,243	\$7,417,832	100%

AVG: \$511,743
HI: \$671,300
LO: \$379,672

AVG: \$544,702
HI: \$675,482
LO: \$425,485

AVG: \$618,153
HI: \$749,016
LO: \$513,059



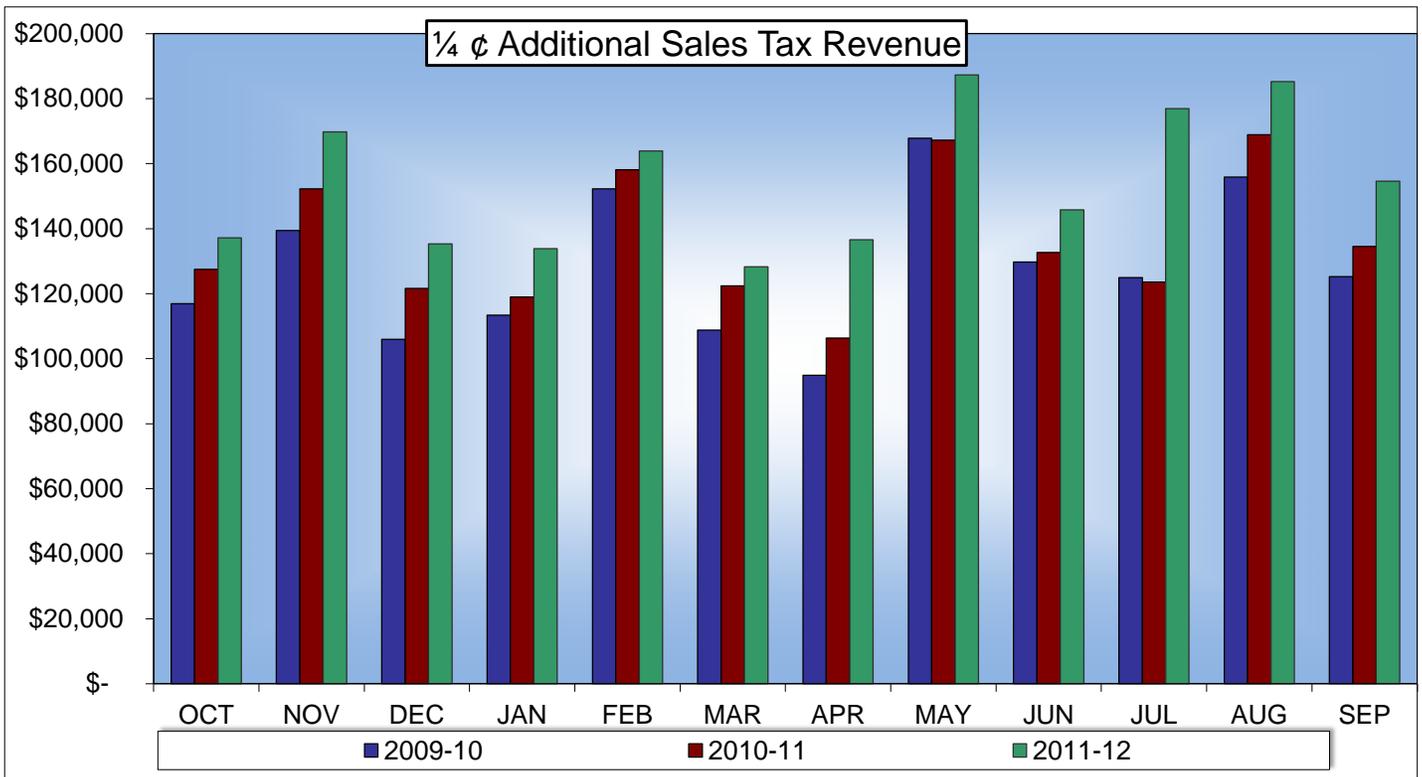
City of Euless 1/4 ¢ Additional Sales Tax

	2009-10 Monthly	YTD	% of Total	2010-11 Monthly	YTD	% of Total	2011-12 Monthly	YTD	% of Total
OCT	\$ 116,888	\$ 116,888	9%	\$ 127,457	\$ 127,457	8%	\$137,122	\$ 137,122	7%
NOV	\$ 139,397	\$ 256,285	19%	\$ 152,251	\$ 279,708	17%	\$169,763	\$ 306,885	17%
DEC	\$ 105,973	\$ 362,258	28%	\$ 121,655	\$ 401,363	24%	\$135,291	\$ 442,176	24%
JAN	\$ 113,400	\$ 475,658	35%	\$ 118,931	\$ 520,294	31%	\$133,846	\$ 576,022	31%
FEB	\$ 152,294	\$ 627,952	45%	\$ 158,082	\$ 678,376	41%	\$163,870	\$ 739,893	40%
MAR	\$ 108,775	\$ 736,727	53%	\$ 122,396	\$ 800,772	48%	\$128,265	\$ 868,157	47%
APR	\$ 94,918	\$ 831,645	60%	\$ 106,371	\$ 907,143	54%	\$136,588	\$ 1,004,746	54%
MAY	\$ 167,825	\$ 999,470	69%	\$ 167,247	\$ 1,074,391	65%	\$187,254	\$ 1,192,000	64%
JUN	\$ 129,734	\$ 1,129,203	77%	\$ 132,672	\$ 1,207,062	74%	\$145,763	\$ 1,337,763	72%
JUL	\$ 124,927	\$ 1,254,130	84%	\$ 123,601	\$ 1,330,663	82%	\$176,932	\$ 1,514,695	82%
AUG	\$ 155,909	\$ 1,410,039	93%	\$ 168,871	\$ 1,499,534	92%	\$185,203	\$ 1,699,897	92%
SEP	\$ 125,191	\$ 1,535,229	100%	\$ 134,571	\$ 1,634,105	100%	\$154,561	\$ 1,854,458	100%

AVG: \$127,936
HI: \$167,825
LO: \$94,918

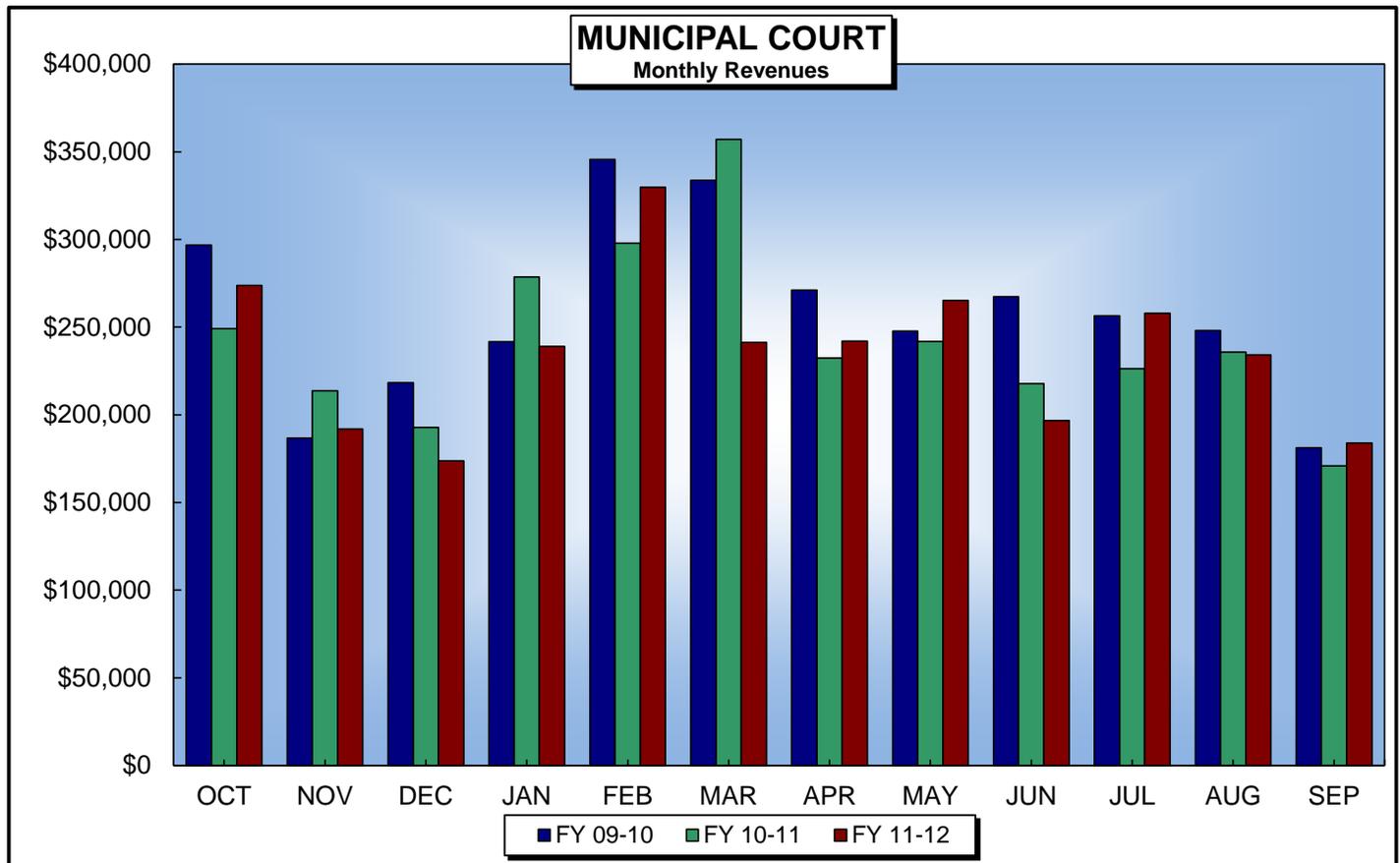
AVG: \$136,175
HI: \$168,871
LO: \$106,371

AVG: \$154,538
HI: \$187,254
LO: \$128,265



Municipal Court Revenues

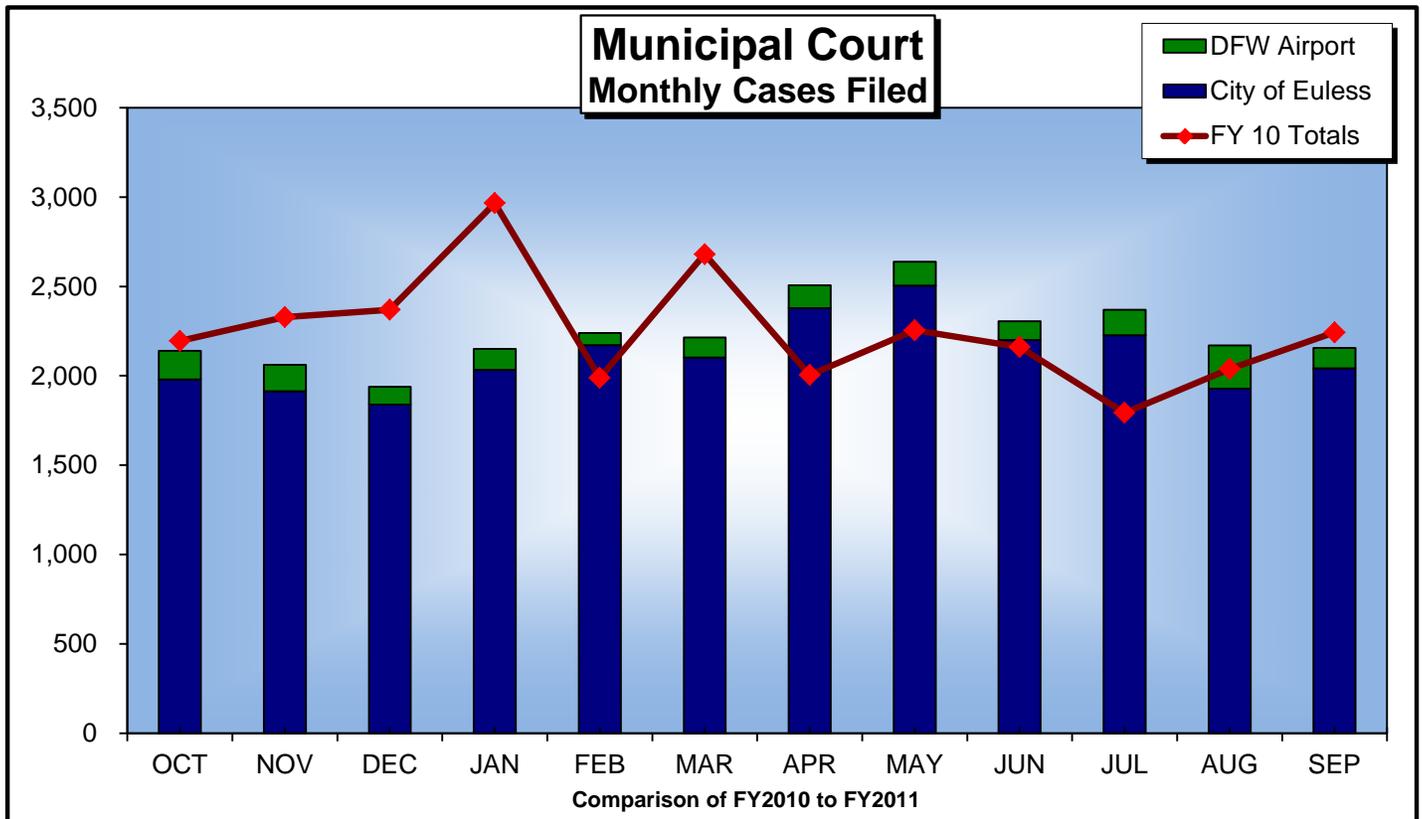
Month	FY 09-10			FY 10-11			FY 11-12		
	MONTHLY	Cumulative	% of Total	MONTHLY	Cumulative	% of Total	MONTHLY	Cumulative	% of Total
OCT	\$296,764	\$296,764	10%	\$249,211	\$249,211	9%	\$273,834	\$273,834	10%
NOV	\$186,693	\$483,457	16%	\$213,726	\$462,937	16%	\$191,937	\$465,771	16%
DEC	\$218,327	\$701,784	23%	\$192,861	\$655,798	23%	\$173,716	\$639,487	23%
JAN	\$241,734	\$943,518	30%	\$278,575	\$934,373	32%	\$239,029	\$878,517	31%
FEB	\$345,683	\$1,289,201	42%	\$297,839	\$1,232,212	42%	\$329,679	\$1,208,196	43%
MAR	\$333,607	\$1,622,808	52%	\$357,068	\$1,589,280	55%	\$241,328	\$1,449,523	51%
APR	\$271,029	\$1,893,837	61%	\$232,408	\$1,821,688	63%	\$241,986	\$1,691,510	60%
MAY	\$247,819	\$2,141,656	69%	\$241,765	\$2,063,453	71%	\$265,178	\$1,956,688	69%
JUN	\$267,391	\$2,409,047	78%	\$217,718	\$2,281,171	78%	\$196,780	\$2,153,468	76%
JUL	\$256,461	\$2,665,507	86%	\$226,330	\$2,507,500	86%	\$257,869	\$2,411,337	85%
AUG	\$248,166	\$2,913,673	94%	\$235,719	\$2,743,220	94%	\$234,151	\$2,645,488	94%
SEP	\$181,230	\$3,094,903	100%	\$170,908	\$2,914,128	100%	\$183,865	\$2,829,353	100%
Total	\$3,094,903			\$2,914,128			\$2,829,353		



City Of Euless

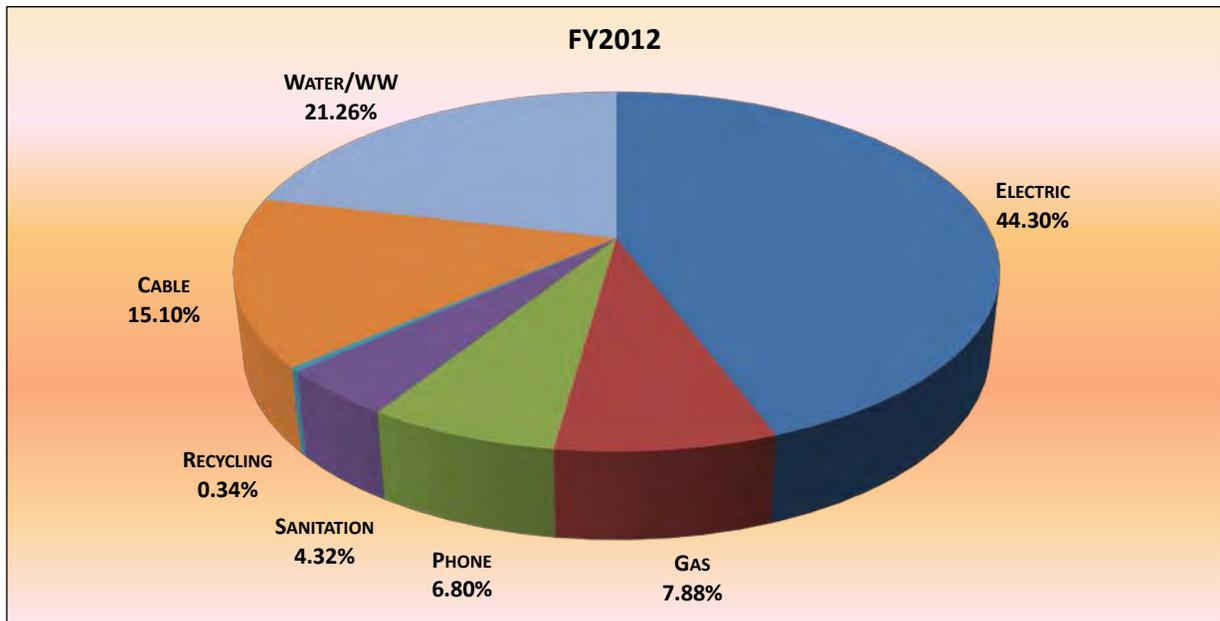
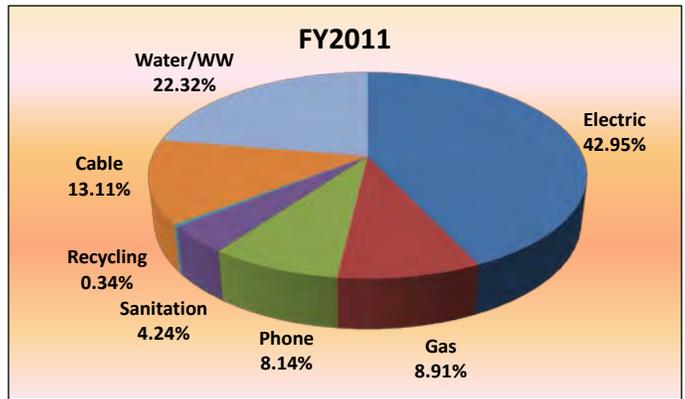
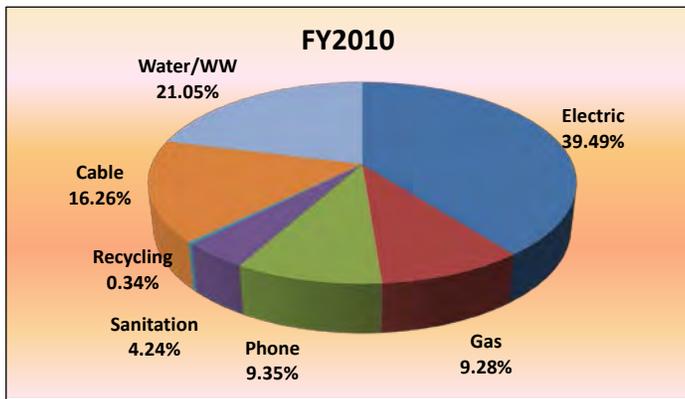
Municipal Court Case Volume Analysis

MONTH	FY2009-10			FY2010-11			FY2011-12		
	City	DFW	Total	City	DFW	Total	City	DFW	Total
OCT	2,396	162	2,558	1,925	270	2,195	1,980	160	2,140
NOV	2,647	106	2,753	2,172	156	2,328	1,913	149	2,062
DEC	2,087	160	2,247	2,194	176	2,370	1,838	101	1,939
JAN	2,588	115	2,703	2,850	116	2,966	2,032	118	2,150
FEB	2,481	129	2,610	1,874	115	1,989	2,172	67	2,239
MAR	2,998	143	3,141	2,484	196	2,680	2,102	112	2,214
APR	2,674	207	2,881	1,907	97	2,004	2,378	129	2,507
MAY	2,220	236	2,456	2,118	137	2,255	2,505	133	2,638
JUN	2,682	129	2,811	2,003	158	2,161	2,201	104	2,305
JUL	2,075	199	2,274	1,665	128	1,793	2,227	143	2,370
AUG	2,199	235	2,434	1,944	94	2,038	1,927	242	2,169
SEP	2,263	311	2,574	2,037	206	2,243	2,041	115	2,156
Total	<u>29,310</u>	<u>2,132</u>	<u>31,442</u>	<u>25,173</u>	<u>1,849</u>	<u>27,022</u>	<u>25,316</u>	<u>1,573</u>	<u>26,889</u>
% of Total	93.2%	6.8%	100.0%	93.2%	6.8%	100.0%	94.2%	5.8%	100.0%



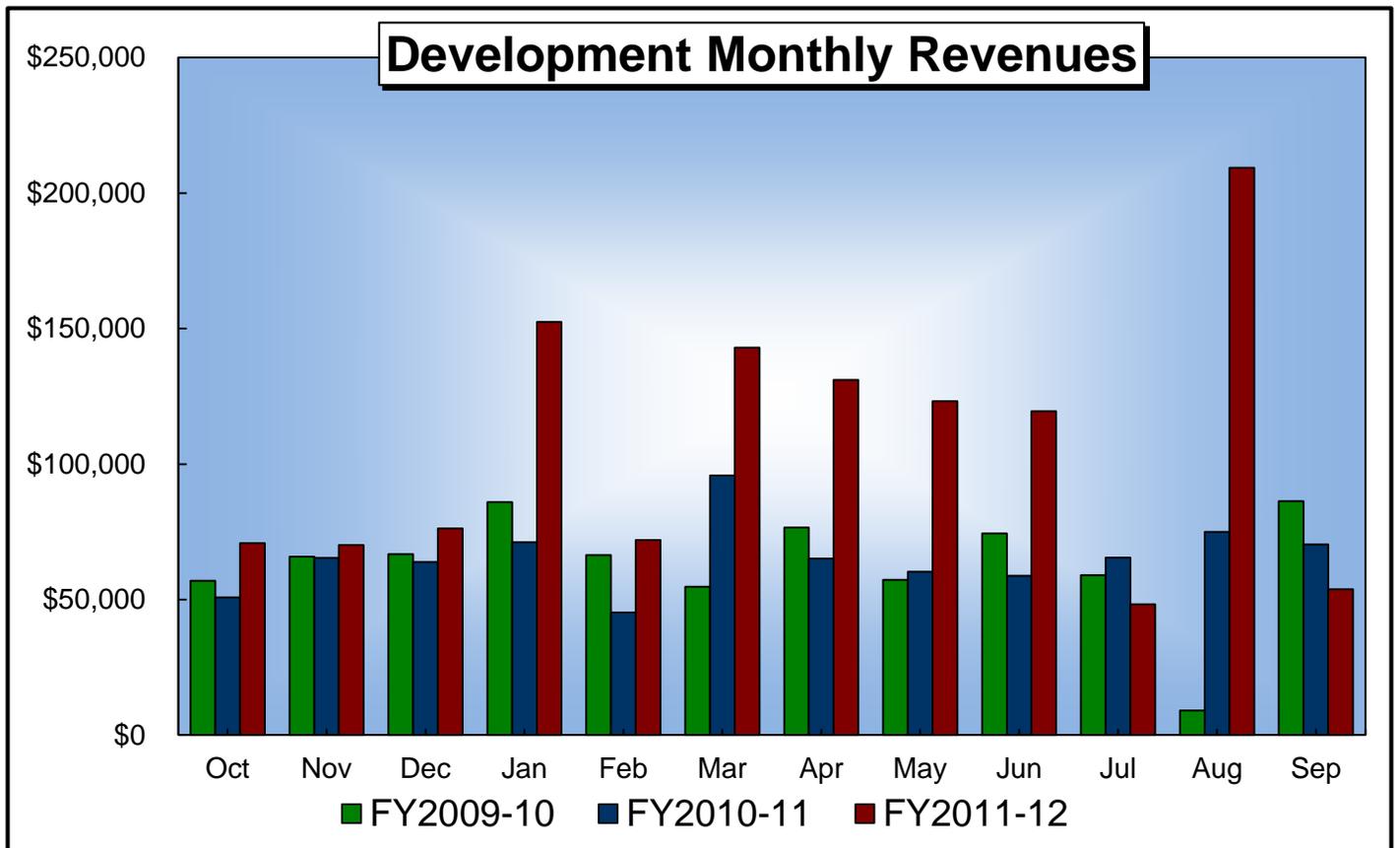
City of Euless Gross Receipts Revenues

	2009-10 Actual	% of Total	2010-11 Actual	% of Total	2011-12 Actual	% of Total
Electric	\$ 1,566,537	39%	\$ 1,611,160	43%	\$ 1,718,881	44%
Gas	\$ 368,176	9%	\$ 334,123	9%	\$ 305,703	8%
Phone	\$ 370,732	9%	\$ 305,398	8%	\$ 263,842	7%
Sanitation	\$ 168,038	4%	\$ 158,921	4%	\$ 167,657	4%
Recycling	\$ 13,561	0%	\$ 12,744	0%	\$ 13,082	0%
Cable	\$ 645,011	16%	\$ 491,806	13%	\$ 586,037	15%
Water/WW	\$ 834,973	21%	\$ 837,490	22%	\$ 825,118	21%
Total Gross Receipt Taxes	\$ 3,967,028	100%	\$ 3,751,642	100%	\$ 3,880,320	100%



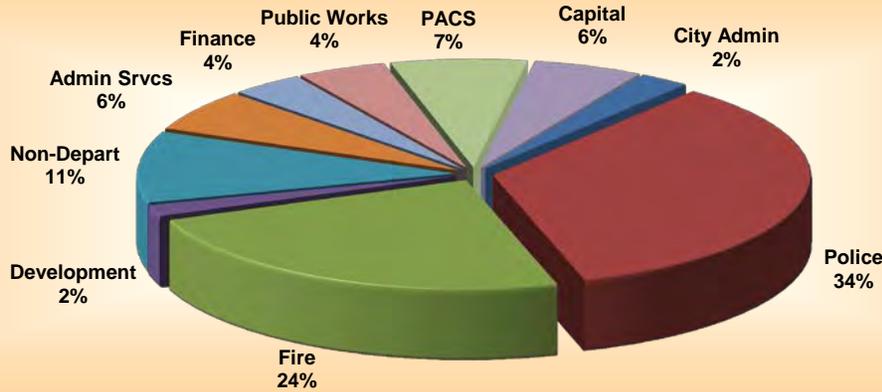
DEVELOPMENT REVENUE SUMMARY

Month	FY2009-10			FY2010-11			FY2011-12		
	MONTHLY	YTD	% of Total	MONTHLY	YTD	% of Total	MONTHLY	YTD	% of Total
Oct	\$56,926	\$56,926	7%	\$50,792	\$50,792	6%	\$70,803	\$70,803	6%
Nov	\$65,835	\$122,761	16%	\$65,404	\$116,196	15%	\$70,119	\$140,923	11%
Dec	\$66,782	\$189,543	25%	\$63,855	\$180,051	23%	\$76,204	\$217,127	17%
Jan	\$85,985	\$275,528	36%	\$71,143	\$251,194	32%	\$152,446	\$369,572	29%
Feb	\$66,419	\$341,947	45%	\$45,247	\$296,441	38%	\$71,951	\$441,524	35%
Mar	\$54,798	\$396,745	52%	\$95,840	\$392,281	50%	\$142,953	\$584,477	46%
Apr	\$76,563	\$473,308	62%	\$65,101	\$457,382	58%	\$131,088	\$715,565	56%
May	\$57,308	\$530,616	70%	\$60,355	\$517,737	66%	\$123,221	\$838,786	66%
Jun	\$74,385	\$605,001	80%	\$58,789	\$576,527	73%	\$119,449	\$958,235	75%
Jul	\$59,020	\$664,021	87%	\$65,507	\$642,033	82%	\$48,314	\$1,006,549	79%
Aug	\$9,124	\$673,145	89%	\$74,945	\$716,978	91%	\$209,352	\$1,215,901	96%
Sep	\$86,372	\$759,517	100%	\$70,386	\$787,364	100%	\$53,813	\$1,269,714	100%
Total	\$759,517			\$787,364			\$1,269,714		



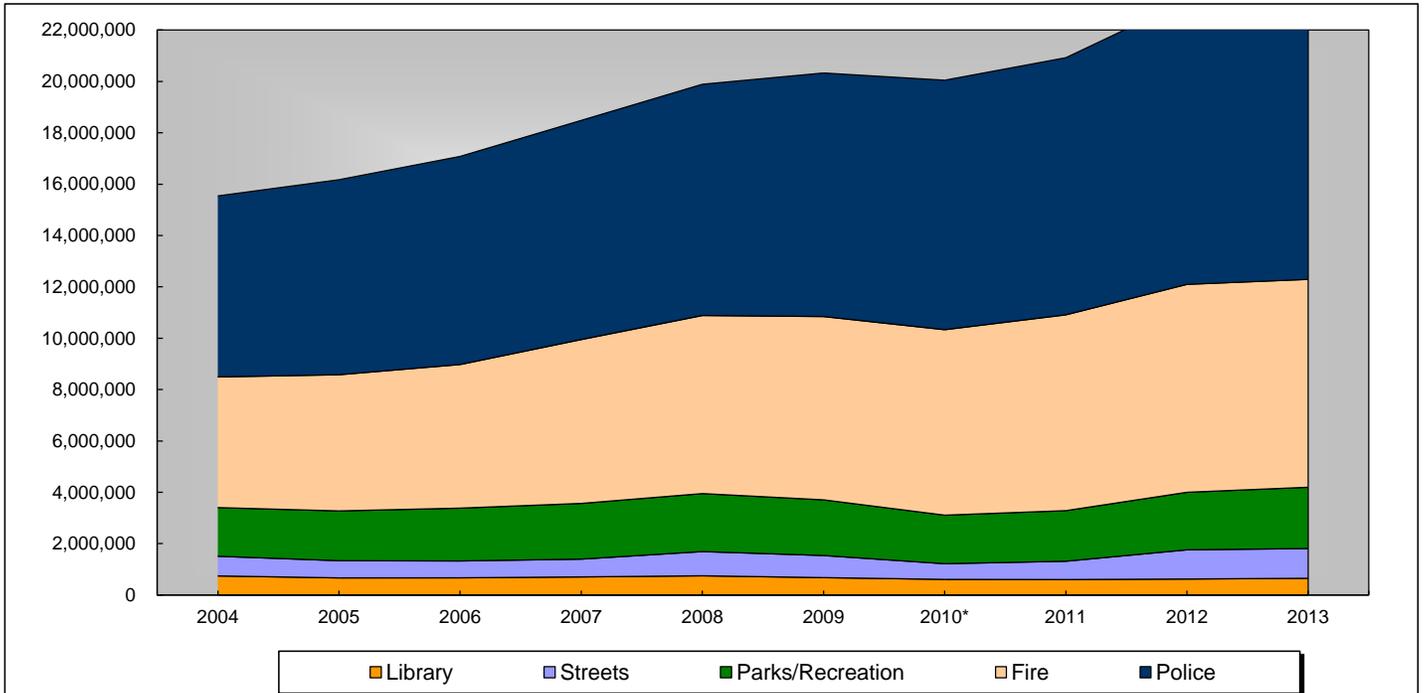
General Fund Expenditures

FY12-13



General Fund Expenditures	Actual FY 11	Budget FY 12	Estimated FY 12	Proposed Budget FY 13	FY12 Estimated to FY13 Proposed \$ Diff	% Diff.
City Council	\$ 11,944	\$ 38,875	\$ 38,875	\$ 38,875	\$ -	0%
City Administration	\$ 363,351	\$ 470,023	\$ 470,023	\$ 491,997	\$ 21,974	5%
City Secretary	\$ 342,339	\$ 327,701	\$ 327,701	\$ 329,865	\$ 2,164	1%
Communications/Marketing	\$ 5,843	\$ 12,773	\$ 12,773	\$ 12,773	\$ -	0%
Total - City Administration	\$ 723,477	\$ 849,372	\$ 849,372	\$ 873,510	\$ 24,138	3%
Finance/Budget	\$ 193,203	\$ 200,843	\$ 200,843	\$ 209,172	\$ 8,329	4%
Municipal Court	\$ 626,958	\$ 639,017	\$ 650,642	\$ 703,891	\$ 53,249	8%
Accounting	\$ 190,008	\$ 270,067	\$ 270,067	\$ 280,027	\$ 9,960	4%
Purchasing	\$ 74,017	\$ 78,041	\$ 78,041	\$ 83,538	\$ 5,497	7%
Total - Finance	\$ 1,084,186	\$ 1,187,968	\$ 1,199,593	\$ 1,276,628	\$ 77,035	6%
Emergency Management	\$ 19,946	\$ 26,420	\$ 26,420	\$ 30,459	\$ 4,039	15%
Police Code Compliance	\$ -	\$ 1,255,989	\$ 1,255,989	\$ 1,337,919	\$ 81,930	7%
Police Administration	\$ 587,703	\$ 623,654	\$ 623,654	\$ 649,681	\$ 26,027	4%
Police Patrol	\$ 4,829,142	\$ 4,312,895	\$ 4,312,895	\$ 4,755,028	\$ 442,133	10%
Police CID	\$ 1,567,019	\$ 1,640,913	\$ 1,640,913	\$ 1,699,032	\$ 58,119	4%
Police Service	\$ 1,707,601	\$ 1,796,221	\$ 1,796,221	\$ 1,881,947	\$ 85,726	5%
Police Detention	\$ 1,300,561	\$ 1,404,833	\$ 1,404,833	\$ 1,459,401	\$ 54,568	4%
Total-Police	\$ 10,011,972	\$ 11,060,925	\$ 11,060,925	\$ 11,813,467	\$ 752,542	7%
Fire Marshal/Education	\$ 473,480	\$ 490,560	\$ 494,560	\$ 523,574	\$ 29,014	6%
Fire Administration	\$ 266,023	\$ 330,226	\$ 331,326	\$ 324,258	\$ (7,068)	(2%)
EMS/Suppression	\$ 6,886,810	\$ 7,277,893	\$ 7,272,793	\$ 7,249,077	\$ (23,716)	(0%)
Total-Fire	\$ 7,626,313	\$ 8,098,679	\$ 8,098,679	\$ 8,096,909	\$ (1,770)	(0%)
Information Services	\$ 259,985	\$ 283,169	\$ 283,169	\$ 317,753	\$ 34,584	12%
Personnel	\$ 316,172	\$ 334,565	\$ 334,565	\$ 344,791	\$ 10,226	3%
Facility Maintenance	\$ 782,269	\$ 696,491	\$ 696,491	\$ 806,877	\$ 110,386	16%
Library	\$ 602,133	\$ 622,756	\$ 622,756	\$ 652,001	\$ 29,245	5%
Total - Administrative Services	\$ 1,960,559	\$ 1,936,981	\$ 1,936,981	\$ 2,121,422	\$ 184,441	10%
Planning & Development	\$ 278,046	\$ 255,540	\$ 255,540	\$ 260,722	\$ 5,182	2%
Inspection Services	\$ 562,475	\$ 348,194	\$ 348,194	\$ 320,673	\$ (27,521)	(8%)
Environmental Health	\$ 131,612	\$ -	\$ -	\$ -	\$ -	0%
Total-Development	\$ 972,133	\$ 603,734	\$ 603,734	\$ 581,395	\$ (22,339)	(4%)
Recreation	\$ 546,294	\$ 601,923	\$ 601,923	\$ 624,380	\$ 22,457	4%
Parks	\$ 1,131,808	\$ 1,213,420	\$ 1,213,420	\$ 1,292,555	\$ 79,135	7%
Swimming Pools	\$ 91,601	\$ 101,555	\$ 101,555	\$ 132,500	\$ 30,945	30%
Senior Center	\$ 133,993	\$ 251,425	\$ 251,425	\$ 263,215	\$ 11,790	5%
Recreation Admin.	\$ 65,927	\$ 71,403	\$ 71,403	\$ 73,584	\$ 2,181	3%
Total-Parks & Comm Srvcs	\$ 1,969,623	\$ 2,239,726	\$ 2,239,726	\$ 2,386,234	\$ 146,508	7%
Street Maintenance	\$ 713,740	\$ 1,137,884	\$ 1,137,884	\$ 1,157,843	\$ 19,959	2%
Animal Control	\$ 252,076	\$ 285,377	\$ 285,377	\$ 288,134	\$ 2,757	1%
City Engineer	\$ 26,665	\$ 109,145	\$ 109,145	\$ 108,034	\$ (1,111)	(1%)
Total - Public Works	\$ 992,481	\$ 1,532,406	\$ 1,532,406	\$ 1,554,011	\$ 21,605	1%
Legal Services	\$ 104,393	\$ 105,000	\$ 105,000	\$ 105,000	\$ -	0%
Non-Departmental	\$ 3,188,035	\$ 3,093,093	\$ 3,007,277	\$ 3,510,567	\$ 503,290	17%
Betterment	\$ 13,687	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0%
Total - Non-Depart.	\$ 3,306,115	\$ 3,220,093	\$ 3,134,277	\$ 3,637,567	\$ 503,290	16%
Total Operating Expenses	\$ 28,646,859	\$ 30,729,884	\$ 30,655,693	\$ 32,341,143	\$ 1,685,450	5%
Capital Expenses	\$ 987,125	\$ 1,259,278	\$ 530,940	\$ 1,914,610	\$ 1,383,670	261%
Total Expenses	\$ 29,633,984	\$ 31,989,162	\$ 31,186,633	\$ 34,255,753	\$ 3,069,120	10%

GENERAL FUND EXPENDITURES PER CAPITA



As population has continued to escalate, so has the demand for City services. Over the past ten years, growth is evident in an attempt to provide quality services to all Eules residents. Expenditures for police and fire protection have increased 61% and 54% respectively (per Capita increase: \$142-\$229 and \$102-\$157). While user fees have increased, so has library services, but expenditures have remained fairly stable (Per Capita decrease \$15-\$13). In an attempt to provide a higher quality of life for the citizens of Eules, expansion in the parks system and in the recreation system has resulted in an 22% increase in expenditures. Maintenance and repair of city streets have resulted in an increase of 47%, due to the city's efforts to provide quality infrastructure by increasing funds allocated for overlay and sidewalk maintenance.

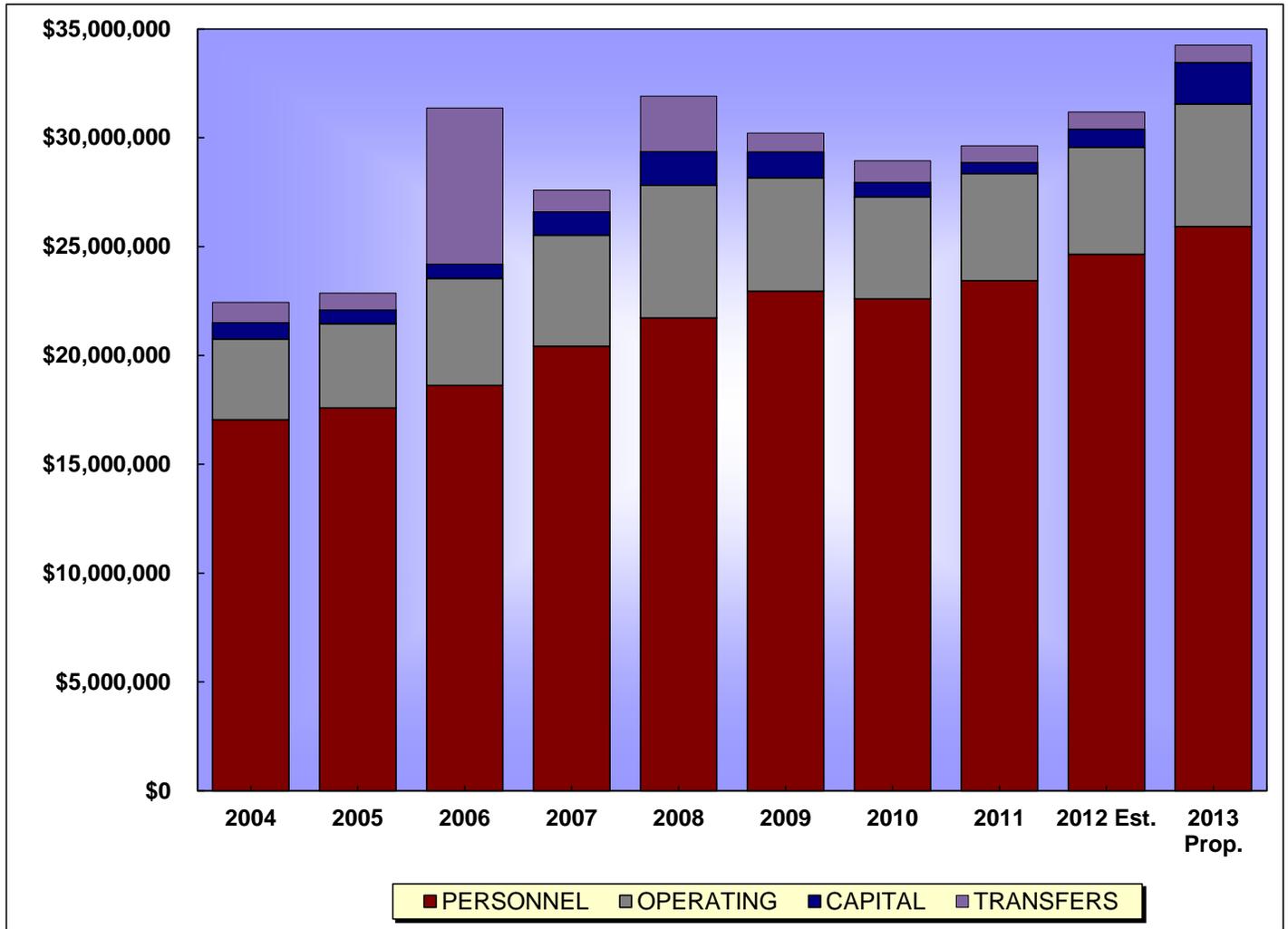
EXPENDITURES										
	2004	2005	2006	2007	2008	2009	2010*	2011	2012	2013
Population	49,750	49,950	50,750	52,900	53,400	54,013	51,277	51,340	51,340	51,500
Department	<i>Actual</i>	<i>Estimated</i>	<i>Proposed</i>							
Library	743,528	666,647	669,677	704,790	748,754	676,950	608,341	602,133	622,756	652,001
Per Capita	\$15	\$13	\$13	\$13	\$14	\$13	\$12	\$12	\$12	\$13
Streets	766,030	670,732	656,964	693,711	943,171	861,885	610,996	713,740	1,137,884	1,157,843
Per Capita	\$15	\$13	\$13	\$13	\$18	\$16	\$12	\$14	\$22	\$22
Police	7,048,659	7,593,673	8,102,997	8,533,218	9,004,531	9,483,458	9,714,595	10,011,972	11,060,925	11,813,467
Per Capita	\$142	\$152	\$160	\$161	\$169	\$176	\$189	\$195	\$215	\$229
Fire	5,087,833	5,304,286	5,593,981	6,382,670	6,935,605	7,139,282	7,223,911	7,626,313	8,098,679	8,096,909
Per Capita	\$102	\$106	\$110	\$121	\$130	\$132	\$141	\$149	\$158	\$157
Parks/Recreation	1,894,982	1,937,013	2,056,521	2,168,077	2,258,027	2,167,061	1,889,702	1,969,623	2,239,726	2,386,234
Per Capita	\$38	\$39	\$41	\$41	\$42	\$40	\$37	\$38	\$44	\$46
REVENUES										
General Fund	20,579,553	22,241,496	26,042,663	27,788,989	28,075,693	27,563,025	27,294,649	27,139,966	28,677,310	29,860,140
Transfers	1,424,088	1,479,766	1,582,731	1,482,842	1,566,528	1,573,333	1,614,599	2,610,116	2,662,293	2,494,752
Total	22,003,641	23,721,262	27,625,394	29,271,831	29,642,221	29,136,358	28,909,248	29,750,082	31,339,603	32,354,892
Per Capita	\$442	\$475	\$544	\$553	\$555	\$539	\$564	\$579	\$610	\$628
CONSUMER PRICE INDEX										
U.S.	179.1	184.3	188.9	189.6	205.9	207.3	211.3	214.8	222.8	228.1
D/FW Metroplex	189.4	195.4	198.8	201.5	198.5	200.1	204.3	204.9	209.3	211.1

GENERAL FUND

Department	FY11 Actual	FY12 Budget	FY12 Estimated	FY13 Proposed
City Administration				
Personnel	\$682,014	\$751,667	\$751,667	\$774,708
Operations	\$40,328	\$96,566	\$96,566	\$97,066
Capital	\$0	\$0	\$0	\$0
Transfers	\$1,139	\$1,139	\$1,139	\$1,736
TOTAL	\$723,481	\$849,372	\$849,372	\$873,510
Fiscal Services				
Personnel	\$970,875	\$1,053,700	\$1,053,700	\$1,127,635
Operations	\$113,314	\$134,268	\$145,893	\$148,993
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$1,084,189	\$1,187,968	\$1,199,593	\$1,276,628
Police				
Personnel	\$9,478,720	\$10,452,815	\$10,452,815	\$11,151,795
Operations	\$405,451	\$485,991	\$485,991	\$545,873
Capital	\$4,536	\$7,500	\$7,500	\$17,180
Transfers	\$123,267	\$164,619	\$164,619	\$164,619
TOTAL	\$10,011,974	\$11,110,925	\$11,110,925	\$11,879,467
Fire				
Personnel	\$7,150,619	\$7,569,726	\$7,569,726	\$7,598,390
Operations	\$254,537	\$297,486	\$297,486	\$309,960
Capital	\$3,277	\$9,000	\$9,000	\$9,000
Transfers	\$217,878	\$222,467	\$222,467	\$179,559
TOTAL	\$7,626,311	\$8,098,679	\$8,098,679	\$8,096,909
Administrative Services				
Personnel	\$1,302,334	\$1,302,293	\$1,302,293	\$1,502,190
Operations	\$643,209	\$647,027	\$647,027	\$625,924
Capital	\$0	\$0	\$0	\$0
Transfers	\$15,019	\$7,661	\$7,661	\$13,308
TOTAL	\$1,960,562	\$1,956,981	\$1,956,981	\$2,141,422
Planning & Development				
Personnel	\$920,058	\$570,946	\$570,946	\$551,853
Operations	\$36,542	\$22,614	\$22,614	\$22,614
Capital	\$0	\$0	\$0	\$0
Transfers	\$15,537	\$10,174	\$10,174	\$6,928
TOTAL	\$972,137	\$603,734	\$603,734	\$581,395
Community Services				
Personnel	\$1,592,446	\$1,783,975	\$1,783,975	\$1,768,611
Operations	\$301,273	\$394,602	\$394,602	\$523,902
Capital	\$0	\$0	\$0	\$0
Transfers	\$75,906	\$61,149	\$61,149	\$93,721
TOTAL	\$1,969,625	\$2,239,726	\$2,239,726	\$2,386,234
Public Works				
Personnel	\$618,119	\$887,914	\$862,914	\$897,127
Operations	\$169,747	\$227,843	\$227,843	\$227,843
Capital	\$121,457	\$362,500	\$362,500	\$362,500
Transfers	\$83,163	\$79,149	\$79,149	\$91,541
TOTAL	\$992,486	\$1,557,406	\$1,532,406	\$1,579,011
Nondepartmental				
Personnel	\$714,082	\$522,542	\$297,482	\$555,337
Operations	\$2,954,394	\$2,751,215	\$2,596,450	\$3,116,290
Capital	\$384,454	\$870,614	\$460,940	\$1,528,550
Transfers	\$240,289	\$240,000	\$240,345	\$241,000
TOTAL	\$4,293,219	\$4,384,371	\$3,595,217	\$5,441,177

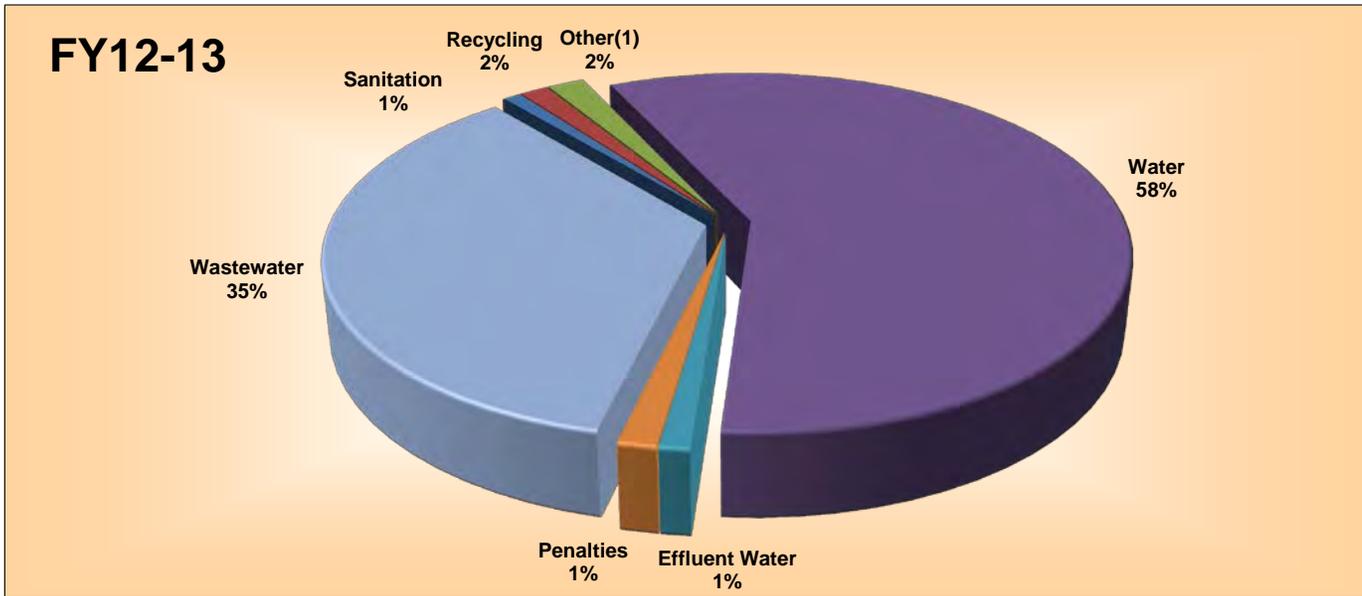
FUND TOTAL \$29,633,984 \$31,989,162 \$31,186,633 \$34,255,753

General Fund Expenditures Multi -Year Comparison



YEAR	PERSONNEL	OPERATING	CAPITAL	TRANSFERS	TOTAL
2004	\$17,043,719	\$3,708,277	\$759,878	\$921,251	\$22,433,125
2005	\$17,595,054	\$3,867,334	\$630,922	\$771,363	\$22,864,673
2006	\$18,620,855	\$4,915,939	\$664,080	\$7,170,925	\$31,371,799
2007	\$20,417,884	\$5,101,744	\$1,084,016	\$981,525	\$27,585,169
2008	\$21,719,005	\$6,092,739	\$1,555,289	\$2,544,665	\$31,911,698
2009	\$22,959,461	\$5,200,881	\$1,198,595	\$851,527	\$30,210,464
2010	\$22,601,361	\$4,666,527	\$674,956	\$995,799	\$28,938,643
2011	\$23,429,267	\$4,918,795	\$513,724	\$772,198	\$29,633,984
2012 Est.	\$24,645,518	\$4,914,472	\$839,940	\$786,703	\$31,186,633
2013 Prop.	\$25,927,646	\$5,618,465	\$1,917,180	\$792,412	\$34,255,703

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 Euless 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 11	Budget FY 12	Estimated FY 12	Proposed Budget FY 13	FY12 Estimated to FY13 Proposed \$ Diff	% Diff.
Interest Income ⁽¹⁾	\$ 30,686	\$ 60,000	\$ 35,000	\$ 30,000	\$ (5,000)	(14%)
Sanitation	\$ 164,825	\$ 165,000	\$ 170,000	\$ 175,000	\$ 5,000	3%
Water Service	\$ 11,563,030	\$ 11,195,008	\$ 11,083,463	\$ 11,432,138	\$ 348,675	3%
Wastewater Service	\$ 6,448,051	\$ 6,533,330	\$ 6,362,816	\$ 6,918,582	\$ 555,766	9%
Reclaimed Water Service	\$ -	\$ 202,722	\$ 202,722	\$ 215,000	\$ 12,278	6%
New Meters ⁽¹⁾	\$ 17,406	\$ 30,000	\$ 25,000	\$ 25,000	\$ -	0%
Reconnect Fees ⁽¹⁾	\$ 219,627	\$ 153,000	\$ 200,000	\$ 200,000	\$ -	0%
Inspection Fees ⁽¹⁾	\$ 28,914	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0%
Miscellaneous ⁽¹⁾	\$ 51,704	\$ 31,500	\$ 38,776	\$ 35,000	\$ (3,776)	(10%)
Penalties	\$ 259,578	\$ 270,000	\$ 275,000	\$ 275,000	\$ -	0%
Initiations/Transfer Fees ⁽¹⁾	\$ 26,070	\$ 34,000	\$ 26,000	\$ 26,000	\$ -	0%
Recycling Fees	\$ 265,733	\$ 270,000	\$ 273,000	\$ 280,000	\$ 7,000	3%
Use of Rate Stabilization	\$ -	\$ 231,640	\$ 231,640	\$ 99,508	\$ (132,132)	(57%)
Rate Stabilization Rebate	\$ -	\$ (231,640)	\$ (231,640)	\$ (99,508)	\$ 132,132	(57%)
Transfers	\$ -	\$ 110,000	\$ 171,572	\$ -	\$ (171,572)	(100%)
TOTAL REVENUES	\$ 19,075,624	\$ 19,104,560	\$ 18,913,349	\$ 19,661,720	\$ 748,371	4%
Use of Reserves	\$ -	\$ 612,530	\$ 411,801	\$ 1,521,363	\$ 1,109,562	269%
TOTAL RESOURCES	\$ 19,075,624	\$ 19,717,090	\$ 19,325,150	\$ 21,183,083	\$ 1,857,933	10%

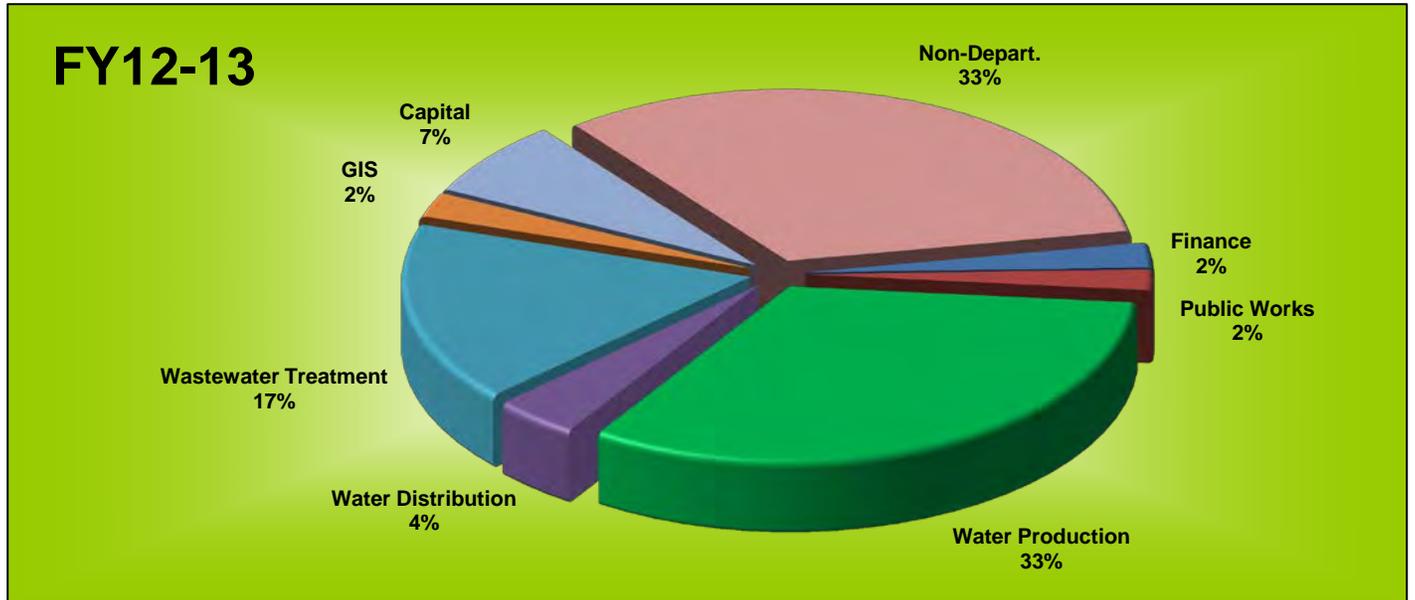
The above chart details revenues for the past, current, and upcoming fiscal years, as well as increases and decreases in service fee collections within the past year. The Water and Wastewater revenues are generated primarily from user charges for the variety of services provided to the citizens of Euless. 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 FUND
FY13 REVENUE ASSUMPTIONS

REVENUE SOURCE	ASSUMPTIONS
Interest Income	Based on average rate of return of .50%.
Sanitation Services	Based on 5% of average monthly billings.
Water Service	Based on three year average volume plus ½% growth with projected increases of 15¢ on the top two tiers and a base rate increase of 6.3% for all meter sizes.
Wastewater Service	Based on three year average volume plus ½% growth with a projected 13¢ increase in volume rate and a base rate increase of 50¢.
Reclaimed Water Service	Based on three year average consumption of governmental customers.
Sale of New Meters	Projected to remain flat with FY12 estimates.
Reconnect Fees	Projected to remain flat with FY12 estimates.
Inspection Fees	Projected to remain flat with FY12 estimates.
Miscellaneous	Projected to remain flat with FY12 estimates.
Penalties	Projected to remain flat with FY12 estimates.
Initiation & Transfer Fees	Projected to remain flat with FY12 estimates.
Recycling Fees	Based on average monthly billings less 5% franchise fee. Anticipated increase of 2.5%.

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 11	Budget FY 12	Estimated FY 12	Proposed Budget FY 13	FY12 Estimated to FY13 Proposed \$ Diff	% Diff.
Water Office	\$ 466,875	\$ 461,061	\$ 461,061	\$ 488,823	\$ 27,762	6%
Total-Finance	\$ 466,875	\$ 461,061	\$ 461,061	\$ 488,823	\$ 27,762	6%
City Engineer	\$ 257,319	\$ 342,503	\$ 342,503	\$ 350,877	\$ 8,374	2%
Water Production	\$ 6,983,578	\$ 6,878,605	\$ 6,619,127	\$ 6,925,852	\$ 306,725	5%
Water Distribution	\$ 644,685	\$ 792,098	\$ 792,098	\$ 833,529	\$ 41,431	5%
Wastewater Treatment	\$ 2,507,523	\$ 3,318,843	\$ 2,784,903	\$ 3,549,454	\$ 764,551	27%
Meter Reading	\$ 52,094	\$ 56,094	\$ 56,094	\$ 57,885	\$ 1,791	3%
Total-Public Works	\$ 10,445,199	\$ 11,388,143	\$ 10,594,725	\$ 11,717,597	\$ 1,122,872	11%
Recycling	\$ 32,539	\$ 41,300	\$ 41,300	\$ 41,300	\$ -	0%
GIS	\$ 440,549	\$ 464,787	\$ 464,787	\$ 488,039	\$ 23,252	5%
Legal Services	\$ 85,800	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0%
Non-Departmental	\$ 6,218,281	\$ 6,645,640	\$ 6,620,362	\$ 6,825,346	\$ 204,984	3%
Total-Non Departmental	\$ 6,777,169	\$ 7,226,727	\$ 7,201,449	\$ 7,429,685	\$ 228,236	3%
Total Operating Expenses	\$ 17,689,243	\$ 19,075,931	\$ 18,257,235	\$ 19,636,105	\$ 1,378,870	8%
Capital Expenses	\$ 444,876	\$ 612,530	\$ 411,801	\$ 1,521,363	\$ 1,109,562	269%
Total Expenses	\$ 18,134,119	\$ 19,688,461	\$ 18,669,036	\$ 21,157,468	\$ 2,488,432	13%

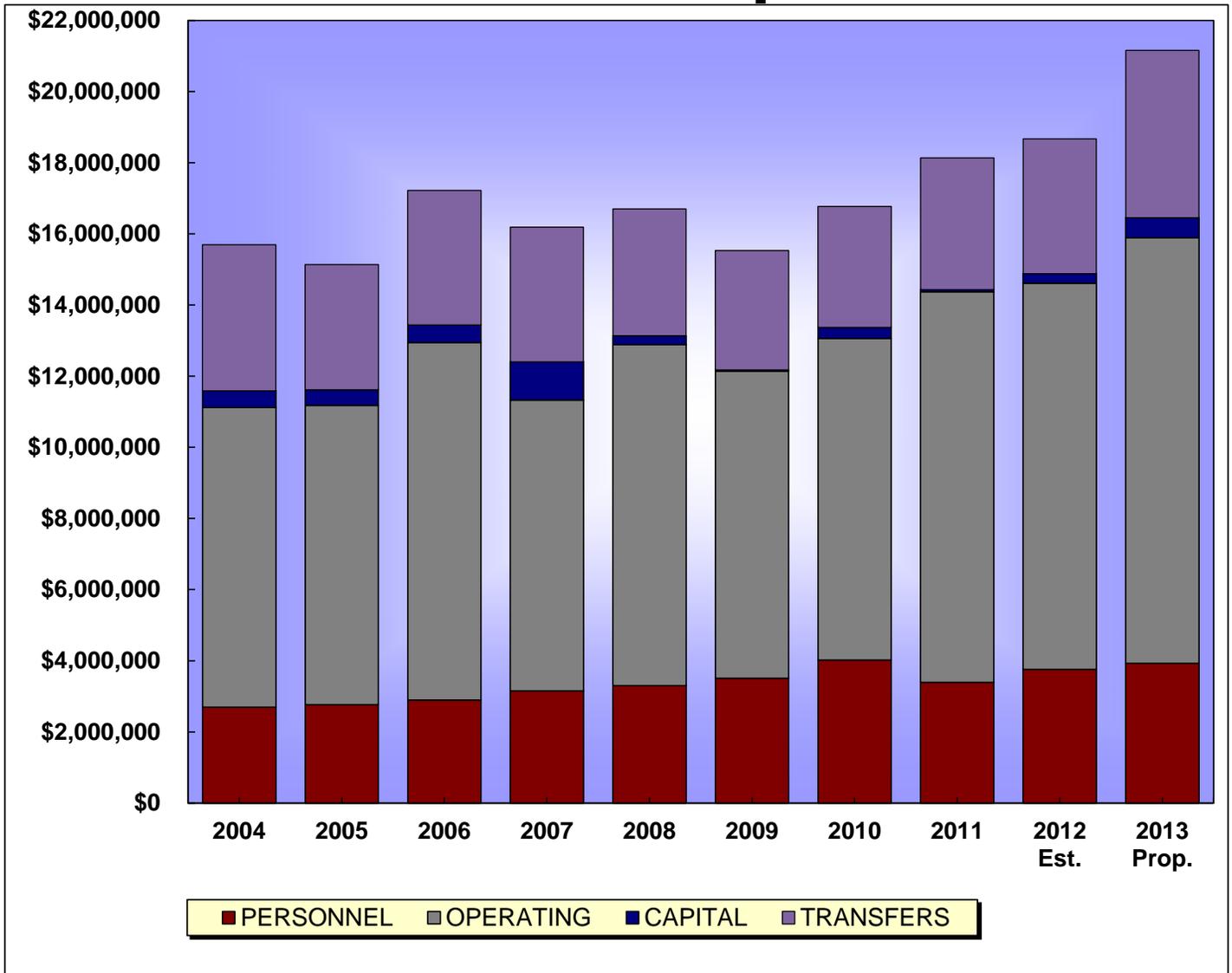
The chart details the expenditures over the past, current, and upcoming fiscal years, as well as the increases and decreases in costs within the last two years. These expenditures account for the cost associated with the acquisition, operation and maintenance of a municipal water and wastewater utility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

WATER & SEWER FUND

Department	FY11 Actual	FY12 Budget	FY12 Estimated	FY13 Proposed
Water Department				
Personnel	\$292,116	\$306,111	\$306,111	\$321,273
Operations	\$174,759	\$154,950	\$154,950	\$167,550
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$466,875	\$461,061	\$461,061	\$488,823
Administrative Services				
Personnel	\$384,090	\$407,905	\$407,905	\$420,936
Operations	\$88,998	\$98,182	\$98,182	\$108,403
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$473,088	\$506,087	\$506,087	\$529,339
Public Works				
Personnel	\$1,723,967	\$1,894,373	\$1,894,373	\$1,970,382
Operations	\$8,498,065	\$9,264,169	\$8,470,751	\$9,499,374
Capital	\$17,912	\$25,000	\$25,000	\$25,000
Transfers	\$205,255	\$204,601	\$204,601	\$222,841
TOTAL	\$10,445,199	\$11,388,143	\$10,594,725	\$11,717,597
Nondepartmental				
Personnel	\$992,277	\$1,147,446	\$1,147,446	\$1,215,054
Operations	\$2,222,403	\$2,149,728	\$2,137,089	\$2,188,086
Capital	\$40,319	\$442,530	\$241,801	\$539,208
Transfers	\$3,493,958	\$3,593,466	\$3,580,827	\$4,479,361
TOTAL	\$6,748,957	\$7,333,170	\$7,107,163	\$8,421,709

FUND TOTAL	\$18,134,119	\$19,688,461	\$18,669,036	\$21,157,468
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Water & Wastewater Expenditures Multi-Year Comparison



YEAR	PERSONNEL	OPERATING	CAPITAL	TRANSFERS	TOTAL
2004	\$2,696,176	\$8,423,417	\$469,410	\$4,103,279	\$15,692,282
2005	\$2,766,348	\$8,411,599	\$439,123	\$3,520,863	\$15,137,933
2006	\$2,898,607	\$10,045,822	\$494,561	\$3,782,600	\$17,221,590
2007	\$3,150,899	\$8,175,444	\$1,075,714	\$3,784,327	\$16,186,384
2008	\$3,296,783	\$9,590,122	\$249,751	\$3,563,671	\$16,700,327
2009	\$3,505,021	\$8,633,648	\$36,320	\$3,358,250	\$15,533,239
2010	\$4,016,699	\$9,043,888	\$308,368	\$3,406,340	\$16,775,295
2011	\$3,392,450	\$10,984,225	\$58,231	\$3,699,213	\$18,134,119
2012 Est.	\$3,755,835	\$10,860,972	\$266,801	\$3,785,428	\$18,669,036
2013 Prop.	\$3,927,645	\$11,963,413	\$564,208	\$4,702,202	\$21,157,468

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 11	Budget FY 12	Estimated FY 12	Proposed Budget FY 13	FY12 Estimated to FY13 Proposed \$ Diff	% Diff.
Service Center Fund:						
Revenues	\$ 1,122,248	\$ 1,052,678	\$ 1,052,678	\$ 1,117,456	\$ 64,778	6%
Operating Expenses	\$ 1,122,248	\$ 1,052,678	\$ 1,052,678	\$ 1,117,456	\$ 64,778	6%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Drainage Utility System:						
Revenues	\$ 695,082	\$ 697,500	\$ 704,500	\$ 704,500	\$ -	0%
Operating Expenses	\$ 685,983	\$ 681,615	\$ 681,615	\$ 699,521	\$ 17,906	3%
Use of Reserves	\$ -	\$ -	\$ -	\$ 278,000	\$ 278,000	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ 278,000	\$ 278,000	0%
Recreation Classes:						
Revenues	\$ 410,638	\$ 383,250	\$ 383,250	\$ 383,250	\$ -	0%
Operating Expenses	\$ 365,779	\$ 370,557	\$ 370,557	\$ 370,557	\$ -	0%
Use of Reserves	\$ -	\$ 70,608	\$ 70,608	\$ 90,608	\$ 20,000	28%
Capital Expenses	\$ -	\$ 70,608	\$ 70,608	\$ 90,608	\$ 20,000	28%
Arbor Daze:						
Revenues	\$ 17	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0%
Operating Expenses	\$ -	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Golf Course:						
Revenues	\$ 4,075,010	\$ 4,422,845	\$ 4,430,169	\$ 4,453,840	\$ 23,671	1%
Operating Expenses	\$ 4,263,685	\$ 4,422,741	\$ 4,344,486	\$ 4,451,178	\$ 106,692	2%
Use of Reserves	\$ 188,675	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Sports Complex						
Revenues	\$ 1,427,706	\$ 1,427,954	\$ 1,483,479	\$ 1,480,288	\$ (3,191)	(0%)
Operating Expenses	\$ 1,442,510	\$ 1,362,709	\$ 1,438,032	\$ 1,442,983	\$ 4,951	0%
Use of Reserves	\$ 14,804	\$ -	\$ -	\$ -	\$ -	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 11	Budget FY 12	Estimated FY 12	Proposed Budget FY 13	FY12 Estimated to FY13 Proposed \$ Diff	% Diff.
Hotel/Motel:						
Revenues	\$ 272,954	\$ 258,150	\$ 280,150	\$ 280,150	\$ -	0%
Operating Expenses	\$ 263,862	\$ 257,718	\$ 257,718	\$ 277,810	\$ 20,092	8%
Use of Reserves	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	(100%)
Capital Expenses	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	(100%)
Juvenile Case:						
Revenues	\$ 79,585	\$ 82,500	\$ 82,500	\$ 82,500	\$ -	0%
Operating Expenses	\$ 50,321	\$ 65,016	\$ 65,016	\$ 80,589	\$ 15,573	24%
Half Cent Sales Tax (EDC):						
Revenues	\$ 3,400,627	\$ 3,479,597	\$ 3,724,729	\$ 3,713,616	\$ (11,113)	(0%)
Operating Expenses	\$ 2,997,410	\$ 3,212,494	\$ 3,121,970	\$ 3,514,626	\$ 392,656	13%
Use of Reserves	\$ -	\$ 488,715	\$ 224,470	\$ 694,304	\$ 469,834	209%
Capital Expenses	\$ 139,693	\$ 488,715	\$ 224,470	\$ 694,304	\$ 469,834	209%
Crime Control District (CCPD):						
Revenues	\$ 1,624,239	\$ 1,656,712	\$ 1,734,344	\$ 1,782,590	\$ 48,246	3%
Operating Expenses	\$ 1,475,159	\$ 1,654,516	\$ 1,654,516	\$ 1,780,291	\$ 125,775	8%
Use of Reserves	\$ -	\$ 93,445	\$ 93,445	\$ 110,534	\$ 17,089	18%
Capital Expenses	\$ 58,899	\$ 93,445	\$ 93,445	\$ 110,534	\$ 17,089	18%
Police Drug Fund						
Revenues	\$ 90,689	\$ 1,000	\$ 26,015	\$ 1,000	\$ (25,015)	(96%)
Operating Expenses	\$ 47,346	\$ 500	\$ 124,253	\$ 500	\$ (123,753)	(100%)
Use of Reserves	\$ -	\$ -	\$ 98,238	\$ -	\$ (98,238)	(100%)
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Public Safety Special Revenue						
Revenues	\$ 122,872	\$ 104,587	\$ 125,868	\$ 368,557	\$ 242,689	193%
Operating Expenses	\$ 121,738	\$ 104,587	\$ 133,283	\$ 368,557	\$ 235,274	177%
Use of Reserves	\$ -	\$ -	\$ 7,415	\$ -	\$ (7,415)	(100%)
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Car Rental Tax:						
Revenues	\$ 12,499,957	\$ 12,247,778	\$ 12,936,846	\$ 12,935,000	\$ (1,846)	(0%)
Operating Expenses	\$ 9,814,084	\$ 9,695,730	\$ 10,231,671	\$ 10,367,180	\$ 135,509	1%
Use of Reserves	\$ -	\$ 5,796,822	\$ 5,476,600	\$ 2,342,688	\$ (3,133,912)	(57%)
Capital Expenses	\$ 2,981,430	\$ 5,796,822	\$ 5,476,600	\$ 2,342,688	\$ (3,133,912)	(57%)
Glade Parks TIRZ						
Revenues	\$ -	\$ 13,350	\$ 3,000	\$ 11,630	\$ 8,630	288%
Operating Expenses	\$ -	\$ 13,350	\$ 3,000	\$ 11,630	\$ 8,630	288%
Glade Parks PID						
Revenues	\$ 250,000	\$ 94,840	\$ 54,622	\$ 219,994	\$ 165,372	303%
Operating Expenses	\$ 51,390	\$ 94,840	\$ 115,226	\$ 228,364	\$ 113,138	98%
Use of Reserves	\$ -	\$ -	\$ 60,604	\$ 8,370	\$ (52,234)	(86%)

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 Half-Cent Sales Tax (EDC) Fund is used to account for the 1/2¢ 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) Fund is used to account for 1/4¢ sales tax revenues. Expenses are dedicated to additional personnel, crime prevention programs, and equipment for the Euless Police Department.

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 Funds are 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 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 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.

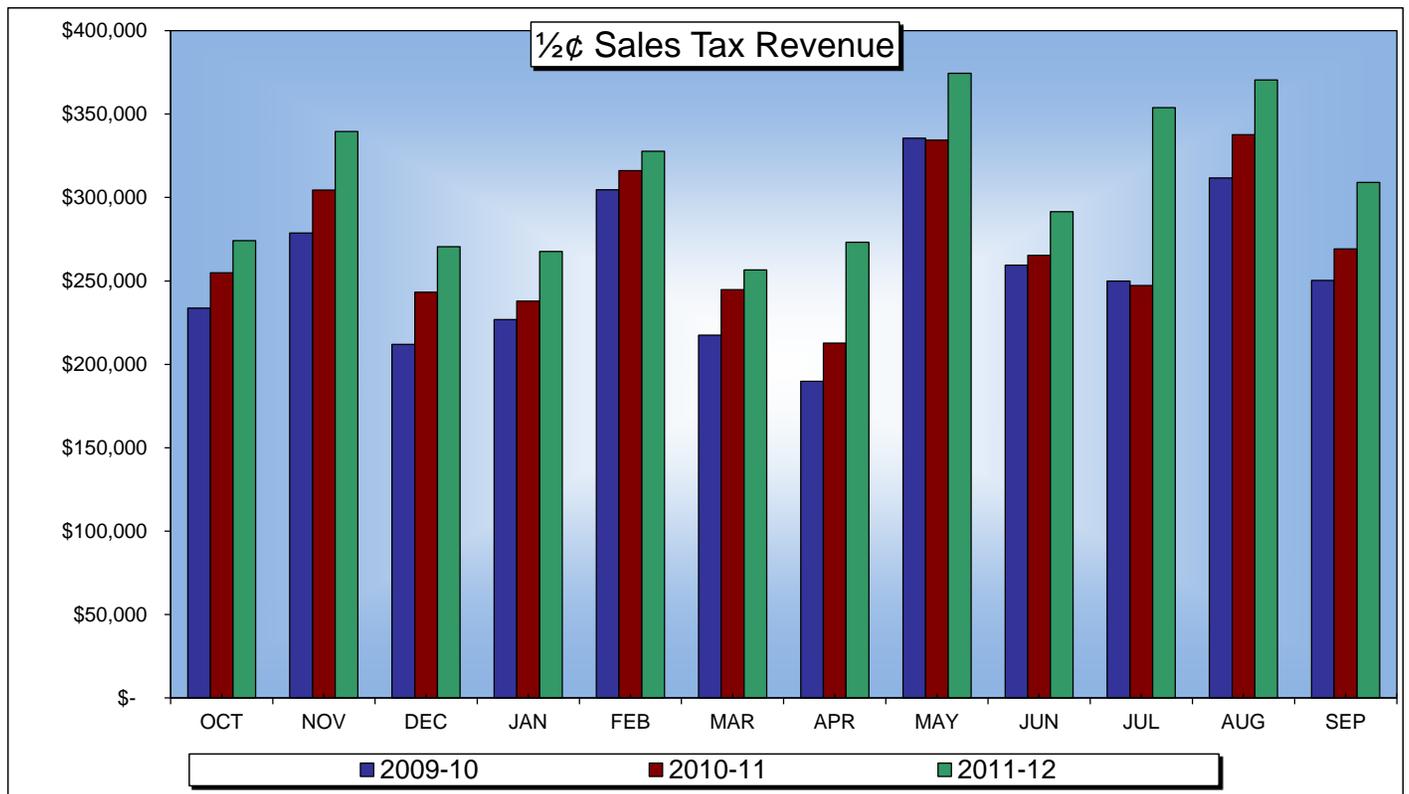
City of Euless Summary of ½¢ Sales Tax

	2009-10		% of	2010-11		% of	2011-12		% of
	Monthly	YTD	Total	Monthly	YTD	Total	Monthly	YTD	Total
OCT	\$ 233,775	\$ 233,775	9%	\$ 254,914	\$ 254,914	8%	\$ 274,244	\$ 274,244	7%
NOV	\$ 278,794	\$ 512,570	19%	\$ 304,501	\$ 559,415	17%	\$ 339,525	\$ 613,770	17%
DEC	\$ 211,947	\$ 724,516	28%	\$ 243,310	\$ 802,725	24%	\$ 270,582	\$ 884,352	24%
JAN	\$ 226,799	\$ 951,315	35%	\$ 237,863	\$ 1,040,588	31%	\$ 267,692	\$ 1,152,045	31%
FEB	\$ 304,588	\$ 1,255,903	45%	\$ 316,164	\$ 1,356,752	41%	\$ 327,740	\$ 1,479,785	40%
MAR	\$ 217,550	\$ 1,473,454	53%	\$ 244,793	\$ 1,601,544	48%	\$ 256,529	\$ 1,736,314	47%
APR	\$ 189,836	\$ 1,663,290	60%	\$ 212,743	\$ 1,814,287	54%	\$ 273,177	\$ 2,009,491	54%
MAY	\$ 335,650	\$ 1,998,939	69%	\$ 334,494	\$ 2,148,781	65%	\$ 374,508	\$ 2,383,999	64%
JUN	\$ 259,467	\$ 2,258,407	77%	\$ 265,343	\$ 2,414,125	74%	\$ 291,526	\$ 2,675,526	72%
JUL	\$ 249,854	\$ 2,508,261	84%	\$ 247,202	\$ 2,661,326	82%	\$ 353,864	\$ 3,029,389	82%
AUG	\$ 311,817	\$ 2,820,078	93%	\$ 337,741	\$ 2,999,067	92%	\$ 370,405	\$ 3,399,794	92%
SEP	\$ 250,381	\$ 3,070,459	100%	\$ 269,142	\$ 3,268,209	100%	\$ 309,122	\$ 3,708,916	100%

AVG: \$255,872
HI: \$335,650
LO: \$189,836

AVG: \$272,351
HI: \$337,741
LO: \$212,743

AVG: \$309,076
HI: \$374,508
LO: \$256,529



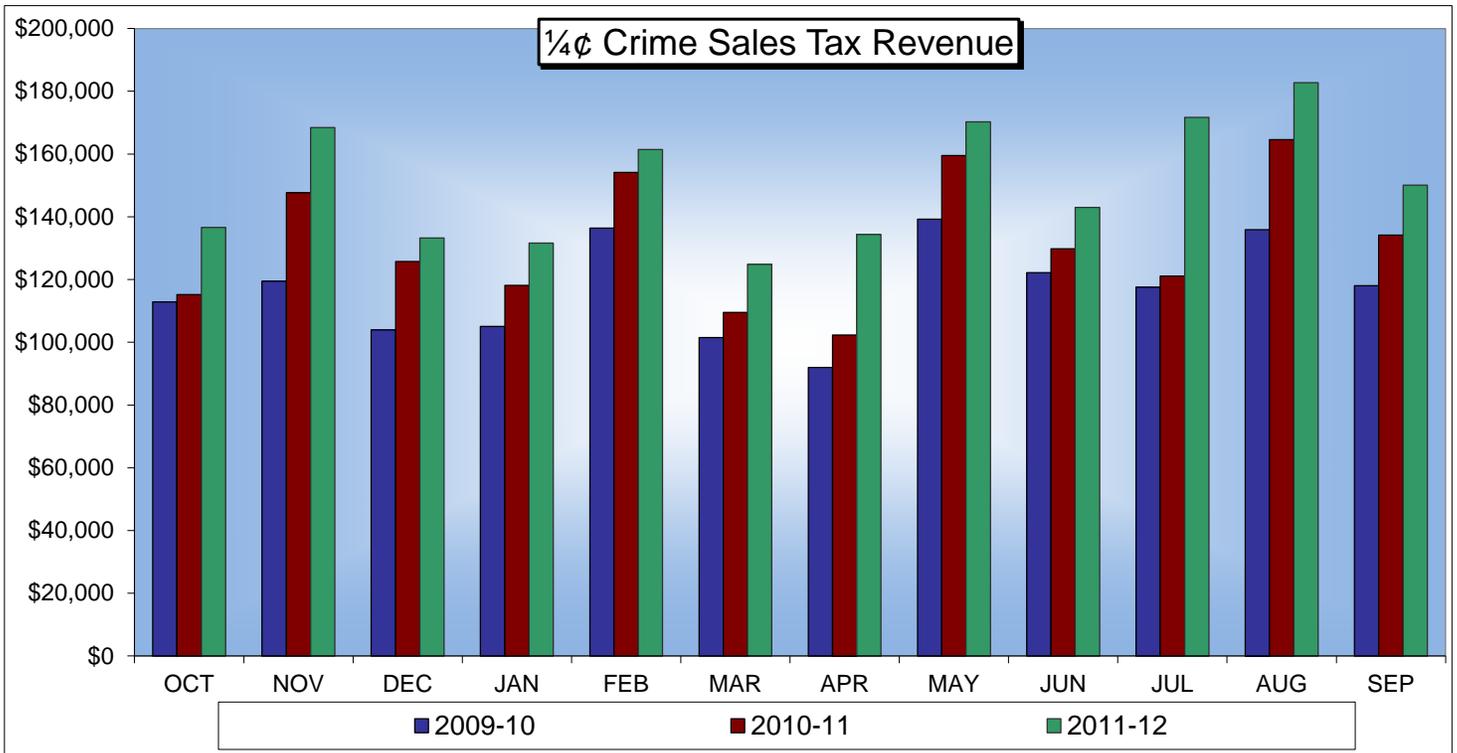
City of Euless Summary of ¼¢ Crime Sales Tax

	2009-10		% of	2010-11		% of	2011-12		% of
	Monthly	YTD	Total	Monthly	YTD	Total	Monthly	YTD	Total
OCT	\$112,841	\$ 112,841	9%	\$115,185	\$ 115,185	8%	\$136,582	\$ 136,582	8%
NOV	\$119,438	\$ 232,279	18%	\$147,649	\$ 262,834	17%	\$168,458	\$ 305,040	17%
DEC	\$103,967	\$ 336,246	27%	\$125,706	\$ 388,539	24%	\$133,288	\$ 438,328	24%
JAN	\$105,008	\$ 441,253	35%	\$118,145	\$ 506,684	31%	\$131,629	\$ 569,957	32%
FEB	\$136,378	\$ 577,631	45%	\$154,177	\$ 660,862	41%	\$161,417	\$ 731,374	40%
MAR	\$101,467	\$ 679,098	53%	\$109,558	\$ 770,420	48%	\$124,842	\$ 856,216	47%
APR	\$91,931	\$ 771,029	60%	\$102,336	\$ 872,755	55%	\$134,343	\$ 990,559	55%
MAY	\$139,244	\$ 910,272	69%	\$159,558	\$ 1,032,313	65%	\$170,264	\$ 1,160,823	64%
JUN	\$122,220	\$ 1,032,493	76%	\$129,799	\$ 1,162,112	74%	\$142,958	\$ 1,303,781	72%
JUL	\$117,523	\$ 1,150,016	84%	\$121,052	\$ 1,283,165	82%	\$171,675	\$ 1,475,456	82%
AUG	\$135,846	\$ 1,285,862	93%	\$164,608	\$ 1,447,773	92%	\$182,759	\$ 1,658,215	92%
SEP	\$118,045	\$ 1,403,907	100%	\$134,107	\$ 1,581,880	100%	\$150,033	\$ 1,808,248	100%

AVG: \$116,992
HI: \$139,244
LO: \$91,931

AVG: \$131,823
HI: \$164,608
LO: \$102,336

AVG: \$150,687
HI: \$182,759
LO: \$124,842



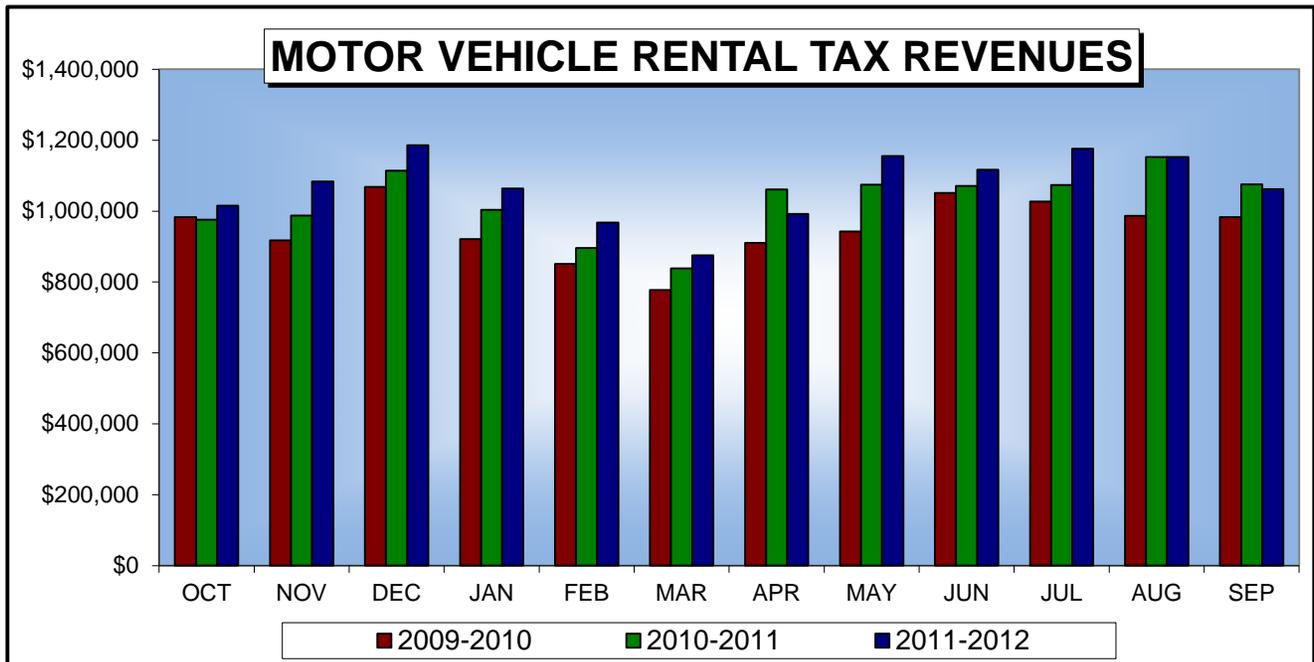
City Of Euless Short-Term Motor Vehicle Rental Tax

	2009-2010			% of			2010-2011			% of			2011-2012			% of		
	Monthly	YTD	Total	Monthly	YTD	Total	Monthly	YTD	Total	Monthly	YTD	Total	Monthly	YTD	Total			
OCT	\$983,366	\$983,366	9%	\$975,773	\$975,773	8%	\$1,015,306	\$1,015,306	8%									
NOV	\$917,231	\$1,900,597	17%	\$987,532	\$1,963,305	16%	\$1,083,338	\$2,098,644	16%									
DEC	\$1,067,811	\$2,968,408	26%	\$1,113,893	\$3,077,198	25%	\$1,185,425	\$3,284,069	26%									
JAN	\$920,888	\$3,889,296	34%	\$1,003,168	\$4,080,366	33%	\$1,063,410	\$4,347,479	34%									
FEB	\$851,008	\$4,740,304	42%	\$895,614	\$4,975,980	40%	\$967,331	\$5,314,810	41%									
MAR	\$777,408	\$5,517,712	48%	\$838,562	\$5,814,543	47%	\$874,864	\$6,189,674	48%									
APR	\$910,102	\$6,427,814	56%	\$1,061,349	\$6,875,892	56%	\$991,598	\$7,181,272	56%									
MAY	\$942,611	\$7,370,425	65%	\$1,074,285	\$7,950,177	65%	\$1,155,047	\$8,336,319	65%									
JUN	\$1,051,577	\$8,422,002	74%	\$1,071,267	\$9,021,443	73%	\$1,116,913	\$9,453,232	74%									
JUL	\$1,026,563	\$9,448,565	83%	\$1,073,273	\$10,094,717	82%	\$1,176,202	\$10,629,434	83%									
AUG	\$986,108	\$10,434,674	91%	\$1,152,135	\$11,246,851	91%	\$1,152,604	\$11,782,038	92%									
SEP	\$983,354	\$11,418,028	100%	\$1,075,720	\$12,322,572	100%	\$1,062,366	\$12,844,404	100%									

AVG: \$951,502
HI: \$1,067,811
LO: \$777,408

AVG: \$1,026,881
HI: \$1,152,135
LO: \$838,562

AVG: \$1,070,367
HI: \$1,185,425
LO: \$874,864



This 5% tax is imposed only on the short-term rental of self-propelled motor vehicles including passenger cars, vans, sports utility vehicles, and light trucks. The tax is not imposed on trailers or trucks having a manufacturer's rating of more than one-half ton. The tax was effective February 1, 2000. Of the amount collected, two-thirds is due to Dallas and Ft. Worth.

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 Eules' Annual Operating Budget.

Internal Service Funds	Actual FY 11	Budget FY 12	Estimated FY 12	Proposed Budget FY 13	FY12 Estimated to FY13 Proposed \$ Diff	% Diff.
Equipment Replacement:						
Revenue	\$ 724,118	\$ 722,855	\$ 722,855	\$ 923,295	\$ 200,440	28%
Operating Expenses	\$ 298,977	\$ 539,040	\$ 539,040	\$ 1,139,164	\$ 600,124	111%
Use of Excess Reserves	\$ -	\$ -	\$ -	\$ 215,869	\$ 215,869	0%
Insurance:						
Revenue	\$ 4,689,190	\$ 5,250,009	\$ 5,250,009	\$ 5,499,331	\$ 249,322	5%
Operating Expenses	\$ 4,377,126	\$ 5,221,410	\$ 5,221,410	\$ 5,481,027	\$ 259,617	5%
Use of Reserves	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	0%
Capital Expenses	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	0%
Risk/WC Management:						
Revenue	\$ 571,955	\$ 810,802	\$ 810,802	\$ 811,794	\$ 992	0%
Operating Expenses	\$ 607,293	\$ 790,787	\$ 790,787	\$ 792,657	\$ 1,870	0%
Use of Reserves	\$ 35,338	\$ 185,500	\$ 10,500	\$ 175,000	\$ 164,500	1567%
Capital Expenses	\$ -	\$ 185,500	\$ 10,500	\$ 175,000	\$ 164,500	1567%

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 11	Budget FY 12	Estimated FY 12	Proposed Budget FY 13	FY12 Estimated to FY13 Proposed \$ Diff	% Diff.
General Obligation Debt						
Revenues	\$ 10,393,573	\$ 3,664,320	\$ 9,711,291	\$ 3,489,884	\$ (6,221,407)	(64%)
Operating Expenses	\$ 10,400,705	\$ 3,617,832	\$ 9,675,915	\$ 3,603,384	\$ (6,072,531)	(63%)
Use of Reserves	\$ 28,658	\$ -	\$ -	\$ 113,500	\$ 113,500	0%
Star Center Debt						
Revenues	\$ 712,176	\$ 714,897	\$ 714,897	\$ 710,478	\$ (4,419)	(1%)
Operating Expenses	\$ 709,305	\$ 715,773	\$ 715,773	\$ 710,658	\$ (5,115)	(1%)
Use of Reserves	\$ -	\$ 876	\$ 876	\$ 180	\$ (696)	(79%)
EDC Debt Service						
Revenues	\$ 938,812	\$ 933,798	\$ 4,718,798	\$ 901,914	\$ (3,816,884)	(81%)
Operating Expenses	\$ 938,796	\$ 933,798	\$ 4,718,798	\$ 901,914	\$ (3,816,884)	(81%)
Water & Wastewater Debt						
Revenues	\$ 433,856	\$ 428,272	\$ 3,768,272	\$ 401,998	\$ (3,366,274)	(89%)
Operating Expenses	\$ 433,838	\$ 428,272	\$ 3,768,272	\$ 401,998	\$ (3,366,274)	(89%)
Texas Star Sports Complex Debt						
Revenues	\$ 162,600	\$ 163,644	\$ 163,644	\$ 164,188	\$ 544	0%
Operating Expenses	\$ 162,600	\$ 163,644	\$ 163,644	\$ 164,188	\$ 544	0%
Texas Star Golf Course Debt						
Revenues	\$ 675,842	\$ 685,338	\$ 685,338	\$ 683,613	\$ (1,725)	(0%)
Operating Expenses	\$ 675,698	\$ 685,337	\$ 685,337	\$ 683,612	\$ (1,725)	(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.



GENERAL FUND





GENERAL FUND SUMMARY	ACTUAL FY2009-10	ACTUAL FY2010-11	BUDGET FY2011-12	ESTIMATED FY2011-12	PROJECTED FY2012-13
BEGINNING FUND BALANCE	\$ 7,643,858	\$ 7,614,463	\$ 7,730,562	\$ 7,730,562	\$ 7,883,532

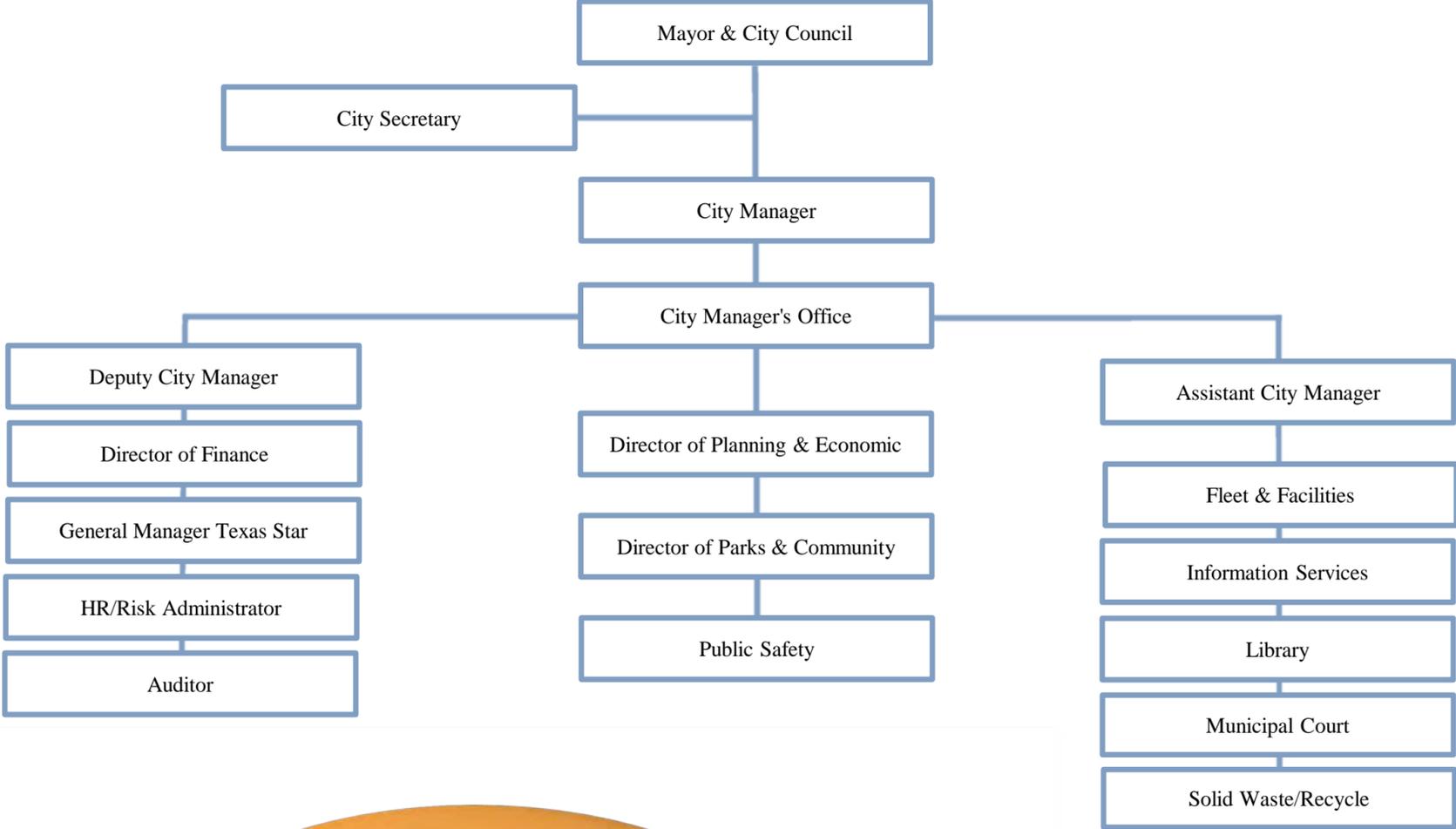
REVENUES					
Property Taxes	\$ 9,363,453	\$ 8,565,215	\$ 9,074,901	\$ 9,034,901	\$ 9,711,342
Gross Receipts Tax	\$ 3,967,028	\$ 4,174,627	\$ 4,116,428	\$ 4,149,389	\$ 4,202,836
General Sales Tax	\$ 7,787,954	\$ 8,306,228	\$ 8,530,627	\$ 9,151,371	\$ 9,275,290
Selective Sales Tax	\$ 71,653	\$ 66,383	\$ 75,000	\$ 51,723	\$ 55,000
Fines/Fees/Penalties	\$ 1,871,516	\$ 1,670,553	\$ 1,857,000	\$ 1,677,100	\$ 1,915,000
Licenses & Permits	\$ 622,760	\$ 622,485	\$ 626,700	\$ 776,350	\$ 643,350
Interest Income	\$ 113,660	\$ 47,407	\$ 80,000	\$ 60,000	\$ 60,000
Intergovernmental Revenue	\$ 376,512	\$ 377,660	\$ 357,780	\$ 359,780	\$ 359,780
Charges for Service	\$ 2,764,887	\$ 2,718,474	\$ 2,837,300	\$ 2,812,727	\$ 3,059,420
Miscellaneous/Rental Income	\$ 355,226	\$ 590,934	\$ 581,688	\$ 603,969	\$ 578,122
Insurance/Risk/Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues before Transfers	\$ 27,294,649	\$ 27,139,966	\$ 28,137,424	\$ 28,677,310	\$ 29,860,140
Transfers from Other Funds	\$ 1,614,599	\$ 2,610,116	\$ 2,598,369	\$ 2,662,293	\$ 2,494,752
TOTAL REVENUES	\$ 28,909,248	\$ 29,750,082	\$ 30,735,793	\$ 31,339,603	\$ 32,354,892
TOTAL RESOURCES	\$ 36,553,106	\$ 37,364,545	\$ 38,466,355	\$ 39,070,165	\$ 40,238,424

EXPENDITURES					
Personal Services	\$ 22,603,333	\$ 23,399,247	\$ 24,895,578	\$ 24,645,518	\$ 25,765,406
Professional/Technical Services	\$ 815,376	\$ 807,103	\$ 880,908	\$ 906,533	\$ 943,084
Contractual Services	\$ 9,421	\$ 13,982	\$ 9,000	\$ 9,000	\$ 10,000
Utilities	\$ 881,290	\$ 941,646	\$ 877,561	\$ 877,961	\$ 1,004,885
Maintenance	\$ 742,388	\$ 716,780	\$ 794,749	\$ 805,899	\$ 930,080
Other Services/Contingencies	\$ 211,961	\$ 242,495	\$ 362,347	\$ 293,743	\$ 369,929
Insurance	\$ 2,447	\$ 2,131	\$ 2,600	\$ 2,600	\$ 2,600
General & Administrative	\$ 116,865	\$ 93,267	\$ 134,905	\$ 135,305	\$ 136,855
Rebates/Incentives	\$ 1,222,703	\$ 1,295,655	\$ 1,165,133	\$ 1,070,072	\$ 1,445,900
Supplies	\$ 656,904	\$ 733,357	\$ 828,659	\$ 809,359	\$ 921,506
Capital Purchases (Equipment)	\$ 674,956	\$ 513,743	\$ 1,247,364	\$ 839,940	\$ 1,893,956
Debt Service/Bank Charges	\$ 5,200	\$ 102,379	\$ 4,000	\$ 4,000	\$ 4,000
Expenditures before Transfers	\$ 27,942,844	\$ 28,861,785	\$ 31,202,804	\$ 30,399,930	\$ 33,428,201
Transfers to Other Funds	\$ 995,799	\$ 772,198	\$ 786,358	\$ 786,703	\$ 827,552
TOTAL EXPENDITURES	\$ 28,938,643	\$ 29,633,983	\$ 31,989,162	\$ 31,186,633	\$ 34,255,753
ENDING FUND BALANCE	\$ 7,614,463	\$ 7,730,562	\$ 6,477,193	\$ 7,883,532	\$ 5,982,671

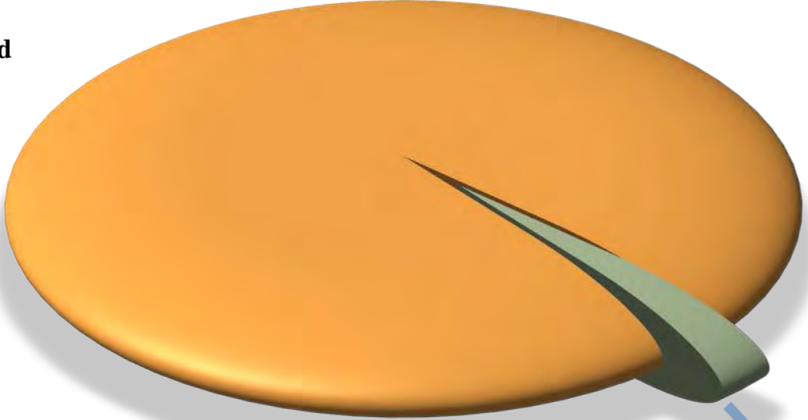
The estimated decline in fund balance is a planned drawdown used to purchase capital equipment, computers, and special "non-recurring" projects. This drawdown is funded from excess reserves above the recommended 60 day reserve level.



ADMINISTRATION



**General Fund
92%**

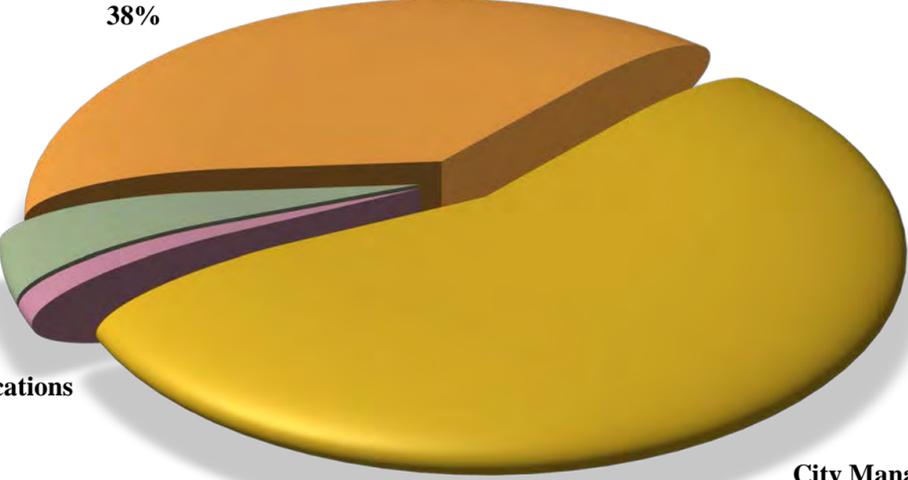


**Administration
8%**

**City Secretary
38%**

**City Council
4%**

**Communications
2%**



**City Manager
56%**

Department:

City Council

Division/Activity:

City Council

Account Number:

101-1010-510

<p>Location: 201 North Ector Drive City Hall Euless, TX 76039</p>	<p>Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.</p>
<p>Mission/Programs/Services:</p> <p>The mission statement of the city of Euless is to provide our citizens the most efficient services possible that protect and enhance quality of life, through planning and visionary leadership.</p> <p>The Mayor and City Council, as the legislative branch of city government, are responsible for establishing policy by adopting ordinances (local laws) and resolutions (statements of official policy) for the city government to be implemented by the City Manager through the administrative staff.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none"> • Completed drainage improvements in various areas. • Completed street projects as well as various sidewalks and street lighting projects. • Held various community events including Open House Events for Police, Fire and Parks, Christmas Parade, and many other programs at the Parks and Euless Public Library. Also, held several town hall meetings to allow feedback from the community. • Maintained the City tax rate. 	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none"> • Providing quality service at the current levels while maintaining the City's tax rate. • Participate in the Community Powered Revitalization efforts. • Work with developers on major tracts of undeveloped land as well as continuing emphasis on redevelopment opportunities. • Provide for continued street improvements and continue the annual street overlay program through local efforts and participation with Tarrant County. • Seek grant opportunities to provide for additional amenities and equipment at a reduced cost to our citizens. 	
<p>Major Budgetary Issues and Operational Trends:</p>	

Department:

City Council

Division/Activity:

City Council

Account Number:

101-1010-510

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$0	\$0	\$0	\$0
Operations	\$11,945	\$38,875	\$38,875	\$38,875
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$11,945	\$38,875	\$38,875	\$38,875
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Number of Citizens Represented	51,277	51,340	51,500
Property Tax Base	2,508,803,688	2,657,437,669	2,761,884,486
<i>Output/Workload</i>			
Meetings Held	31	31	35
Number of Ordinances Passed	30	27	25
Number of Resolutions Approved	28	28	25
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$0.23	\$0.76	\$0.75
M&O Budget % of City Budget	0.04%	0.12%	0.11%
<i>Effectiveness Measures/Outcomes</i>			
Tax Rate	.470000	.470000	.470000

Department:
City Administration

Division/Activity:
City Manager's Office

Account Number:
101-1011-513

<p>Location: 201 N. Ector Drive City Hall Eules, TX 76039</p>	<p>Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.</p>
<p>Mission/Programs/Services:</p> <p>To enhance the City's tradition of professional city management, ensuring the effective use of the City's resources. To provide support and coordination of legislative and administrative activities. To facilitate the development of priorities and goals for City departments. To serve as a link between the City Council and Staff and see that all policies of the City are executed.</p> <p>The City Manager is the chief administrative officer for the City of Eules. The City Manager and his staff are responsible for the preparation, recommendation, and execution of policies to aid in the efficient delivery of services to the citizens.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Maintained a solid financial position including a stable property tax rate.• Continued Community Revitalization Plan by extending partnership with Tarrant County, local churches, Cities of Hurst and Bedford to renovate and rehabilitate homes in HEB.• Held city-wide town hall meetings for the 18th consecutive year to provide citizens the opportunity to express their concerns and opinions in order to provide excellent service to our citizens.• Updated several city ordinances to enhance and protect the quality of life in Eules.• Provided infrastructure improvements throughout the city including streets, drainage, water and wastewater improvements.• Completed the construction of Baze Road & Ash Lane and portions of infrastructure within Glade Parks.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Maintain solid financial position while maintaining services to Eules citizens and restoring necessary personnel.• Provide infrastructure improvements to keep streets & water/wastewater system sound.• Provide communication forums with Eules citizens, promoting an open environment between the city and the community we serve.• Provide revitalization and redevelopment efforts through partnerships.• Provide emphasis on safety in the community through quality Police and Fire services.• Maintain a stable, conservative tax rate that allows for financial security.• Promote economic development efforts within the City.• Enhance opportunities to utilize reclaimed water and other green initiatives such as natural gas.• Continue to enhance City amenities in according with long-term capital plan and Parks Master Plan.	
<p>Major Budgetary Issues and Operational Trends:</p> <p>Economic conditions have improved somewhat, but the City still faces budget challenges. City personnel and services to our citizens will remain a top priority.</p>	

Department:
City Administration

Division/Activity:
City Manager's Office

Account Number:
101-1011-513

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$350,571	\$454,509	\$454,509	\$475,586
Operations	\$11,644	\$14,375	\$14,375	\$14,675
Capital	\$0	\$0	\$0	\$0
Transfers	\$1,139	\$1,139	\$1,139	\$1,736
TOTAL	\$363,354	\$470,023	\$470,023	\$491,997
PERSONNEL:				
Full Time	3.00	3.50	3.50	3.50
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS			
<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Number of Meetings Held	31	31	31
Number of Work Sessions	2	2	2
Number of Citizens	51,277	51,340	51,500
 <i>Output/Workload</i>			
 <i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$7.09	\$9.16	\$9.55
M&O Budget % of City Budget	1.23%	1.51%	1.44%
 <i>Effectiveness Measures/Outcomes</i>			
Tax Rate	0.470000	0.470000	0.470000
G.O. Bond Ratings (Moody's /S&P's)	Aa2/AA	Aa2/AA	Aa2/AA
W & WW Revenues Bonds (Moody's/S&P's)	Aa2/AA	Aa2/AA	Aa2/AA+
Sales Tax Revenue Bonds (Moody's)	A1	A1	A1

Department:
City Administration

Division/Activity:
City Secretary

Account Number:
101-1014-510

<p>Location: 201 North Ector Drive City Hall Eules, TX 76039</p>	<p>Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.</p>
<p>Mission/Programs/Services:</p> <p>The City Secretary's Office is committed to providing support services to the citizens, the city council members, and the city staff in a cost effective and efficient manner.</p> <p>The City Secretary serves at the discretion of the City Council and is responsible for the City Council meeting minutes and other official records such as ordinances, resolutions, contracts, deeds, liens, etc. The City Secretary serves as the chief election official conducting all city elections, as the Records Management Officer administering the Local Government Records Act, and as the coordinator of the Board and Commission appointments.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Coordinated 22nd annual Board and Commission Appreciation event.• Conducted City Council election.• Completed supplemental code updates to Code of Ordinances.• Coordinated destruction of over 500 cubic feet of paper records in accordance with adopted retention schedules.• Responded to all request for open records within State statute requirements.• Provided opportunity for staff training in city secretary certification program.• Implemented document imaging system for storage and retrieval of electronic records and added over 8,500 documents to the system.• Attended and prepared minutes for City Council, CCPD, EDC, and TIRZ Board meetings throughout the year.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Maintain the records of minutes of all boards and commissions in hard copy and electronically.• Conduct city general and runoff elections, if necessary.• Process request for public information in accordance with State statutes.• Coordinate updates to the City's Code of Ordinances.• Encourage professional and individual growth through staff training opportunities to enhance services to citizens, Council Members, and other staff members.• Utilize the document imaging system for electronic storage of Deeds and Easement documents.• Evaluate records stored in City Hall to determine disposition to free up much needed storage space.	
<p>Major Budgetary Issues and Operational Trends:</p>	

Department:
City Administration

Division/Activity:
City Secretary

Account Number:
101-1014-510

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$331,443	\$297,158	\$297,158	\$299,122
Operations	\$10,896	\$30,543	\$30,543	\$30,743
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$342,339	\$327,701	\$327,701	\$329,865
PERSONNEL:				
Full Time	3.50	3.50	3.50	3.50
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Number of Meetings Held	31	31	31
Boards Coordinated	11	11	11
# of Full-time clerks	2	2	2
<i>Output/Workload</i>			
Number of Ordinances Passed	30	27	25
Number of Resolutions Approved	28	28	25
Open Records Requests	230	300	250
Proclamations & Certificates Issued	90	95	70
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$6.68	\$6.38	\$6.41
M&O Budget % of City Budget	1.16%	1.05%	0.96%
<i>Effectiveness Measures/Outcomes</i>			
# Open records request processed per clerk	115	150	125
# Proclamations/certificates per clerk	45	47.5	35
# Ordinances per clerk	15	13.5	13
# Resolutions per clerk	14	14	13

Department:
City Manager's Office

Division/Activity:
Communications/Marketing

Account Number:
101-1022-513

<p>Location: 201 N. Ector Drive City Hall Eules, TX 76039</p>	<p>Hours of Operation: Monday-Friday 8:00 A.M.-5:00 P.M.</p>
<p>Mission/Programs/Services:</p> <p>The Communications/Marketing office is the citizen, staff and media link to Eules city government, enabling each to access information, understand local and regional issues and improve community relations through means of communication, including cable programming, web site, digital and print newsletters, special publications, media relations, special events, crisis communication and other proactive marketing efforts.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Received a solid waste education grant from the Texas Commission on Environmental Quality to promote recycling in Eules and increase participation.• Completed a public education campaign to apartment communities along the Bear Creek corridor regarding the Reclaimed Water project.• Prepared for publication twelve Eules Today newsletters, the Eules Water Quality Report, MyEules emails and provided updates to the website and cable channel.• Participated on the HEB Transit Board, United Way Northeast Steering Committee, and served as webmaster for the Fort Worth chapter of the International Association of Business Communicators.• Conducted the annual Volunteer of the Year awards	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Promote recycling in Eules and increase participation.• Redesign the City of Eules website.• Redesign and condense the Eules Citizen's Fire and Police Academy Alumni websites.• Assist with small business promotion and retention efforts.• Utilize advances in technology to continually increase communication and communication methods.• Evaluate new and innovative ways to communicate with Eules residents.• Work with rapidly changing face of media on Eules events and issues to tell our side of the story.• Provide resources for citizens, staff and media to learn more about city issues and services.• Review and study the need for additional technology for the Cable Channel and web site to keep audiences returning for updated information.	
<p>Major Budgetary Issues and Operational Trends:</p> <p>Increasing postage costs and paper costs for Eules Today. Working with the rapidly changing face of media as we have known it. Communicating a strong message to all citizens regardless of medium.</p>	

Department:
City Manager's Office

Division/Activity:
Communications/Marketing

Account Number:
101-1022-513

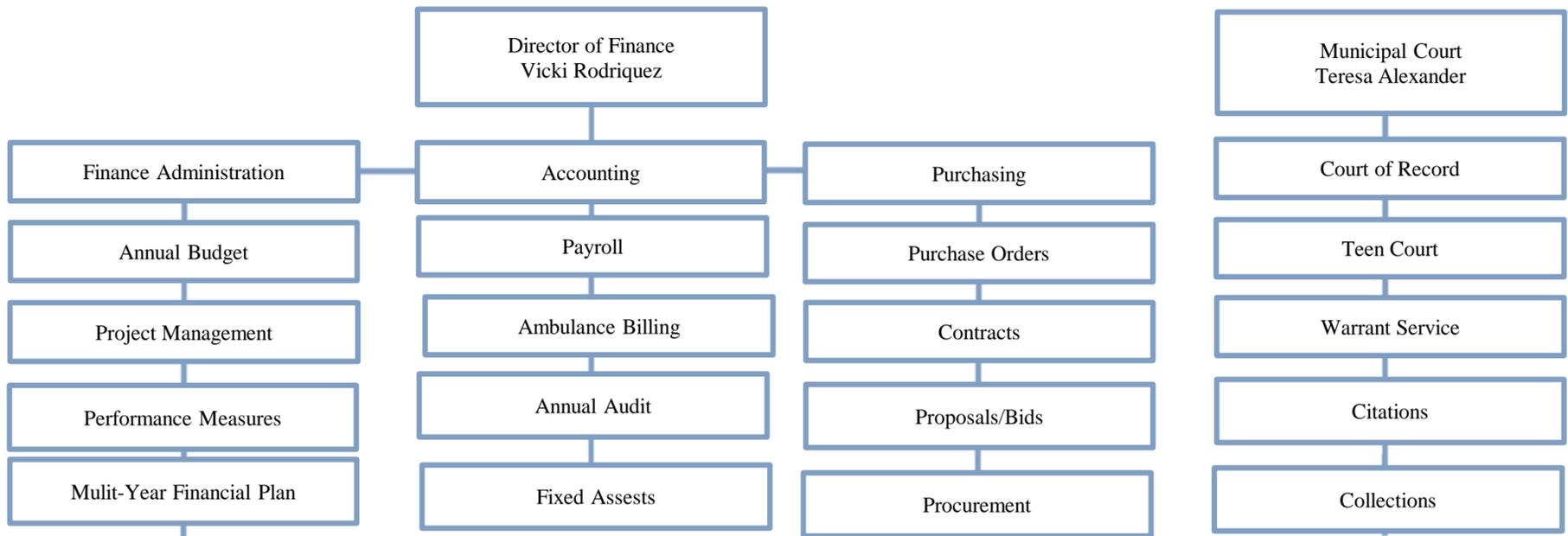
EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$0	\$0	\$0	\$0
Operations	\$5,843	\$12,773	\$12,773	\$12,773
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$5,843	\$12,773	\$12,773	\$12,773
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

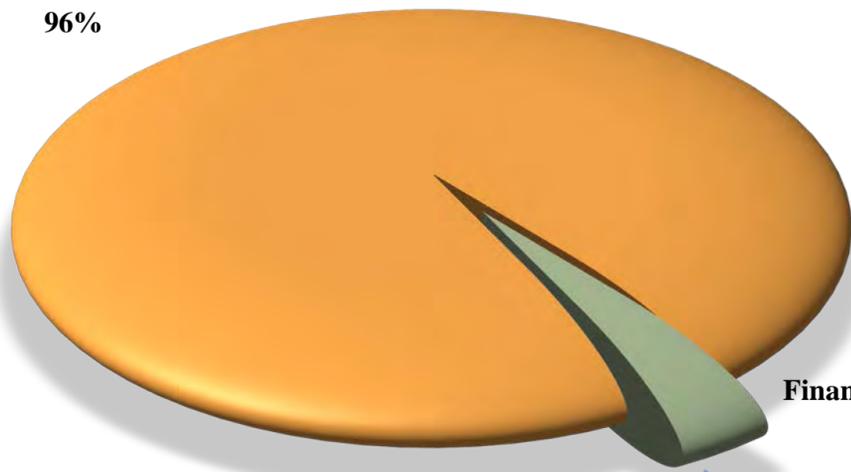
<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Citizens Represented	51,277	51,340	51,500
Web Users	300,000	300,000	290,000
MyEules Subscribers	1,700	1,800	2,300
<i>Output/Workload</i>			
Eules Today	12	12	12
Web Site Pages	4,500	4,600	6,500
MyEules emails sent	150	150	100
Web-Based Inquiries per month	40	40	20
Water Bill Stuffers	144,000	144,000	144,000
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$0.11	\$0.25	\$0.25
M&O Budget % of City Budget	0.02%	0.04%	0.04%
Eules Today Printing	\$0.6500	\$0.6500	\$0.5825
MyEules emails	\$0.0160	\$0.0160	\$0.0190
Water Bill Stuffers	\$0.0500	\$0.0500	\$0.0500
<i>Effectiveness Measures/Outcomes</i>			
MyEules Open Rate	45%	47%	43%
Web Site Views	2,000,000	2,200,000	1,500,000



FINANCE & MUNICIPAL COURT



General Fund
96%

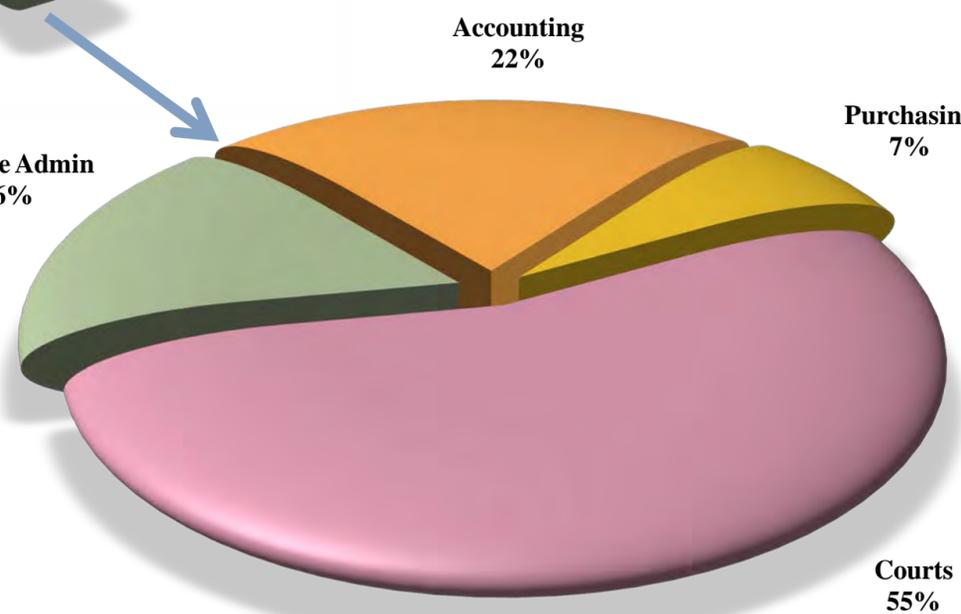


Finance/Courts
4%

Finance Admin
16%

Accounting
22%

Purchasing
7%



Courts
55%

Department:
Finance Department

Division/Activity:
Administration

Account Number:
101-2012-515

<p>Location: 201 North Ector Drive, Finance Building Eules, TX 76039</p>	<p>Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.</p>
<p>Mission/Programs/Services: Finance Administration is responsible for providing accurate and timely financial data to management and council to facilitate the decision making process. This division is accountable for establishing, monitoring, and updating the City's fiscal policies to ensure they are both responsive in the current environment and fiscally responsible. Administration performs timely and thorough analysis of new pronouncements and legislation to identify applicability, implementation options, and compliance.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Awarded the Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association ("GFOA").• Worked with financial advisors to prepare and issue continuing disclosure documents and perform arbitrage rebate calculations on all applicable bond issues.• Earned a market-based return on the City's investment portfolio while ensuring compliance with remaining investment objectives. The portfolio's return exceeded market due to declining market rates.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Receive the Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Reporting from the GFOA.• Monitor market conditions and determine feasibility of potential debt refunding.• Optimize return on investment while attaining remaining investment objectives in accordance with established policies. Earn a return on investment ("ROI") on the portfolio within 5 basis points of overnight ROI.• Adhere to policies established by the Public Funds Investment Act, the City's adopted investment policy, and applicable bond covenants.• Submit the City's Investment Policy to the Government Treasurers Organization of Texas and the Association of Public Treasurers of US&C for certification.• Explore alternatives for automating investment reporting while ensuring compliance with mandated reporting requirements.	
<p>Major Budgetary Issues and Operational Trends: Explore new revenue opportunities, monitor City-wide expenditures/expenses, maintain current service levels, and remain competitive in the labor market while working within budgetary constraints and maintaining a stable tax rate.</p>	

Department:
Finance Department

Division/Activity:
Administration

Account Number:
101-2012-515

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$189,743	\$197,743	\$197,743	\$204,572
Operations	\$3,460	\$3,100	\$3,100	\$4,600
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$193,203	\$200,843	\$200,843	\$209,172
PERSONNEL:				
Full Time	2.00	2.00	2.00	2.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	Actual 10-11	Estimated 11-12	Budget 12-13
Avg. consolidated cash balance	\$431,803	\$317,417	\$250,000
Avg. investment portfolio balance	\$58,457,913	\$64,937,404	\$60,000,000
Output/Workload			
# of investment transactions processed	200	207	150
# of major financial documents issued	5	5	5
# of revenue manuals issued	4	4	4
Average Benchmark yield	0.09%	0.07%	0.10%
Average Portfolio yield	0.61%	0.41%	0.40%
Weighted average maturity of portfolio	190	223.61	180
Total interest earnings	\$230,480	\$193,366	\$190,000
Efficiency Measures/Impact			
M&O budget per capita	\$3.77	\$3.91	\$4.07
M&O budget % of city budget	0.65%	0.64%	0.61%
Avg. # of days to issue monthly reports	20	19	18
Avg. # of business days to close month	15	15	15
% of funds invested	99.27%	99.51%	100%
Budget distribution date	December 31	December 31	December 31
Effectiveness Measures/Outcomes			
Receive GFOA Budget Award	Yes	Yes	Yes
# of GFOA budget review outstanding comments	25	9	15
% of actual to budgeted revenues	100.06%	100.00%	100.00%
Variance between benchmark/portfolio yield	0.53%	0.34%	0.34%

Department:
Municipal Court

Division/Activity:
Municipal Court

Account Number:
101-2013-515

<p>Location: 1102 W. Euless Boulevard Police and Court Building Euless, TX 76039</p>	<p>Hours of Operation: 8:00am - 5:00pm Monday - Friday 8:00am - 6:00pm Thursday</p>
<p>Mission/Programs/Services:</p> <p>The City of Euless Municipal Court is dedicated to the fair and efficient administration of justice. We shall serve as an unbiased entity for the adjudication of Class C cases filed. We will serve the citizens who appear in court with a courteous and respectful attitude.</p> <p>Administrative functions include timely and accurate processing of complaint files, courteously responding to requests for information from the public, responsibly collecting assessed fines and fees, and the efficient docketing of cases for adjudication.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Hosted the Victims Impact Panel, sponsored and presented by MADD.• Members of ECPAA continue to volunteer in the court on a weekly basis.• Analysis and assessment of the implementation of document management system for the Municipal Court.• Community service orientation program was successfully implemented.• Improved and streamlined several court processes through our court technology consultant.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Begin the implementation of the document management system to improve and streamline court processes.• Maintain current performance levels.	
<p>Major Budgetary Issues and Operational Trends:</p> <p>Additional staff needed to maintain level of service and productivity. Legislature continues to place more requirements and responsibilities on cases filed in Municipal Courts creating additional procedures and processes to remain in compliance with the law.</p>	

Department:
Finance Department

Division/Activity:
Municipal Court

Account Number:
101-2013-515

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$504,824	\$526,467	\$526,467	\$580,016
Operations	\$122,134	\$112,550	\$124,175	\$123,875
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$626,958	\$639,017	\$650,642	\$703,891
PERSONNEL:				
Full Time	7.00	7.00	7.00	7.75
Part Time	2.00	2.00	2.00	2.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Cases Filed	27,022	26,889	30,000
City Case Volume	25,173	25,316	28,000
Dallas/FT. Worth Airport Case Volume	1,849	1,573	2,000
Arrest Warrants	16,767	14,866	17,000
Number of Court Full-Time Equivalents	5	5	5
<i>Output/Workload</i>			
Cases Disposed	26,700	26,500	30,000
Warrants Cleared	16,500	14,000	17,000
Total Court Fines Collected	\$2,914,128	\$2,829,353	3,000,000
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$12.69	\$13.71	\$13.67
M&O Budget % of City Budget	2.12%	2.09%	2.05%
Cases Filed per (FTE)	5,404	5,378	6000
Cases Disposed per (FTE)	5,340	5,300	6000
<i>Effectiveness Measures/Outcomes</i>			
% of Cases Disposed	99%	99%	100%
% of Current Warrants Cleared	98%	94%	100%

Department:
Finance Department

Division/Activity:
Accounting

Account Number:
101-2018-515

<p>Location: 201 North Ector Drive, Finance Building Eules, TX 76039</p>	<p>Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.</p>
<p>Mission/Programs/Services: The Accounting Division is responsible for planning, collecting, recording, summarizing, and reporting the results of all financial transactions of the City in a timely manner and in accordance with generally accepted accounting principles, ensuring compliance with applicable state and federal statutes, bond covenants, grant contracts, and management policies.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Awarded the Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (“GFOA”).• Streamlined the preparation of enterprise reports, revenue manual, and sales tax files to update electronically providing greater control over the data entry process and reduces the probability of keying errors.• Refined sales tax monitoring process and expanded narrative to include major businesses located within the City.• Refined external audit process by preparing and utilizing year-end closing and work paper preparation checklists and assignments. Streamlined process of data verification of the CAFR schedules.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Receive Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Reporting from the GFOA.• Monitor advances in and leverage of new technology to automate processes, streamline procedures, and increase efficiency.• Increase training of team members on existing and new software, governmental accounting, and budgeting.• Updating and documenting accounting policies and procedures.	
<p>Major Budgetary Issues and Operational Trends: Providing quality services and to remain competitive in the labor market while working within budgetary constraints and maintaining a stable tax rate.</p>	

Department:
Finance Department

Division/Activity:
Accounting

Account Number:
101-2018-515

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$173,846	\$253,817	\$253,817	\$261,927
Operations	\$16,163	\$16,250	\$16,250	\$18,100
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$190,009	\$270,067	\$270,067	\$280,027
PERSONNEL:				
Full Time	2.50	3.25	2.50	3.50
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS			
Input/Demand	Actual 10-11	Estimated 11-12	Budget 12-13
# of FTE clerical positions	3	3	3
# of journal entries	5,502	6,202	6,275
# of manual journal entries	3,280	3,326	3,390
# of accounts payable invoices	19,545	20,911	21,500
\$ of EMS billing and collection fees	\$97,045	\$102,000	\$103,800
Output/Workload			
# of total employee payments processed	13,552	13,765	14,000
# of direct deposits processed	11,357	11,688	11,900
# of accounts payable checks issued	9,486	9,976	10,190
# of journal entry lines processed	200,984	210,827	212,000
# of manual journal entry lines processed	30,975	38,451	38,668
# of period 13 adjustments	106	97	100
\$ of EMS collections	\$830,955	\$850,000	\$865,000
Efficiency Measures/Impact			
M&O budget per capita	\$3.71	\$5.26	\$5.44
M&O budget % of city budget	0.91%	0.90%	0.82%
% of direct deposits to total employee pmts.	83.80%	84.91%	85%
# of invoices per accounts payable check	2.06	2.10	2.11
# of lines per journal entry posted	36.53	33.99	33.78
# of lines per manual journal entry posted	9.44	11.56	11.41
# of audit adjustments	0	2	0
Effectiveness Measures/Outcomes			
Receive GFOA CAFR Award	Yes	Yes	Yes
# of GFOA reviewer comments	3	5	5
# favorable audit opinions received	1	1	1
# of auditor comments	1	1	1
# of journal entires per clerk	1,834	2,067	2,092
# of lines of journal entires per clerk	66,995	70,276	70,667
# of accounts payable checks per clerk	3,162	3,325	3,397
# of payroll checks per clerk	4,517	4,588	4,667
% of audit adjs. to period 13 adjs.	0.00%	2.06%	0.00%
% of EMS collection fees to \$ collections	11.68%	12.00%	12.00%

Department:
Finance Department

Division/Activity:
Purchasing

Account Number:
101-5036-519

<p>Location: 201 North Ector Drive Purchasing Eules, TX 76039</p>	<p>Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.</p>
<p>Mission/Programs/Services:</p> <p>To conduct all purchases in accordance with state laws. To foster an understanding and appreciation of sound purchasing policy and procedures throughout all departments of the City is the highest priority. We are responsible for obtaining the lowest possible price and best value consistent with delivery terms. To maintain continuity of supply to support ongoing services, personal hygiene, operations, and construction services furthers our goals. The Purchasing Department is charged with the responsibility to advise the user departments of any unusual delays in delivery schedules, to be responsible for service, disposal of surplus and to maintain sufficient quantities of inventoried supplies for the benefit of all City departments.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• The City has held five online auctions since the last budget report and realized significantly increased bidder participation and higher bid results. In five years the city has realized auction earnings exceeding \$500,000.00.• The City continued to expand the procurement card program with JP Morgan bank.• Established new annual contracts for various services/supplies to ensure the best value to the city is obtained.• Revised Purchasing Policy and began obtaining quotes for purchases in the \$3,000 to \$50,000 range.• Internal re-organization of functional responsibilities to address reduced staffing resources.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Identify additional commodities and services to be placed on an annual agreement with the intent of obtaining lower prices through economies of scale.• Reduce procurement processing time, simplify the process by streamline.• Promote Internal & External Department Awareness of Policies and Procedures through Training Programs.• Promote External Department Training of P-Card Policies and Procedures.• Ensure emerging and disadvantaged businesses have opportunity to bid of City purchases.	
<p>Major Budgetary Issues and Operational Trends:</p> <p>Current economic conditions have allowed for increased savings in a number of commodities especially construction projects. In the upcoming year, the purchasing department will be challenged to seek out additional cost savings by rebidding annual contracts.</p>	

Department:
Finance Department

Division/Activity:
Purchasing

Account Number:
101-5036-519

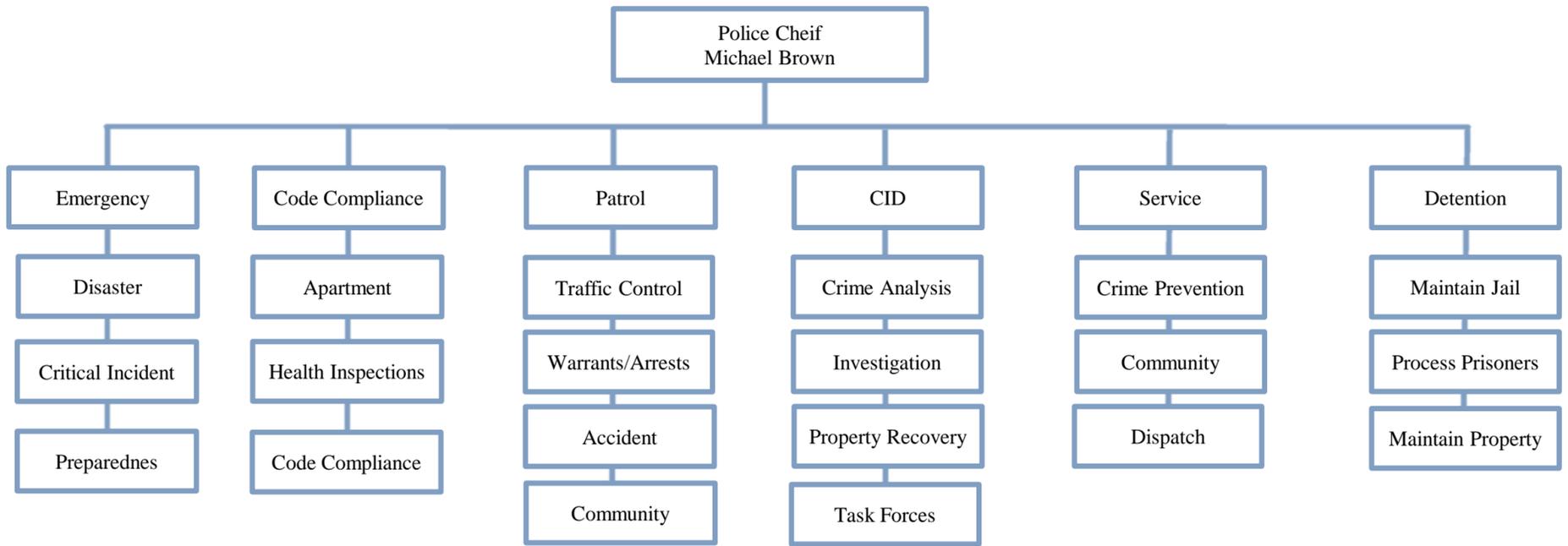
EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$72,462	\$75,673	\$75,673	\$81,120
Operations	\$1,557	\$2,368	\$2,368	\$2,418
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$74,019	\$78,041	\$78,041	\$83,538
PERSONNEL:				
Full Time	1.00	1.00	1.00	1.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

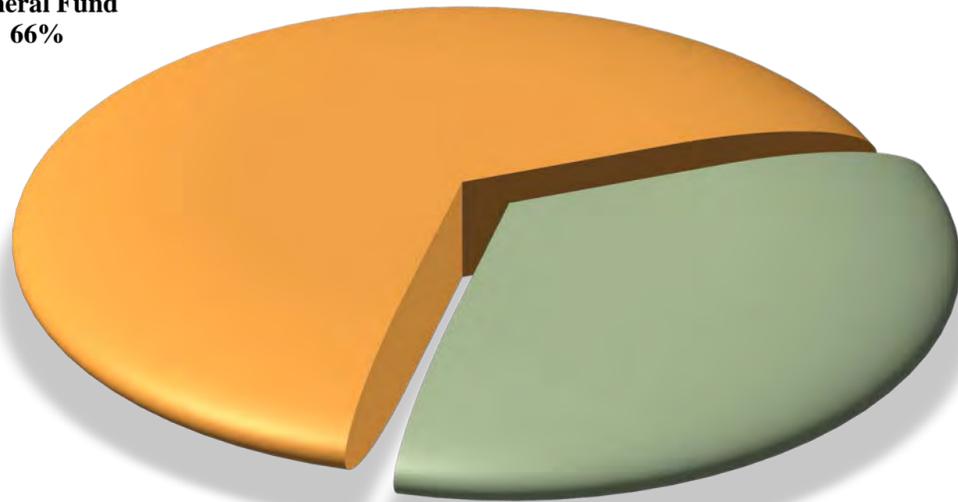
<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Purchasing Employees	2	2	2
<i>Output/Workload</i>			
Formal Bids Prepared	53	47	36
PO's Issued	204	231	200
Amount of PO's Issued	5,091,476	5,606,456	5,000,000
RFP's Issued	11	11	10
Deliveries Received	1,258	1,492	1500
Department Orders Processed	809	831	810
Cities in local purchase agreement	4	5	5
Bid Requests Mailed	383	312	385
# of Bid Reponse Received	148	123	150
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$1.44	\$1.52	\$1.62
M&O Budget % of City Budget	0.25%	0.25%	0.24%
PO's Issued in < 1 day	100%	100%	100%
RFP's Issued < 2 days	100%	100%	100%
EOM reports submitted in < 5 days	12	12	12
Deliveries Received per FTE	629	746	750
Department Orders Processed per FTE	405	415.5	405
PO's issued per FTE	102	115.5	100
Avg. \$ amount of PO	\$24,958	\$24,270	\$25,000
<i>Effectiveness Measures/Outcomes</i>			
Response to Bid Request Mailed	38.64%	39.42%	38.96%



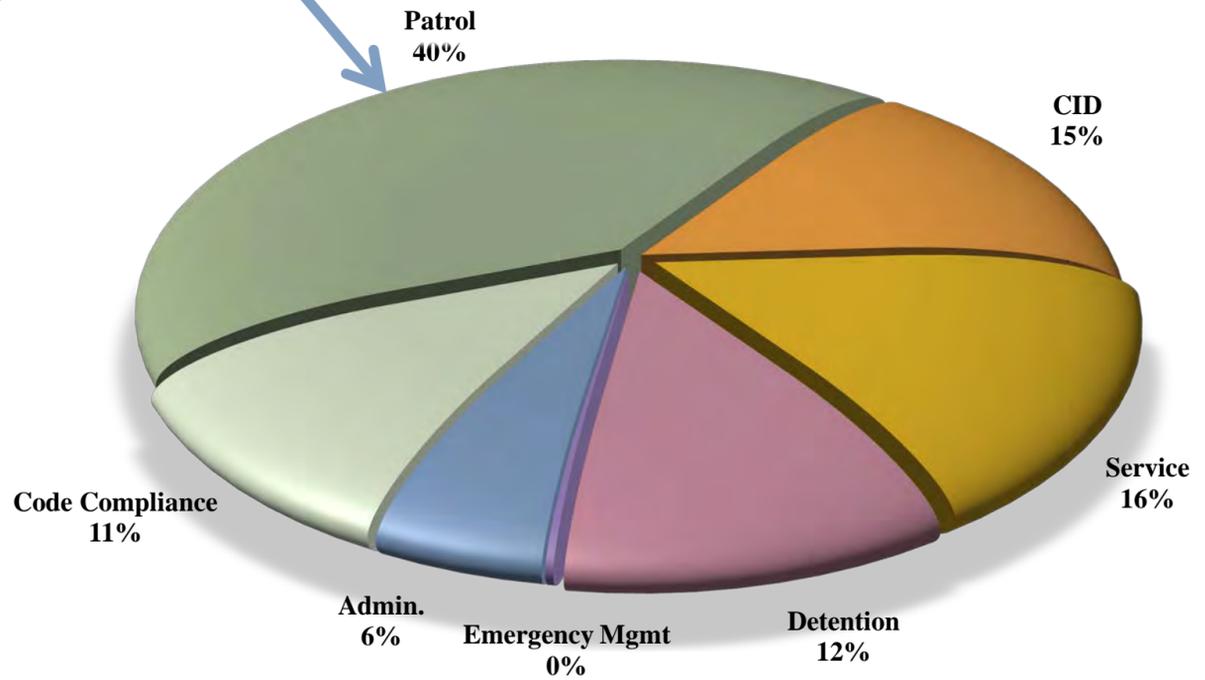
POLICE DEPARTMENT



**General Fund
66%**



**Police Department
34%**



Department:

Police

Division/Activity:

Emergency Management

Account Number:

101-3024-521

Location: 1102 West Eules Blvd. Eules, TX 76040	Hours of Operation: 24 Hours a day, 365 days a year
Mission/Programs/Services: To identify, prepare for, respond to and recover from any manmade or naturally occurring disaster that may strike the City of Eules.	
FY2012 Highlights/Accomplishments: <ul style="list-style-type: none"> • Coordinated attendance for Eules, Hurst, and Bedford to EMI program in Emmitsburg, MD. • Increased number of available volunteers through CERT program. • Expanded CERT and Amateur Radio operations and communications capabilities • Attended monthly meetings with Tarrant County and HEB emergency managers. • Supervisor involvement through monthly meetings 	
FY2013 Goals & Objectives: <ul style="list-style-type: none"> • Attend monthly meetings to remain informed in emergency management. • Develop and conduct various training exercises throughout the city. • Begin update process and migration of City's HAZMAP plan into Tarrant County plan. • Begin update process of City's Basic Emergency Operation Plan and Annexes. 	
Major Budgetary Issues and Operational Trends: <ul style="list-style-type: none"> • Continuing increase in training • Growing demands by Federal, State, and Local Emergency Planners require more training. This is difficult to accomplish as a result of the slow economic recovery. 	

Department:

Police

Division/Activity:

Emergency Management

Account Number:

101-3024-522

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$0	\$0	\$0	\$0
Operations	\$19,946	\$26,420	\$26,420	\$30,459
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$19,946	\$26,420	\$26,420	\$30,459
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
State compliance w/disaster Plan Review	13	13	13
Emergency Warning System Tests	12	12	12
<i>Output/Workload</i>			
Emergency Management Plan	26	26	26
Quarterly Siren System Test	4	4	4
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$0.39	\$0.51	\$0.59
M&O Budget % of City Budget	0.07%	0.08%	0.09%
<i>Effectiveness Measures/Outcomes</i>			

Department:

Police

Division/Activity:

Code Compliance

Account Number:

101-3025-521

<p>Location: Eules Police Department 1102 W. Eules Blvd. Eules, TX. 76039</p>	<p>Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.</p>
<p>Mission/Programs/Services: To provide the Citizens of Eules a safe, healthy, prosperous community in which to live. Accomplishing this through the education, surveillance and enforcement of State, Federal and Local Laws; Investigation of Criminal Laws and Code of Ordinances; Implementation of Community Activities and Crime Prevention; Inspection of Food Establishments to ensure clean, safe and sanitary conditions; Implement minimum standards for multifamily communities; Ensure that both residential and commercial areas of the city are maintained to the highest standard. Achievement of these objectives will increase the overall quality of life for Citizens in which we serve.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none"> • Patrol and Code Compliance worked together to combat Citizen's issues daily. • Instituted proactive Code Compliance Enforcement through district assignments. • Expansion of the RAD training program. • Expanded Neighborhood Block Watch and National Night Out Campaign. • Code Compliance Officers received the training to maintain certification. • Attended and completed continuing education training. • Implemented the use of technology to expand Apartment Inspection Program. • Crime Prevention Ordinance training is ongoing. • Instituted a Police Department Facebook page to increase community involvement. 	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none"> • Expand and improve Citizens Police academy program. • Develop and Implement Code SOP's. • Develop training to improve quality of life through a cooperative effort throughout the City. • Increase Crime Watch and Burglary Prevention methods for business and residential communities. • Proceed with Crime Prevention Ordinance Implementation. • Increase compliance within the Apartment Inspection Program. • Continue proactive enforcement of Code issues. • Continue to identify new innovative ways to foster increased community involvement. 	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none"> • An increase in training, fuel, personnel and technology will have to be addressed in the upcoming years. 	

Department:

Police

Division/Activity:

Code Compliance

Account Number:

101-3025-521

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$0	\$1,220,564	\$1,220,564	\$1,299,004
Operations	\$0	\$29,233	\$29,233	\$29,383
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$6,192	\$6,192	\$9,532
TOTAL	\$0	\$1,255,989	\$1,255,989	\$1,337,919
PERSONNEL:				
Full Time	0.00	14.00	14.00	14.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
# Sworn Police Officers	0	9	9
# Civilian Employees	0	5	6
Population Served	51,277	51,340	51,500
<i>Output/Workload</i>			
Apartment Community Inspections	0	100	107
Retail Food Permits	0	150	150
Swimming Pool Inspections	0	100	100
Crime Watch Meetings	0	50	75
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$0.00	\$24.46	\$25.98
M&O Budget % of City Budget	0.00%	4.03%	3.91%

Effectiveness Measures/Outcomes

*New Division in FY2011-12

Department:

Police

Division/Activity:

Administration

Account Number:

101-3045-521

<p>Location: 1102 West Euless Boulevard Police and Courts Building Euless, TX 76040</p>	<p>Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.</p>
<p>Mission/Programs/Services: To provide the citizens of Euless professional, efficient police services including, but not limited to enforcement of Federal, State, and Local Laws; investigation of criminal offenses; crime prevention; prevention and investigation of traffic accidents; order maintenance; and community social services. Citizens' trust and confidence in their police department is of central concern. This is addressed by insistence upon the maintenance of a high degree of integrity and professionalism among all police employees.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none"> • Successful administration of TXDOT Grant. • Completed the remodel of the communication center. • Successful Integration of Code Compliance into the Police Department. • Successful implantation of Sky Watch Trailer to combat Criminal Activity • Achieved TCLEOSE Training Standards. • Increased emergency response training throughout department. • Improved & maintained programs involving citizen participation in day to day operations. • Completed Emergency Management Training with two neighboring cities in the area. 	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none"> • Develop new ideas or trends to maintain community involvement. • Addition of Police Officers to increase the preventative patrol measures by the Police Department. • Expand and improve Citizens Police Academy. • Increase Officer involvement in the elementary schools • Maintain and Increase city wide emergency management response through training. • Reduce crime trends and community problems. • Address "Order Maintenance" issues in the community. • Meet and Exceed TCLEOSE Training Standards. • Improve/upgrade department equipment with State/Federal Grant Funds. 	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none"> • Current budget constraints have not allowed the department to embrace current technology. The radio system is in need of an enhancement. Both these issues will need to be address in the upcoming fiscal years. 	

Department:
Police

Division/Activity:
Administration

Account Number:
101-3045-521

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$549,535	\$581,220	\$581,220	\$615,304
Operations	\$35,947	\$40,210	\$40,210	\$46,998
Capital	\$0	\$0	\$0	\$0
Transfers	\$2,224	\$2,224	\$2,224	\$3,379
TOTAL	\$587,706	\$623,654	\$623,654	\$665,681
PERSONNEL:				
Full Time	4.00	4.00	4.00	4.00
Part Time	1.00	1.00	1.00	1.00

PERFORMANCE MEASURES/SERVICE LEVELS			
<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Sworn Police Officers	88	85	85
Civilian Employees	41	41	44
Population Served	51,277	51,340	51,500
<i>Output/Workload</i>			
Total Part I Offenses	2,027	2,000	2,200
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$11.46	\$12.15	\$12.93
M&O Budget % of City Budget	1.98%	2.00%	1.94%
Sworn Officers per thousand population	1.72	1.66	1.65
Civilian per thousand population	0.80	0.80	0.85
<i>Effectiveness Measures/Outcomes</i>			
Crime Rate Population	3.95%	3.90%	4.27%

Department:

Police

Division/Activity:

Patrol

Account Number:

101-3046-521

<p>Location: 1102 West Euless Boulevard Police and Courts Building Euless, TX 76040</p>	<p>Hours of Operation: 24 Hours a Day 365 Days a Year</p>
<p>Mission/Programs/Services:</p> <p>The mission of the Patrol Division is to provide the Citizens of Euless with the quickest and most effective response to their calls for assistance. In addition, the Patrol Division strives to work in partnership with the community to continually improve the safety and quality of life for all the Citizens of Euless.</p> <p>Establish and increase active Neighborhood Watch programs. To have a zero percent increase in traffic accidents while decreasing traffic injuries and fatalities. To decrease the number of residential and business burglaries in the City.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none"> • Successfully implemented the Commercial Vehicle Enforcement (CVE) program. • Successfully completed a Citizens Emergency Response Team (CERT) class and Citizen's Police Academy (CPA) class. • Four new officers were successfully trained and integrated into the department. • Experienced a low traffic accident injuries. 	
<p>FY2012 Goals & Objectives:</p> <ul style="list-style-type: none"> • Assist the NPO's to establish and increase the number of active Neighborhood Watch Programs. • Prepare for a large number of retirements at all levels of the Department. • Decrease the number of residential and business burglaries. • Prepare Senior Corporals, Sergeants and Lieutenant for promotion. • Successfully implement CERT and CPA programs. • Increase neighborhood involvement through block watch programs and apartment managers meetings. • Less than lethal training and implementation throughout the department. • Develop the best ways to deploy the Sky Trailer in the community to discourage criminal activity. • Implement C-CAT Teams in each sector of the City to deal with quality of life issues throughout the City. 	
<p>Major Budgetary Issues and Operational Trends:</p> <p>Prepare personnel for advancement and leadership roles in the Department due to retirements at all levels.</p> <p>Plan for the ongoing demand for funding in training, equipment and personnel to stay ahead of the growing crime trends in the DFW area.</p>	

Department:

Police

Division/Activity:

Patrol

Account Number:

101-3046-521

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$4,666,787	\$4,152,716	\$4,152,716	\$4,563,246
Operations	\$62,484	\$74,161	\$74,161	\$77,944
Capital	\$4,536	\$7,500	\$7,500	\$17,180
Transfers	\$95,334	\$128,518	\$128,518	\$146,658
TOTAL	\$4,829,141	\$4,362,895	\$4,362,895	\$4,805,028
PERSONNEL:				
Full Time	47.50	39.50	40.50	42.50
Part Time	13.00	13.00	13.00	13.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Sworn Officer	88	85	85
Calls for Service	34,671	35,000	35,000
<i>Output/Workload</i>			
Citations Issued	21,790	22,787	30,000
Warnings Issued	8,090	8,003	8,000
Arrests Made	4,730	4,642	4,700
Total accidents	602	703	600
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$94.18	\$84.98	\$93.30
M&O Budget % of City Budget	16.30%	13.99%	14.03%
<i>Effectiveness Measures/Outcomes</i>			
Number of Citations per sworn officer	248	268	353
Number of warnings per sworn officer	92	94	94
Number of arrests per sworn officer	54	55	55
Number of accidents per sworn officer	7	8	7

Department:

Police

Division/Activity:

Criminal Investigations

Account Number:

101-3047-521

<p>Location: 1102 West Euless Boulevard Police and Courts Building Euless, TX 76039</p>	<p>Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.</p>
<p>Mission/Programs/Services:</p> <p>The Criminal Investigations Division (CID) investigates alleged and suspected criminal activity reported to the police department. Personnel conduct follow-up investigation on criminal offenses, interview victims and witnesses, interrogate suspects, conduct crime scene searches to gather and process evidence, prepare criminal cases for prosecution, and provide courtroom testimony. Additionally, CID serves as the coordination point for the Attorney General's office for the Crime Victim's Assistance Program for the police department. CID is also responsible for registering sex offenders in the City of Euless and maintaining the related files.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none"> • Met the required TCLEOSE and Legislative updated training. • Increased Crime Scene capabilities. • Increased the quality of training for investigators. • Increased pro-active CID involvement within the community. • The Division was responsible for a record setting 388 arrest warrants. 	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none"> • Meet TCLEOSE requirements and improve overall training within budget constraints. • Assist with the Citizen's Police Academy (CPA) classes for the community. • Prepare new supervisors for advancement with impending retirements. • Implement new methods of cost effective training. • Increase clearance and stolen property recovery rates by 2%. • Develop and integrate the Special Crimes Unit with CID. • Increase effective investigation and prosecution of financial and identity crimes. • Increase communication with the Patrol Division by frequently attending Patrol briefings. • Experiment with ways to best use the bait car and equipment. 	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none"> • Prepare for increasing number of retiring supervisors, officers and investigators. • The increases in crime and required training will require additional funding in the upcoming years. 	

Department:
Police

Division/Activity:
Criminal Investigations

Account Number:
101-3047-521

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$1,506,926	\$1,570,565	\$1,570,565	\$1,626,812
Operations	\$46,288	\$55,723	\$55,723	\$49,857
Capital	\$0	\$0	\$0	\$0
Transfers	\$13,806	\$14,625	\$14,625	\$22,363
TOTAL	\$1,567,020	\$1,640,913	\$1,640,913	\$1,699,032
PERSONNEL:				
Full Time	15.00	15.00	15.00	15.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS			
<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Number of Investigators	12	12	12
Total Part 1 Offenses	2,027	2,000	2,300
Stolen Property Value	\$3,684,780	\$2,433,668	\$3,000,000
<i>Output/Workload</i>			
Total Part 1 Offenses Cleared	365	279	350
Recovered Property Value	\$671,678	\$545,077	\$600,000
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$30.56	\$31.96	\$32.99
M&O Budget % of City Budget	5.29%	5.26%	4.96%
Part I Cases Cleared per Investigator	30.42	23.25	29.17
<i>Effectiveness Measures/Outcomes</i>			
% of Stolen Property recovered	18%	22%	20%
\$ of Recovered property per investigator	\$55,973	\$45,423	\$50,000
% of Part I offenses Cleared	18%	14%	15%

Department:

Police

Division/Activity:

Service

Account Number:

101-3048-521

<p>Location: 1102 W. Euless Boulevard Police and Courts Building Euless, TX 76040</p>	<p>Hours of Operation: 24 Hours a Day 365 Days a Year</p>
<p>Mission/Programs/Services: The Service Division will provide, in an efficient and cost effective manner:</p> <ul style="list-style-type: none"> - twenty four hour emergency communications, including 911. - the processing and storage of all police records. - technical support and assistance for information management. - instruction to the citizens police academy and other local groups. 	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none"> • Added two call-taker/dispatching positions in Communications using PSAP (Public Safety Answering Points) funds at no cost to the city. • Certified 14 employees in Emergency Medical Dispatch. • Processed 30,833 calls to 911, and 97,070 total telephone calls in the Communication Center. • Reduced processing/dispatch time for Fire/EMS calls by 9 seconds per call, to 48 seconds. • Reduced processing/dispatching times for Police priority 1 emergency calls by 22 seconds, to 1:13. • Successfully underwent a major crimes software version update. • Secured 2012 PSAP funding for upgrades in communications and purchased a 2.5 ton AC unit for dispatch. • Signed contracts with Motorola for the purchase of a P-25 radio system and subscriber equipment. • Concluded the radio rebanding project and 2nd touch. 	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none"> • Serve our customers in a positive manner. • Decrease dispatch times to: under 1:00 minute for Police P-1 CFS and to under 30 seconds for Fire and EMS. • Continue instruction to citizen's group. • Actively seek available grants, and PSAP monies available to help reduce costs to taxpayers. • Begin planning and implementing the radio system upgrade to a P-25 system. 	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none"> • Prepare personnel to assume responsibilities currently carried out by personnel who are eligible to retire. 	

Department:
Police

Division/Activity:
Service

Account Number:
101-3048-521

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$1,556,217	\$1,612,371	\$1,612,371	\$1,678,090
Operations	\$140,993	\$172,303	\$172,303	\$188,151
Capital	\$0	\$0	\$0	\$0
Transfers	\$10,390	\$11,547	\$11,547	\$15,706
TOTAL	\$1,707,600	\$1,796,221	\$1,796,221	\$1,881,947
PERSONNEL:				
Full Time	22.00	23.00	22.00	22.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Calls for Service	106,869	110,000	108,000
Emergency 9-1-1 Calls Received	30,637	31,500	30,833
Non-Emergency Calls Received	76,232	78,500	66,237
Response Calls Dialed by Communications	37,411	38,000	39,000
Total Phone Calls Processed	144,280	148,000	136,070
# of Full-time dispatchers	14	15	15
<i>Output/Workload</i>			
Offenses Processed	4,730	4,550	4,150
Adult Arrest Processed	4,519	4,400	4,375
Juvenile Arrests Processed	211	150	125
Non-Criminal Incidents Processed	2,721	2,500	2,750
Accidents Processed	602	600	1,209
Reports Processed	21,110	21,000	17,500
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$33.30	\$34.99	\$36.54
M&O Budget % to City Budget	6.06%	5.76%	5.49%
<i>Effectiveness Measures/Outcomes</i>			
# of calls per FTE	10,306	9,867	9,071
# of Emergency calls per FTE	2,188	2,100	2,056
# of non-emergency calls per FTE	5,445	5,233	4,416
# of response calls per FTE	2,672	2,533	2,600

Department:

Police

Division/Activity:

Detention

Account Number:

101-3049-521

Location: 1102 West Eules Boulevard Police and Courts Building Eules, TX 76040	Hours of Operation: 24 Hours a Day 365 Days a Year
Mission/Programs/Services: To provide safe, secure and sanitary environment for persons being held in the Detention facility. To receive, process, maintain and dispose of property taken into custody by the police department in compliance with applicable laws.	
FY2012 Highlights/Accomplishments: <ul style="list-style-type: none"> • The detention center and staff received a perfect score from the Bureau of Immigration and Customs Enforcement. • Proceed with the contract for housing immigration prisoners with the Bureau of Immigrations and Customs Enforcement. • Effectively managed the part-time public service officer program to reduce regular overtime expenditures. • Successfully completed the inspection standards of the immigration prisoners with the Bureau of Immigrations and Customs Enforcement. 	
FY2013 Goals & Objectives: <ul style="list-style-type: none"> • Serve everyone in a positive manner. • Ensure that each prisoner is held in a safe, secure and sanitary environment. • Ensure that property received is maintained and handled in accordance to legal requirements. • Maintain a positive relationship with Bureau of Immigration and Customs Enforcement. • Provide supervision on each shift. • Review evaluate and update the jail policies and standards as needed. 	
Major Budgetary Issues and Operational Trends: <ul style="list-style-type: none"> • The decrease in immigration revenue. 	

Department:

Police

Division/Activity:

Detention

Account Number:

101-3049-521

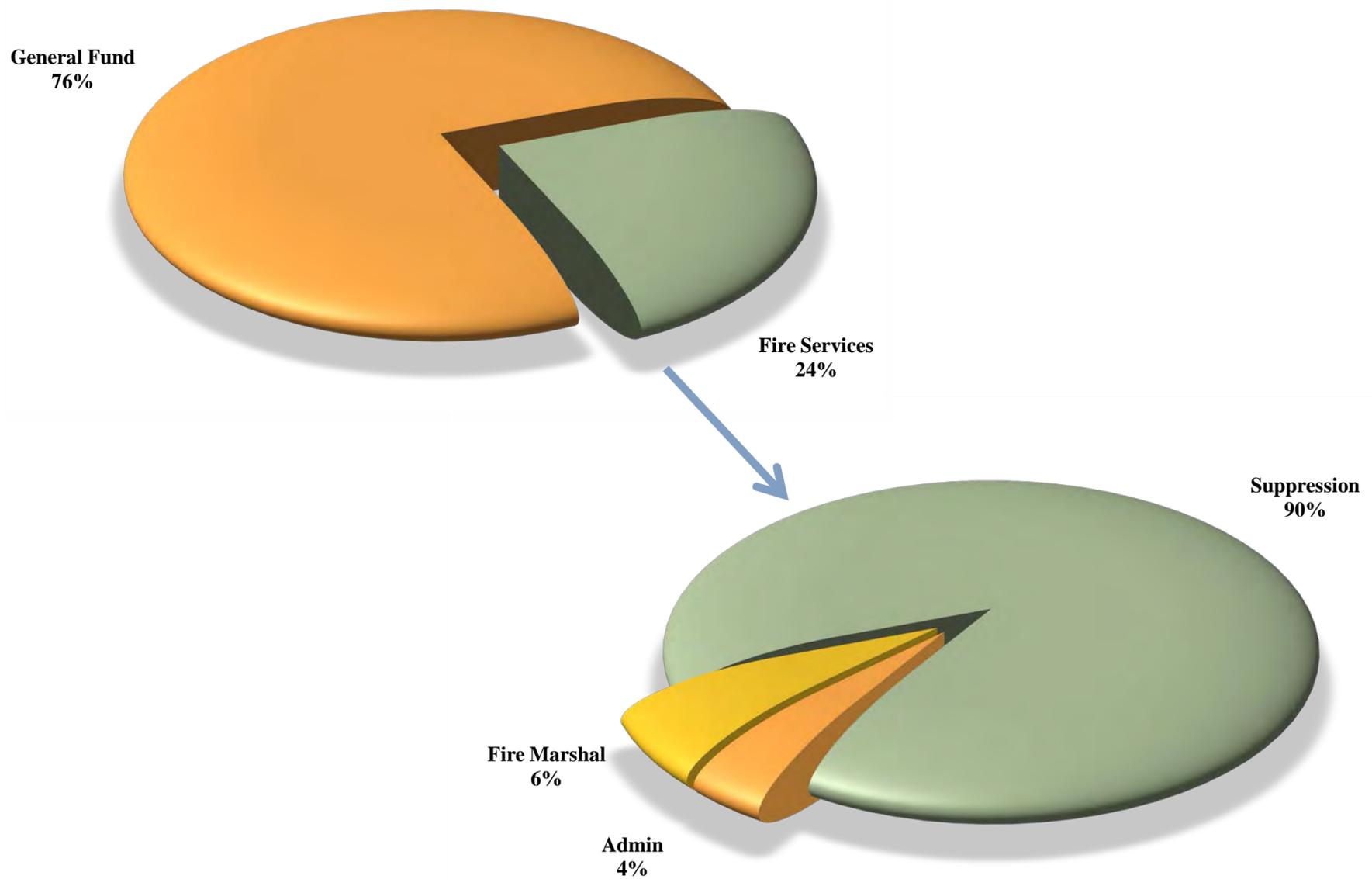
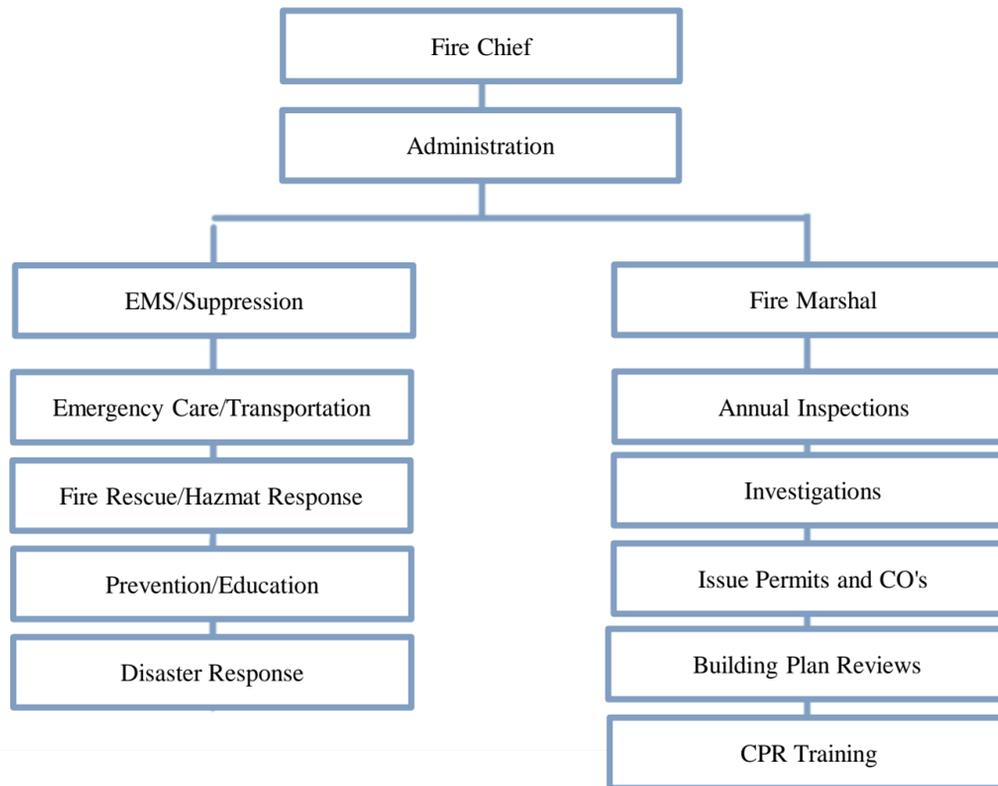
EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$1,199,255	\$1,315,379	\$1,315,379	\$1,369,339
Operations	\$99,793	\$87,941	\$87,941	\$87,941
Capital	\$0	\$0	\$0	\$0
Transfers	\$1,513	\$1,513	\$1,513	\$2,121
TOTAL	\$1,300,561	\$1,404,833	\$1,404,833	\$1,459,401
PERSONNEL:				
Full Time	17.00	18.00	17.00	18.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	Actual 10-11	Estimated 11-12	Budget 12-13
B.I.C.E. Prisoners Processed	3,799	4,000	4,750
B.I.C.E. Prisoners Man-Days	8,358	8,000	9,000
City Prisoners Processed	4,741	5,000	5,050
City Prisoners Man-Days	10,430	10,000	10,100
Total Prisoners Processed	8,540	9,000	10,000
Total Prisoners Man-Days	18,788	18,000	18,300
# of Full-time jailers	14	15	14
Output/Workload			
Total Beds	46	46	46
Efficiency Measures/Impact			
M&O Budget per Capita	\$25.36	\$27.36	\$28.34
M&O Budget % to City Budget	4.39%	4.50%	4.26%
Effectiveness Measures/Outcomes			
Average days served per I.N.S. prisoner	2.20	2.00	1.89
Average days served per City prisoner	2.20	2.00	2.00
Average days served in jail	2.20	2.00	1.83
# of prisoners processed per jailer	610	600	714



FIRE DEPARTMENT



Department:

Fire

Division/Activity:

Fire Marshal

Account Number:

101-4023-522

<p>Location: 201 North Ector Drive Fire Administration Eules, TX 76039</p>	<p>Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.</p>
<p>Mission/Programs/Services:</p> <p>The mission of the Eules Fire Marshal's Office is to maintain fire prevention, fire inspection, fire investigation and fire education programs. These programs are designed to protect and enhance the quality of life in Eules through a comprehensive program of services directed towards the preservation of life and property from the threat of fire or explosions, or related hazards by advocating, promoting and providing leadership in the prevention or mitigation of fires, explosions, fire related criminal activity or other conditions hazardous to life or property.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none"> • Adopted the 2009 International Fire Code and updated all information lines and related documents. • Established a third fire inspection district using existing personnel to assist in balancing the workload. • A more detailed apartment inspection program to include checking of smoke detectors in certain units was developed and implemented. This involved the development of forms, procedures and research prior to the implementation of the program. • Implemented a new program with the CFA Alumni to provide trained stand by personnel during fire station tours to complete the tour in case crews must leave on emergency responses. • The implementation of fire inspector training program for certain operations personnel to ensure compliance with changes in state law. 	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none"> • We will attempt to continue to hold the line on the budget with minimal to no increases. Increase requests will be limited to those items that are truly out of our control. • Complete the installation of the hydra-storz adaptors. • Work through any issues that arise through the implementation of the apartment smoke detector inspection program. Additional expenses have been realized but are being absorbed by the existing budget. • Seek grant funding to help support our public education mission. 	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none"> • The Fire Marshal's Office functions are very technical in nature and require specialized training to allow employees to stay abreast of current and changing technology. • More state driven issues are impacting the department operationally and financially. Some examples include changes in smoke detector regulations in rental properties, changes in how we approach LP Gas issues in the city, mandates on fire inspection training for operations personnel, increases in certification costs and so on. 	

Department:
Fire

Division/Activity:
Fire Marshal

Account Number:
101-4023-522

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$436,559	\$451,767	\$451,767	\$477,432
Operations	\$28,397	\$28,729	\$35,479	\$36,929
Capital	\$0	\$0	\$0	\$0
Transfers	\$8,524	\$7,314	\$7,314	\$9,213
TOTAL	\$473,480	\$487,810	\$494,560	\$523,574
PERSONNEL:				
Full Time	4.00	4.00	4.00	4.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS			
<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Number of Fire Inspectors	3	3	3
Population Served	51,277	51,340	51,500
<i>Output/Workload</i>			
Inspections Conducted	1,735	1,800	1,548
Permits Issued	228	230	231
Citations/Warnings issued	21	24	27
DRC/Construction Meetings	130	120	111
Plans Received	245	230	243
Investigations Conducted	89	34	215
Offenses Filed	3	1	5
Classes/Programs held	66	75	58
Public relations projects	12	12	12
Special Events	11	12	13
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$9.23	\$9.63	\$10.17
M&O Budget % of City Budget	1.60%	1.59%	1.53%
Avg # of Class Attendees per class	164	200	259
# of Classes held per Inspector	22	25	19
<i>Effectiveness Measures/Outcomes</i>			
Number of Investigations per Inspector	30	11	72
Number of Inspections per Inspector	578	600	516
Number of people in classes	10,834	15,000	15,000
% of population reached	21.13%	29.22%	29.13%

Department:

Fire

Division/Activity:

Adminstration

Account Number:

101-4040-522

Location: 201 North Ector Drive, Building D Euless TX, 76039	Hours of Operation: 7:00 AM - 6:00 PM
Mission/Programs/Services: To effectively and efficiently fulfill the obligation of delivering, at the highest level of competency possible, fire suppression, rescue, emergency medical care, fire prevention/inspection, fire safety education, fire investigation, hazardous material response and any other service we are equipped, trained or capable of providing to the citizens and visitors of Euless, Texas. Fire Administration is responsible for personnel management, budget, payroll, research and development, records management, public information and oversight of the department.	
FY2012 Highlights/Accomplishments: <ul style="list-style-type: none"> • Expanded Automatic Aid coverage with neighboring cities such as Grapevine, Fort Worth and DFW Airport. • Began training of 15 personnel to participate on the NEFDA Swift Water Team. • Addressed new Texas Fire Commission requirements for commercial fire inspections by sending 18 personnel to obtain their state Fire Inspector Certification. • Explored innovative ways to maintain and expand service while maintaining current budget. 	
FY2012 Goals & Objectives: <ul style="list-style-type: none"> * Reevaluate all areas of operation to determine optimal efficiency and service delivery. * Train and prepare personnel to be as prepared and proficient as possible. * Complete Standard Operating Procedure updates and review with all personnel. * Transition CERT program from Police Department to the Fire Department. * Evaluate and propose joint training and in some cases sharing resources with neighboring communities to help minimize expenses. 	
Major Budgetary Issues and Operational Trends: <ul style="list-style-type: none"> * Outfit and train 6 new personnel in the department. * Provide training for personnel in the department obtaining new positions due to recent retirements of 4 officers. * Continue to maintain and procure required equipment and outfit personnel at increased cost with current budget restraints and allocated funds. 	

Department:

Fire

Division/Activity:

Administration

Account Number:

101-4040-522

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$251,173	\$309,577	\$309,577	\$302,645
Operations	\$14,849	\$20,649	\$21,749	\$21,613
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$266,022	\$330,226	\$331,326	\$324,258
PERSONNEL:				
Full Time	3.00	3.00	3.00	3.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Civilian Personnel	2	2	2
Sworn Personnel	69	69	69
<i>Output/Workload</i>			
Incident Reports Processed	4,196	4,300	4,250
Avg. Ambulance Response Time	4:00	4:00	4:00
<i>Efficiency Measures/Impact</i>			
M&O Budget Per Capita	\$5.19	\$6.45	\$6.30
M&O Budget % of City Budget	0.90%	1.04%	0.95%
Sworn Personnel per thousand population	1.35	1.34	1.34
Incidents Reports Processed per civilian	2,098	2,150	2,125
<i>Effectiveness Measures/Outcomes</i>			
Insurance Service Organization Rating	1	1	1

Department:

Fire

Division/Activity:

EMS/Suppression

Account Number:

101-4041-522

Location: 201 North Ector Drive Building D Euless, TX 76039	Hours of Operation: Monday - Friday 6:00 AM - 6:00 PM
Mission/Programs/Services: To effectively deliver all hazards emergency mitigation and emergency medical service to those who call within our response area. These services are provided from three strategically located stations in the city for optimum response. Services are targeted to conserve life and alleviate suffering. This may range from public education aimed at first aid training, pre-arrival medical instructions from an emergency medical dispatcher, initial care from a first responding engine company all the way up to, and including, advanced life support care into the hospital setting.	
FY2012 Highlights/Accomplishments: <ul style="list-style-type: none"> • Develop cooperative training initiative with neighboring Fire Departments in order to share resources. • Develop and implement strategies to reduce operation costs. • The department has completely redesigned our mutual aid boundaries and response area, to provide better service to our community • Advance our concepts and techniques in the area of emergency medical care. • Hosted in-house career development courses. • Expanded the integration of community based EMS and Fire projects in our city. • Conducted an inhouse Fire Inspectors program for officers and drivers 	
FY2013 Goals & Objectives: <ul style="list-style-type: none"> • Enhance our service delivery through cooperative training with neighboring departments. • Attempt to secure an AFG (Assistance to Firefighters Grant) for the purchase of new heart monitors. • Explore methods and options to enhance our first-line supervision training for newly appointed drivers and lieutenants. • Maintain budget awareness by exploring fiscally responsible options for day-to-day operations. • Complete a revision of the standard operating procedures and guidelines. 	
Major Budgetary Issues and Operational Trends: Explore concepts and designs for the future replacement of the departments platform aerial device. Develop strategic plans for the implementation of the "Squad" response concept. Potential retirement opportunities will require promotional needs. Develop cost savings plans for fire department purchasing activities.	

Department:
Fire

Division/Activity:
EMS/Suppression

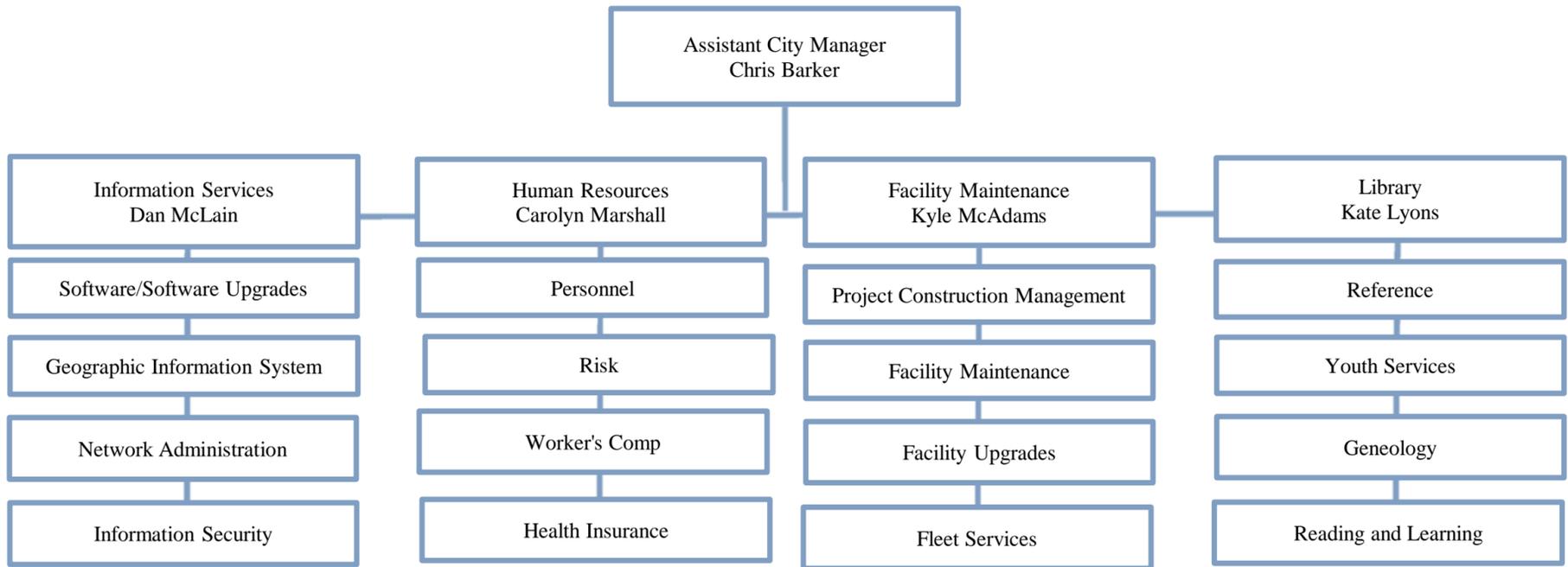
Account Number:
101-4041-522

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$6,462,887	\$6,808,382	\$6,808,382	\$6,818,313
Operations	\$211,291	\$250,358	\$240,258	\$251,418
Capital	\$3,277	\$6,750	\$9,000	\$9,000
Transfers	\$209,354	\$215,153	\$215,153	\$170,346
TOTAL	\$6,886,809	\$7,280,643	\$7,272,793	\$7,249,077
PERSONNEL:				
Full Time	64.00	65.00	65.00	65.00
Part Time	0.00	0.00	0.00	0.00

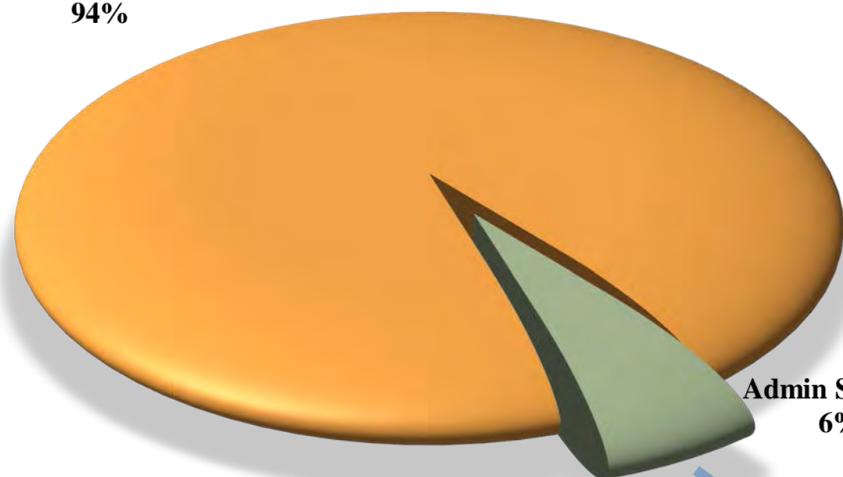
PERFORMANCE MEASURES/SERVICE LEVELS			
<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Total Alarms	4,196	4,300	4,204
EMS Calls	2,848	2,900	2,982
Structure Fires	61	50	53
Vehicle Fires	24	20	25
All Other Fires	1,260	1,200	1,138
Fire Property Damage	1,793,660	825,000	1,971,330
<i>Output/Workload</i>			
Mutual Aid Given (EMS)	44	50	66
Mutual Aid Received (EMS)	25	20	26
Mutual Aid Given Suppression	103	100	103
Mutual Aid Received Suppression	68	50	51
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$134.31	\$141.66	\$140.76
M&O Budget % of City Budget	23.24%	23.27%	21.16%
EMS calls per Sworn personnel	41.28	42.03	43.22
Alarm calls per Sworn personnel	60.81	62.32	60.93
<i>Effectiveness Measures/Outcomes</i>			
Fire Related Civilian Injuries	5	0	0
Fire Related Personnel Injuries	5	0	0
Avg. Ambulance Response time in Euless	4:00 min	4:00 min	4:00 min
Avg. Mutual Aid Given response time	7:00 min	5:00 min	5:00 min
Avg. Mutual Aid Received response time	8:00 min	5:00 min	5:00 min
Amount of damage per total number of fires	\$1,333.58	\$649.61	\$1,621.16
% of damage per total assessed value	0.07%	0.03%	0.07%



ADMINISTRATIVE SERVICES



General Fund
94%



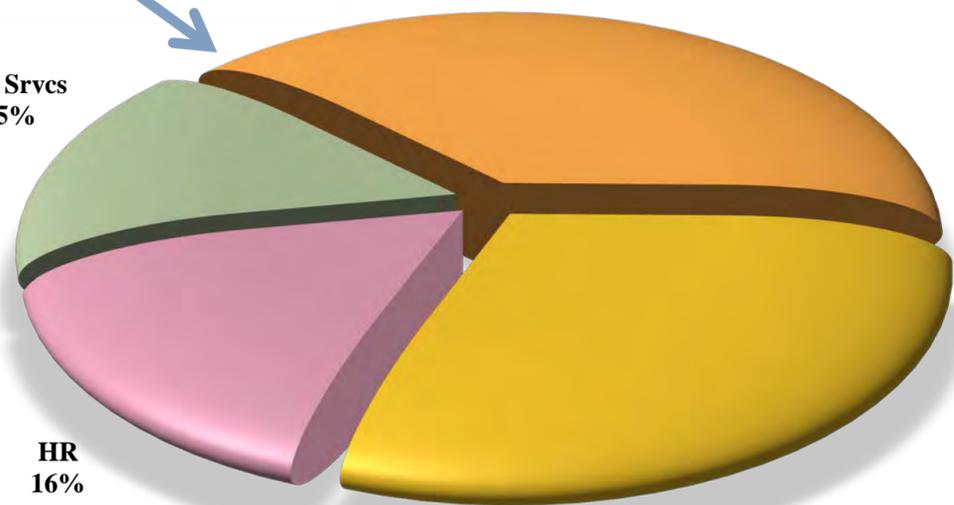
Admin Services
6%

Info Svcs
15%

HR
16%

Facilities
38%

Library
31%



Department:
Information Services

Division/Activity:
Information Services

Account Number:
101-5016-519

<p>Location: 201 North Ector Drive Fire Administration Building Euless, TX 76039</p>	<p>Hours of Operation: 8:00 AM to 5:00 P.M. Monday - Friday</p>
<p>Mission/Programs/Services:</p> <p>To provide timely and competent computer services to the various City departments. To remain informed on computer related topics and apply that knowledge to work flow analysis to create more efficient processes with the city organization.</p> <p>Provide in-house support for both software and hardware, and to assist other departments in systems selection, implementation, and operation.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Implemented document imaging in Courts to increase the efficiency of their Department.• Implemented a new on-line work order program (Access Euless) for the citizens and staff.• Replaced the sign plotter in the Public Works Department.	
<p>FY 2013Goals & Objectives:</p> <ul style="list-style-type: none">• Develop a 'paperless' utility billing alternative for the Utilities Department to satisfy the need of the customers who prefer not to receive a paper bill. This will be accomplished by notifying customers of their utility bill by e-mail, with the customer then using a form of electronic payment method to pay their bill.• Complete a re-write of the Courts online software to include deferred adjudication.• Implement document imaging in Finance to increase efficiency in their operations and reduce the use of paper.	
<p>Major Budgetary Issues and Operational Trends:</p> <p>Information Services has concentrated its efforts on maintaining current operations within the limits of our budget. Expenses have been reduced, while maintaining service.</p>	

Department:
Information Services

Division/Activity:
Information Services

Account Number:
101-5016-519

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$130,320	\$138,857	\$138,857	\$141,304
Operations	\$129,665	\$144,312	\$144,312	\$176,449
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$259,985	\$283,169	\$283,169	\$317,753
PERSONNEL:				
Full Time	1.00	1.00	1.00	1.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	Actual 10-11	Estimated 11-12	Budget 12-13
Mini computers	1	1	1
Displays	1	1	1
Printers	2	2	2
PC CPU's	461	468	476
PC Printers/lan Printer	177	177	125
PC Work Group Hubs	40	40	40
LAN Servers	29	30	31
# of FT techs	4	4	4
Output/Workload			
PC Hardware Fixes	227	225	225
SW Installations	1,000	1,050	1,050
SW Trouble Shoots	450	465	465
RPG Program Fixes	50	50	50
Queries	200	200	200
Efficiency Measures/Impact			
M&O Budget per Capita	\$5.07	\$5.52	\$6.17
M&O Budget % of City Budget	0.88%	0.91%	0.93%
Effectiveness Measures/Outcomes			
# of Hardware fixes per tech	57	56	56
# of software installations per tech	250	263	263
# of trouble shoots per tech	113	116	116
# of RPG program fixes per tech	13	13	13

Department:
Human Resources

Division/Activity:
Human Resources

Account Number:
101-5019-519

<p>Location: 201 N. Ector Drive Finance Building Eules, TX 76039</p>	<p>Hours of Operation: Monday - Friday 8:00 A.M.- 5:00 P.M.</p>
<p>Mission/Programs/Services:</p> <ul style="list-style-type: none">• The mission of the Human Resources Department is to work in partnership with managers and their teams, with individual employees and with other groups to provide programs and services that align with the goals of the City and enrich the work environment. Programs and services administered by the Human Resources Department include recruitment, hiring, orientation, compensation; benefit administration, safety, risk management and communications.• The Human Resources Department must ensure compliance with mandates established by the City of Eules, State of Texas, and United States Government.	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Record attendance for the annual open enrollment fair.• Initiated the revising and updating of the Civil Service Plan.• Updated many of the policies and procedures.• Updated many of the job descriptions.• New or improved communication materials to communicate benefits to employees.• Assisted Fire and Police Departments with promotional testing.• Successfully held new employee orientations.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Proceed with the update and revision of the Civil Service Plan with a completion goal of FY2013.• Update, publish and disseminate Personnel Policy & Procedures.• Increase the number of job descriptions created or updated by 10%.• Develop and improve HR programs to ensure compliance with federal and state laws and regulations.• Streamline and automate processes where possible to increase efficiencies.	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none">• The economic condition presents our biggest challenge.• Implementing the next requirements of the Patient Protection and Affordable Care Act (PPACA).• Rising healthcare costs remain an ongoing challenge.	

Department:
Human Resources

Division/Activity:
Human Resources

Account Number:
101-5019-519

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$280,158	\$294,710	\$294,710	\$304,936
Operations	\$36,014	\$39,855	\$39,855	\$39,855
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$316,172	\$334,565	\$334,565	\$344,791
PERSONNEL:				
Full Time	3.50	3.50	3.50	3.50
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Number of Human Resource Techs	2	2	2
Total Number Full-time City Employees	364	374	380
Total Number Part-time City Employees	149	149	149
Number of Employees Hired	89	85	90
Number of Employees Terminated/Retired	81	80	81
Part-Time to Full-Time Switches	5	5	1
<i>Output/Workload</i>			
Number of Applications Processed	1,458	1,400	1,727
Number of Positions Posted	17	17	25
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$6.17	\$6.52	\$6.72
M&O Budget % of City Budget	1.07%	1.07%	1.01%
Average Applications per Position Posted	85.76	82.35	69.08
Application Processed per FTE	729	700	863.5
<i>Effectiveness Measures/Outcomes</i>			
Turnover Rate	22.25%	21.39%	21.32%
# of FTE per tech	219.25	224.25	227.25

Department:
Fleet and Facility Operations

Division/Activity:
Facility Maintenance

Account Number:
101-5037-519

<p>Location: Fleet & Facility Service Center 1314 Royal Parkway Euless, Texas 76040</p>	<p>Hours of Operation: Service Center Hours: Monday - Friday 7:00am - 5:00pm Personnel are on call 24 hours a day, seven days a week.</p>
<p>Mission/Programs/Services:</p> <p>To provide the citizens of Euless and city staff with safe and accessible facilities. To maintain the city's investment in facility structures both interior and exterior, building control equipment, interior environmental controls, security systems, and lighting control devices.</p> <p>To ensure that all facilities are run in the most energy efficient manner possible and to continue to search for new methods to maintain that commitment.</p> <p>To maintain all construction and repair documents for city facilities and building projects per the State of Texas Library Records Retention Schedule.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Finalized building inspection guidelines and form. Implement a bimonthly facility inspection procedure.• Constructed a security partition and counter for Development and Engineering Department.• Cleanup and basic refinish of Ruth Millican Center for City's Historical Preservation Museum.• Completed preliminary ADA/TAS (Americans with Disability Act/Texas Accessibility Standards) audit for city facilities.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Complete a full ADA/TAS facility assessment.• The addition an office technician position for both Fleet & Facility Operations.• Convert part-time facility technician to full-time status.• Establish a program for the "Greening" of our city facilities.• Replacement of older none efficient HVAC systems.• Complete inspection, assessment, and maintenance program plan for roof systems.	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none">• Establish a depreciation type program to help fund both HVAC system replacements, and roof replacements.• Seek grant funding for alternative energy sources for city facilities such as wind, solar, and geothermal.• The replacement of several roofs on city buildings are near the end of their life. An increase in funds for the replacement is inevitable and will need to be addressed in the upcoming fiscal years.	

Department:
Fleet and Facility Operations

Division/Activity:
Facility Maintenance

Account Number:
101-5037-519

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$342,510	\$288,770	\$288,770	\$293,109
Operations	\$424,745	\$420,060	\$420,060	\$520,460
Capital	\$0	\$0	\$0	\$0
Transfers	\$15,019	\$7,661	\$7,661	\$13,308
TOTAL	\$782,274	\$716,491	\$716,491	\$826,877
PERSONNEL:				
Full Time	5.00	4.00	4.00	4.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
# of facilities maintained	61	61	63
Traffic intersections maintained	22	22	22
School zones maintained	32	32	32
Tons of Refrigeration installed	200	310	310
Square Footage of Facilities maintained	432,791	432,791	436,000
<i>Output/Workload</i>			
Special Projects	5	5	11
Work Orders Processed	7,500	7,000	8,000
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$15.26	\$13.96	\$16.06
M&O Budget % of City Budget	2.64%	2.30%	2.41%
<i>Effectiveness Measures/Outcomes</i>			
Work Orders Processed per FTE	1	1.25	3
Special Projects per FTE	1	1.25	3
% of Work orders processed within 3 day	80%	90%	92%
# of facilities per FTE	12	15	16
# of traffic intersections per FTE	4	5.5	6
# of school zones per FTE	6	8	8
Refrigeration per FTE	40	77.5	78
Square Footage maintained per FTE	86,558	108,198	109,000

Department:

Library

Division/Activity:

Library

Account Number:

101-5054-519

<p>Location: 201 North Ector Drive Euless, TX 76039</p>	<p>Hours of Operation: Monday, Tuesday, Thursday 10:00am-9:00pm Wednesday 10:00am-6:00pm Friday, Saturday 10:00am-5:00pm Sunday 1:00pm-5:00pm</p>
<p>Mission/Programs/Services:</p> <p>To serve the continuing informational, educational, cultural and leisure needs of residents of all ages. To provide the community with the best possible materials in various formats. To promote the joy of reading and learning.</p> <p>The primary role of the Euless Public Library is to act as an Independent Learning Center by supporting people of all ages pursuing a program of learning. Additional roles are Popular Materials Library, Preschoolers' Door to Learning, and to provide other specialized resources such as small business assistance, young adult materials and electronic resources.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none"> • Average visits per month: 19,551 • Average items checked out per month: 47,328 • Successfully completed an annual inventory which reflected a loss rate of only 1%. • Received the 2011 Achievement of Excellence in Libraries Award presented by the Texas Municipal Library Directors' Association. 	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none"> • Partner with the Euless Library Foundation to complete the tile mural project. • Continue enrollment of students taking English as a second language classes. • Provide digital content as an additional format to complement traditional library collection. • Explore adult education outreach and community partnerships. • Provide teen programming to increase library use. • Explore the benefits of using RFID (radio frequency identification) in the Library. 	
<p>Major Budgetary Issues and Operational Trends:</p> <p>Requests for e-book format are increasing. This new format tends to be expensive and the marketplace for these products is very unsettled.</p>	

Department:

Library

Division/Activity:

Library

Account Number:

101-5054-519

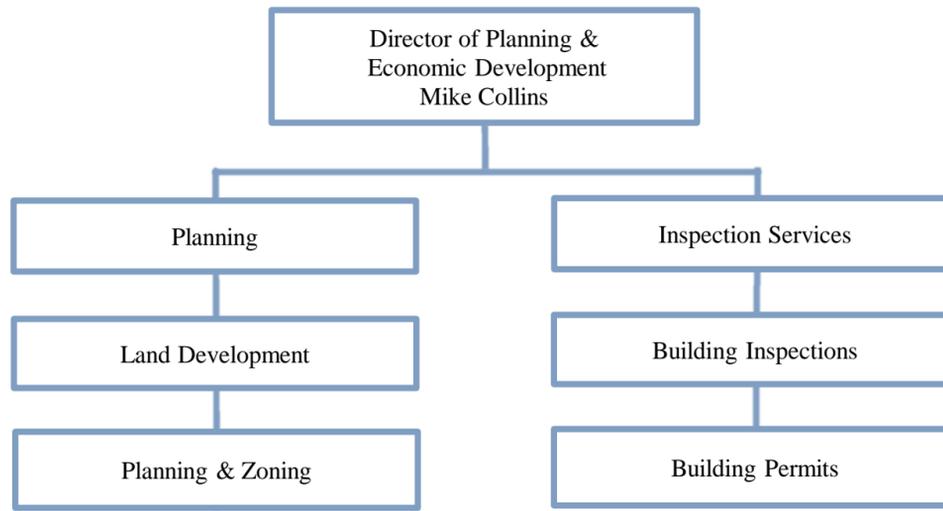
EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$549,346	\$579,956	\$579,956	\$600,601
Operations	\$52,785	\$42,800	\$42,800	\$51,400
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$602,131	\$622,756	\$622,756	\$652,001
PERSONNEL:				
Full Time	9.00	9.00	9.00	9.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Registered Borrowers	39,900	39,000	41,267
Current Holdings	111,852	110,000	111,230
Total Library Visitations	234,616	264,000	235,000
ESL Students Enrolled	180	290	480
Summer Reading Club Participants	1,300	1,670	1,175
Population Served	51,277	51,340	51,500
<i>Output/Workload</i>			
Items Circulated	567,933	580,000	557,121
Items Added	17,392	17,000	17,316
Items Withdrawn	13,763	13,500	20,617
<i>Efficiency Measures/Impact</i>			
M&O budget per capita	\$11.74	\$12.13	\$12.66
M&O budget % of city budget	2.03%	2.00%	2.04%
Annual Circ Per Capita	11.08	11.30	10.82
Annual Circ Per Registered Borrower	14.23	14.87	13.50
Current Holdings Per Capita	2.04	2.14	2.16
Current Per Registered Borrower	2.80	2.82	2.70
<i>Effectiveness Measures/Outcomes</i>			
Annual Library Visits Per Capita	4.58	5.14	4.56
Annual Library Visits Per Registered Borrower	5.88	6.77	5.69
# of borrowers per FTE	4,433	4,333	4,585
# of holdings per FTE	12,428	12,222	12,359
% of Population who are Registered Borrower	78%	76%	80%



DEVELOPMENT

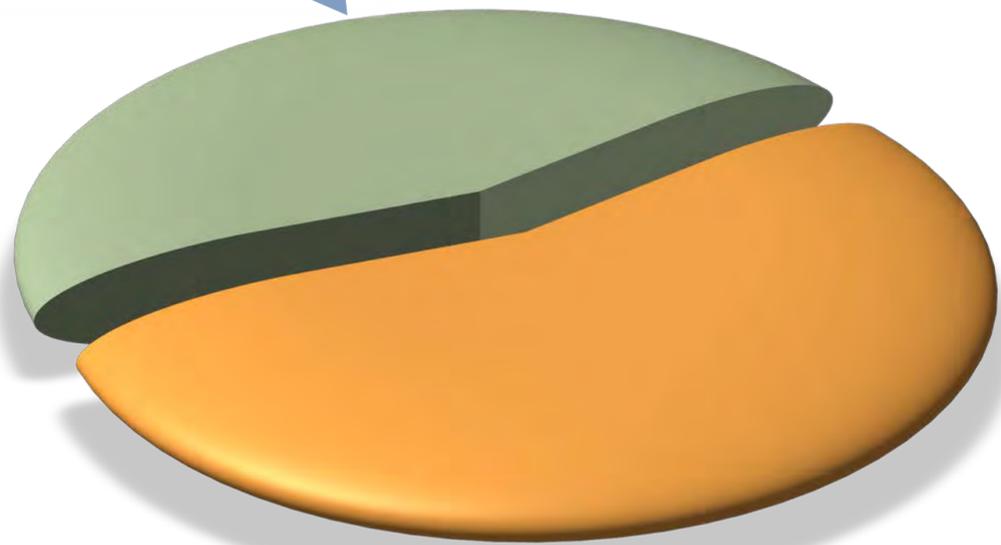


General Fund
98%



Development
2%

Planning
45%



Inspections
55%

Department:
Development

Division/Activity:
Planning

Account Number:
101-6032-540

<p>Location: 201 N. Ector Drive Building C Eules, TX 76039</p>	<p>Hours of Operation: Monday - Friday 8:00 AM to 5:00 PM</p>
<p>Mission/Programs/Services:</p> <p>To assist the City Council and Planning and Zoning Commission in the preparation of long and short range plans; to help guide the City's future development; and to assist in the planning, preparation, maintenance, coordination and enforcement of land development, control ordinances, policies and plans.</p> <p>Coordinate the activities of and prepare agendas, packets and minutes for the Development Review Committee, Planning & Zoning Commission, Zoning Board of Adjustments, Capital Improvements Advisory Committee, and City Council.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Facilitated over 48 residential and commercial cases through Development Services Group, Planning and Zoning Commission, and City Council approval process.• Completed evaluation and revisions to the Comprehensive Code of Ordinances related to the Abatement of Dangerous Structures and to the Glade Parks PD related to gas drilling and signs.• Facilitated the implementation of the Glade Parks and RiverWalk Eules Planned Developments.• Facilitated development of the Westpark Area Reconfiguration Strategy related to the North Tarrant Express Project• Worked with 26 business/property owners impacted by the North Tarrant Express Project.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Effectively administer the redevelopment process associated the Eules Point initiative.• Effectively coordinate and administer programs/projects associated with redevelopment efforts throughout the city, with specific emphasis on the Tarrant County CDBG and Home Program and specific commercial areas.• Effectively partner with commercial businesses to meet the requirements in Section 84-334 regarding landscape maintenance and upkeep.• Facilitate adoption of Gas Drilling Ordinance amendments and effectively administer the Gas Pad Site and Gas Drilling Permit application process.• Evaluating and developing a formal and structured single family rental inspection program as directed.• Evaluate and recommend potential updating of the City's Comprehensive Development Plan.• Facilitate development of Reconfiguration Strategies related to the North Tarrant Express Project.	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none">• Construction activity will begin/continue in residential subdivisions including Ridgcrest Estates, Glade Parks, Riverwalk Eules and in commercial developments located in Glade Parks, and Riverwalk Eules.• Efforts associated with residential and commercial redevelopment activities.• The city will continue its involvement with issues regarding the Barnett Shale, including consideration of gas drilling permits and inspection of current operating well sites.	

Department:
Development

Division/Activity:
Planning

Account Number:
101-6032-540

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$266,585	\$238,680	\$238,680	\$243,862
Operations	\$11,464	\$16,860	\$16,860	\$16,860
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$278,049	\$255,540	\$255,540	\$260,722
PERSONNEL:				
Full Time	2.50	2.50	2.00	2.50
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	Actual 10-11	Estimated 11-12	Budget 12-13
Zoning Change Applications	1	2	1
Planned Developments	2	1	5
Site Plan Applications	10	4	10
Preliminary Plat Applications	5	3	5
Final Plat Applications	5	3	5
Replat Applications	3	2	3
Specific use Permit Applications	15	23	20
Variance Requests	2	2	2
Special City Council/P&Z Request	10	2	10
Output/Workload			
Pre-Development Conferences	200	200	200
Planning & Zoning Commission Items	30	30	30
Council Related Items	30	35	35
Ordinance Review and Revisions	3	4	4
Special Reports and Studies	3	4	4
Efficiency Measures/Impact			
M&O Budget per Capita	\$5.42	\$4.98	\$5.06
M&O Budget % of City Budget	0.94%	0.82%	0.76%
# of Applications processed per FTE	21.20	21.00	24.4
Effectiveness Measures/Outcomes			
APA Midwest Section Award	1	1	1
TX APA Excellence in Planning Award	1	1	1

Department:
Development

Division/Activity:
Inspection Services

Account Number:
101-6034-540

<p>Location: 201 North Ector Development and Engineering Building Eules, TX 76039</p>	<p>Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.</p>
<p>Mission/Programs/Services:</p> <p>To evaluate, recommend and enforce minimum standards to safeguard life or limb, health, property and public welfare by regulating and controlling the design, construction, quality of materials used and occupancy, location and maintenance of all buildings and structures within the City of Eules and equipment specifically regulated.</p> <p>To regulate the initial construction, subsequent remodeling, and occupancy of all buildings and structures within the City of Eules.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Adopted 2009 ICC Codes.• Updated all permit applications and forms on the web site.• Maintained a highly efficient filing system for permit records.• Created a new area and system for completed residential and commercial plan review storage.• Participated and contributed as a valued member of the Community Powered Revitalization Program.• Maintained a high level of production in terms of inspections performed resulting in a high percentage of properties/construction meeting code compliance.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Continue Plan Review process for the Master planned commercial mixed use tracks and coordinate with applicant, developers and contractors with the inspection process of buildings during their construction process.• Continue to review and recommend changes to the UDC as needed to meet the needs and goals of the community including new ordinances or ordinance revisions relating to wind turbines, accessory buildings, etc.• Implement the 2009 I Codes to be current with the state's adoption and regulations.• Provide support to the Code Compliance Division related to the Apartment Inspection Program• Provide support to the Code Compliance Division related to the Health Division Inspection of food establishments• Evaluating and developing a formal and structured single family rental inspection program as directed.	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none">• With a continued improvement in the overall economy, there should be an increased in residential and commercial development activity. This should increase the workload related to plan review, field inspection, and increase in revenues.	

Department:
Development

Division/Activity:
Inspection Services

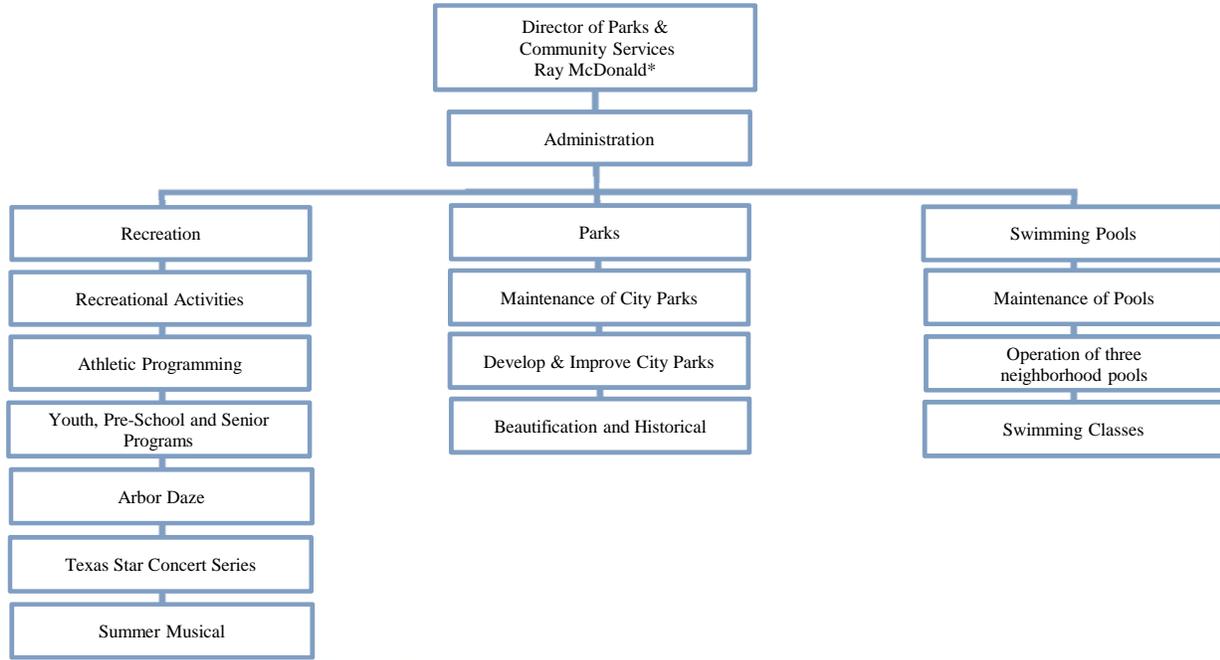
Account Number:
101-6034-540

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$528,284	\$332,266	\$332,266	\$307,991
Operations	\$23,904	\$5,754	\$5,754	\$5,754
Capital	\$0	\$0	\$0	\$0
Transfers	\$10,289	\$10,174	\$10,174	\$6,928
TOTAL	\$562,477	\$348,194	\$348,194	\$320,673
PERSONNEL:				
Full Time	8.00	4.00	4.00	4.00
Part Time	0.00	0.00	0.00	0.00

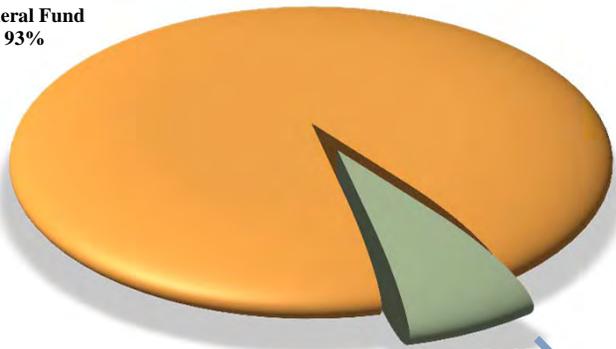
PERFORMANCE MEASURES/SERVICE LEVELS			
<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Service Requests	1,100	985	985
Notice of violation letters	600	455	455
Request w/No Action Req.	300	270	270
# of Inspectors	6	2	3
<i>Output/Workload</i>			
Residential- New/Attached	52	60	44
Residential- Remodel	122	100	136
Residential-Swimming Pools	10	5	4
Commercial- New	11	15	29
Commercial/Multifamily Remodel	51	30	63
Misc. Permits	1,271	1,000	1,374
Certificates of Occupancy	15	25	62
Inspections	3,999	3,500	3,538
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$10.97	\$6.78	\$6.23
M&O Budget % of City Budget	1.90%	1.12%	0.94%
# of Inspections per Inspector	667	1,750	1,179
# of Service Requests per Inspector	183	493	328
<i>Effectiveness Measures/Outcomes</i>			
Value of New Residential	\$16,552,046	\$14,249,248	\$15,400,000
Value of New Commercial Development	\$6,586,211	\$27,292,818	\$43,500,000
% of NOV per Inspection	15.00%	13.00%	12.86%
Average \$ of new residential	\$318,309	\$237,487	\$350,000
Average \$ of new commercial	\$598,746	\$1,819,521	\$1,500,000



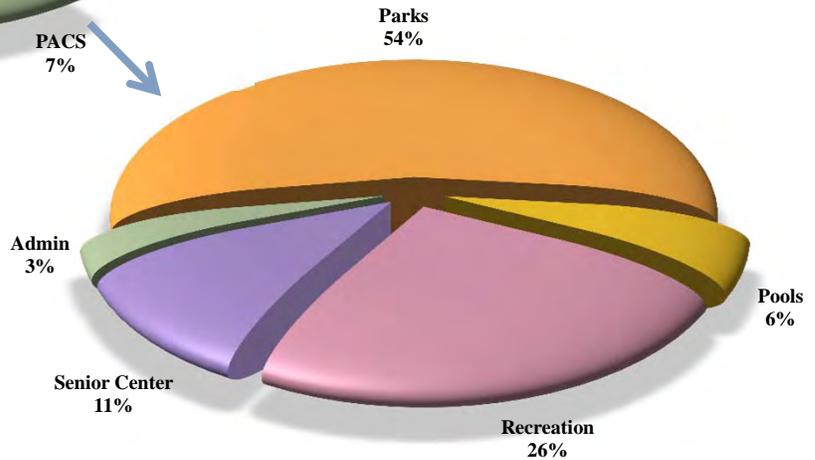
PARKS & COMMUNITY SERVICES



General Fund
93%



PACS
7%



*Community Services also manages other funds which include: The Texas Star Sports Complex, Arbor Daze and Recreation Classes.

Department:
Parks and Community Services

Division/Activity:
Recreation

Account Number:
101-7051-550

<p>Location: Eules Family Life Center 300 W. Midway Eules, TX 76039</p>	<p>Hours of Operation: Rec Center: M-Th 5:30 am - 9:00 pm Fri 5:30 am - 8:00 pm Sat 8:00 am - 6:00 pm Sun 1:00 pm - 6:00 pm Sr. Ctr: M-F 6:30 am - 4:00 pm, Thur 6:30 am - 9:00 pm</p>
<p>Mission/Programs/Services: To provide and encourage a positive and healthy lifestyle for all citizens that promotes the overall well being of the community through progressive fitness and recreational programs offered at the Eules Family Life Center.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Successfully operated first full year in the new Senior Center, increasing overall participation by nearly 300%.• Increased participation in adult and youth recreational classes/programs to approximately 75,000, up by 10,000 participants over previous year.• Created new program opportunities for special needs participants.• Expanded summer programs for youth in response to a growing number of participants.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Provide Eules citizens with an exceptional recreational experience through creative programming.• Make the City of Eules a healthier place to live by providing innovative fitness opportunities and active lifestyle classes.• Replace older fitness center equipment as needed.	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none">• Adequately staff facilities in response to an increase in participation levels.• Evaluate current programs, facilities, and equipment estimate future budget increases/decreases.	

Department:
Parks and Community Services

Division/Activity:
Recreation

Account Number:
101-7051-550

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$513,776	\$558,792	\$558,792	\$575,930
Operations	\$19,579	\$33,740	\$33,740	\$33,740
Capital	\$0	\$0	\$0	\$0
Transfers	\$12,939	\$9,391	\$9,391	\$14,710
TOTAL	\$546,294	\$601,923	\$601,923	\$624,380
PERSONNEL:				
Full Time	7.25	7.25	7.25	7.25
Part Time	6.00	6.00	6.00	6.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Number of Memberships Sold	4,337	4,000	3,654
# of Special Events	15	15	15
<i>Output/Workload</i>			
Racquetball Players	3,792	3,800	5,035
Track Users	15,143	15,500	14,511
Fitness Center Users	47,287	48,000	50,346
Web Registrations	376	375	380
Stars over Eules	1	1	1
Halloween Event	0	1	0
Volunterer Hours	3,000	3,100	3,500
Staff hours	1,100	900	950
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$10.65	\$11.72	\$12.12
M&O Budget % of City Budget	1.84%	1.93%	1.82%
# of Staff per Event	73	60	63
# of volunteer Hours per event	200	207	203
<i>Effectiveness Measures/Outcomes</i>			
Midway Recreation Center Attendance	732	732	1,287
Ruth Millican Center Attendance	3,455	3,500	0
Senior Center Attendance	38,200	39,000	41,500
Gymnasium Attendance	43,187	44,000	50,346
Recreation Classes	28,804	35,000	34,500
Average Number of Events per month	1.25	1.25	1.25

Department:
Parks and Community Services

Division/Activity:
Parks

Account Number:
101-7052-550

<p>Location: 1997-C South Pipeline Road Euless, TX 76040</p>	<p>Hours of Operation: Monday-Friday 7:00 A.M. - 3:30 P.M. flexible (earlier) hours during summer months.</p>
<p>Mission/Programs/Services:</p> <ul style="list-style-type: none">• To provide a safe and aesthetically pleasing park system for citizens in the most cost effective manner possible• To satisfy citizen demands for parks and park amenities, thus creating a more wholesome lifestyle• To provide parks and leisure opportunities for all citizens• To provide a comprehensive parks system through the use of an updated Parks Master Plan• To identify and apply cost saving measures where feasible• To continue to beautify the community• To provide services necessary to upkeep, develop and maintain all parks within the city.	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Applied over 960 cubic yards of playground chips at various parks.• Completed the renovation to Wrigley Field at the Parks at Texas Star.• Planted over 100 trees in various parks, public right-of-ways and new construction areas.• Redesigned flower beds at city hall to display more Smartscape plant material.• Grew over 30,000 plants and shrubs in greenhouses for use in planting beds and medians.• Recycled over 20 tons of Christmas trees.• Staff members received their Certified Arborist and Licensed Irrigation Technician, and Certified Nursery Man.• Assisted with the construction of the 9/11 Memorial at City Hall Complex.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Utilize plants with low maintenance, water requirement that can be propagated and/or grown in the parks greenhouse.• Develop a database utilizing GPS to pinpoint specific locations of irrigation valves, irrigation heads, lines, and map those locations for easier reference on future projects.• Implement a park improvement program that follows the improvements and/or redevelopment as identified in the Parks Master Plan	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none">• With the increased usage of athletic fields for both games and practice, more staff time is dedicated to increase maintenance that's required.• Greenhouse operations continue to require more time and resources. Staff spends more than 1,500 man hours working in the two greenhouses.• The recent drought has affected many trees, plant material as well as our irrigation systems. More staff time will be needed to address these issues.	

Department:
Parks and Community Services

Division/Activity:
Parks

Account Number:
101-7052-550

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$846,776	\$889,210	\$889,210	\$910,092
Operations	\$222,067	\$272,452	\$272,452	\$303,452
Capital	\$0	\$0	\$0	\$0
Transfers	\$62,967	\$51,758	\$51,758	\$79,011
TOTAL	\$1,131,810	\$1,213,420	\$1,213,420	\$1,292,555
PERSONNEL:				
Full Time	13.00	13.00	13.00	12.50
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	Actual 10-11	Estimated 11-12	Budget 12-13
Athletic Fields	27	27	27
Pavilions	5	5	5
Gazebos	2	2	2
Jogging Trails	6	6	6
Total Park Acreage	345	345	345
Output/Workload			
Amenities Maintenance Hours	3,186	3,200	3,225
Ballfield Maintenance Hours	2,942	3,000	3,664
Horticulture Hours	3,070	3,200	3,225
Irrigation Hours	1,970	2,000	1,028
Greenhouse Propagation Hours	1,559	1,600	1,402
Clerical Dispatch Hours	2,313	2,300	2,250
Trail Maintenance Hours	154.5	155	150
Hours Worked Mowing Facilities	4,241	4,300	4,250
Trash Maintenance Hours	3133.5	3,500	3,180
Efficiency Measures/Impact			
M&O Budget per Capita	\$22.07	\$23.63	\$25.10
M&O Budget % of City Budget	3.82%	3.89%	3.77%
Acres per FTE	26.54	26.54	27.6
Total Maintenance Hours per FTE	1,736	1,789	1,790
Effectiveness Measures/Outcomes			
Maintenance Hours per ballfield	109	111	136
Maintenance Hours per Trail	26	26	25
Maintenance Hours per total Acreage	9	9	9

Department:
Parks and Community Services

Division/Activity:
Swimming Pools

Account Number:
101-7053-550

<p>Location: Midway Pool - 300 W. Midway Dr. Wilshire Pool - 201 Sierra Dr. South Eules Pool - 605 S. Main St. Eules, TX</p>	<p>Hours of Operation: Memorial Day through Labor Day M-F: 1:00 P.M. - 6:00 P.M. Sat: 1:00 P.M. - 6:00 P.M. Sun: 2:00 P.M. - 6:00 P.M.</p>
<p>Mission/Programs/Services: To provide a safe, enjoyable, and family friendly aquatic experience for all Eules residents and to offer new and innovative water-related activities.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Provided a safe and enjoyable swim experience for over 17,000 participants.• Facilitated 43 pool rentals.• Updated assisted entry lifts for all three pools to comply with new regulations.• Implemented new water safety initiatives for all pool staff to ensure the safety of our patrons.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Provide a safe and enjoyable swim experience for the patrons.• Provide training opportunities and career advancement for life guards.• Improve level of customer service.• Maintain facilities to ensure for the patrons.• Develop an extensive operations plan for the new aquatic facilities.	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none">• Maximize usage of facilities through rentals and promotions to increase revenue.• Adequately plan and budget for expanded programs and staffing levels associated with future indoor and outdoor aquatic facilities.	

Department:
Parks and Community Services

Division/Activity:
Swimming Pools

Account Number:
101-7053-550

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$55,488	\$60,055	\$60,055	\$0
Operations	\$36,113	\$41,500	\$41,500	\$132,500
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$91,601	\$101,555	\$101,555	\$132,500
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time *	22.00	22.00	22.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Day Open	86	86	86
Swimming Pools	3	3	2
Splash Pad	1	1	1
<i>Output/Workload</i>			
Guard Hours	7,500	6,750	6,700
Aquatic Maintenance Hours	422	400	510
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$1.79	\$1.98	\$2.57
M&O Budget % of City Budget	0.34%	0.33%	0.39%
Avg Attendance per Day	221	223	226
# of attendees per FTE	1,729	1,745	0
<i>Effectiveness Measures/Outcomes</i>			
Midway Attendance	10,674	10,500	10547
South Eules Attendance	4,675	5,000	5470
Wilshire Attendance	3,672	3,700	3439
Pool Rentals	43	40	17

*Part-time staffed was funded in the EDC fund for FY2012-13.

Department:
Parks and Community Services

Division/Activity:
Senior Center

Account Number:
101-7057-550

<p>Location: 300 W. Midway Drive Suite B Eules, TX 76039</p>	<p>Hours of Operation: M, T, W & F: 6:30 AM to 4:00 PM Th: 6:30 AM to 9:00 PM</p>
<p>Mission/Programs/Services: To create and promote opportunities for our senior community to participate in recreational activities and to socialize with their neighbors in a relaxing and friendly atmosphere.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Partnered with the Office of Congressman Kenny Marchant, in hosting the 2011 Veterans Fair.• Added a monthly senior dance to the program schedule averaging 50 - 75 seniors at each dance.• Staff partnered with local Tarrant County Meals on Wheels and assisted them in delivering over 14,000 hot meals to area seniors.• Staff has created fun and exciting classes to the program schedule such as senior yoga, and Fit Start exercise to reach an ever changing senior population.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Expand the number of field trips and classes that focus on senior men.• Expand programs and classes to meet the needs of an increasing senior group.• Analyze and create marketing programs that will inform younger seniors of recreational opportunities that are available at the Eules Family Life Senior Center.	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none">• Adequately staff the center as memberships and programs continue to increase.	

Department:
Parks and Community Services

Division/Activity:
Senior Center

Account Number:
101-7057-550

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$113,819	\$209,115	\$209,115	\$213,605
Operations	\$20,173	\$42,310	\$42,310	\$49,610
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$133,992	\$251,425	\$251,425	\$263,215
PERSONNEL:				
Full Time	2.00	2.00	2.00	2.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
<i>Output/Workload</i>			
Senior Luncheon	1	1	1
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$2.61	\$4.90	\$5.11
M&O Budget % of City Budget	0.45%	0.81%	0.77%
<i>Effectiveness Measures/Outcomes</i>			
Senior Center Attendance	38,200	39,000	42,500

Department:
Parks & Community Services

Division/Activity:
Recreation Administration

Account Number:
101-7084-550

<p>Location: 1314-B Royal Parkway Eules, TX 76040</p>	<p>Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.</p>
<p>Mission/Programs/Services: To provide direction, leadership and support to the Parks and Leisure Services Board, Historical Preservation Committee, Eules Tree Board and the Economic Development Corporation by promoting the benefits of parks and recreation to the community through programming, planning, preservation and professional staff development.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Staff increased overall participation by creating new and innovative programs for all age groups without increasing staff size.• Developed partnership with Sting Soccer Group at the Parks at Texas Star.• Assisted in developing a Wellness Plan for all employees.• Assisted the North Eules, Elementary with the creation and construction of their outdoor learning area.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Update the Parks Master Plan• Work in conjunction with Historical Preservation Committee to successfully operate the City of Eules, Museum.• Create new opportunities for our citizens to participate in recreational activities for all skill levels and ages.	
<p>Major Budgetary Issues and Operational Trends: Maintaining adequate staffing levels and necessary funds to provide the level of service needed to effectively deliver the benefits of parks and recreation.</p>	

Department:
Parks and Community Services

Division/Activity:
Recreation Administration

Account Number:
101-7084-550

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$62,587	\$66,803	\$66,803	\$68,984
Operations	\$3,341	\$4,600	\$4,600	\$4,600
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$65,928	\$71,403	\$71,403	\$73,584
PERSONNEL:				
Full Time	1.00	1.00	1.00	1.00
Part Time	0.00	0.00	0.00	0.00

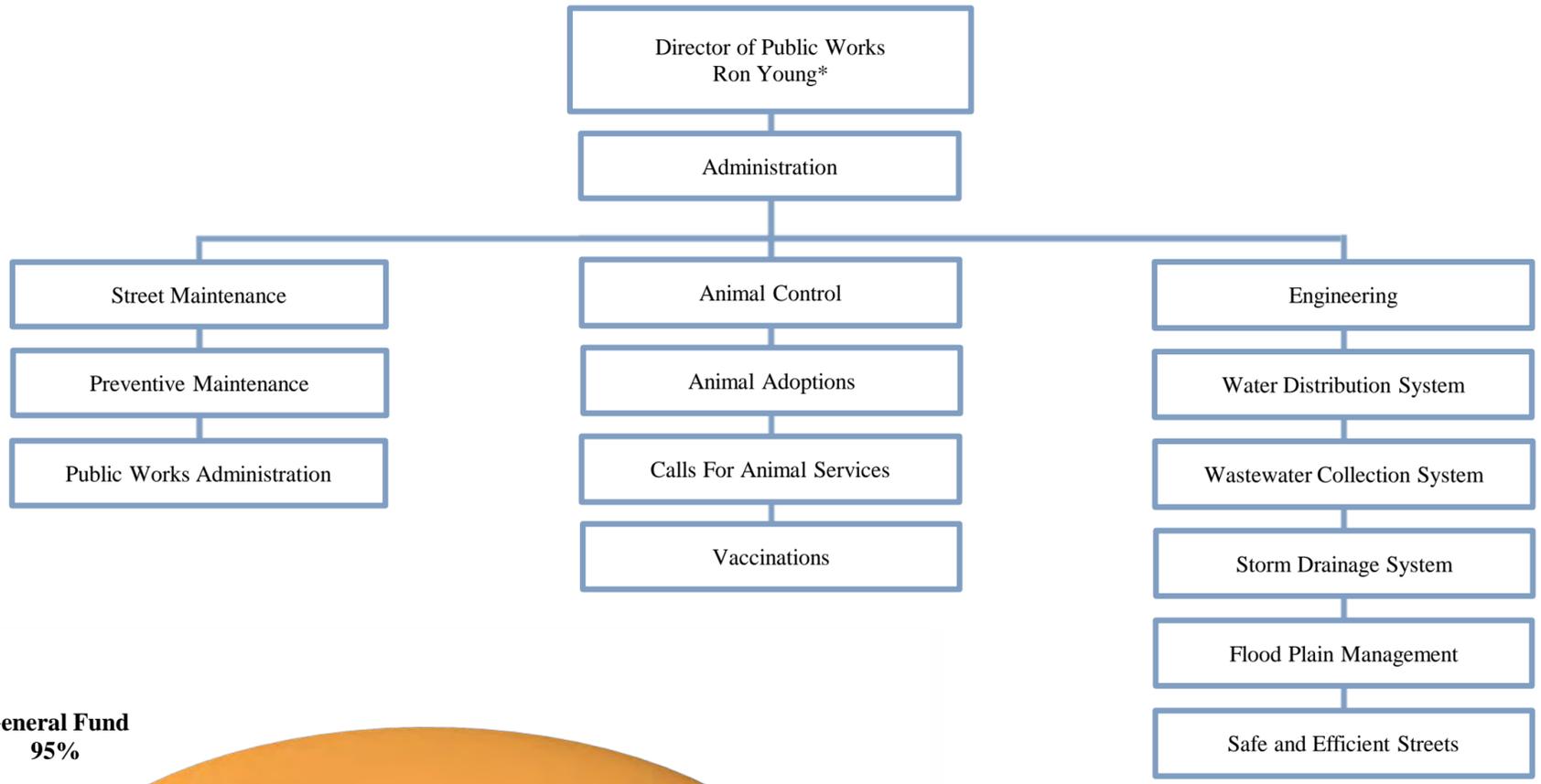
PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Parks & Leisure Services Board	11	10	11
EDC Meetings	3	4	2
Historical Preservation Committee	10	10	10
 <i>Output/Workload</i>			
 <i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$1.29	\$1.39	\$1.43
M&O Budget % of City Budget	0.22%	0.23%	0.21%

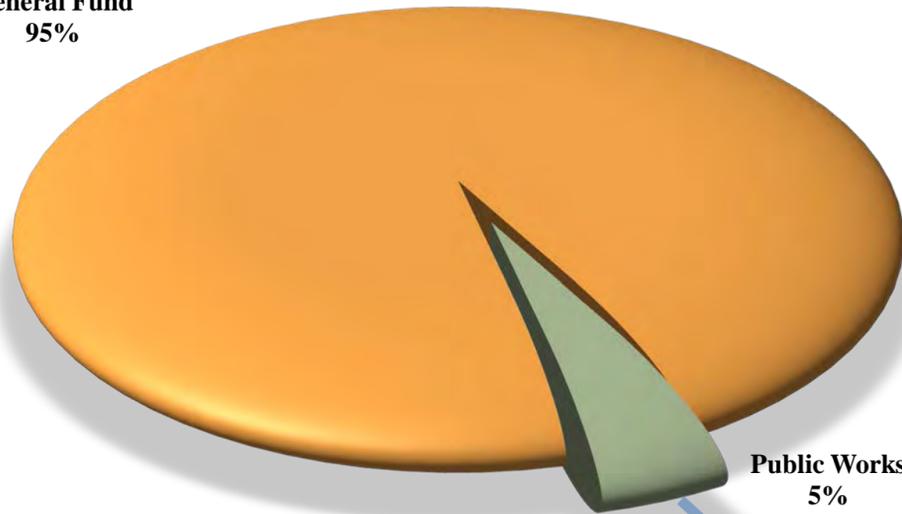
Effectiveness Measures/Outcomes



PUBLIC WORKS



**General Fund
95%**

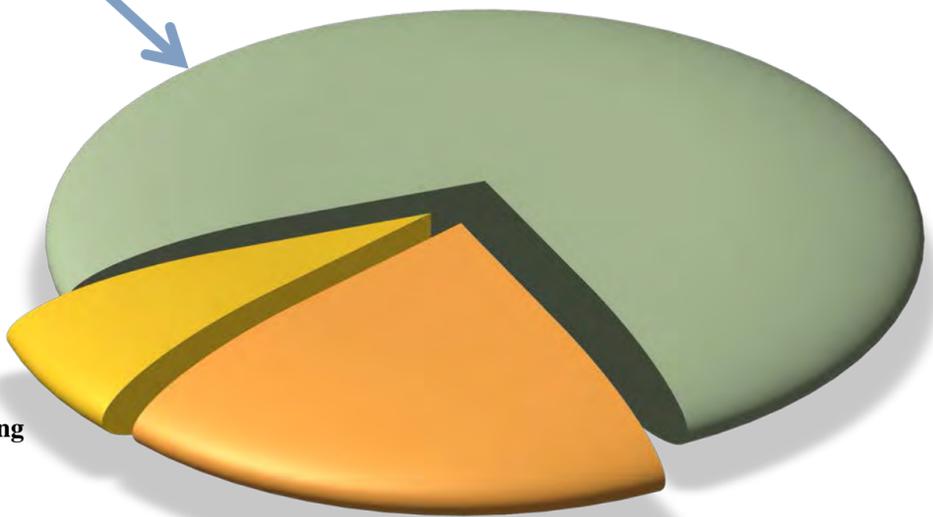


**Public Works
5%**

**Street Maintenance
73%**

**Engineering
7%**

**Animal Control
20%**



Department:

Public Works

Division/Activity:

Street Maintenance

Account Number:

101-8033-531

Location: 1513 Westpark Way Public Works Building Euless, TX 76040	Hours of Operation: 24 hours 365 days a year
Mission/Programs/Services: To maintain safe driving conditions and prolong the material life of all City streets through aggressive preventative maintenance. The City of Euless street maintenance department performs the following duties: All street repairs, repairs to sidewalks, curbs and gutters, installation and replacement of all street signs, traffic control signs and right-of-way maintenance, and various other tasks, including drainage maintenance.	
FY2012 Highlights/Accomplishments: <ul style="list-style-type: none"> • 305,830 square feet of asphalt street overlaid. • Crack sealed 63,797 linear feet of street. • Patched 2,407 potholes. • Replaced 7,464 linear feet of curb and gutter. • Replaced 10,853 square feet of sidewalk. • Installed/replaced 1,541 signs. • Installed 82,366 linear feet of roadway pavement markings, including City facilities. • Replaced 6,278 square feet of flatwork. 	
FY2013 Goals & Objectives: <ul style="list-style-type: none"> • Use private vendors to supplement City forces. • Focus on deteriorating streets and bring them up to standard. • Concentrate on preventative maintenance. • Implement the 2013 asphalt overlay plan. • Implement the 2013 ADA plan. 	
Major Budgetary Issues and Operational Trends: <ul style="list-style-type: none"> • A large number of streets are reaching the end of their useful life and the extreme drought and prior winter increased the damage to the already deteriorating streets. • Petroleum based products continue to increase in price. • The paver is advanced in years and the replacement expense may be hard to justify compared to the number of days it is used. 	

Department:

Public Works

Division/Activity:

Street Maintenance

Account Number:

101-8033-531

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$353,895	\$504,042	\$504,042	\$511,609
Operations	\$155,227	\$192,193	\$192,193	\$192,193
Capital	\$121,457	\$362,500	\$362,500	\$362,500
Transfers	\$83,163	\$79,149	\$79,149	\$91,541
TOTAL	\$713,742	\$1,137,884	\$1,137,884	\$1,157,843
PERSONNEL:				
Full Time	7.00	8.00	8.00	8.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Linear Feet of Curb	182	182	182
Linear Miles of Sidewalk	2	2	2
Linear Lane Miles of Street	182	182	182
<i>Output/Workload</i>			
Square Foot of Overlay	770,380	953,406	368,654
Linear Lane Feet Crack Sealed	37,983	60,630	32,744
Pot Holes Patched	1,045	775	1,296
Lane Miles Streets Swept	302	102	307
Linear Foot/Curb Gutter Replaced	1,643	2,007	7,197
Square Foot Flatwork Replaced	6,844	9,684	34,444
Square Foot Sidewalk Replaced	26,300	21,404	16,502
Miscellaneous Project Hours	4,495	3,295	3,160
Signs Made, Repaired, Replaced	1,719	1,800	1,393
Linear Lane Feet of Street Markings	148,662	97,925	112,442
Linear Feet of Channel Maintenance	8,382	12,104	9,806
Linear Feet of Storm Sewer Maintenance	781	371	611
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$13.92	\$22.16	\$22.48
M&O Budget %of City Budget	2.41%	3.65%	3.38%

Effectiveness Measures/Outcomes

Department:
Public Works

Division/Activity:
Animal Control

Account Number:
101-8064-531

Location: 1517 Westpark Way Animal Control Building Eules, TX 76040	Hours of Operation: 24 hours a day 365 days a year
Mission/Programs/Services: To provide animal control for citizens as efficiently and professionally as possible with available resources. Enforce City ordinances concerning animal control and rabies eradication. Provide protection for citizens and animals through public education and training in schools and organizations.	
FY2012 Highlights/Accomplishments: <ul style="list-style-type: none">• Sponsored the Dog Daze event which is a low cost vaccination event held in May.• A new model universal chip reader was purchased and put into service for owner/animal identification.• Participated at four G.A.P. sponsored events to encourage pet adoptions.• A Public Works Employee passed the Animal Control Officer test	
FY2013 Goals & Objectives: <ul style="list-style-type: none">• Provide the best possible service to Eules Citizens.• Provide continuing education for Animal Control Officers.• Continue humane treatment and care for animals in the shelter.• Encourage adoption from the shelter through Eules publications and web site.• Have another Public Works Employee pass the Animal Control Officer certification test.	
Major Budgetary Issues and Operational Trends: <ul style="list-style-type: none">• The most difficult issue is keeping the shelter open 60 hours a week with current funded personnel.• An increase in wildlife around the residential areas.	

Department:

Public Works

Division/Activity:

Animal Control

Account Number:

101-8064-531

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$237,661	\$280,227	\$255,227	\$282,984
Operations	\$14,418	\$30,150	\$30,150	\$30,150
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$252,079	\$310,377	\$285,377	\$313,134
PERSONNEL:				
Full Time	3.00	3.00	3.00	3.00
Part Time	1.00	1.00	1.00	1.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Calls for Service	1,968	2,040	1,882
Average Number of Animals In Shelter	812	731	747
<i>Output/Workload</i>			
Animals Picked Up	973	1,121	1,059
Animals Returned to Owners	133	92	73
Citations Issued	16	17	8
Dead Animals Removed	234	318	293
Adoptions	153	24	27
Euthanized	349	304	386
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$4.92	\$5.56	\$6.08
M&O Budget % of City Budget	0.85%	0.92%	0.91%
# of calls per FTE	656	680	627
# of Animals picked up per FTE	324	374	353
<i>Effectiveness Measures/Outcomes</i>			
Animal Bites	61	51	67
% of animals returned to owner	13.67%	8.21%	6.89%
% of animals adopted	15.72%	2.14%	2.55%
% of animals in Shelter	83.45%	65.21%	70.54%

Department:

Public Works

Division/Activity:

City Engineer

Account Number:

101-8066-531

Location: 201 North Ector Drive, Development and Engineering Building Euless, TX 76039	Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.
Mission/Programs/Services: The Engineering Division has the responsibility for design and construction of a safe water distribution system, an environmentally safe wastewater collection system, an adequate storm drainage system, management of the floodplains, and a safe and efficient street and thoroughfare network. This includes proper functioning of all traffic signals, installation of street lights throughout the City, and proper street signs. This division inspects all Public Works construction within the City and reviews development plans. <ul style="list-style-type: none"> • Review development plans & studies for regulation compliance, engineering design, safety and health concerns. • Acquisition of properties, right-of-way and easements and verification of legal documents. 	
FY2012 Highlights/Accomplishments: <ul style="list-style-type: none"> • Completed the construction on Baze Road from Priest Lane to Glade Road. • Completed the construction on W. Ash Lane from Aransas Drive to N. Main Street. • Completed construction on Brazos Boulevard from Red River to Heritage and on Red River from Brazos to Heritage. • Completed the construction of the FY2011 Sanitary Sewer project. • Completed the design and initiated the construction of the FY2012 Sanitary Sewer project. • Completed the construction of the CDBG sanitary sewer line in Midway Park. • Completed the construction of the reclaimed water main along Bear Creek Parkway. • Initiated and completed the FY2012 City ADA Ramp replacement project. 	
FY2013 Goals & Objectives: <ul style="list-style-type: none"> • Complete the construction of the FY2012 Sanitary Sewer project. • Initiate the design of the FY2013 Sanitary Sewer project. • Complete the construction of the CDBG ADA Ramp replacement project. • Initiate and complete the FY2013 City ADA Ramp replacement project. 	
Major Budgetary Issues and Operational Trends: <ul style="list-style-type: none"> • Construction unit bid prices show a slow inflationary trend. 	

Department:

Public Works

Division/Activity:

City Engineer

Account Number:

101-8066-531

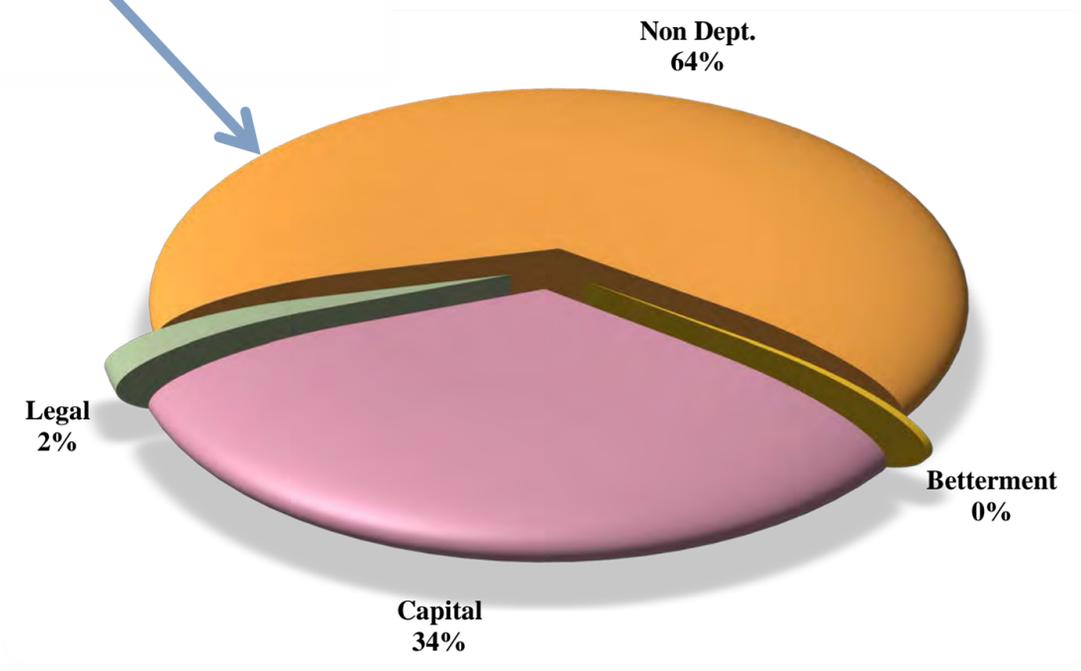
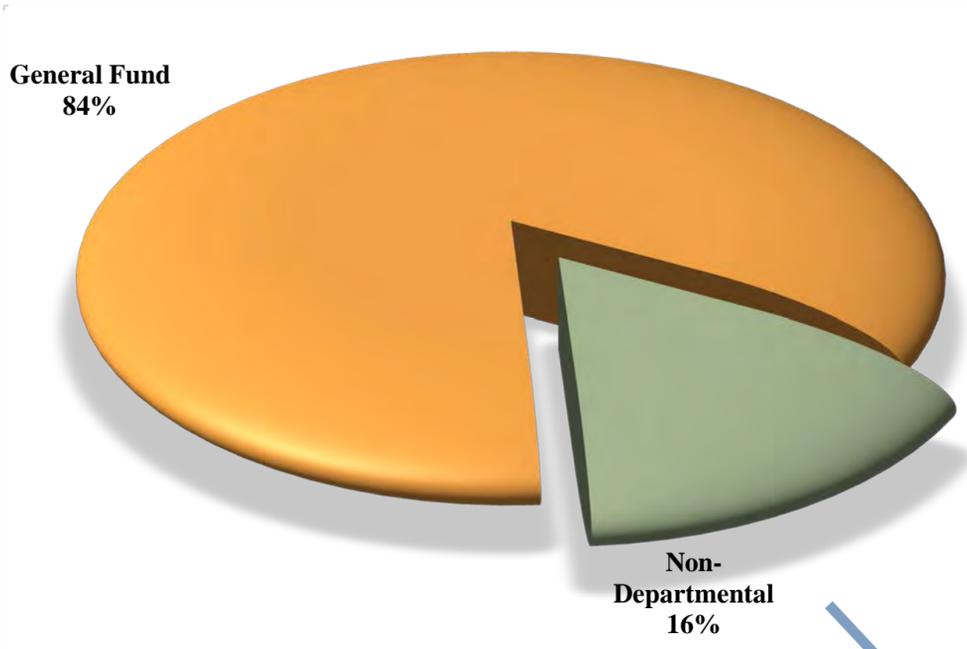
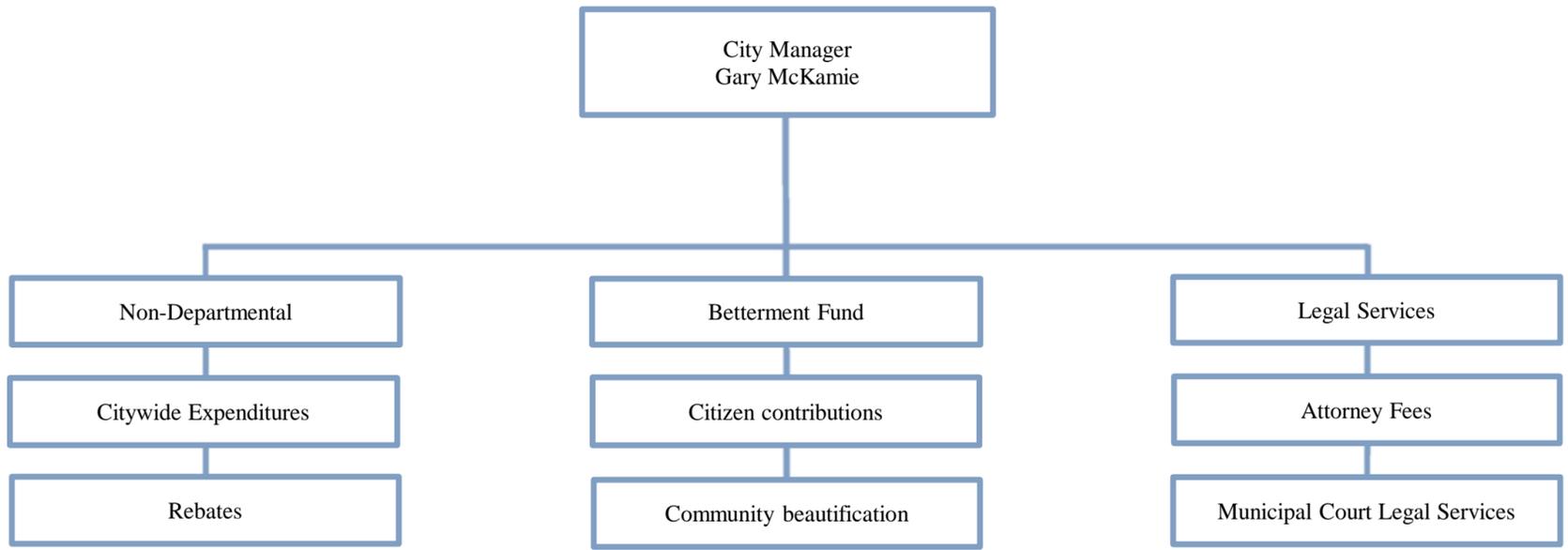
EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$26,563	\$103,645	\$103,645	\$102,534
Operations	\$102	\$5,500	\$5,500	\$5,500
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$26,665	\$109,145	\$109,145	\$108,034
PERSONNEL:				
Full Time	0.50	1.00	0.50	1.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	Actual 10-11	Estimated 11-12	Budget 12-13
Number of Plats/Site Plans Reviewed for DRC	48	48	35
Number of Engineering Plans Reviewed	26	22	15
Output/Workload			
Reviewed:			
Engineering Plans	26	22	23
Site Plans	28	16	15
Zoning Cases	26	30	28
Plats	20	14	18
Public Service requests	166	100	155
Street Use Permits	84	64	55
Efficiency Measures/Impact			
M&O budget per Capita	\$2.13	\$2.10	\$2.10
M&O Budget % of City Budget	0.37%	0.35%	0.32%
# of plan reviews per FTE	96	96	35
# of Engineering Plans reviewed per FTE	52	44	15
Effectiveness Measures/Outcomes			



NON-DEPARTMENTAL



Department:
Non-Departmental

Division/Activity:
General Fund

Account Number:
101-9060-590

Location: Not applicable	Hours of Operation:
Mission/Programs/Services: Management has initiated programs to define the costs in this budget that may not be specifically identifiable to any operational budget. The activity is administered by the Finance Department and funds various charges that are not defined or directly related to any specific department or activity of the City. Examples of costs here include: electrical, general liability insurance, audit, and contingencies. These types of expenditures affect all budgets and are generally not prorated. All one-time appropriations are accounted for in this department in order to maintain stable department budgets from year to year.	
FY2012 Highlights/Accomplishments: <ul style="list-style-type: none">• Provided funding for the continuation of infrastructure maintenance which includes the street overlay and sidewalk programs.• Provided funding for the continuation of the computer hardware/software replacement program.• Provided funding for the continuation of the energy conservation program, which was implemented several years back to maximize savings through increased awareness.• Provided funding for a street lighting program and traffic signal replacement program which will enhance the safety and liability of our City.	
FY2013 Goals & Objectives: <ul style="list-style-type: none">• Provide funding for infrastructure improvements.• Provide funding for computer and equipment replacements in order to maximize productivity.• Provide funding for energy conservation measures which ultimately results in better savings to the City's utilities.	
Major Budgetary Issues and Operational Trends: In order to recruit and retain a solid workforce, the City will continually review and revise the current employee pay plan to remain competitive in the current market. As many industries have seen in the last few years, the cost of maintaining an employee and retiree health plan has skyrocketed. Therefore, the City continues to look for ways to control costs while maintaining a good quality health plan for both the current employees and the retirees.	

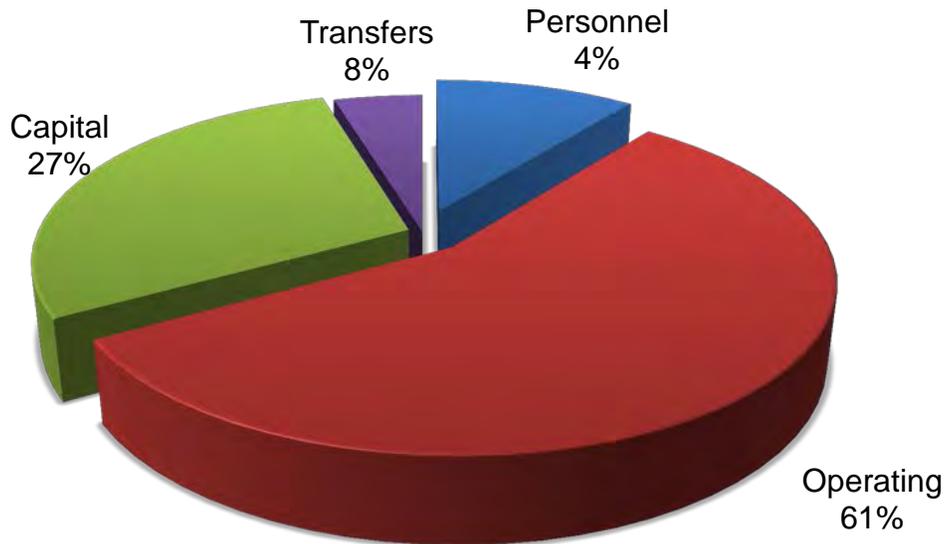
Department:
Non-Departmental

Division/Activity:
General Fund

Account Number:
101-9060-590

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$714,082	\$522,542	\$297,482	\$555,337
Operations	\$2,836,313	\$2,624,215	\$2,469,450	\$2,989,290
Capital	\$384,473	\$870,614	\$460,940	\$1,528,550
Transfers	\$240,289	\$240,000	\$240,345	\$241,000
TOTAL	\$4,175,157	\$4,257,371	\$3,468,217	\$5,314,177
PERSONNEL:				
Full Time	0.00	0.50	0.00	0.50
Part Time	0.00	0.00	0.00	0.00

General Fund Nondepartmental 2012-13 Budget



*Includes expenses that are not specific to any one department.

Department:
Non-Departmental

Division/Activity:
Betterment Fund

Account Number:
101-9061-590

Location: 201 North Ector Drive Eules, TX 76039	Hours of Operation:
Mission/Programs/Services: The purpose of this department is to provide for community oriented services and facilities supported through the monthly 50 cent contribution from Eules Citizens. Funded projects are generally citizens' request and community interest projects. The department has provided for the funding of several citizen programs and facilities, including: Lakewood Tennis Court, playground equipment, Senior Citizen Center remodeling, Wilshire Hike and Bike Trail, Beautification, Del Norte improvements, library books, and library remodeling. City Council maintains full discretion over all funded projects.	
FY2012 Highlights/Accomplishments: <ul style="list-style-type: none">• Continued tree education through tree planting and tree distribution; distribution of trees has exceeded well over 150,000 trees since 1990.• Christmas Parade of Lights held in December was popular among both crowds including participants.	
FY2013 Goals & Objectives: <ul style="list-style-type: none">• Enhance Eules' long-standing tree commitment through a variety of marketing avenues. These avenues will include Hurst-Eules-Bedford schools, Arbor Daze Event, Tree Recycling Programs.• Organize Christmas Parade of Lights with emphasis on community involvement.	
Major Budgetary Issues and Operational Trends: The funding of tree programs and Christmas Parade Of Lights through voluntary citizen contributions presents a challenge with the current state of the economy.	

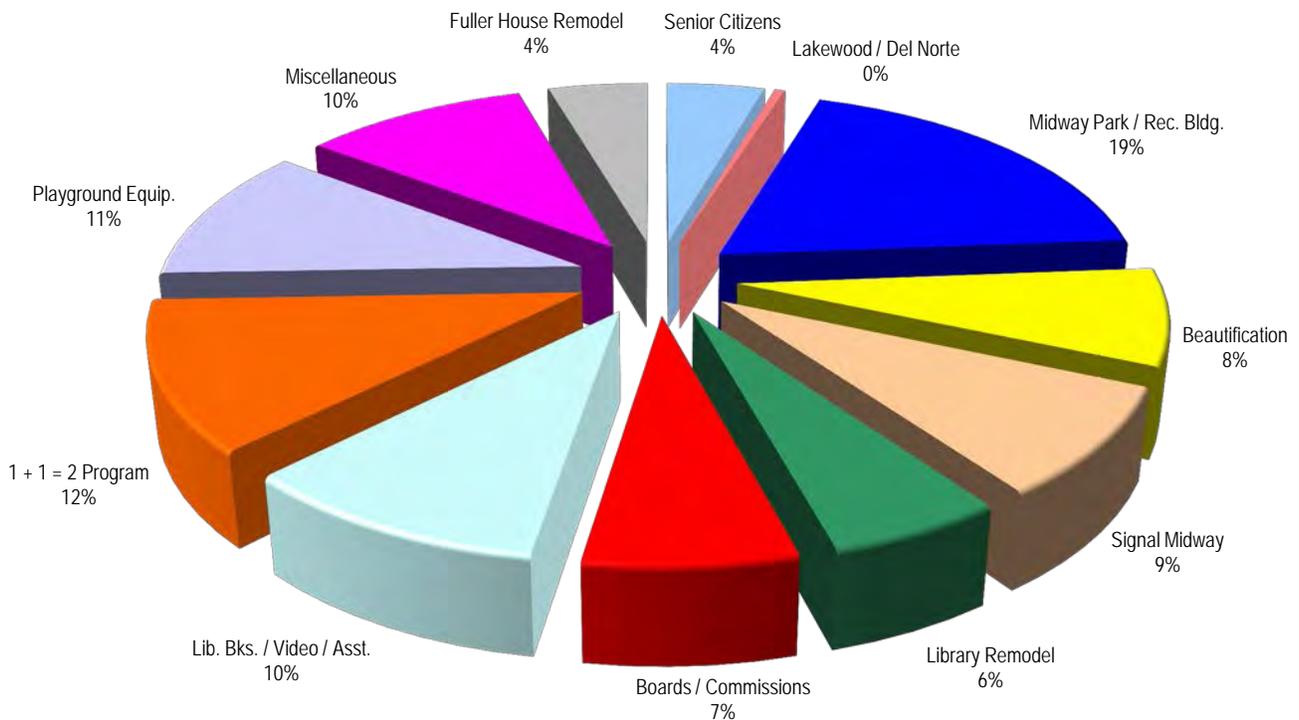
Department:
Non-Departmental

Division/Activity:
Betterment Fund

Account Number:
101-9061-590

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$0	\$0	\$0	\$0
Operations	\$13,688	\$22,000	\$22,000	\$22,000
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$13,688	\$22,000	\$22,000	\$22,000
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	0.00	0.00	0.00	0.00

Betterment Fund



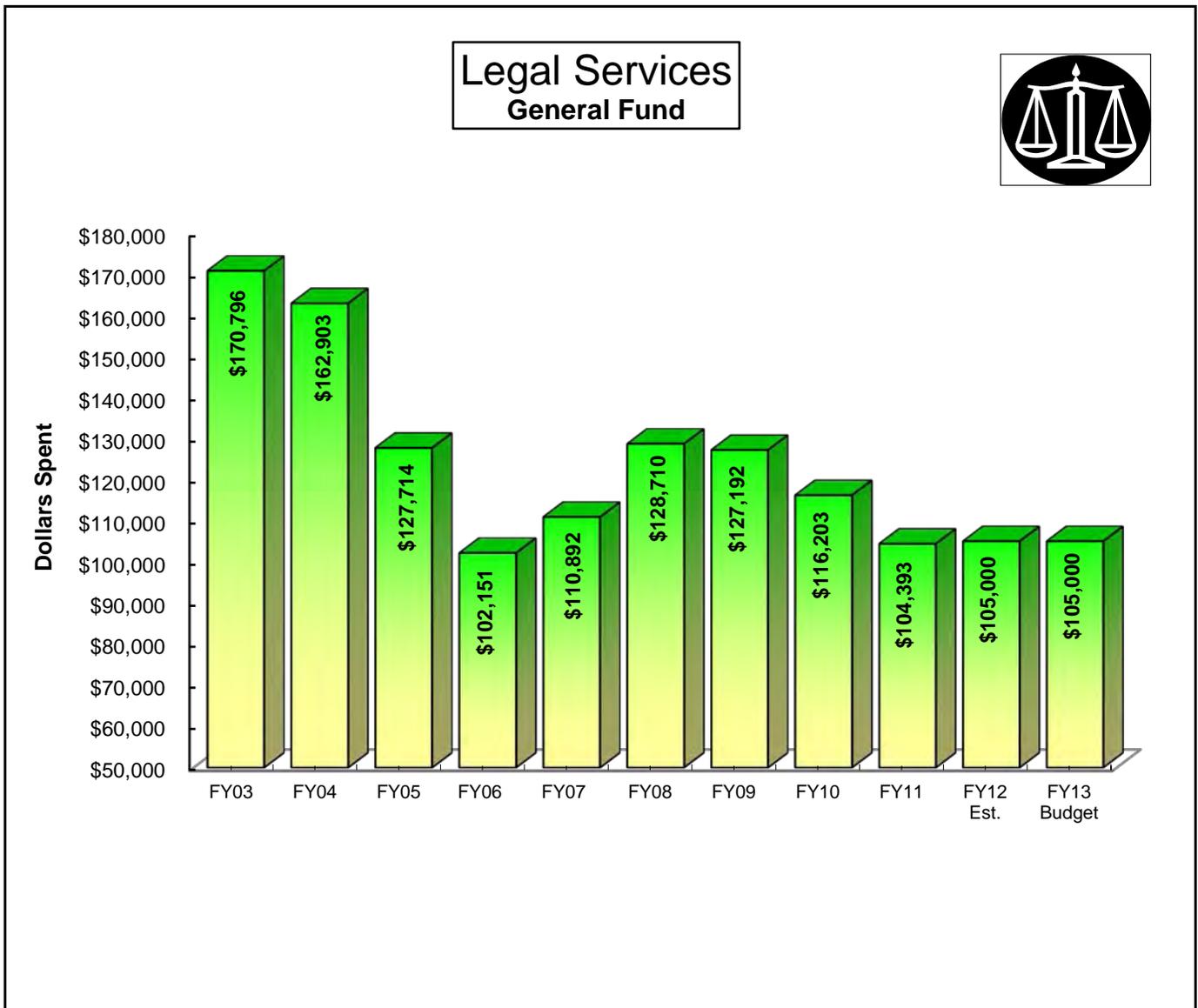
The Betterment fund is supported by voluntary contributions from Eules Citizens via the water department. The contributions are used to beautify or otherwise improve the City of Eules. According to the utility billing receipts approximately 37% of all accounts make voluntary contributions.

Department:
Non-Departmental

Division/Activity:
Legal Service

Account Number:
101-9021-590

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$0	\$0	\$0	\$0
Operations	\$104,393	\$105,000	\$105,000	\$105,000
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$104,393	\$105,000	\$105,000	\$105,000
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	0.00	0.00	0.00	0.00



ENTERPRISE
FUNDS





ENTERPRISE FUND SUMMARY	ACTUAL FY2009-10	ACTUAL FY2010-11	BUDGET FY2011-12	ESTIMATED FY2011-12	PROJECTED FY2012-13
BEGINNING FUND BALANCE	\$ 5,934,740	\$ 5,627,174	\$ 6,419,176	\$ 6,419,176	\$ 6,764,589

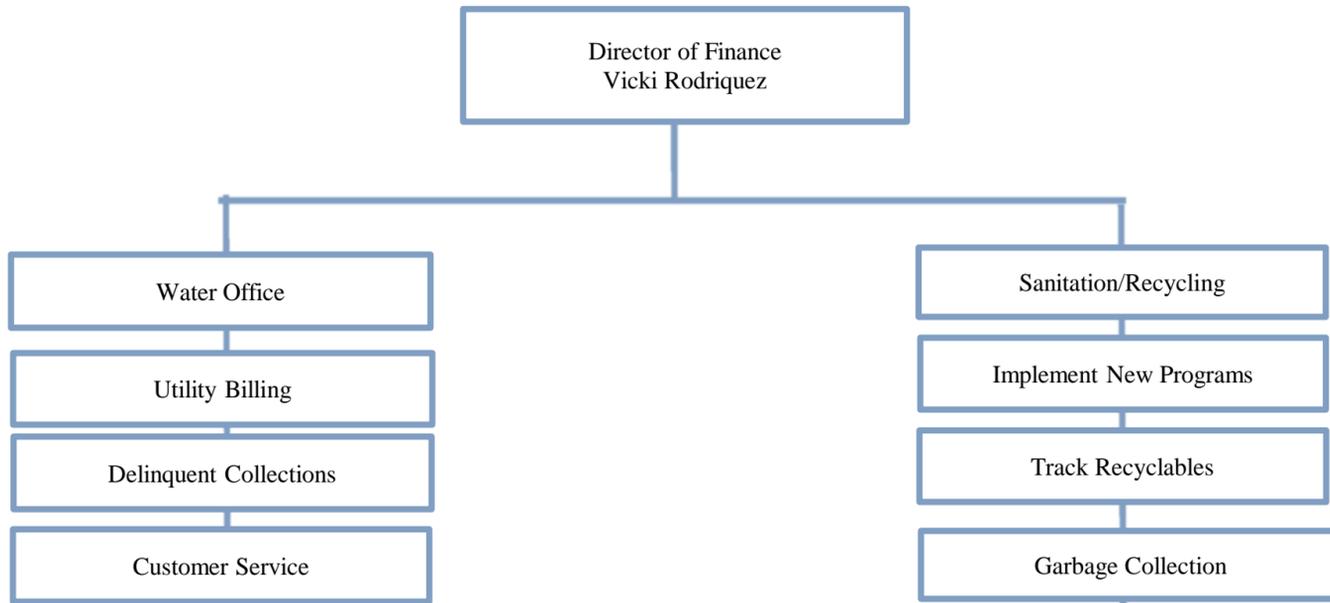
REVENUES					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -	\$ -
General Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Selective Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Fines/Fees/Penalties	\$ 274,008	\$ 267,452	\$ 279,000	\$ 284,000	\$ 284,000
License & Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 40,923	\$ 31,797	\$ 61,250	\$ 36,250	\$ 31,450
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ 22,219,683	\$ 24,914,318	\$ 25,174,380	\$ 24,736,035	\$ 25,925,560
Miscellaneous/Rental Income	\$ 321,759	\$ 269,775	\$ 12,110	\$ 22,263	\$ 153,242
Other Financing Sources	\$ 4,567	\$ 6,329	\$ -	\$ 14,913	\$ 1,000
Revenues before Transfers	\$ 22,860,940	\$ 25,489,671	\$ 25,526,740	\$ 25,093,461	\$ 26,395,252
Transfer from other Funds	\$ 1,116,947	\$ 1,349,008	\$ 1,622,047	\$ 1,933,964	\$ 1,465,802
TOTAL REVENUES	\$ 23,977,887	\$ 26,838,679	\$ 27,148,787	\$ 27,027,425	\$ 27,861,054
TOTAL RESOURCES	\$ 29,912,627	\$ 32,465,853	\$ 33,567,963	\$ 33,446,601	\$ 34,625,643

EXPENDITURES					
Personal Services	\$ 6,551,677	\$ 6,656,240	\$ 7,139,107	\$ 7,040,756	\$ 7,265,339
Professional/Technical Services	\$ 1,772,465	\$ 2,040,837	\$ 1,980,532	\$ 2,007,882	\$ 2,077,601
Contractual Services	\$ 22,866	\$ 1,170	\$ 23,940	\$ 23,878	\$ 23,985
Utilities	\$ 8,867,605	\$ 10,027,295	\$ 10,614,592	\$ 9,877,350	\$ 10,912,812
Maintenance	\$ 387,113	\$ 370,744	\$ 442,922	\$ 447,399	\$ 497,943
Other Services/Contingencies	\$ 162,098	\$ 110,271	\$ 227,000	\$ 213,695	\$ 209,000
Insurance	\$ 31,134	\$ 35,263	\$ 41,700	\$ 41,903	\$ 41,700
General & Administrative	\$ 103,971	\$ 81,924	\$ 117,464	\$ 115,377	\$ 118,409
Rebates/Incentives	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 1,737,316	\$ 1,841,793	\$ 1,868,585	\$ 1,878,610	\$ 1,961,531
Capital Purchases (Equipment)	\$ 138,993	\$ 66,255	\$ 473,130	\$ 272,401	\$ 589,808
Debt Service/Bank Charges	\$ 222,173	\$ 4,659	\$ 4,000	\$ 4,000	\$ 4,000
Expenditures before Transfers	\$ 19,997,411	\$ 21,236,451	\$ 22,932,972	\$ 21,923,251	\$ 23,702,128
Transfers to Other Funds	\$ 4,288,042	\$ 4,810,226	\$ 4,771,397	\$ 4,758,761	\$ 5,960,643
TOTAL EXPENDITURES	\$ 24,285,453	\$ 26,046,677	\$ 27,704,369	\$ 26,682,012	\$ 29,662,771
ENDING FUND BALANCE	\$ 5,627,174	\$ 6,419,176	\$ 5,863,594	\$ 6,764,589	\$ 4,962,872

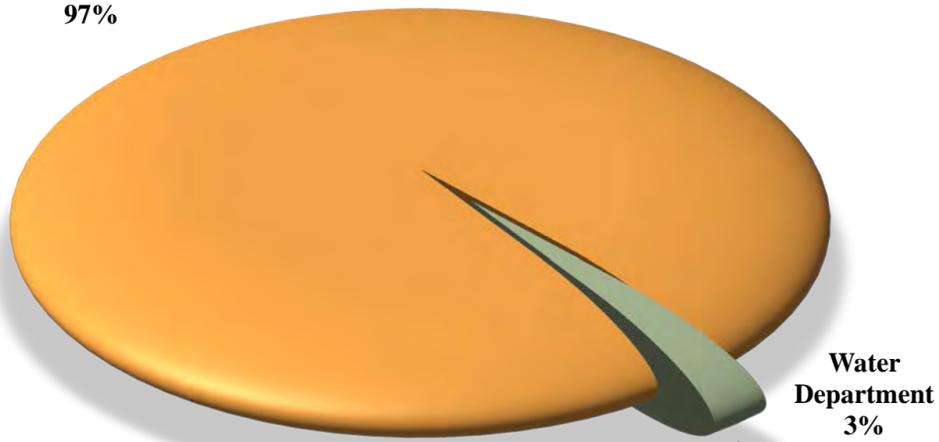
Total expenditures include capital purchases for equipment and transfers to capital improvement projects which are funded from excess reserves above the required 75 day reserve level.



WATER DEPARTMENT



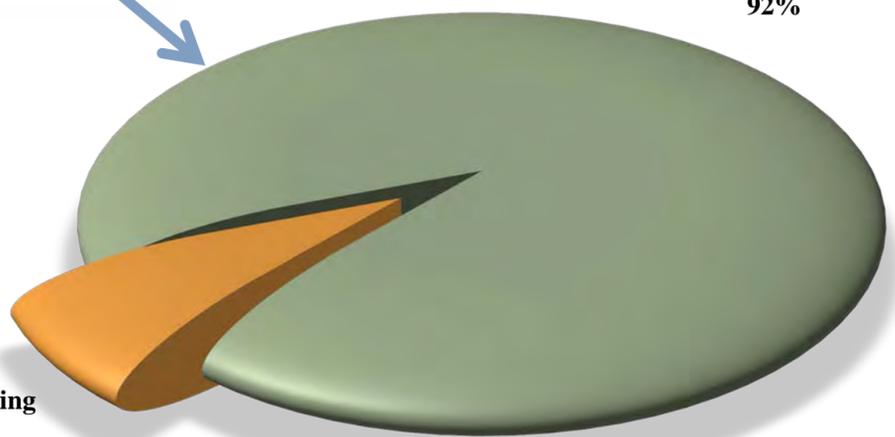
W&S Fund
97%



Water Department
3%

Water Department
92%

Recycling
8%



Department:

Finance

Division/Activity:

Utility Billing

Account Number:

501-2070-515

Location: 201 N Ector Dr., Finance Bldg Euless, TX 76039 817-685-1471	Hours of Operation: Monday through Friday 8:00 A.M. to 5:00 P.M.
Mission/Programs/Services: <p>To provide all customers the best service possible for prompt administration of their utility accounts. Our duties will be performed in a way that will protect the assets of the City and its citizens. We constantly seek ways to raise the level and quality of customer service provided through continuous monitoring and training. The services we provide include, but are not limited to; establishing new accounts, reading/rereading meters, auditing/monitoring customer water consumption, billing, answering customer inquiries, generating and completing work orders (for the Water Dept and Public Works), posting and depositing customer payments, receipting and posting financial activity for other City departments, processing delinquent accounts.</p>	
FY2012 Highlights/Accomplishments: <ul style="list-style-type: none"> • The Utility Billing Department generated and completed over 12,000 work orders. This number includes orders for consumption verification, new customer turn-ons/offers, change meters/transponders, and other service related orders. • Approximately 162,000 bills were mailed and just over 185,000 payment transactions were posted. Payments made at the counter, by phone, or through the Night Drop accounted for 70% of the total transactions. Walk-in traffic increased slightly over the previous year and there was a 25% increase in the number of payments made Online. • We began mailing our bills on the new bill forms and resulted in positive feedback from our customers. The new form has much more information making it easier for customers to understand the "bottom line" of their bill. 	
FY2013 Goals & Objectives: <ul style="list-style-type: none"> • Complete the changing of old meters. In the past 12 months, we have changed 61 meters/transponders, leaving hundreds that are 19 years old in the ground. • Make online Customer Service webinars available to the CSRs to help enhance skills in dealing with our diverse customer base. • Enhance our web site to greater assist customers in finding information about their utility account and give them the option to print their bill. • Electronically transferring our daily deposits would expedite the deposit process and make the availability of monies almost immediate. We would also be notified of returned items much faster. Storage time is minimal. 	
Major Budgetary Issues and Operational Trends: <p>Many changes in postal processes including a change of sorting location (from Fort Worth to Coppell), and a steady increases in rates continue to be a challenge. As I communicate with other municipalities, I find that the savings in postage and product is the reason more and more cities outsource their mailings.</p> <p>Customers continue to request the convenience of an IVR system to enable them to have access to their account information 24/7.</p>	

Department:
Finance Department

Division/Activity:
Utility Billing

Account Number:
501-2070-515

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$292,116	\$306,111	\$306,111	\$321,273
Operations	\$174,759	\$154,950	\$154,950	\$167,550
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$466,875	\$461,061	\$461,061	\$488,823
PERSONNEL:				
Full Time	5.00	5.00	5.00	5.00
Part Time	1.00	1.00	1.00	1.00

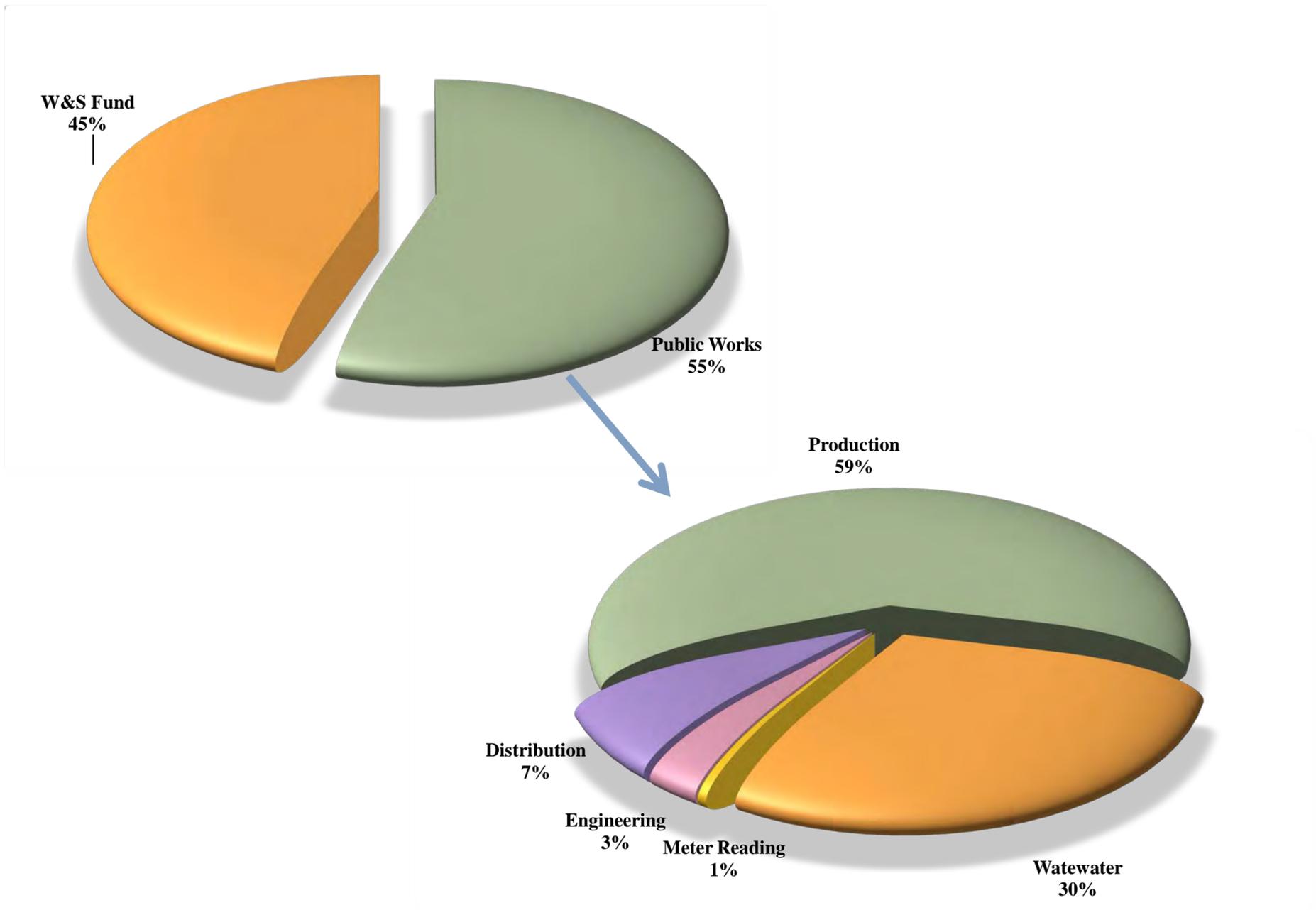
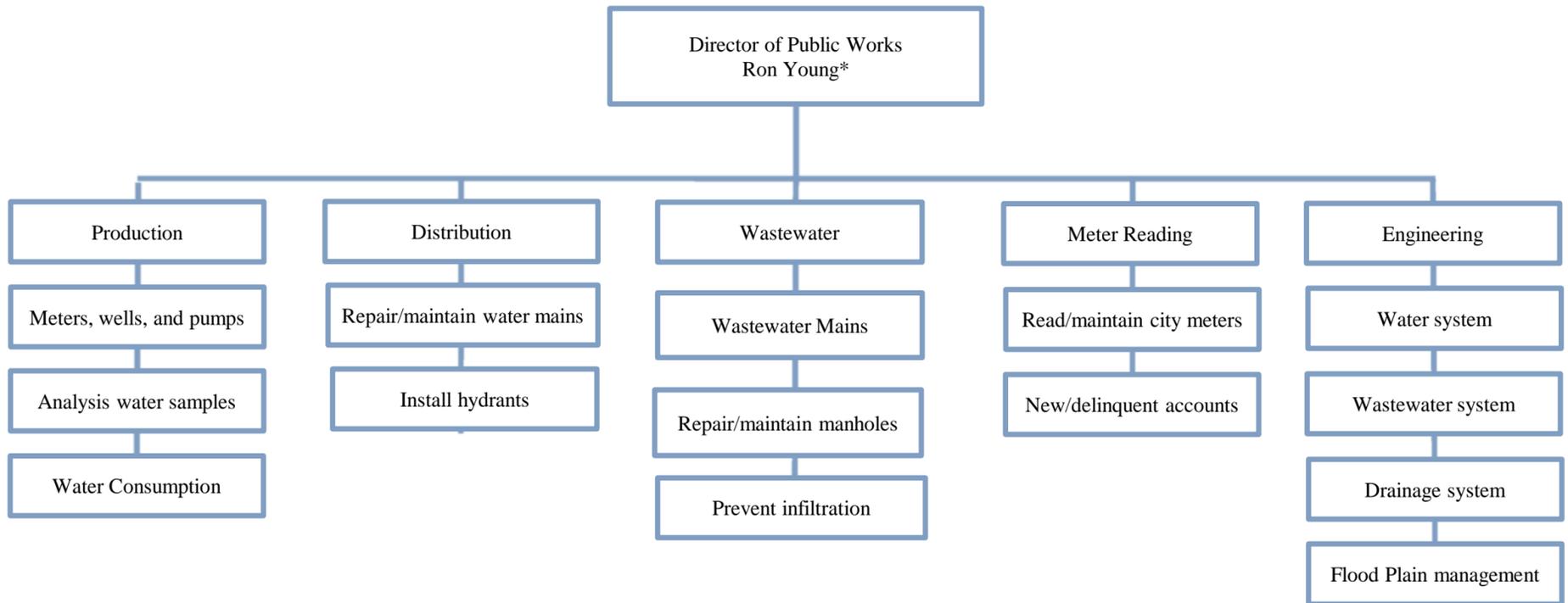
PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Service Calls	11,830	12,139	12,150
Monthly Average Water Accounts	13,442	13,559	14,000
Monthly Average Wastewater Accounts	12,905	12,965	13,000
Monthly Average of Sanitation Accounts	12,500	11,994	12,000
<i>Output/Workload</i>			
New Accounts	1,709	1,706	1,800
Transfers	41	45	45
Billing Cycles	48	48	48
Billed Water & Sewer	\$18,011,081	\$17,429,534	18,350,720
Billed Drainage	\$686,877	\$697,290	695,000
Billed Recycling	\$265,733	\$270,651	280,000
Gallons Billed-Water	2,657,372,000	2,452,304,685	2,492,491,061
Gallons Billed-Wastewater	1,665,357,100	1,578,553,280	1,694,776,351
Number of Hang Tags	9,256	9,314	9,500
Number of Service Cutoffs	1,680	1,537	1,500
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$9.10	\$8.98	\$9.49
Delinquent Cut-off per Water Customer	12.50%	11.34%	10.71%
Delinquent Cut-off per Tag Hung	18.15%	16.50%	15.79%

Effectiveness Measures/Outcomes



PUBLIC WORKS



Department:

Public Works

Division/Activity:

City Engineer

Account Number:

501-8066-531

<p>Location: 201 North Ector Drive, Development and Engineering Building Eules, TX 76039</p>	<p>Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M</p>
<p>Mission/Programs/Services:</p> <p>The Engineering Division has the responsibility for design and construction of a safe water distribution system, an environmentally safe wastewater collection system, an adequate storm drainage system, management of the floodplains, and a safe and efficient street and thoroughfare network. This includes proper functioning of all traffic signals, installation of street lights throughout the City, and proper street signs. This division inspects all Public Works construction within the City and reviews development plans.</p> <ul style="list-style-type: none"> • Review development plans & studies for regulation compliance, engineering design, safety and health concerns. • Acquisition of properties, right-of-way and easements and verification of legal documents. 	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none"> • Completed the construction on Baze Road from Priest Lane to Glade Road. • Completed the construction on W. Ash Lane from Aransas Drive to N. Main Street. • Completed construction on Brazos Boulevard from Red River to Heritage and on Red River from Brazos to Heritage. • Completed the construction of the FY2011 Sanitary Sewer project. • Completed the design and initiated the construction of the FY2012 Sanitary Sewer project. • Completed the construction of the CDBG sanitary sewer line in Midway Park. • Completed the construction of the reclaimed water main along Bear Creek Parkway. • Initiated and completed the FY2012 City ADA Ramp replacement project. 	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none"> • Complete the construction of the FY2012 Sanitary Sewer project. • Initiate the design of the FY2013 Sanitary Sewer project. • Complete the construction of the CDBG ADA Ramp replacement project. • Initiate and complete the FY2013 City ADA Ramp replacement project. 	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none"> • Construction unit bid prices show a slow inflationary trend. 	

Department:

Public Works

Division/Activity:

City Engineer

Account Number:

501-8066-531

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$230,905	\$304,414	\$304,414	\$310,426
Operations	\$24,437	\$35,250	\$35,250	\$36,195
Capital	\$0	\$0	\$0	\$0
Transfers	\$1,977	\$2,839	\$2,839	\$4,256
TOTAL	\$257,319	\$342,503	\$342,503	\$350,877
PERSONNEL:				
Full Time	2.50	3.00	2.50	3.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	Actual 10-11	Estimated 11-12	Budget 12-13
Number of Plats/Site Plans Reviewed for DRC	48	48	35
Number of Engineering Plans Reviewed	26	22	15
Output/Workload			
Reviewed:			
Engineering Plans	26	22	23
Site Plans	28	16	15
Zoning Cases	26	30	28
Plats	20	14	18
Public Service requests	166	100	155
Street Use Permits	84	64	55
Efficiency Measures/Impact			
M&O budget per Capita	\$5.02	\$6.67	\$6.81
# of plan reviews per FTE	16.00	19.20	11.67
# of Engineering Plans reviewed per FTE	9	8.80	5
Effectiveness Measures/Outcomes			

Department:
Public Works

Division/Activity:
Water Production

Account Number:
501-8071-531

<p>Location: 1513 Westpark Way Euless, TX 76040</p>	<p>Hours of Operation: 24 hours a day 365 days a year</p>
<p>Mission/Programs/Services: To provide safe drinking water to all Euless water customers as professionally as possible. This department handles meter reading and disinfection of all well water we produce.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Completion and distribution of Consumer Confidence Reports.• No violations on state inspections.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Produce quality water from well system to supplement TRA water.• Continue to maintain wells for increased production.	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none">• Some well pipe and casing is beginning to show signs of deterioration and additional funding is needed for future well rehabilitation.• Potential Regulations imposed by Northern Trinity Groundwater Conservation District could impact water production.	

Department:

Public Works

Division/Activity:

Water Production

Account Number:

501-8071-531

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$519,176	\$549,703	\$549,703	\$563,330
Operations	\$6,278,643	\$6,131,460	\$5,871,982	\$6,157,273
Capital	\$17,912	\$25,000	\$25,000	\$25,000
Transfers	\$167,847	\$172,442	\$172,442	\$180,249
TOTAL	\$6,983,578	\$6,878,605	\$6,619,127	\$6,925,852
PERSONNEL:				
Full Time	5.25	5.25	5.25	5.25
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Gallons of Water Supplied	3,044,284,000	2,739,646,000	2,760,260,330
<i>Output/Workload</i>			
Water Samples Taken	726	763	805
Water Meters Replaced/Set	39	83	180
Transponders Replaced	25	50	47
Gallons Water Produced	477,914,000	299,107,000	365,000,000
Gallons Water Purchased	2,566,370,000	2,440,539,000	2,395,260,330
Gallons Water Supplied	3,044,284,000	2,739,646,000	2,760,260,330
Gallons Water Billed	2,657,372,000	2,452,304,685	2,492,491,061
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$136.19	\$128.93	\$134.48
% Water Billings to Water Consumed	87%	90%	90.30%
Samples Taken per FTE	138	145	153
Transponders Replaced per FTE	5	10	9
Meters Set/Replaced per FTE	7	16	34

Effectiveness Measures/Outcomes

Department:
Public Works

Division/Activity:
Water Distribution

Account Number:
501-8072-531

Location: 1513 Westpark Way Eules, TX 76040	Hours of Operation: 24 hours a day 365 days a year
Mission/Programs/Services: To maintain all water mains, valves, hydrants and service taps as effectively and efficiently as possible. To deliver professional and courteous service to all water customers. To maintain the water distribution system for maximum delivery of water for consumption and fire protections. To reduce the "unaccounted for" water loss.	
FY2012 Highlights/Accomplishments: <ul style="list-style-type: none">• Completed the hydrant replacement list for FY2012.• Completed the valve maintenance list.• Replaced various defective fire hydrants.• Completed the large meter change out list for FY2012.	
FY2013 Goals & Objectives: <ul style="list-style-type: none">• Track water leaks, hydrant flushes and water main breaks in order to provide a more precise measure of the water loss.• Respond to water emergencies in a timely fashion.• Complete new hydrant replacement list for FY2013.• Complete valve replacement list for FY2013.• Complete the large meter change out list for FY2013.	
Major Budgetary Issues and Operational Trends: <ul style="list-style-type: none">• Additional funding is possible in order to replace the deteriorating waterlines, malfunctioning valves and hydrants.	

Department:
Public Works

Division/Activity:
Water Distribution

Account Number:
501-8072-531

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$452,661	\$482,505	\$482,505	\$505,740
Operations	\$189,798	\$307,367	\$307,367	\$319,235
Capital	\$0	\$0	\$0	\$0
Transfers	\$2,226	\$2,226	\$2,226	\$8,554
TOTAL	\$644,685	\$792,098	\$792,098	\$833,529
PERSONNEL:				
Full Time	7.25	7.25	7.25	7.25
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
<i>Output/Workload</i>			
Water Leaks Repaired	118	90	103
Hydrant/Valve Maintenance	247	250	132
Hydrant/Valve Installed	33	30	28
Linear Feet of Water Line Installed	8	8	15
Water Line/Valves Located	158	150	152
Water Taps Made	9	9	9
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$12.57	\$15.43	\$16.19
<i>Effectiveness Measures/Outcomes</i>			

Department:

Public Works

Division/Activity:

Wastewater and Treatment

Account Number:

501-8073-531

Location: 1513 Westpark Way Euless, TX 76040	Hours of Operation: 24 hours a day 365 days a year
Mission/Programs/Services: To maintain in proper working condition, all wastewater mains and manholes effectively and efficiently as possible. To strive to reduce and prevent inflow and infiltration. To respond quickly and courteously to all known wastewater problems. This department maintains wastewater lines, manholes and clean outs as well as constantly trying to prevent inflow infiltration.	
FY2012 Highlights/Accomplishments: <ul style="list-style-type: none"> • Replaced wastewater lines on Dallas, Tarrant, Fannin, Falls and Travis. • Replaced wastewater lines Collins, Kynette and Huitt. 	
FY2013 Goals & Objectives: <ul style="list-style-type: none"> • Decrease City wastewater stoppages through routine maintenance. • Replacement of wastewater lines on Ross, Slaughter and Huitt 	
Major Budgetary Issues and Operational Trends: <ul style="list-style-type: none"> • Additional funding is possible in order to replace the deteriorating lines before they break. 	

Department:

Public Works

Division/Activity:

Wastewater and Treatment

Account Number:

501-8073-531

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$471,036	\$504,457	\$504,457	\$535,801
Operations	\$2,003,282	\$2,787,292	\$2,253,352	\$2,983,871
Capital	\$0	\$0	\$0	\$0
Transfers	\$33,205	\$27,094	\$27,094	\$29,782
TOTAL	\$2,507,523	\$3,318,843	\$2,784,903	\$3,549,454
PERSONNEL:				
Full Time	7.00	7.00	7.00	7.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Wastewater Calls:	180	180	141
City Problem	49	49	35
Customer Problem	131	131	106
<i>Output/Workload</i>			
Linear Feet Sewer Line Cleaned	422,110	422,110	676137
Manholes Set, Repaired, Cleaned	86	86	75
Lines Repaired	8	8	8
Linear feet Sewer Line Installed/Repaired	58	58	119
Streets Washed Down	9	9	2
LBS. of Degreaser Applied	10	10	4
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$48.90	\$54.24	\$68.92
<i>Effectiveness Measures/Outcomes</i>			
Manhours on Misc. Projects	515	600	498

Department:

Public Works

Division/Activity:

Meter Reading

Account Number:

501-8077-531

Location: 1513 Westpark Way Euless, TX 76040	Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.
Mission/Programs/Services: To accurately and correctly read water customer's water meters in a timely manner to meet billing cycle schedules. To be courteous and helpful to water customers at all times. In addition to reading meters, the meter readers change-out meters, perform meter box maintenance and installations, as well as assist other departments.	
FY2012 Highlights/Accomplishments: <ul style="list-style-type: none"> • Accurately read all meters. 	
FY2013 Goals & Objectives: <ul style="list-style-type: none"> • Provide professional and courteous service to all Euless citizens when reading meters or providing repairs. • Ensure accurate reading of meters by properly maintaining meters and transponders. 	
Major Budgetary Issues and Operational Trends:	

Department:

Public Works

Division/Activity:

Meter Reading

Account Number:

501-8077-531

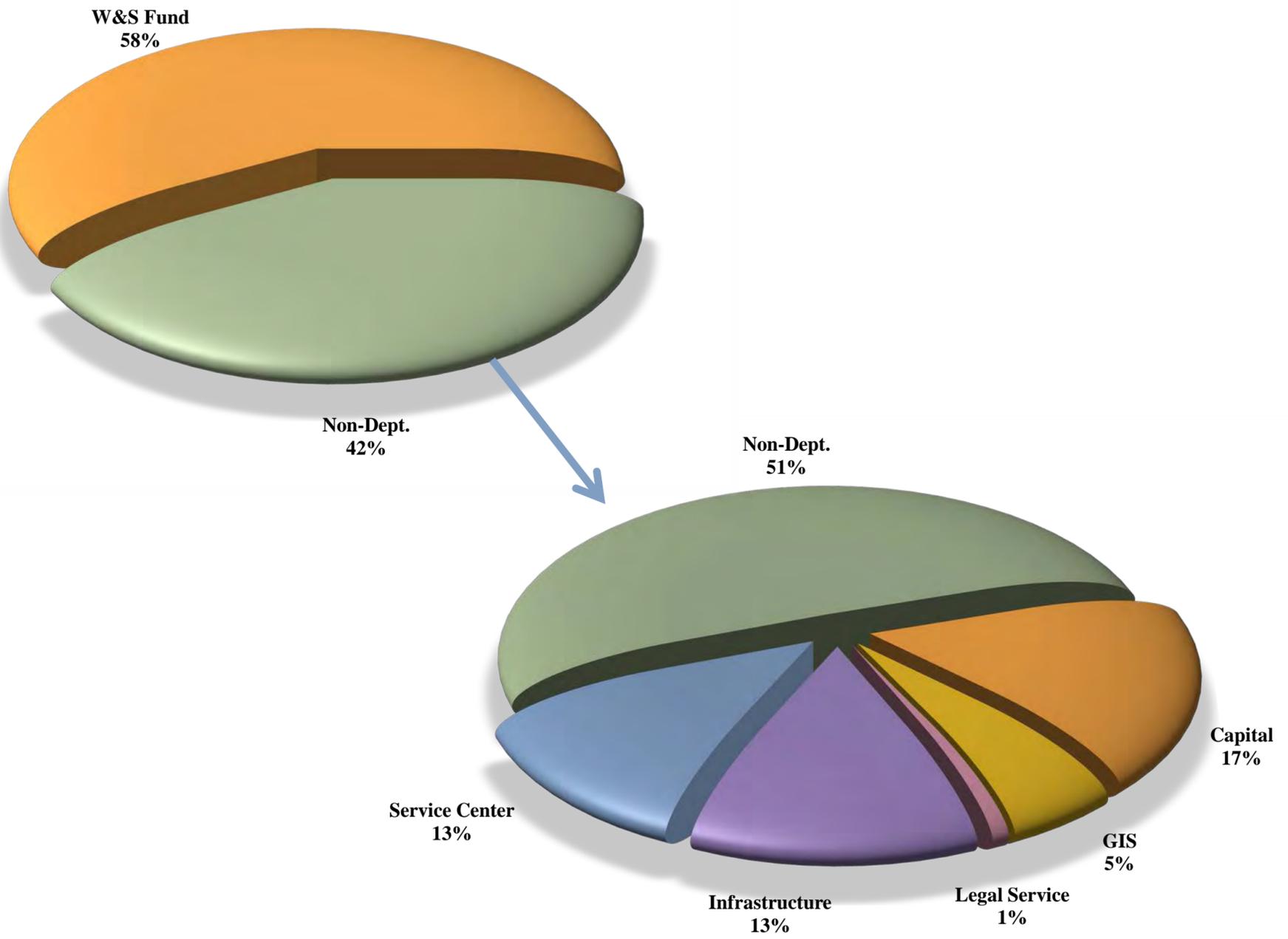
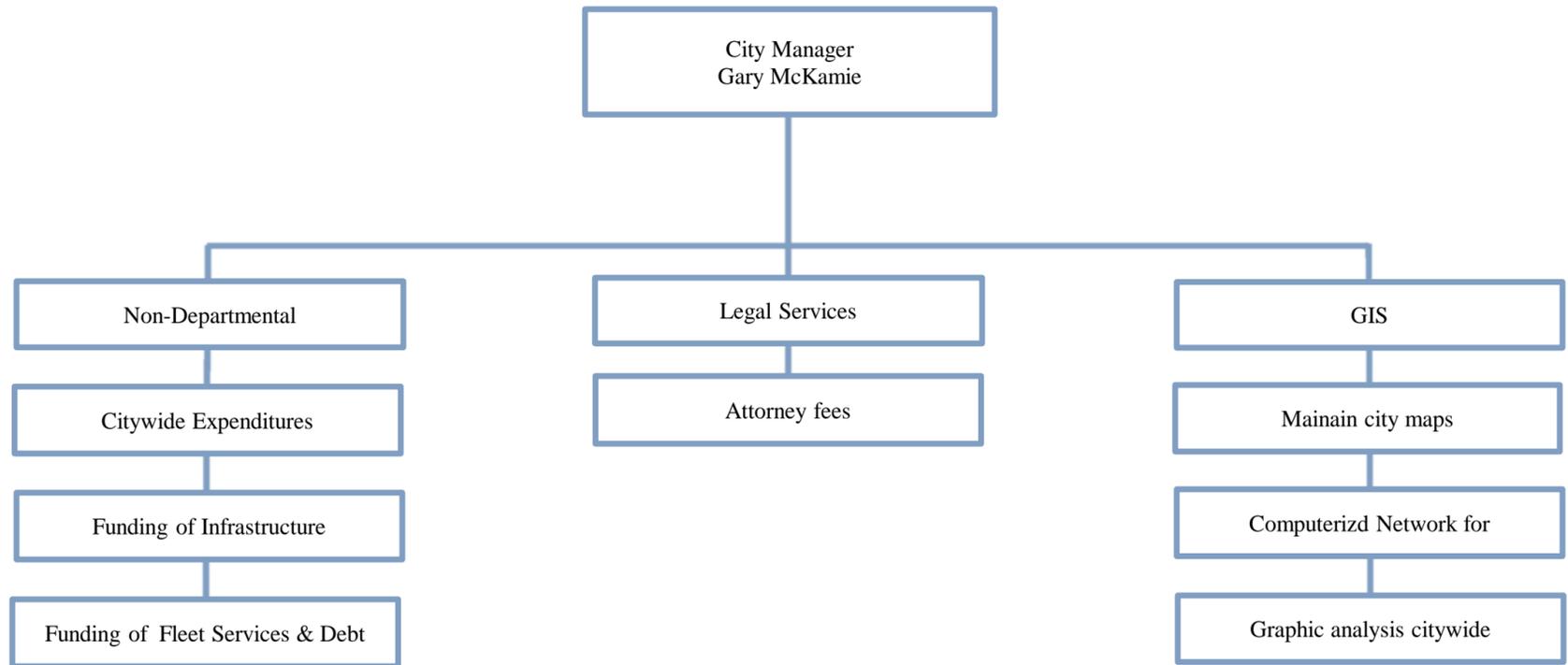
EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$50,189	\$53,294	\$53,294	\$55,085
Operations	\$1,905	\$2,800	\$2,800	\$2,800
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$52,094	\$56,094	\$56,094	\$57,885
PERSONNEL:				
Full Time	1.00	1.00	1.00	1.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Monthly Average Water Accounts	13,442	13,500	13,559
Monthly Average Wastewater Accounts	12,905	13,000	12,965
Service Calls	11,830	10,000	12,139
<i>Output/Workload</i>			
New Meters Set	114	100	192
Water Transponders Changed Out	25	50	50
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$1.02	\$1.09	\$1.12
<i>Effectiveness Measures/Outcomes</i>			



NON-DEPARTMENTAL



Department:

Economic Development Corporation Recycling

Division/Activity:**Account Number:**

501-5039-519

<p>Location: 201 North Ector Drive City Hall Eules, TX 76039</p>	<p>Hours of Operation: Monday-Friday 8:00 A.M.- 5:00 P.M.</p>
<p>Mission/Programs/Services:</p> <p>To serve as a link between the City and its citizens as the educational and promotional representative for the Eules recycling program:</p> <ul style="list-style-type: none"> • Work to increase single-family and multi-family residents' participation in City-wide recycling programs; • Work with the solid waste and recycling contractors to ensure all obligations of recycling contract are fulfilled. 	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none"> • Coordinated with City staff, concerned citizens, and CWD to help distribute complimentary blue bags and promotional materials to Eules residents at the Water Office; Eules Library; Household Hazardous Material Collection events; Arbor Daze, and other Parks & Community Services' events; and the Annual Christmas Parade of Lights. • Conducted two City-wide hazardous household / electronic waste collections. • Provided recycled book covers to Eules students in eleven public schools (all grades). 	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none"> • Work with contractors and City staff to increase participation and facilitate the collection of recyclable materials throughout the City. • Work with homeowners associations/neighborhood groups to organize and facilitate neighborhood collections in order to decrease number of vehicles dropping off materials and increase participation/collection volume in the Household Hazardous Material Collection events. 	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none"> • Allied Waste Services (Formerly Trinity Waste Services) and Community Waste Disposal each contributes \$8,000 to offset costs of household hazardous waste collection events; and \$2,000 for educational materials. 	

Department:
Economic Development Corporation

Division/Activity:
Recycling

Account Number:
501-5039-519

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$0	\$0	\$0	\$0
Operations	\$32,539	\$41,300	\$41,300	\$41,300
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$32,539	\$41,300	\$41,300	\$41,300
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS			
<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
<i>Output/Workload</i>			
Book Covers for Eleven Eules Public Schools	9,000	9,000	9,000
Blue Bags Distributed to Residents	2,850	3,000	2,950
Gliders	400	350	375
Single Family Recycling Brochures Mailed	12	12	12
Mult Family Recycling Brochures Distributed	100	100	100
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$0.63	\$0.80	\$0.80
<i>Effectiveness Measures/Outcomes</i>			
Mobile Hazmat Event Participants	225	212	230
Solid Wastes Landfilled	14,500	18,000	17,502
Curbside Recyclable	1,250	1,100	1,150
Household Hazardous Materials	12	15	17

Department:
Information Services

Division/Activity:
G.I.S.

Account Number:
501-5076-519

<p>Location: 201 N. Ector Drive, Fire Administration Building Euless, TX 76039</p>	<p>Hours of Operation: Monday through Friday 8:00 A.M. to 5:00 P.M.</p>
<p>Mission/Programs/Services:</p> <p>To develop and maintain a geographic information database in a manner that will increase the capability, efficiency, and accuracy of the department. To assist in the short/long range planning efforts of the city by providing easily understood graphic information through printed and web-based media.</p> <p>The goal of the department is to support the use of geographic data in other city departments and handle mapping and analysis requests. This includes updating all geographic data and building and maintaining GIS applications. Other tasks include keeping abreast of changing technology and implementing as necessary, and coordinating our efforts with regional GIS agencies such as NCTCOG and the Tarrant Appraisal District.</p>	
<p>FY 2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Developed new on-line map utilities for internal and public use.• Updated software and job processes to accommodate latest software.• Streamlined several of our key repetitive mapping tasks with Python programs.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Continue to maintain and upgrade the maps and software as necessary.• Develop a new mobile map system for use in police and fire to replace older system.• Add the newest information from scanned documents to our look-up database to keep that project complete.	
<p>Major Budgetary Issues and Operational Trends:</p> <p>We are currently in good shape with hardware and software. We have also seen a decline in the need for paper and printing supplies as more of our work goes digital.</p>	

Department:
Information Services

Division/Activity:
G.I.S.

Account Number:
501-5076-519

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$384,090	\$407,905	\$407,905	\$420,936
Operations	\$56,459	\$56,882	\$56,882	\$67,103
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$440,549	\$464,787	\$464,787	\$488,039
PERSONNEL:				
Full Time	4.00	4.00	4.00	4.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	Actual 10-11	Estimated 11-12	Budget 12-13
Public Notifications	55	50	45
Land Plan	20	20	20
Various Sites	65	50	50
Output/Workload			
Zoning	55	50	60
Water, Sewer, Storm Drain Map Books	75	40	35
Land Use	25	25	25
Street Map Books	250	200	300
Digital Map Books	50	50	50
Wall Maps Fire Department	25	20	35
Wall Maps Development Department	25	20	30
Wall Maps Other Departments	60	60	55
Efficiency Measures/Impact			
M&O Budget per Capita	\$8.59	\$9.05	\$9.48

Effectiveness Measures/Outcomes

Department:
Non-Departmental

Division/Activity:
Water and Wastewater

Account Number:
501-9060-590

Location: Not applicable	Hours of Operation:
Mission/Programs/Services: <ul style="list-style-type: none">• Management has initiated programs to define the costs in this budget that may not be specifically identifiable to any operational budget.• The activity is administered by the Finance Department and funds various charges that are not defined or directly related to any specific department or activity of the City. Examples of costs here include; electrical, general liability insurance, audit, and contingencies. These types of expenditures affect all budgets and are generally not prorated. All one-time appropriations are accounted for in this department in order to maintain stable department budgets from year to year.	
FY2012 Highlights/Accomplishments: <ul style="list-style-type: none">• Provided \$1,000,000 to the Capital Projects Fund to maintain water and wastewater infrastructure.• Provided funding for the continuation of the computer hardware/software replacement program.• Participated in the Community Development Block Grant Program.• Provided funding for new capital equipment purchases.	
FY2013 Goals & Objectives: <ul style="list-style-type: none">• Provide cash flow sufficient to fund an annual capital and infrastructure replacement program.• Provide funding for computer hardware/software replacement program.	
Major Budgetary Issues and Operational Trends: <p>In order to recruit and retain a solid workforce, the City will continually review and revise the current employee pay plan to remain competitive in the current market.</p>	

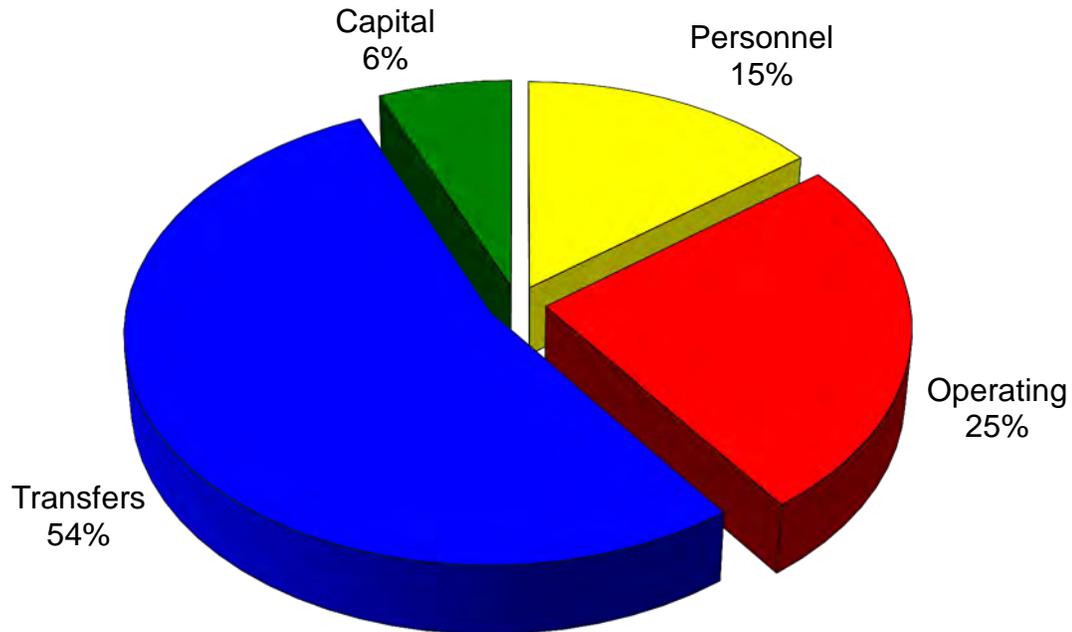
Department:
Non-Departmental

Division/Activity:
Water and Wastewater

Account Number:
501-9060-590

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$992,277	\$1,147,446	\$1,147,446	\$1,215,054
Operations	\$2,136,603	\$2,074,728	\$2,062,089	\$2,113,086
Capital	\$40,319	\$442,530	\$241,801	\$539,208
Transfers	\$3,493,958	\$3,593,466	\$3,580,827	\$4,479,361
TOTAL	\$6,663,157	\$7,258,170	\$7,032,163	\$8,346,709
PERSONNEL:				
Full Time	10.00	11.00	10.50	11.00
Part Time	0.00	0.00	0.00	0.00

Water & WasteWater Fund Non-Departmental 2012-13 Budget

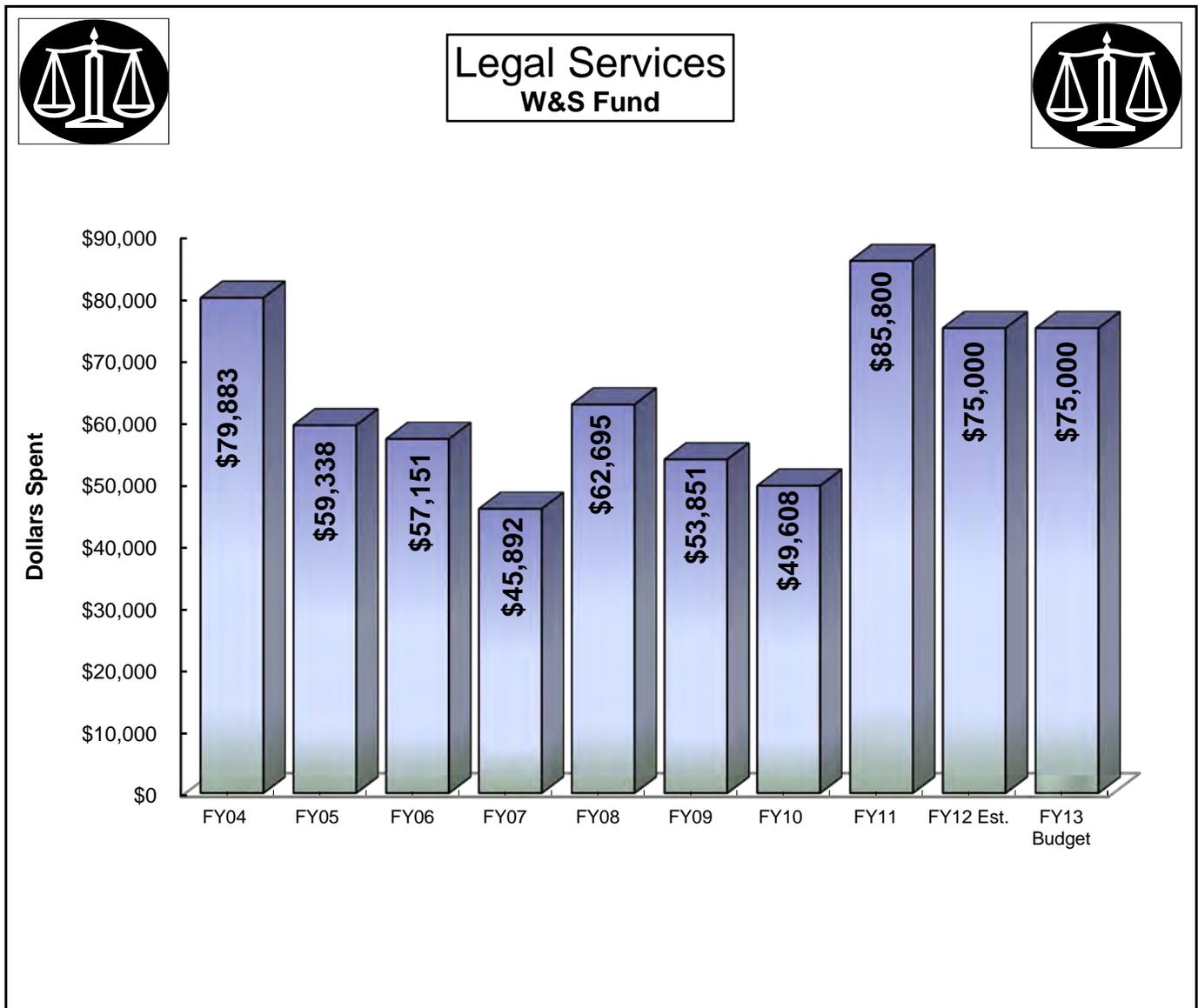


Department:
Non-Departmental

Division/Activity:
Legal Service

Account Number:
501-9021-590

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$0	\$0	\$0	\$0
Operations	\$85,800	\$75,000	\$75,000	\$75,000
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$85,800	\$75,000	\$75,000	\$75,000
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	0.00	0.00	0.00	0.00



OTHER
ENTERPRISE



Department:
Fleet & Facility Operations

Division/Activity:
Fleet Services

Account Number:
504-5090-519

<p>Location: Fleet & Facility Service Center 1314 Royal Parkway Eules, Texas 76040</p>	<p>Hours of Operation: Service Center Hours: Monday - Friday 7:00am - 5:00pm Personnel are on call 24 hours a day, seven days a week.</p>
<p>Mission/Programs/Services:</p> <ul style="list-style-type: none">• To ensure the highest level of maintenance possible, the continued monitoring of the City's investment in vehicles and equipment, and to provide quality corrective maintenance and facilitate needed repairs in a timely manner.• Fleet Operations provides professional fleet services to all users departments including but not limited to; vehicle and equipment information, training for city personnel on equipment safety, correct operational procedures, and coordinate vehicle damage claims for all city departments.• Support of ASE's "Blue Seal of Excellence" program through certification of technicians and advanced operational technology.	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• City of Eules received a "Green Fleet - Silver" certification from Association of Equipment Maintenance Professionals (AEMP). The city was the first municipality in the United States to receive this designation.• Participated on the Admissions / Technical board of Lincoln Technical Institute, Grand Prairie.• Completed installation of new Bio Diesel refueling facility funded through a grant from the North Central Texas Council of Governments (NCTCOG). The City now has three alternative fuel choices for fleet operations.• Fleet Operations again received the ASE "Blue Seal of Excellence" award from the National Institute for Automotive Service Excellence for the seventeenth year in a row. There are now only four cities in the State of Texas that have exceeded the ten year mark.• Continued commitment to providing the highest quality of fleet care of any municipality in the DFW Metroplex.• Department had it's first official retiree. John Downing retired after 25 years of service to the city.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• The addition of an office technician position for both Fleet & Facility Operations.• Emergency Vehicle Technician Certification testing for the shop technicians.• The addition of a fourth fleet technician.• Pursue grant funding for fleet improvements.• Investigate compressed natural gas (CNG) for fleet use.• Training for fleet technicians in diesel, new generation electronics, and advance engine diagnostics.• Technician mentor program with Lincoln Technical Institute and ATI Technology School.	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none">• The constant volatility of fuel costs could still strongly impact the fleet operations budget. Staff continues to support the conversion of vehicles to propane (LPG) and natural gas (CNG). We are also reviewing other alternative transportation fuels. Alternative fueled vehicle will be added to the fleet where feasible.• The increase in the price of petroleum is also driving up the cost of products that are petroleum based. Tires, lubricants, additives, belts and hoses, and the majority of replacements parts continue to increase in cost. Fleet operations utilizes joint purchase agreements to help lower these costs by quantity discounts.	

Department:
Fleet and Facility Operations

Division/Activity:
Fleet Service

Account Number:
504-5090-519

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$386,994	\$417,948	\$417,948	\$386,276
Operations	\$721,745	\$624,143	\$624,143	\$721,143
Capital	\$7,550	\$5,600	\$5,600	\$5,600
Transfers	\$5,959	\$4,987	\$4,987	\$4,437
TOTAL	\$1,122,248	\$1,052,678	\$1,052,678	\$1,117,456
PERSONNEL:				
Full Time	5.00	5.00	5.00	5.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Work Orders Completed	4,750	4,800	4,800
Service Calls	225	200	200
Gallons of Fuel Dispensed	175,000	165,000	165,500
Fire Department Work Orders	210	200	225
<i>Output/Workload</i>			
Recycling Programs	15	15	15
Training Classes Attended	20	8	10
Training Classes Hosted	5	3	2
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$21.89	\$20.50	\$21.70
<i>Effectiveness Measures/Outcomes</i>			
ASE Certifications	148	145	152
DOT Certifications	27	27	24
OSHA Certifications	12	12	10
EVT Certifications	7	7	4
TXRR Certifications	20	22	17
Master Welder Certifications	2	2	2

Department:

Public Works

Division/Activity:

Drainage Utility Maintenance

Account Number:

510-8029-531

Location: 1513 Westpark Way Euless, TX 76040	Hours of Operation: 24 hours a day 365 days a year
Mission/Programs/Services: To protect life and property through the maintenance of drainage facilities.	
FY2012 Highlights/Accomplishments: <ul style="list-style-type: none"> • All 130,000 linear feet of channel and storm drain maintenance is accomplished by the street division. 	
FY2013 Goals & Objectives: <ul style="list-style-type: none"> • To provide the best possible service to the citizens of Euless through preventative maintenance and timely response to known problems. 	
Major Budgetary Issues and Operational Trends: <ul style="list-style-type: none"> • Increased requirements by Texas Commission on Environmental Quality and service demands which will require additional funding. • An increase in development has increased the maintenance demand on existing creeks and channels. 	

Department:
Public Works

Division/Activity:
Drainage Utility Maintenance

Account Number:
510-8029-531

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$414,904	\$439,073	\$439,073	\$456,287
Operations	\$84,673	\$206,000	\$206,000	\$206,000
Capital	\$0	\$0	\$0	\$0
Transfers	\$186,406	\$36,542	\$36,542	\$315,234
TOTAL	\$685,983	\$681,615	\$681,615	\$977,521
PERSONNEL:				
Full Time	7.00	7.00	7.00	7.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
<i>Output/Workload</i>			
Linear Feet of Channel Maintenance	6,500	12,104	9,806
Linear Feet of Storm Sewer Maintenance	40,000	371	611
Manhours on Misc. Projects	950	3,892	2,299
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$13.38	\$13.28	\$18.98
<i>Effectiveness Measures/Outcomes</i>			

Department:
Parks and Community Services

Division/Activity:
Recreation Classes

Account Number:
520-7055-550

<p>Location: Eules Family Life Center 300 W. Midway Drive Eules, TX 76039</p>	<p>Hours of Operation: Rec Center: Monday -Thursday 5:30 A.M. - 9:00 P.M. Friday 5:30 A.M. - 8:00 P.M. Saturday 8:00 A.M. - 6:00 P.M. Sunday 1:00 P.M - 6:00 P.M.</p>
<p>Mission/Programs/Services:</p> <ul style="list-style-type: none">• To provide and encourage a positive and healthy lifestyle for all citizens that promotes the overall well-being of the community through progressive fitness and recreational programs offered at the Eules Family Life Center.	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Expanded the summer camp program in response to a growing number of participants.• Enrolled over 5,000 participants in recreational classes.• Created new program opportunities for special needs participants.• Offered new and exciting senior trips and classes to attract new members to the center.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Produce innovative programming to appeal to citizens of all ages.• Recruit new instructors to expand the number of programs offered.• Develop fitness programs and specific classes for all age groups and offered throughout the year.	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none">• Adequately staff the facilities in response to an increase in participation levels.• Evaluate current programs, facilities, and equipment to project future needs.	

Department:
Parks and Community Services

Division/Activity:
Recreation Classes

Account Number:
520-7055-550

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$145,087	\$132,470	\$132,470	\$132,470
Operations	\$220,692	\$308,695	\$308,695	\$308,695
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$20,000
TOTAL	\$365,779	\$441,165	\$441,165	\$461,165
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	3.00	3.00	3.00	3.00

PERFORMANCE MEASURES/SERVICE LEVELS			
<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Memberships	3,000	4,337	3,654
Special Events	18,678	11,020	9,103
Class Registrations	5,500	8,804	8,850
Rentals:			
Pools	30	43	17
<i>Output/Workload</i>			
Cardio Hours Used	20,000	21,500	50,346
Racquetball	4,000	4,400	5,035
Track	12,000	20,240	14,511
Gym Patrons	50,000	4,700	50,346
Summer Youth Camp Participants	750	750	800
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$7.13	\$8.59	\$8.95
<i>Effectiveness Measures/Outcomes</i>			
Average Number of Special Events per Month	1,556.50	918.33	758.58
Volunteer Hours Worked	3,000	3,100	3250

Department:
Parks and Community Services

Division/Activity:
Arbor Daze

Account Number:
521-7056-550

<p>Location: City Hall Complex 201 N. Ector Drive Euless, TX 76039</p>	<p>Hours of Operation: Saturday, April 28, 2012: 9:00 am to 8:00 pm Sunday, April 29, 2012: 2:00 pm to 6:00 pm</p>
<p>Mission/Programs/Services:</p> <p>To promote the planting of trees in and around the Euless area and to teach families about the importance of trees through this ultimate free family festival.</p> <p>To provide a platform for the city to showcase itself to the residents of Euless and the surrounding area.</p> <p>To continue Euless' commitment as a Tree City USA and to promote the National Arbor Day Programs through planting and preservation efforts.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Programmed city tent for other Euless departments to promote their services to festival attendees.• Distributed 2,500 free trees to be planted in the HEB area.• Received distinction as a Tree City USA from the National Arbor Day Foundation.• Over 15 local groups from all cultures performed on the community stage.• Promoted the grand opening of the new City of Euless Historical Museum.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• To provide an experience that our citizens are proud of and look forward to each year.• To promote the benefits of tree growth and preservation throughout the year, but showcased at Arbor Daze.• Provide a platform to area performing groups to display their talents.* Explore ways to promote tree education in area schools.	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none">• To operate the festival within budgetary guidelines• Involve other organizations / businesses / local charities in Arbor Daze• Challenge the staff to be creative while providing fun for Euless residents at a low cost to the city.	

Department:
Parks and Community Services

Division/Activity:
Arbor Daze

Account Number:
521-7056-550

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$0	\$0	\$0	\$0
Operations	\$0	\$55,000	\$55,000	\$55,000
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$0	\$55,000	\$55,000	\$55,000
PERSONNEL:				
Full Time	0.0	0.0	0.0	0.00
Part Time	0.0	0.0	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
<i>Output/Workload</i>			
Volunteer Hours	0	700	725
PACS Staff Hours	0	600	600
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$0.00	\$1.07	\$1.07
<i>Effectiveness Measures/Outcomes</i>			
Attendance	0	7,500	7,750
Trees Distributed	0	3,500	2,500

Department:
Texas Star Golf Course

Division/Activity:
Non-Departmental

Account Number:
540-7060-550

<p>Location: 1400 Texas Star Eules, TX 76040</p>	<p>Hours of Operation: 7:00 A.M. - 9:00 P.M. 7 days a week</p>
<p>Mission/Programs/Services: Activity administered by the General Manager and various charges that are not defined or directly related to any specific activity of the Golf Course. Examples of costs here include: electrical, general liability insurance, legal and audit. These types of expenditures affect all Golf Course budgets and are generally not pro-rated.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Received 4 1/2 Star Rating from Golf Digest for 11 consecutive years.• Rated #1 Municipal Golf Course in the Metroplex - Golf Week.• Implemented on-line tee times from website and Golf Now network.• Ranked in top 5 courses in the State of Texas by Golf Weekly Magazine and Avid Golfer.• Successfully Used social marketing sites to market Raven's Grille, Golf Course, and Conference Centre to the community and residents.• Raven's Grille developed creative ways to capture small group dining in the Garden room through small dinner, shower, and weekly club meetings.• Conference Centre increased booking and sales over prior year.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Increase tournament revenue through strategic marketing and pricing without discounting.• Improve guest services and practice areas through continued education and training.• Increase merchandise sales by promoting new vendors and targeted marketing.• Improve website and social media presence to remain competitive with other local facilities.• Improve customer service systems in all areas to ensure the level of service delivered is consistent with TSGC image and reputation in the industry.• Continue to implement target marketing strategies to local corporations and organizations for weekday Conference Centre usage.	
<p>Major Budgetary Issues and Operational Trends: The cost of providing guest services at the established level continues to increase as do labor costs. Staying competitive is a challenge due to increasing availability of conference space in the HEB area. Annual increases in utilities, maintenance costs, and operational supplies place a strain on the limited baseline operating budget for all divisions. Aggressively market target areas while evaluating cost versus value in all areas in this unpredictable fiscal environment.</p>	

Department:
Texas Star Golf Course

Division/Activity:
Non-Departmental

Account Number:
540-7060-550

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$100,229	\$133,434	\$112,198	\$154,841
Operations	\$331,427	\$332,800	\$365,347	\$351,540
Capital	\$13,819	\$0	\$0	\$0
Transfers	\$722,334	\$734,068	\$734,071	\$737,242
TOTAL	\$1,167,809	\$1,200,302	\$1,211,616	\$1,243,623
PERSONNEL:				
Full Time	1.00	1.25	1.00	1.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Total Revenue	\$4,075,010	\$4,430,169	\$4,453,840
Membership Fees	\$90,658	\$86,196	\$105,200
Initiation Fees	\$770	\$2,350	\$2,980
<i>Output/Workload</i>			
Number of Rounds Played	35,075	34,550	35,835
Individual Memberships	176	173	175
Corporate Memberships	18	13	15
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$22.77	\$23.60	\$24.15
Total Revenue/Round Played	\$116.18	\$128.22	\$124.29
Avg Membership Fee per Month	\$38.94	\$38.62	\$46.14

Effectiveness Measures/Outcomes

Department:
Texas Star Golf Course

Division/Activity:
Golf Course Maintenance

Account Number:
540-7062-550

<p>Location: 1997 South Pipeline Road Eules TX 76040</p>	<p>Hours of Operation: 7:00AM - 6:00 PM 7 days a week</p>
<p>Mission/Programs/Services:</p> <p>To maintain the golf course at the highest possible standards.</p> <p>To provide the best possible golfing experience in the area.</p> <p>To bring recognition to the City of Eules via Texas Star Golf Course.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Completed installation of reclaimed water infrastructure and course irrigation conversion to reclaimed service.• Converted all public rest room facilities and the course lake fill up using potable water.• Maintained greens in playable condition through the hottest summer on record while many courses in the area had to close or play on temporary greens.• Worked with contractors to repair two failed slope protection walls on Hurricane Creek.• Operated within labor cost and budget parameters incurring minimal overtime through extremely difficult summer.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Closely monitor turf conditions and soil tests for possible changes to the maintenance program in order to accommodate the use of reclaimed water for irrigation.• Address the weakest course conditions by reshaping and reconditioning bunkers with new drainage, liners and sand.• Work closely with contractors of neighboring housing development to limit potential damages during construction and return any affected areas to original condition while preserving or improve aesthetics.• Develop and implement procedures and cost efficiencies to physically and financially improve maintenance operations.	
<p>Major Budgetary Issues and Operational Trends:</p> <p>Increased costs for utilities, course maintenance items, operational supplies and labor continue to strain the limited baseline budget. The ongoing need for bunker reconditioning and high maintenance costs of the aging irrigation system and greens cooling fans place additional strains on baseline budget. Maintaining course in playable condition while holding labor costs is becoming increasingly difficult. Potential for adjustments in fertilization or water treatment due to use of reclaimed water for irrigation continue to be of concern. Improvements needed due to further deterioration of Hurricane Creek banks will need to be addressed and funded in the near future.</p>	

Department:
Texas Star Golf Course

Division/Activity:
Golf Course Maintenance

Account Number:
540-7062-550

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$600,526	\$630,862	\$598,873	\$631,788
Operations	\$240,366	\$241,840	\$238,545	\$218,115
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$840,892	\$872,702	\$837,418	\$849,903
PERSONNEL:				
Full Time	4.00	4.00	4.00	4.00
Part Time	21.00	21.00	21.00	21.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Number of Rounds Played	35,075	34,550	35,835
 <i>Output/Workload</i>			
 <i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$16.40	\$16.31	\$16.55
M&O Per Round Played	\$23.97	\$24.24	\$23.72

Effectiveness Measures/Outcomes

Department:
Texas Star Golf Course

Division/Activity:
Golf Course Pro Shop

Account Number:
540-7063-550

<p>Location: 11700 South Pipeline Road Eules, TX 76040</p>	<p>Hours of Operation: 7:00 A.M. - 6:00 P.M. 7 days a week</p>
<p>Mission/Programs/Services: Provide leadership and direction for the professional golfing community. Enhance the image of the Texas Star facility. Provide high quality golf experience from the greeting at the parking lot, to the interaction in the Pro Shop, and on the Golf grounds. Increase golf participation for juniors and women through programs and clinics.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Improved communication in the Golf Shop by informing staff of the daily, weekly and monthly events via e-mail's, newsletters, and monthly meetings. <p>Improved communication between Golf Shop staff and Golf Maintenance staff by posting event sheets and with direct communication between lead staff.</p> <p>Several staff members participated in PGA players ability tests and will start PGA GTPT program.</p> <p>Participation in Junior Clinics has grown with the addition of several new students.</p>	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Completion of the PGA program by Assistant Golf Professional.• Announce the relocation of UTA's home golf facility to Texas Star.• To increase support and control of Golf Shop inventory by distributing duties amongst current staff.• Retain current tournaments in the upcoming year.	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none">• Merchandising concerns due to the ease of purchasing via internet or outside wholesalers.• Reduction in rounds of golf due to overall industry decline primarily resulting from economic factors.• Loss of trained Pro Shop staff due to age or declining health.	

Department:
Texas Star Golf Course

Division/Activity:
Golf Course Pro Shop

Account Number:
540-7063-550

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$191,155	\$224,764	\$205,703	\$216,111
Operations	\$198,895	\$213,840	\$224,548	\$218,540
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$390,050	\$438,604	\$430,251	\$434,651
PERSONNEL:				
Full Time	2.00	2.50	2.00	2.50
Part Time	2.00	2.00	2.00	2.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	Actual 10-11	Estimated 11-12	Budget 12-13
Green Fee Revenues	\$1,271,491	\$1,289,163	\$1,428,642
Pro Shop Retail Revenues	\$273,015	\$296,670	\$285,000
Club Rental Revenues	\$25,461	\$24,905	\$28,340
Cart Rental Revenue	\$352,884	\$342,627	\$334,168
Output/Workload			
# of Tournament Rounds	9,444	9,880	10,000
# of Paid Rounds	35,075	34,550	35,835
Efficiency Measures/Impact			
M&O Budget per Capita	\$7.61	\$8.38	\$8.44
Cost of Goods Percentage	66.80%	70.80%	70.00%
Green Fee Revenues per Round Played	\$36.25	\$37.31	\$39.87
Retail Revenues per Round Played	\$7.78	\$8.59	\$7.95
Rental Revenues per Round Played	\$0.73	\$0.72	\$0.79
Cart Revenue per Round Played	\$10.06	\$9.92	\$9.33

Effectiveness Measures/Outcomes

Department:
Texas Star Golf Course

Division/Activity:
Food and Beverage

Account Number:
540-7067-550

<p>Location: 1400 Texas Star Parkway Euleless, TX 76040</p>	<p>Hours of Operation: 7:00 A.M. - 9:00 P.M. 7 days a week</p>
<p>Mission/Programs/Services:</p> <p>To provide quality food and beverage service to guests on the golf course.</p> <p>To enhance the overall Texas Star experience for all of our guests.</p> <p>To provide quality food and beverage service to Raven's Grille guests in a timely and professional manner.</p> <p>To provide quality service and product to our guests on the course for daily play and event play.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Completed price updates and menu additions on Raven's Grille menu.• Enhanced brunch menu with additional entrees and sides.• To partially offset budget shortfalls, minimized winter staffing for outside food and beverage while maintaining quality service to all guests.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Expand sales with an emphasis on evening seatings.• Increase marketing for Raven's Grille through the utilization of social media.• Plan and host three chef's dinners/member events.• Increase interdepartmental communication through utilization of outlook calendar, scheduled manager staff meetings, and cross-training staff when feasible.• Improve and add to the training program for Raven's Grille/Beverage Cart staff.• Develop procedures to improve and ensure the accuracy of on-course credit card sales.	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none">• Increase in raw food product costs continue to be of concern in keeping cost of goods in line with budgetary parameters.• Fuel surcharges are becoming the norm on deliveries and service calls causing the cost of doing business to increase.• Upsurge in repair and maintenance expense for equipment will continue to rise as usage and age increases.	

Department:
Texas Star Golf Course

Division/Activity:
Food and Beverage

Account Number:
540-7067-550

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$705,718	\$690,101	\$684,292	\$649,992
Operations	\$694,090	\$746,198	\$725,947	\$760,155
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$1,399,808	\$1,436,299	\$1,410,239	\$1,410,147
PERSONNEL:				
Full Time	5.00	5.00	5.00	5.00
Part Time	16.00	16.00	16.00	16.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Raven's Grill F&B Revenue	\$745,627	\$777,383	\$793,550

Output/Workload

Training Meetings	6	6	6
TABC Certification Classes	2	1	1
Eules Food Handler's Card Classes	2	3	2
Number of Rounds Played	35,075	34,550	35,835

Efficiency Measures/Impact

M&O Budget per Capita	\$27.30	\$27.47	\$27.38
Cost of Goods - F&B Combined	35.4%	35.2%	36.0%
Revenue per Round Played	\$21.26	\$22.50	\$22.14

Effectiveness Measures/Outcomes

Department:
Texas Star Golf Course

Division/Activity:
Conference Centre

Account Number:
540-7068-550

<p>Location: 1400 Texas Star Parkway Eules, TX 76040</p>	<p>Hours of Operation: 7:00 A.M. - 9:00 P.M. 7 days a week</p>
<p>Mission/Programs/Services:</p> <p>To provide revenue to support the maintenance of a first-class conference facility and contribute to the general up-keep of the entire clubhouse facility.</p> <p>Provide a professional, friendly, and efficient environment where clients and their guests feel welcome.</p> <p>To provide a clean and orderly facility for the citizens and businesses of Eules.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Participated in four bridal shows and one community expo.• Hosted numerous events with over 250 guests and an increase in wedding and social receptions by over 10%.• Annual Boards and Commissions Awards Dinner was held with 168 guests in attendance.• Hosted City of Eules Annual Wellness Fair with over 200 participants and 18 vendors.• Hosted the annual EPD and EFD Awards Banquets with over 270 guests attending each event.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Increase bookings of multiple functions throughout the day optimizing revenue and streamlining staff utilization.• Improve service to clientele with planning meetings and social events by providing experience, expertise, and attention to details.• Change and menus to remain competitive and fresh with regular clientele while meeting budget expectations of facility rentals.• Expand scheduling to include more of daytime functions that allow for potential evening events on the same day to optimize the use of the Conference Centre facilities seven days a week.	
<p>Major Budgetary Issues and Operational Trends:</p> <p>Tournament hosts are demonstrating a downward trend in spending on meals due to lack of sponsorships and play participation. Social clientele continue to price shop events. Businesses are being very attentive to cost with regards to rentals and menu selections. Social and wedding receptions are looking for bargains even though their guest counts are increasing. Room rentals with amenities (i.e. A/V, dance floor) are competitive in area markets. Competition is increasing locally with the availability of nontraditional venues and rental space.</p>	

Department:
Texas Star Golf Course

Division/Activity:
Conference Centre

Account Number:
540-7068-550

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$257,120	\$267,824	\$257,389	\$266,934
Operations	\$11,608	\$15,510	\$12,866	\$55,960
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$268,728	\$283,334	\$270,255	\$322,894
PERSONNEL:				
Full Time	1.00	1.50	1.00	1.50
Part Time	13.00	13.00	13.00	13.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	Actual 10-11	Estimated 11-12	Budget 12-13
Conference Centre F & B Revenues	561,646	\$559,246	\$616,315
Conference Centre Rentals & Fees	150,197	\$149,440	\$150,000
Catering Fees	17,091	\$15,944	\$60,000
Total Conference Centre Revenues	728,934	\$724,630	\$826,315
Output/Workload			
Events	226	200	215
Wedding Receptions	25	25	28
Preferred Client Meetings	35	30	29
Bridal Shows	2	3	4
City Events	32	30	31
Treaty Room / Member	70	60	55
Sunday Brunch	18	20	19
Efficiency Measures/Impact			
M&O Budget per Capita	\$5.24	\$5.26	\$6.27

Effectiveness Measures/Outcomes

Department:
Texas Star Golf Course

Division/Activity:
Golf Cart Operations/Driving Range

Account Number:
540-7069-550

Location: 1400 Texas Star Parkway Eules, TX 76040	Hours of Operation: 7:00 A.M. - 6:00 P.M. 7 days a week
Mission/Programs/Services: <ul style="list-style-type: none">• To provide guests with quality customer service along with clean, fully functional golf carts.• To provide excellent service to guests by ensuring outside staff / players assistants greet guests, unload and load bags, clean clubs, and respond to other requests.• To ensure proper setup and cleanliness of the driving range and practice area on a daily basis.• To provide members and guests with a complete and functional practice facility.• To offer a variety of clinics and lessons for players of any age or skill level.	
FY2012 Highlights/Accomplishments: <ul style="list-style-type: none">• Acquired and placed new rental clubs into service to improve guest satisfaction with facility amenities.• Acquired and placed new range mats into service to improve aesthetics and practice experience for members and guests.• Improved uniformity of golf service personnel appearance by standardizing uniforms which also facilitated cart personnel recognition.• Improved driving range setup and maintenance to improve health and appearance of the grass tees on all tiers.• Improved customer service on weekends by increasing staffing level to provide better service and cart setup.• Completed member survey to determine level of facility and service satisfaction. Survey results led to enhanced services and improvements to heighten the experience for members and guests.	
FY2013 Goals & Objectives: <ul style="list-style-type: none">• The addition of an outside services supervisor for the afternoon shift whose primary function will be designated trainer of other staff members and who will also be responsible for completing the daily closing procedures.• Improve professionalism in outside services by way of appearance, customer service, and guest communication by requiring staff uniforms, greeting of guests, loading/unloading of bags, cleaning clubs, and improving responses to guest requests.• In reply to member survey responses, improve overall cleanliness and appearance of cart fleet by establishing a maintenance, inspection, and cleaning regimen and assigning responsibility and accountability.	
Major Budgetary Issues and Operational Trends: <p>A National Golf Foundation Study indicates the number of golfing participants continues to decline (by as many as one million golfers each year over the past two years) due to dropped memberships, reduced corporate outings, and diminished regular play. As more and more players are opting for more driving range practice time, it is becoming more difficult to maintain quality of product on the driving range. More turf wear and tear, golf balls lost to native areas, and torn driving range mats continue to strain operational budgets.</p>	

Department:
Texas Star Golf Course

Division/Activity:
Golf Cart Operations/Driving Range

Account Number:
540-7069-550

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$131,533	\$141,450	\$128,846	\$133,210
Operations	\$64,864	\$50,050	\$55,861	\$56,750
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$196,397	\$191,500	\$184,707	\$189,960
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	5.00	5.00	5.00	5.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Total Cart Revenues	\$352,884	342,627	334,168
Total Driving Range Revenues	\$84,224	82,348	92,780
<i>Output/Workload</i>			
Number of Rounds Played	35,075	34,550	35,835
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$3.83	\$3.60	\$3.69
Cart Revenues Per Round	\$10.06	\$9.92	\$9.33
Driving Range Revenue per Round	\$2.40	\$2.38	\$2.59

Effectiveness Measures/Outcomes

Department:

Parks and Community Services

Division/Activity:

Texas Star Sports Complex

Account Number:

<p>Location: Parks at Texas Star 1501 S. Pipeline Rd. 817-685-1902</p>	<p>Hours of Operation: Mon-Sun 7:00 am - 11:00 pm</p>
<p>Mission/Programs/Services:</p> <ul style="list-style-type: none"> • To provide a safe and aesthetically pleasing athletic complex for the citizens in the most cost efficient manner • To satisfy citizen demands for parks and park amenities, thus creating a more wholesome lifestyle by providing opportunities for participation in youth sports at all skill levels. • To provide quality adult softball programs to players from around the Metroplex, state and country • To be a financially sound enterprise under the direction of the Parks and Community Services Department 	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none"> • Administered over 158 tournament events and 9 league sessions. • Hosted 23 National Invitational Tournaments and 5 State Championships. • Continued Softball World Cup Series which resulted in over 300 tournament teams. • Increased participation in league and tournament play. • Increased sponsorship revenue over previous year. 	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none"> • Increase opportunities for sponsorship and advertising. • Be proactive in creating new programs and services for our customers. • Increase participation and quality of Parks at Texas Star Baseball League and tournaments. • Retain quality umpires. • Provide quality concessions operations with expanded options at a competitive price. 	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none"> • Maximizing the use of the facility versus the quality of the field conditions. • An increase in workload required to coordinate and successfully run the Parks at Texas Star Baseball League, in response to the increase in participation may require additional staff in order to successfully operate the PATS baseball league. 	

Department:
Parks and Community Services

Division/Activity:
Texas Star Sports Complex

Account Number:

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$330,687	\$305,346	\$308,129	\$309,785
Operations	\$942,700	\$859,630	\$932,170	\$931,670
Capital	\$32,163	\$0	\$0	\$0
Transfers	\$169,314	\$197,733	\$197,733	\$201,528
TOTAL	\$1,474,864	\$1,362,709	\$1,438,032	\$1,442,983
PERSONNEL:				
Full Time	1.50	1.50	1.50	1.50
Part Time	26.00	26.00	26.00	26.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	Actual 10-11	Estimated 11-12	Budget 12-13
State Tournaments	1	3	5
National Tournaments	4	24	23
Other Tournaments	150	150	130
Tournament Teams	2,000	1,500	1,470
League Teams	1,100	1,100	1,285
Output/Workload			
Number of PATS Baseball teams	140	140	140
Number of BESA Soccer teams	170	170	170
Batting cage attendance	16,000	3,000	3,150
Visitors to the park	215,000	213,500	214,000
Efficiency Measures/Impact			
M&O Budget per Capita	\$28.76	\$28.01	\$28.02
Effectiveness Measures/Outcomes			



SPECIAL
REVENUE FUNDS





SPECIAL REVENUE FUND SUMMARY	ACTUAL FY2009-10	ACTUAL FY2010-11	BUDGET FY2011-12	ESTIMATED FY2011-12	PROJECTED FY2012-13
BEGINNING FUND BALANCE	\$ 5,995,904	\$ 7,786,044	\$ 8,125,745	\$ 8,125,745	\$ 5,582,651

REVENUES					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -	\$ -
General Sales Tax	\$ 4,549,644	\$ 4,946,577	\$ 5,081,963	\$ 5,397,742	\$ 5,504,186
Selective Sales Tax	\$ 11,718,165	\$ 12,730,719	\$ 12,470,778	\$ 13,181,846	\$ 13,180,000
Fines/Fees	\$ -	\$ -	\$ 94,840	\$ 54,622	\$ 114,994
License/Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 67,908	\$ 45,460	\$ 38,000	\$ 37,500	\$ 37,800
Intergovernmental Revenue	\$ 384,611	\$ 96,786	\$ 69,587	\$ 101,283	\$ 333,557
Charges For Service	\$ 87,043	\$ 163,342	\$ 82,500	\$ 82,500	\$ 82,500
Miscellaneous/Rental Income	\$ 20	\$ 68,124	\$ 65,346	\$ 75,581	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues before Transfers	\$ 16,807,391	\$ 18,051,008	\$ 17,903,014	\$ 18,931,074	\$ 19,253,037
Transfers from Other Funds	\$ 59,492	\$ 289,916	\$ 35,500	\$ 37,000	\$ 142,000
TOTAL REVENUES	\$ 16,866,883	\$ 18,340,924	\$ 17,938,514	\$ 18,968,074	\$ 19,395,037
TOTAL RESOURCES	\$ 22,862,787	\$ 26,126,968	\$ 26,064,259	\$ 27,093,819	\$ 24,977,688

EXPENDITURES					
Personal Services	\$ 2,740,952	\$ 2,901,543	\$ 3,185,739	\$ 3,196,471	\$ 3,766,857
Professional/Technical Services	\$ 245,448	\$ 171,892	\$ 166,114	\$ 192,434	\$ 168,064
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 124,418	\$ 191,978	\$ 167,000	\$ 167,000	\$ 167,000
Maintenance	\$ 32,968	\$ 28,640	\$ 40,500	\$ 40,500	\$ 40,500
Other Services/Contingencies	\$ 30,113	\$ 24,220	\$ 104,810	\$ 22,000	\$ 72,000
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
General & Administrative	\$ 3,340	\$ 6,955	\$ 12,525	\$ 12,525	\$ 12,525
Rebates/Incentives	\$ 7,743,555	\$ 8,318,268	\$ 8,176,316	\$ 8,662,970	\$ 8,752,974
Supplies	\$ 323,560	\$ 286,895	\$ 314,200	\$ 317,685	\$ 323,150
Capital Purchases (Equipment)	\$ 365,503	\$ 500,968	\$ 1,252,885	\$ 745,340	\$ 1,440,979
Debt Service/BankCharges	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures before Transfers	\$ 11,609,857	\$ 12,431,359	\$ 13,420,089	\$ 13,356,925	\$ 14,744,049
Transfer to Other Funds	\$ 3,466,886	\$ 5,569,864	\$ 8,235,644	\$ 8,154,243	\$ 5,033,024
TOTAL EXPENDITURES	\$ 15,076,743	\$ 18,001,223	\$ 21,655,733	\$ 21,511,168	\$ 19,777,073
ENDING FUND BALANCE	\$ 7,786,044	\$ 8,125,745	\$ 4,408,526	\$ 5,582,651	\$ 5,200,615

The estimated decline in fund balance in FY13 is a planned drawdown used to purchase capital equipment and to cashflow capital improvement projects. This drawdown is funded from excess reserves above the recommended reserve level.

Department:
Parks and Community Services

Division/Activity:
Hotel/Motel

Account Number:
201-7080-550

<p>Location: Eules Parks and Community Services 1314 Royal Parkway Eules, TX 76040</p>	<p>Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.</p>
<p>Mission/Programs/Services: To support the efforts of the Eules Historical Preservation Committee in preserving and promoting the history of the city.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Staff coordinated with the Historical Preservation Committee to host the Heritage Park Christmas Celebration with 750 attendees.• Hosted approximately 700 elementary school students as part of the Heritage Park School tour program• Successfully transformed the Ruth Millican Center into a Historical Museum with assistance of the Historical Committee.• Successfully hosted an open house tour of Heritage Park with over 700 residents attending.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Properly document and record artifacts added to the Ruth Millican Museum• Create historical programs and events that enhance the sense of community in Eules.• Develop new avenues of marketing that will make Eules residents aware of the new Historical Museum.	
<p>Major Budgetary Issues and Operational Trends:</p>	

Department:
Parks and Community Services

Division/Activity:
Hotel/Motel

Account Number:
201-7080-550

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$7,235	\$0	\$0	\$0
Operations	\$0	\$0	\$0	\$0
Capital	\$0	\$10,000	\$10,000	\$0
Transfers	\$256,627	\$257,718	\$257,718	\$277,810
TOTAL	\$263,862	\$267,718	\$267,718	\$277,810
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS			
<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Open House Tours	12	12	12
School Tours	12	6	6
Committee Meetings	10	10	10
Special Events	1	1	1
<i>Output/Workload</i>			
Staff Hours	500	400	300
Part-time Staff Hours	300	300	200
Minutes/Agendas	10	10	10
Heritage Park Christmas	1	1	1
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$5.15	\$5.21	\$5.39
<i>Effectiveness Measures/Outcomes</i>			
Open House Tours	700	700	850
School Tours	700	700	775
Heritage Park Christmas	400	500	750

Department:
Eules Development Corporation

Division/Activity:
Operations

Account Number:
210-1031-513

<p>Location: 201 North Ector Drive City Hall Eules, TX 76039</p>	<p>Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.</p>
<p>Mission/Programs/Services:</p> <p>The Texas legislature allows municipalities in counties with 750,000 or more in population to assess an additional half cent sales tax to be used to improve the quality of life for its citizens. Funds derived from this tax may be spent only for parks and park facilities, library improvements, open space improvements, and economic development. This tax went into effect on July 1, 1993. Eules Development Corporation was established to advise City Council on use of the funds and facilitate the process.</p> <ul style="list-style-type: none">• Improve the quality of life for our citizens by providing safe, clean, spacious park facilities.• Provide new and modern library equipment to keep our citizens in touch with technology.	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Provided funding for debt repayment on the Half Cent Sales Tax Revenue bonds.• Completed annual audit of the Economic Development Corporation.• Encouraged Economic Development to provide the City with financial flexibility.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Promote the City of Eules to prospective investors and developers.• Provide annual funding of the disclosure and audit requirements of the Economic Development Corporation.• Search for ways to increase the revenue source in this fund.	
<p>Major Budgetary Issues and Operational Trends:</p> <p>The Economic Development Corporation is funded by a Half-Cent sales tax. During FY2009 sales tax revenues were lower than previous year. However, we continue to look for economic development opportunities to increase the revenue in this fund.</p>	

Department:
Eules Development Corporation

Division/Activity:
Operations

Account Number:
210-1031-513

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$0	\$0	\$0	\$0
Operations	\$42,559	\$92,740	\$68,240	\$209,474
Capital	\$0	\$0	\$0	\$0
Transfers	\$938,812	\$933,798	\$933,798	\$901,914
TOTAL	\$981,371	\$1,026,538	\$1,002,038	\$1,111,388
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Outstanding Revenue Bonds	\$3,715,000	\$2,910,000	\$2,050,000
<i>Output/Workload</i>			
Number of Principal Payments on Debt	15	15	15
Number of Interest Payments on Debt	29	29	29
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$19.14	\$19.52	\$21.58
<i>Effectiveness Measures/Outcomes</i>			

Department:

Eules Development Corporation

Division/Activity:

Parks

Account Number:

210-1052-550

<p>Location: 1997-C South Pipeline Road Eules, TX 76040</p>	<p>Hours of Operation: Monday-Friday 7:00 A.M. - 3:30 P.M. with some Saturday and Sunday work to clean parks, athletic field preparation, and flexible (earlier) hours during summer months for water truck operations.</p>
<p>Mission/Programs/Services:</p> <ul style="list-style-type: none"> • To provide a safe and aesthetically pleasing park system for citizens in the most cost effective manner possible. • To satisfy citizen demands for parks and park amenities, thus creating a more wholesome lifestyle. • To provide parks and leisure opportunities for all citizens. • To provide a comprehensive parks system through the use of an updated Parks Master Plan. • To identify and apply cost saving measures where feasible. • To continue to beautify the community. • To provide services necessary to upkeep, develop and maintain all parks within the city. 	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none"> • Applied over 960 cubic yards of playground chips at various parks. • Completed the renovation to Wrigley Field at the Parks at Texas Star. • Planted over 100 trees in various parks, public right-of-ways, and new construction. • Redesigned flower beds at city hall to display more Smartscape plant material. • Grew over 30,000 plants and shrubs in greenhouses for use in planting beds and medians. • Recycled over 20 tons of Christmas trees. • Staff members received their Certified Arborist and Licensed Irrigation Technician, and Certified Nursery Man. • Assisted with construction of the 9/11 Memorial at City Hall Complex. 	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none"> • Utilize low maintenance/water plants that can be propagated and/or grown in the parks greenhouse • Develop a departmental database utilizing GPS to pinpoint specific locations of irrigation valves, irrigation heads, lines, etc., and map those locations for easier reference on future projects • Implement a park improvement program that follows the improvements and/or redevelopment as identified in the Parks Master Plan 	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none"> • With the increased usage of athletic fields for both game and practice, more staff time is dedicated to maintenance. • Greenhouse operations continue to require more time and resources. Staff spends more than 1,500 man hours working in the two greenhouses. • The recent drought has affected many trees, plant material as well as our irrigation systems. Additional staff time will be needed to address these issues. 	

Department:
Eules Development Corporation

Division/Activity:
Parks

Account Number:
210-1052-550

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$468,805	\$560,494	\$560,494	\$735,219
Operations	\$361,810	\$372,214	\$372,214	\$372,214
Capital	\$7,275	\$86,344	\$62,385	\$63,994
Transfers	\$27,560	\$102,560	\$102,560	\$307,626
TOTAL	\$865,450	\$1,121,612	\$1,097,653	\$1,479,053
PERSONNEL:				
Full Time	6.25	7.25	7.25	7.25
Part Time*	7.00	7.00	7.00	29.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	Actual 10-11	Estimated 11-12	Budget 12-13
Aerators	6	6	6
Amphitheater	1	1	1
Athletic Fields	35	27	27
Game	20	20	22
Practice	15	15	12
Basketball Courts	2	2	2
Output/Workload			
Ballfield Maintenance Hrs	3,650	2,697	3,664
City Assistance Hrs	152	36	90
Clerical Dispatch Hrs	2,500	2,122	2,183
Contractor Inspections	150	140	135
Equipment Maintenance Hrs	650	568	606
Fixture Maintenance Hrs	1,050	950	550
Greenhouse Hrs	2,500	1,351	1,401
Efficiency Measures/Impact			
M&O Budget per Capita	\$16.88	\$21.38	\$28.72

Effectiveness Measures/Outcomes

*Part-time aquatics staff was added in FY2012-13

Department:

Library

Division/Activity:

Library

Account Number:

210-5054-519

<p>Location: 201 North Ector Drive Euless, TX 76039</p>	<p>Hours of Operation: Monday, Tuesday, Thursday 10:00am-9:00pm Wednesday 10:00am-6:00pm Friday, Saturday 10:00am-5:00pm Sunday 1:00pm-5:00pm</p>
<p>Mission/Programs/Services:</p> <p>To serve the continuing informational, educational, cultural and leisure needs of residents of all ages. To provide the community with the best possible materials in various formats. To promote the joy of reading and learning.</p> <p>The primary role of the Euless Public Library is to act as an Independent Learning Center by supporting people of all ages pursuing a program of learning. Additional roles are Popular Materials Library, Preschoolers' Door to Learning, and to provide other specialized resources such as small business assistance, young adult materials and electronic resources.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none"> • Average visits per month: 19,551 • Average items checked out per month: 47,328 • Successfully completed an annual inventory which reflected a loss rate of 1%. • Earned the 2011 Achievement of Excellence in Libraries Award presented by the Texas Municipal Library Directors' Association 	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none"> • Partner with the Euless Library Foundation to complete the tile mural project. • Continue enrollment of students taking English as a second language classes. • Provide digital content as an additional format to complement traditional library collection. • Explore adult education outreach and community partnerships. • Provide teen programming to increase library use. • Explore the benefits of using RFID (radio frequency identification) in the Library. 	
<p>Major Budgetary Issues and Operational Trends:</p> <p>Requests for e-book format are increasing. This new format tends to be expensive and the marketplace for these products is very unsettled.</p>	

Department:
Eules Development Corporation

Division/Activity:
Library

Account Number:
210-1054-519

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$673,163	\$722,319	\$722,319	\$748,763
Operations	\$238,495	\$249,900	\$249,900	\$252,100
Capital	\$11,530	\$60,830	\$60,830	\$25,000
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$923,188	\$1,033,049	\$1,033,049	\$1,025,863
PERSONNEL:				
Full Time	10.00	10.00	10.00	10.00
Part Time	10.00	10.00	10.00	10.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	Actual 10-11	Estimated 11-12	Budget 12-13
Registered Borrowers	37,000	36,700	41,267
Current Holdings	106,200	109,000	111,230
Total Library Visitations	280,000	264,000	235,000
ESL Students Enrolled	180	290	480
Summer Reading Club Participants	1,300	1,670	1,175
Output/Workload			
Items Circulated	583,000	580,000	557,121
Items Added	17,000	15,000	17,316
Items Withdrawn	15,000	12,000	20,617
Efficiency Measures/Impact			
M&O budget per capita	\$18.00	\$20.12	\$19.92
Annual Circ Per Capita	10.66	11.30	10.82
Annual Circ Per Registered Borrower	15.76	15.80	13.50
Current Holdings Per Capita	1.94	2.12	2.16
Current Per Registered Borrower	2.87	2.97	2.70
Effectiveness Measures/Outcomes			
Annual Library Visits Per Capita	5.46	5.14	4.56
Annual Library Visits Per Registered Borrower	7.57	7.19	5.69
% of Population who are Registered Borrower	72.16%	71.48%	80.13%

Department:
Eules Development Corporation

Division/Activity:
Economic Development

Account Number:
210-1081-540

<p>Location: 201 N. Ector Drive Eules, TX 76039</p>	<p>Hours of Operation: Monday-Friday 8:00 A.M - 5:00 P.M.</p>
<p>Mission/Programs/Services:</p> <ul style="list-style-type: none">• Encourage and facilitate activity that brings sales tax generating businesses to the community.• Implement the best practices available to market Eules properties to the development community.• Foster and promote Eules as a “Business Friendly” city with a one-stop permitting shop while serving as a member of the Development Services Group.• Provide assistance and recommend financial incentives for projects where such assistance is necessary to stimulate private investment.• Promote Eules businesses for City purchases.	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Successfully implemented two (2) Chapter 380 Agreement projects that resulted in an existing business renovation and the location of a new restaurant in the S.H. 10 corridor. <p>Hosted several realtors roundtable luncheon meetings with the cities of Hurst and Bedford.</p> <p>Established a data base of area brokers to distribute monthly development reports</p> <ul style="list-style-type: none">• Updated information on city economic development web site and within the Xceligent database.• Attended two retail trade shows to promote new businesses.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Implement a retention program for existing businesses.• Develop and foster relationships with the city’s economic development partners, including Tarrant County, Tarrant County College, The HEB Chamber of Commerce, other Northeast Tarrant County cities, and area brokers.• Assist local businesses to accomplish expansion and relocation goals.• Make changes to the city’s web site to promote the Development Services Group and make the Planning and Development Department and Economic Development respective sections compliment each other.	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none">• Major issue is accomplishing goals and objectives of the department with a staff of one and less funding.• Increasing efforts to identify/implement the appropriate strategies for spur new development and redevelopment as the city/region works its way out of the recession.	

Department:
Eules Development Corporation

Division/Activity:
Economic Development

Account Number:
210-1081-540

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$181,991	\$140,145	\$140,145	\$142,316
Operations	\$39,222	\$46,300	\$46,300	\$46,300
Capital	\$120,888	\$308,565	\$2,255	\$379,010
Transfers	\$25,000	\$25,000	\$25,000	\$25,000
TOTAL	\$367,101	\$520,010	\$213,700	\$592,626
PERSONNEL:				
Full Time	1.00	1.00	0.50	1.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
<i>Output/Workload</i>			
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$7.16	\$4.16	\$11.51
<i>Effectiveness Measures/Outcomes</i>			

Department:

Police

Division/Activity:

Crime Control and Prevention District

Account Number:

220-3045-521

Location: 1102 West Eules Boulevard Eules, TX 76040	Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.
Mission/Programs/Services: To provide the citizens of Eules professional, efficient police services. Increase staff efficiency; expand use of alternative policing methods; reduce response time; increase interaction between citizens and police; provide additional police space; expand current gang and juvenile intervention programs; expand Neighborhood Watch programs; and Citizen Volunteer Involvement.	
FY2012 Highlights/Accomplishments: <ul style="list-style-type: none"> • Expanded the Citizens Police Academy Program. • Up-Graded the handheld radio communications for officers. • Improved Crime Scene Investigations through training. • Implemented DOT Enforcement for traffic officers. • Purchased and implemented surveillance equipment. • Completed CPR/AED training for all personnel. • Successful completion of two summer camp programs for youth. • Expanded target enforcement for combatting concentrated areas of crime. 	
FY2013 Goals & Objectives: <ul style="list-style-type: none"> • Continue working toward resolution of up-grading current radio system. • Develop new avenues for community involvement. • Improve officer training. • Utilize the Citizens Police Academy program. • Increase the number of Neighborhood Watch Programs. • Improve safety equipment for officers • Increase business and residential partnerships with the Police Department 	
Major Budgetary Issues and Operational Trends: The increasing cost of equipment, upgrades in technology and the need for a radio system enhancement will continue to place budgetary pressures on the police department.	

Department:

Police

Division/Activity:

Crime Control and Prevention District

Account Number:

220-3045-521

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$1,452,497	\$1,610,203	\$1,610,203	\$1,731,658
Operations	\$13,593	\$29,900	\$29,900	\$29,900
Capital	\$67,859	\$107,858	\$107,858	\$129,267
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$1,533,949	\$1,747,961	\$1,747,961	\$1,890,825
PERSONNEL:				
Full Time	15.50	16.50	16.50	16.50
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Number of Sworn Police Officers	15.5	16.5	16.5
<i>Output/Workload</i>			
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$29.91	\$34.05	\$36.72
Number of Sworn Officers Per 1000 Population from CCPD	0.30	0.32	0.32
<i>Effectiveness Measures/Outcomes</i>			
Neighborhood Watch Programs	125	125	125
Neighborhood Watch Meetings	115	115	115

Department:
Non-Departmental

Division/Activity:
Car Rental Tax

Account Number:
240-9060-590

<p>Location: 201 North Ector Drive City Hall Eules, TX 76039</p>	<p>Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.</p>
<p>Mission/Programs/Services:</p> <p>The Texas legislature allows municipalities to levy a motor vehicle tax on short-term rentals, with citizen approval in an election. Funds derived from this tax may be spent for any general government purpose. This tax was approved by voters on November 2, 1999 and became effective February 1, 2000.</p> <p>Mission-to utilize this revenue source to accomplish:</p> <ul style="list-style-type: none">• Tax rate stabilization, Debt reduction or cash flow infrastructure projects such as street rehabilitation, sidewalks and ramps, street lighting, new or renovated buildings, and drainage improvements.• Special projects such as City revitalization, erosion control, park projects, etc.	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Provided funding to the Streets Capital Improvement Project fund to cash flow several street projects.• Provided continued funding of a monumental sign program.• Provided funding for the expansion and renovation of the Texas Star Conference Centre.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Transfers to the General Fund in order to maintain a stable tax rate for our citizens.• Cash flow building and infrastructure projects in order to reduce the need for debt issuance.• Provide funding for an economic development incentive to retain businesses presence in Eules.	
<p>Major Budgetary Issues and Operational Trends:</p> <p>Current economic conditions continue to put a strain on this revenue source. However, the objectives of this fund are to maintain a stable tax rate and reduce the issuance of debt by cash flowing infrastructure projects. These objectives have been accomplished for the FY2011 budget year.</p>	

Department:
Non-Departmental

Division/Activity:
Car Rental Tax

Account Number:
240-9060-590

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$0	\$0	\$0	\$0
Operations	\$8,281,609	\$8,172,886	\$8,601,230	\$8,600,000
Capital	\$243,430	\$679,288	\$390,100	\$829,188
Transfers	\$4,270,475	\$6,640,378	\$6,716,941	\$3,280,680
TOTAL	\$12,795,514	\$15,492,552	\$15,708,271	\$12,709,868
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
<i>Output/Workload</i>			
<i>Efficiency Measures/Impact</i>			
M&O Budget Per Capita	\$249.54	\$305.97	\$246.79
<i>Effectiveness Measures/Outcomes</i>			



INTERNAL
SERVICES FUNDS





INTERNAL SERVICE FUND SUMMARY	ACTUAL FY2009-10	ACTUAL FY2010-11	BUDGET FY2011-12	ESTIMATED FY2011-12	PROJECTED FY2012-13
BEGINNING FUND BALANCE	\$ 6,894,282	\$ 5,777,107	\$ 6,478,972	\$ 6,478,972	\$ 6,700,901

REVENUES					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -	\$ -
General Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Selective Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Fines/Fees	\$ -	\$ -	\$ -	\$ -	\$ -
License/Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 39,459	\$ 25,348	\$ 14,200	\$ 14,200	\$ 14,200
Intergovernmental Revenue	\$ 30,506	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous/Rental Income	\$ 13,542	\$ 33,271	\$ -	\$ -	\$ -
Insurance/Risk/Other Financing Sources	\$ 4,305,163	\$ 5,238,831	\$ 5,624,611	\$ 5,624,611	\$ 5,874,925
Revenues before Transfers	\$ 4,388,670	\$ 5,297,450	\$ 5,638,811	\$ 5,638,811	\$ 5,889,125
Transfer from Other Funds	\$ 1,475,098	\$ 906,146	\$ 1,144,855	\$ 1,144,855	\$ 1,345,295
TOTAL REVENUES	\$ 5,863,768	\$ 6,203,596	\$ 6,783,666	\$ 6,783,666	\$ 7,234,420
TOTAL RESOURCES	\$ 12,758,050	\$ 11,980,703	\$ 13,262,638	\$ 13,262,638	\$ 13,935,321

EXPENDITURES					
Personal Services	\$ 1,095,674	\$ 523,978	\$ 524,753	\$ 524,753	\$ 528,997
Professional/Technical Services	\$ 463,239	\$ 175,452	\$ 195,000	\$ 195,000	\$ 195,000
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000
Other Services/Contingencies	\$ -	\$ -	\$ 155,000	\$ 155,000	\$ 171,523
Insurance	\$ 4,909,220	\$ 4,493,802	\$ 5,131,569	\$ 5,131,569	\$ 5,372,289
General & Administrative	\$ -	\$ 4,717	\$ 1,000	\$ 1,000	\$ 1,000
Rebates/Incentives	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 3,782	\$ 4,804	\$ 4,875	\$ 4,875	\$ 4,875
Capital Purchases (Equipment)	\$ 508,517	\$ 298,978	\$ 762,540	\$ 537,540	\$ 1,352,164
Debt Service/Bank Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures before Transfers	\$ 6,980,432	\$ 5,501,731	\$ 6,786,737	\$ 6,561,737	\$ 7,637,848
Transfers To Other Funds	\$ 511	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 6,980,943	\$ 5,501,731	\$ 6,786,737	\$ 6,561,737	\$ 7,637,848
ENDING FUND BALANCE	\$ 5,777,107	\$ 6,478,972	\$ 6,475,901	\$ 6,700,901	\$ 6,297,473

The projected decline in fund balance is a planned drawdown used to purchase capital equipment. This drawdown is funded from excess reserves above the recommended reserve level.

Department:
Fleet and Facility Operations

Division/Activity:
Vehicle Replacement Fund

Account Number:
601-5090-519

<p>Location: Fleet & Facility Service Center 1314 Royal Parkway Eules, Texas 76040</p>	<p>Hours of Operation:</p>
<p>Mission/Programs/Services:</p> <ul style="list-style-type: none">• The purpose of this account is to administer and procure funding for the replacement of vehicles and equipment, owned and or leased by the City of Eules.• Funds are used for the purchase and outfitting of all new vehicles and equipment per the departments' instructions.• All vehicle and equipment specifications are written by Fleet Operations with user departments' input.	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Depreciation of Fire Department EMS Lifepaks and patient gurneys for future replacement.• Completed inventory, and update of depreciation and replacement schedules for Texas Star Conference Center & Golf Course equipment.• Successfully implemented B10/B20 bio diesel usage into the city fleet.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Continue to work closely with user departments to maximize usage of vehicles and equipment.• Transfer low mileage limited usage units to optimize usage.• Transfer units to other departments that will be able to fully utilize the units size and specifications.	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none">• Continue push for alternative fuel vehicles and city wide usage.• Work with North Central Texas Council of Governments (NCTCOG) on grant funding sources.• Work with local companies for potential funding or joint participation in a Compressed Natural Gas (CNG) refueling facility.	

Department:
Fleet and Facility Operations

Division/Activity:
Vehicle/Equipment Replacement

Account Number:
601-5090-519

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$0	\$0	\$0	\$0
Operations	\$0	\$12,000	\$12,000	\$12,000
Capital	\$298,977	\$527,040	\$527,040	\$1,127,164
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$298,977	\$539,040	\$539,040	\$1,139,164
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
<i>Output/Workload</i>			
<i>Efficiency Measures/Impact</i>			
Capital Budget per Capita	\$5.83	\$10.50	\$22.12
<i>Effectiveness Measures/Outcomes</i>			

Department:
Human Resources

Division/Activity:
Benefits/Insurance

Account Number:
610-5015-519

<p>Location: 201 North Ector Drive Finance Building Eules, TX 76039</p>	<p>Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.</p>
<p>Mission/Programs/Services: To provide City employees with a competitive benefits program at the most cost-effective price to the employee and to the City. Our mission is to insure our employees are receiving quality service and that all questions and problems are satisfactorily resolved in a timely manner, to work with outside providers and administrators to insure agreed upon services are delivered in a timely and accurate manner, to review management reports and make informed decisions and recommendations based on that information.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Completed RDS (Retiree Drug Subsidy) reconciliation related to Medicare Part D federal rebates for retirees that qualify.• Completed ERRP (Early Retiree Reinsurance Program) reconciliation related to federal rebates for retirees under age 65.• Changed Medical Network and experienced an increase in savings.• A Wellness Fair was held to offer health educational opportunities for our employees.	
<p>FY2013 Goals & Objectives:</p> <p>Evaluate the current medical, pharmacy and dental benefit plan and implement changes as needed to be more cost effective while continuing to provide quality medical care and service.</p> <p>Implement Patient Protection and Affordable Care Act (PPACA) regulations as required by federal law.</p> <p>Design and implement an automated benefit enrollment system to improve efficiencies and reduce paper.</p>	
<p>Major Budgetary Issues and Operational Trends:</p> <p>Spiraling health care costs will require that we continue to monitor all expenses closely and develop more cost containment methods. This is further complicated by the PPACA requirements.</p> <p>Overall economy remains poor as healthcare costs rise, which makes providing benefits more challenging each year.</p>	

Department:
Human Resources

Division/Activity:
Benefits/Insurance

Account Number:
610-5015-519

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$723,963	\$469,691	\$469,691	\$472,065
Operations	\$3,653,163	\$4,751,719	\$4,751,719	\$5,008,962
Capital	\$0	\$50,000	\$0	\$50,000
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$4,377,126	\$5,271,410	\$5,221,410	\$5,531,027
PERSONNEL:				
Full Time	1.00	1.00	1.00	1.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS			
<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Covered Lives:			
Employees	330	360	340
Dependents	435	450	440
Retirees	75	80	80
			150
<i>Output/Workload</i>			
Flex Claims Processed	600	700	600
Tuition reimbursements Processed	60	60	60
Bids Reviewed	7	12	10
<i>Efficiency Measures/Impact</i>			
M&O per Capita	\$85.36	\$101.70	\$107.40
<i>Effectiveness Measures/Outcomes</i>			

Department:
Human Resources

Division/Activity:
Risk Management

Account Number:
615-5017-519

<p>Location: 201 North Ector Drive Finance Building Eules, TX 76039</p>	<p>Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.</p>
<p>Mission/Programs/Services: The Risk Management Department's mission is to identify, analyze and control risks; to administer and evaluate liability insurance programs to ensure cost effectiveness; to conduct educational safety programs, to monitor and ensure compliance with mandates established by the City of Eules, State of Texas and U.S. Government. The department's goal is to protect the City's assets and resources by minimizing the internal and external exposures and associated risks, and to respond in a timely manner to the information needs of our citizens, staff and employees.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Safety education was presented monthly with over 90% attendance. <p>MVRs were routinely monitored and appropriate action taken.</p> <ul style="list-style-type: none">• Routine random drug and alcohol tests were administered quarterly as required by DOT and internal policy.• Processes and logistics within the Risk were reviewed and streamlined where possible.• Increased emphasis was placed on training and review to ensure compliance with the Americans with Disability Act (ADA).	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Focus on training in areas with the greatest risk per quarterly assessments.• Develop communication material to better advise our employees of the policies and procedures.• Partner with TML for education opportunities.• Ensure compliance with current ADA requirements.	
<p>Major Budgetary Issues and Operational Trends:</p> <ul style="list-style-type: none">• Vandalism to Parks and City facilities continues to be a problem.	

Department:
Human Resources

Division/Activity:
Risk Management

Account Number:
615-5017-519

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$53,832	\$55,062	\$55,062	\$56,932
Operations	\$236,925	\$358,375	\$358,375	\$358,375
Capital	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$290,757	\$413,437	\$413,437	\$415,307
PERSONNEL:				
Full Time	0.50	0.50	0.50	0.50
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS			
<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
Claims:			
In-House	85	100	85
Texas Municipal League	10	10	10
Verificaiton, Driver's License & Status	720	750	1050
<i>Output/Workload</i>			
Safety Programs	12	12	12
Defensive Driving Classes	1	1	1
Closed Claims	85	100	85
Annual TML Audit/Rate Calculation	1	1	1
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$5.67	\$8.05	\$8.06
<i>Effectiveness Measures/Outcomes</i>			
Number of days to Complete & Close Claim	8	8	7

Department:
Human Resources

Division/Activity:
Workers' Compensation Insurance

Account Number:
615-5020-519

<p>Location: 201 N Ector Drive Finance Building Eules, TX 76039</p>	<p>Hours of Operation: Monday - Friday 8:00 A.M. - 5:00 P.M.</p>
<p>Mission/Programs/Services:</p> <p>The mission of the Worker's Compensation Insurance function of the Human Resources Department is to ensure through pre-placement physicals, that all new employees are capable of performing the essential job functions they are hired for, to administer the occupational injury program and to provide instructional training in safe and efficient performance of job duties.</p> <p>We provide cost effective medical treatment through our occupational injury/illness program, with the objective of facilitating the timely return to work of those employees who have been injured or become ill on the job.</p>	
<p>FY2012 Highlights/Accomplishments:</p> <ul style="list-style-type: none">• Provided flu shots to employees and family members.• Provided immunizations and vaccinations for employees in positions subject to exposure to blood-borne pathogens.• Updated Directors on injured employees, requesting the use of light duty if eligible and available.	
<p>FY2013 Goals & Objectives:</p> <ul style="list-style-type: none">• Review of essential job functions with departments and pre-placement physicals with health care assessor.• Ensure all job descriptions are compliant with the requirements of the Americans with Disabilities Act.• Ensure departments hold safety training meetings.	
<p>Major Budgetary Issues and Operational Trends:</p> <p>Medical treatment and rehabilitative costs continue to rise.</p>	

Department:
Human Resources

Division/Activity:
Worker's Compensation Insurance

Account Number:
615-5020-519

EXPENDITURES	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATED	2012-13 BUDGET
Personnel	\$0	\$0	\$0	\$0
Operations	\$316,536	\$377,350	\$377,350	\$377,350
Capital	\$0	\$185,500	\$10,500	\$175,000
Transfers	\$0	\$0	\$0	\$0
TOTAL	\$316,536	\$562,850	\$387,850	\$552,350
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS			
<i>Input/Demand</i>	<i>Actual 10-11</i>	<i>Estimated 11-12</i>	<i>Budget 12-13</i>
WC TML Claims	65	65	65
Executive Physicals	3	5	3
Immunizaions	5	5	50
DOT-Required Drug & Alcohol Testing	145	145	100
<i>Output/Workload</i>			
Monthly Financial Report	12	12	12
Annual TML Audit/Rate Calculation	1	1	1
First Reports of Injury Claims Processed	25	25	25
<i>Efficiency Measures/Impact</i>			
M&O Budget per Capita	\$6.17	\$7.55	\$10.73
<i>Effectiveness Measures/Outcomes</i>			



CAPITAL IMPROVEMENTS





CAPITAL PROJECTS FUND SUMMARY	ACTUAL FY2009-10	ACTUAL FY2010-11	BUDGET FY2011-12	ESTIMATED FY2011-12	PROJECTED FY2012-13
BEGINNING FUND BALANCE	\$ 20,737,734	\$ 14,411,338	\$ 15,737,935	\$ 15,737,935	\$ 17,944,041

REVENUES					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -	\$ -
General Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Selective Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Fines/Fee/Penalties	\$ -	\$ -	\$ -	\$ 47,354	\$ -
License/Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 113,151	\$ 68,058	\$ 31,050	\$ 40,415	\$ 29,450
Intergovernmental Revenue	\$ 3,510	\$ 552,488	\$ 1,386,000	\$ -	\$ 1,536,000
Charges for Services	\$ 180,807	\$ 130,355	\$ 157,000	\$ 248,906	\$ 107,000
Miscellaneous/Rental Income	\$ 142,405	\$ 760,764	\$ 542,000	\$ 485,438	\$ 232,000
Other Financing Sources	\$ -	\$ 3,080,813	\$ 14,252,734	\$ 50,000	\$ 14,645,734
Revenues before Transfers	\$ 439,873	\$ 4,592,478	\$ 16,368,784	\$ 872,113	\$ 16,550,184
Transfers from Other Funds	\$ 2,705,938	\$ 3,446,000	\$ 6,319,500	\$ 6,319,501	\$ 5,636,655
TOTAL REVENUES	\$ 3,145,811	\$ 8,038,478	\$ 22,688,284	\$ 7,191,614	\$ 22,186,839
TOTAL RESOURCES	\$ 23,883,545	\$ 22,449,816	\$ 38,426,219	\$ 22,929,549	\$ 40,130,880

EXPENDITURES					
Personal Services	\$ -	\$ -	\$ -	\$ 322	\$ -
Professional/Technical Services	\$ 658,270	\$ 166,705	\$ 2,127,923	\$ 216,155	\$ 1,932,825
Contractual Services	\$ 35,311	\$ -	\$ 32,378	\$ -	\$ 2,378
Utilities	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000
Maintenance	\$ -	\$ -	\$ 50,000	\$ 5,986	\$ 44,014
Other Services/Contingencies	\$ 4,092	\$ 419	\$ 465,506	\$ 27,898	\$ 877,865
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
General & Administrative	\$ -	\$ -	\$ 156,098	\$ 150,000	\$ 25,000
Rebates/Incentives	\$ -	\$ 10,000	\$ -	\$ -	\$ 350,000
Supplies	\$ 8,513	\$ 35,594	\$ 80,119	\$ 6,556	\$ 98,562
Capital Improvements Projects	\$ 8,273,550	\$ 5,909,968	\$ 22,793,553	\$ 4,063,046	\$ 28,416,823
Debt Service/BankCharges	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures before Transfers	\$ 9,189,736	\$ 6,332,686	\$ 25,915,577	\$ 4,679,963	\$ 31,957,467
Transfer to Other Funds	\$ 282,471	\$ 379,196	\$ 308,878	\$ 305,545	\$ 1,653,667
TOTAL EXPENDITURES	\$ 9,472,207	\$ 6,711,882	\$ 26,224,455	\$ 4,985,508	\$ 33,611,134
ENDING FUND BALANCE	14,411,338	15,737,934	12,201,764	17,944,041	6,519,746

Capital Projects are funded over the life of the project. Unspent appropriations roll over from year to year until the project is complete. Most appropriations will be spent by the end of FY13, with the exception of escrow funds and impact fees.

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) is a process by which the City designs a multi-year plan for major capital expenditures. Due to the tremendous growth of the capital projects program, and the amount of detail required for these projects, a separate document is provided for the Capital Improvement Program. Generally the CIP includes improvements that are relatively expensive, are non-recurring, have a multi-year useful life, and like capital outlay items, result in fixed assets. These include the construction and acquisition of new buildings, additions to or renovations of existing buildings, construction of streets, drainage improvements, land purchases, and water and wastewater utility lines. This is a very progressive process, with projects being added and deleted from the funded and unfunded lists as they move through the project completion phase.

- A. Preparation – The City’s capital budget will include all capital project funds and all capital resources. The budget will be prepared annually in conjunction with the operating budget. The capital budget will be compiled by the Finance Director with the involvement of all required City departmental project managers. Integration of the fiscal impact of capital improvements on the operating budget will be monitored.
- B. Definition – Facilities include any structures or properties owned by the City, the land upon which the facility is situated for the provision of City services, and the initial furniture, fixtures, equipment and apparatus necessary to put the facility in service. Facilities include, but are not limited to the following: administrative offices, parks, service centers and storage yards, recreation centers, libraries, fire stations, jails and courts, and water and sewer related structures.
- C. Infrastructure – Includes permanently installed facilities, generally placed underground or at grade, which form the basis for the provision of City services. Typically included are thoroughfares, bridges, water and wastewater lines, drainage channels, and storm sewers.
- D. Control – All capital project expenditures must be appropriated in the capital budget. The Finance Department must certify the availability of such appropriations or the availability of resources so an appropriation can be made before a capital project contract is presented by the City Manager to the City Council for approval.
- E. Program Planning – The capital budget will include capital improvements program plans for future years. The planning time frame should normally be at least five years. The replacement and maintenance for capital items should be projected for the next five years. Future maintenance and operations will be determined, so that these costs can be considered in the operating budget.
- F. Alternate Resources – Where applicable, assessments, impact fees, pro-rata charges, or other user-based fees should be used to fund capital projects which have a primary benefit to specified property owners. Drainage Utility revenues are established to fund small citywide drainage projects. Single large drainage projects will be funded by debt.
- G. Debt Financing – Recognizing that debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives which equal or exceed the average life of the debt issue. The exceptions to this requirement are the traditional costs of marketing and issuing the debt, capitalized labor for design and construction of capital projects, and small component parts which are attached to major equipment purchases.
- H. Infrastructure Maintenance – The City recognizes that deferred street maintenance increases future capital costs by an estimated five- to ten-fold. Therefore, a portion of the General Fund budget will be set aside each year to maintain the quality of streets. The amount will be established annually so that repairs will be made amounting to a designated percentage of the value of the streets.
- I. Reporting – Periodic financial reports will be prepared to enable the Department Managers to manage their capital budgets and to enable the Finance Department to monitor and control the capital budget as authorized by the City Manager.

CITY OF EULESS

CAPITAL IMPROVEMENT PROJECTS

DATE:	June 25, 1991	PREPARED BY:	Finance Department
Rev.	July 15, 1992		
RE:	Capital Improvements	APPROVED BY:	City Manager

I. PURPOSE

Pursuant to City of Euleless Charter, Article VII, Section 2, Paragraph (5) and (6), the City Manager's Office will present annually a statement of capital expenditures for the next fiscal year and provisions for financing, as well as a five-year project listing.

II. SCOPE & NECESSARY ELEMENTS

All City improvements to be considered by City Council will be presented utilizing these guidelines. Proper planning, consistency, and uniformity will provide better format for public consumption of information.

Initial Necessary Elements:

1. Project Name or Title
2. Estimated cost of an improvement project
3. Anticipated method of funding
4. Some form of priority rating
5. Scheduling fiscal year
6. Account number to which the project is to be charged

III. RESPONSIBILITIES & TYPES OF PLANS

Water Projects – Any project intended to improve or expand the water production and distribution system, capabilities, or facilities of the City of Euleless is a water project. Responsibility rests with the Public Works Department.

Wastewater Projects – Any project that is intended to improve, expand, or extend some portion of the wastewater collection system or the wastewater treatment facilities of the City of Euleless. Responsibility rests with the Public Works Department.

Park Projects – Improvements and additions to the City Park and open-space system. The responsibility rests with the Community Services Department.

Traffic Control Projects – Improvements and additions to the City traffic control system including signal relocation, upgrading and new installation and other devices for improving traffic control represents Traffic Control projects. Responsibility rests with the Engineering Department.

Street Projects – These projects include the construction or major redevelopment of streets and thoroughfares, which include project engineering and drainage improvements incidental to the thoroughfare improvement. Responsibility rests with the Public Works Department.

Drainage Projects – This category includes new development drainage, major drainage, and designated project drainage independent from street construction, and thus separate and distinct from drainage incidental to street or thoroughfare improvements. Responsibility rests with the Public Works Department.

Golf Projects – This project type includes the sites, planning and construction of Golf Course facilities, including course, driving range, maintenance, and clubhouse. This facility is normally a one-time project. Responsibility rests with the Community Services Department.

Athletic Complex – These projects include the construction of all recreational facilities, including volley ball, soccer fields, youth baseball fields, concessions, and batting cages. Responsibility rests with the Community Services Department.

Softball – These projects include land acquisition, renovations/improvements, and additions to the softball complex and related facilities of the City of Eules. Responsibility rests with the Community Services Department.

Half-Cent Sales Tax – These projects include the construction of a new library, additions to park facilities and park improvements, and economic development related projects. Responsibility rests with the City Manager and respective departmental directors.

Fire – Fire projects are those which involve the renovation, acquisition or construction of equipment or facilities for fire protection. Responsibility rests with the Fire Department.

CATEGORIZED GUIDELINES FOR CLASSIFYING PROJECT:

Land – All expenditures for the acquisition of land (for the purpose of long-term use by the City) should be included. Payments of damage claims arising from the taking of or the use of the land as well as the acquisition in fee simple would be included.

Structures – All expenditures for the structures, including not only construction costs, but also architectural, engineering, legal and related expenses would be included. However, small structures of relatively nominal value, such as a metal storage shed, would be excluded from the C.I.P. As a general rule of thumb, somewhere in the range of \$25,000 is considered the minimum structure cost for inclusion in the C.I.P., and it should have an expected useful life of at least ten years.

Machinery – All expenditures for machinery that is a part of structures at the time of initial acquisition or construction of the structure should be included. Additionally, expenditures for machinery which constitute a substantial upgrading or renovation of an existing structure should be included. A general rule of thumb for C.I.P. inclusion for such machinery outlays is a minimum cost of approximately \$10,000 and an expected useful life of ten years.

Vehicular Equipment – Vehicular equipment is not generally considered appropriate as an item for the C.I.P. due to the relatively nominal unit cost and short life. However, heavy equipment may be included using the machinery and equipment guidelines: \$25,000 minimum cost and at least ten years of expected useful life.

Furnishing and Office Equipment – The total furnishings for a new facility addition may constitute a C.I.P. item. Each such case must be considered individually. However, the machinery and equipment rule of thumb of ten years minimum expected useful life and \$10,000 cost (total furnishing cost for new facility or addition) may be used as a general guideline. Office equipment is not considered a proper C.I.P. item.

Thoroughfares and Utility Lines – All expenditures for thoroughfare and utility line construction, engineering, legal and related expenses should be included.

Preliminary Plans, Investigation and Studies – For many projects, substantial sums are required for preliminary plans, investigations and studies. Ordinarily, such inquiries (if aimed at possible capital outlays of the charter that would be admitted to the C.I.P. under the previous categories) would be included in the capital program.

Landscaping – All landscaping expenditures for new or existing facilities may qualify as a C.I.P. item. Each case will be considered individually. As a rule of thumb, costs of approximately \$10,000 are considered.

Grant-In-Aid Items – All expenditures of grant, matching or participating moneys from other governmental entities or private contributors (Foundations) which are expended in conjunction with City funds for Capital Improvements Projects.

IV. DEFINITIONS

Definition of Program - A Capital Improvement Program is a list of public physical improvements scheduled over a period of time taking project priority and financial capability into account.

Definition of Capital Improvement - Any major non-recurring expenditure or any expenditure for physical facilities of government, such as cost for acquisition of land or interest in land; construction of buildings or other structures, including additions or major alterations; construction of highways or utility lines; fixed equipment; landscaping and similar expenditures.

Webster's Definition of "Project" - "A specific plan or design; scheme; an idea; a planned undertaking; a large usually government-supported undertaking."

V. PROCEDURES

In conjunction with the annual operational budget cycle, input will be received from appropriate departments by the City Manager's Office for inclusion in the C.I.P. budget for presentation to City Council.

CURRENT CAPITAL PROJECTS FUNDS

Water and Wastewater Construction Fund – Used to account for the financing and construction of various water and sewer mains. Proceeds are from the sale of revenue bonds, contributions from other agencies, capital recovery fees, and water and sewer operating transfers.

Water Impact Fee Fund - Used to account for the construction of projects funded by the water impact fees. These funds are legally restricted to items identified in the water impact fee study.

Wastewater Impact Fee Fund - Used to account for the construction of projects funded by the wastewater impact fees. These funds are legally restricted to items identified in the wastewater impact fee study.

Drainage Improvement Fund – Used to account for the financing and construction of various drainage projects. Proceeds are from the sale of drainage revenue bonds and monthly billings.

Athletic Complex Construction Fund – Used to account for the financing, renovation and construction of the sports facilities projects. Proceeds are from sale of revenue bonds, grant, general fund bond sale and inter-fund transfer, operating reserves and interest income.

Golf Course Construction Fund – Used to account for the financing and construction of a golf course, clubhouse, and conference center facility. Proceeds are from sale of revenue bonds, inter-fund transfer and interest income.

Police Facility Construction Fund – Used to account for the financing of and construction of a new police facility. Construction is substantially complete.

Street Construction Fund – Used to account for the financing and construction of various street infrastructures. Proceeds are from the sale of general obligation bonds, certificates of obligation, contributions from other agencies, and accumulated cash reserves.

General Construction Fund – Used to account for bond proceeds and accumulated cash reserves related to general facility improvements such as fire stations and campus improvements.

Car Rental Tax Capital Projects Fund – Used to account for any ongoing projects or construction projects funded from this revenue source.

Half Penny Sales Tax Capital Fund – Used to account for the financing and construction of Eules Development Corporation approved projects, currently include Parks, Library, and Economic Development. Proceeds are from the sale of revenue bonds, sales tax collections, and interest earnings.

Redevelopment Fund- Used to account for any land acquisition and revitalization projects designed to enhance the development of deteriorating areas throughout the community.

CITY OF EULESS CAPITAL IMPROVEMENT PROGRAM

The City of Euless has developed and produced under separate cover a Capital Improvements Program. This program is reviewed annually to reflect changing priorities. It provides a framework for identifying capital requirements, scheduling projects over multiple years, coordinating related projects, and identifying future fiscal impact. This document details all capital projects that have been identified to date and meets the requirements of the City Charter. Article VII, Section 2 (4) requires “A statement proposing any capital expenditures deemed necessary for undertaking during the next budget year and recommended provisions for financing”. Section 2 (5) further requires “A list of capital projects which should be undertaken within the five (5) next succeeding years”. Excerpts from the Capital Improvements Program publication have been summarized in the Operating Budget document for your convenience.

Formal City Council Adoption of the Capital Improvement Program indicates the City’s commitment to the plan, but does not in itself authorize expenditures. The necessary funding mechanisms must be adopted each year to pay for the improvements. Each year, the Capital Improvement Program includes a thorough review process similar to the operating budget.

A Capital Improvement Program Fund Balance Summary has been provided that reflects all resources currently available and projected resources for the upcoming budget year. This summary reflects capital expenditures that were approved during the budget process, lists all capital projects that will be presented to the Council during FY2012-13 for approval, and verifies that resources are currently available to fund all these projects. As projects are approved by the City Council, they will be moved from the “Unfunded” section of the Capital Improvement Program to the “Funded” section.

There are five major categories of capital projects including Drainage Projects, Street Projects, Wastewater Projects, Water Projects and Other Projects. Summaries of Funded Projects have been provided in this section including financial information, descriptions, justifications, and effect on operating and maintenance costs. Unfunded projects have been prioritized into three categories. **Priority A** indicates that the project will be presented to Council during the upcoming budget year for action. These encompass the FY2012-13 proposed projects. **Priority B** indicates that projects will be presented to Council within two to five years. **Priority C** indicates that projects will not begin for at least 5 years. Only **Priority A** projects have been detailed in this document. For information on future year projects refer to the Capital Improvements Program.

The following table summarizes budgets for Funded Projects. Unfunded Projects have also been summarized by category and priority.

	<u>Funded Projects</u>	<u>Unfunded Projects</u>		
		<u>Priority A</u>	<u>Priority B</u>	<u>Priority C</u>
Drainage	\$ 11,417,833	\$ -0-	\$ -0-	TBD
Street	\$ 15,441,404	\$ 950,000	\$ 3,145,000	TBD
Wastewater	\$ 2,162,086	\$ 870,000	\$ 3,147,000	TBD
Water	\$ 15,367,243	\$ -0-	\$ 6,725,850	TBD
Other	<u>\$ 16,503,961</u>	<u>\$ 6,450,000</u>	<u>\$ 7,311,545</u>	TBD
Funded	<u>\$ 60,892,527</u>	<u>\$ 8,270,000</u>	<u>\$ 20,329,395</u>	TBD
 Total Funded	 <u>\$ 60,892,527</u>	 Total Unfunded Projects		 <u>\$ 28,599,395</u>

	Developer's Escrow	Streets CIP	Half-Cent CIP	General CIP
Beg. Working Capital FY12	\$1,484,620	\$4,070,628	\$1,497,982	\$1,509,140
FY12 Estimated Revenues	<u>25,270</u>	<u>384,264</u>	<u>128,600</u>	<u>403,955</u>
Total Available:	1,509,890	4,454,892	1,626,582	1,913,095
FY12 Estimated Project Expenditures	<u>(81,290)</u>	<u>(2,917,310)</u>	<u>(271,809)</u>	<u>(43,333)</u>
Total Expenses:	(81,290)	(2,917,310)	(271,809)	(43,333)
Estimated Working Capital FY12	\$1,428,600	\$1,537,582	\$1,354,773	\$1,869,762
FY13 Budgeted Revenues	<u>1,000</u>	<u>10,886,734</u>	<u>327,500</u>	<u>136,000</u>
Total Available:	1,429,600	12,424,316	1,682,273	2,005,762
FY13 Project Expenditures	0	(1,100,000)	(371,217)	(1,393,333)
Budgeted Carryover	<u>0</u>	<u>(10,869,736)</u>	<u>(902,258)</u>	<u>(29,512)</u>
Total Expenses:	0	(11,969,736)	(1,273,475)	(1,422,845)
Estimated Working Capital FY13	\$1,429,600	\$454,580	\$408,798	\$582,917
FY2013 Projects				
FY 2013 County Overlay Projects		300,000		
ADA Infrastructure Improvements (CDBG)		450,000		
Cullum Drive Design and Right of Way		200,000		
Miscellaneous Street Repair		150,000		
Irrigation Projects			25,000	
Incentives			25,000	
Park Improvements			275,000	
Texas Star Sports Complex Phase IV			46,217	
Transfer to Car Rental CIP				1,000,000
Transfer to Redevelopment				350,000
G&A Charge				43,333
Total FY2013 Projects		\$1,100,000	\$371,217	\$1,393,333

	Redevelopment CIP	Police Facility CIP	Car Rental Tax CIP	TSSC CIP
Beg. Working Capital FY12	\$280,229	\$108,507	\$195,203	\$751,338
FY12 Estimated Revenues	319	118	4,837,664	813
Total Available:	280,548	108,625	5,032,867	752,151
FY12 Estimated Project Expenditures	0	0	(86,699)	0
Total Expenses:	0	0	(86,699)	0
Estimated Working Capital FY12	\$280,548	\$108,625	\$4,946,168	\$752,151
FY13 Budgeted Revenues	350,500	0	2,213,850	500
Total Available:	631,048	108,625	7,160,018	752,651
FY13 Project Expenditures	(350,000)	0	(6,450,000)	0
Budgeted Carryover	(278,952)	(108,625)	(636,055)	(3,900)
Total Expenses:	(628,952)	(108,625)	(7,086,055)	(3,900)
Estimated Working Capital FY13	\$2,096	\$0	\$73,963	\$748,751
FY2013 Projects				
Eules FLC Aquatics Construction			6,450,000	
Redevelopment	350,000			
Total FY2013 Projects	\$350,000	\$0	\$6,450,000	\$0

	W&WW CIP	Water Impact Fee	Wastewater Impact Fee	Drainage CIP
Beg. Working Capital FY12	\$2,146,361	\$2,080,278	\$569,423	\$999,256
FY12 Estimated Revenues	<u>1,301,487</u>	<u>220,717</u>	<u>12,222</u>	<u>1,300</u>
Total Available:	3,447,848	2,300,995	581,645	1,000,556
FY12 Estimated Project Expenditures	<u>(1,170,743)</u>	<u>(432,626)</u>	<u>(60,000)</u>	<u>(1,843)</u>
Total Expenses:	(1,170,743)	(432,626)	(60,000)	(1,843)
Estimated Working Capital FY12	\$2,277,105	\$1,868,369	\$521,645	\$998,713
FY13 Budgeted Revenues	<u>7,878,755</u>	<u>105,000</u>	<u>8,000</u>	<u>279,000</u>
Total Available:	10,155,860	1,973,369	529,645	1,277,713
FY13 Project Expenditures	<u>(3,221,000)</u>	<u>(410,034)</u>	<u>(60,000)</u>	<u>(505,000)</u>
Budgeted Carryover	<u>(6,143,844)</u>	<u>(9,886)</u>	<u>0</u>	<u>(767,782)</u>
Total Expenses:	(9,364,844)	(419,920)	(60,000)	(1,272,782)
Estimated Working Capital FY13	\$791,016	\$1,553,449	\$469,645	\$4,931
FY2013 Projects				
Reclaimed Water Line Extension	1,893,000			
Wastewater Line Replacement	870,000			
Meters/Transponders	158,000			
Water and Wastewater Rehab	100,000			
Well Repairs	200,000			
Debt Payments, Refunding Bonds Series		260,334		
TRA Payments		150,000	60,000	
Miscellaneous Drainage Improvements				450,000
Miscellaneous Creek Maintenance				55,000
Total FY2013 Projects	\$3,221,000	\$410,334	\$60,000	\$505,000

CAPITAL IMPROVEMENT PROGRAMS FY13 PROPOSED & UNFUNDED PROJECTS - SORTED BY TYPE													
Project Description	Priority	Estimated Cost	PROPOSED METHOD OF FINANCING										
			Operating Fund	CIP Fund Balance	Bond Sale	Grants/Contrib	Impact Fees	Escrow Funds	Car Rental Tax	Other	EDC	To Be Determined	
DRAINAGE PROJECTS													
None Currently	A	\$ -											
Sub-Total Drainage Priority A-Proposed FY13		\$ -											
None Currently	B	\$ -											
Sub-Total Drainage Priority B-Unfunded		\$ -											
Bell Hi Addition	C	TBD											XX
Blessing Branch-Main Street to SH 360	C	TBD											XX
Hollow Oak Channel Erosion	C	TBD											XX
Kynette Drive Culvert Modifications	C	TBD											XX
Little Bear Creek Drainage Improvements	C	TBD											XX
Marlene Drive Culvert Replacement	C	TBD											XX
Simmons Drive Culvert Improvements	C	TBD											XX
Sub-Total Drainage Priority C-Unfunded		\$ -											
DRAINAGE PROJECTS - TOTAL		\$ -											
STREET PROJECTS													
FY2013 38 th CDBG-ADA Infrastructure Improvements	A	\$ 450,000				XX							
FY2013 County Overlay-Trailwood/Summit Ridge/Westpark	A	\$ 300,000							XX				
Cullum Drive Design and ROW	A	\$ 200,000		XX									
Sub-Total Street Priority A-Proposed FY13		\$ 950,000											
FY2014 39 th CDBG-ADA Infrastructure Improvements ⁽¹⁴⁾	B	\$ 300,000				XX							
FY2014 County Overlay-Monterrey/Sotogrande/El Camino Real ⁽¹⁴⁾	B	\$ 300,000							XX				
Cullum Drive Construction ⁽¹⁴⁾	B	\$ 565,000		\$100,786				\$ 67,214	\$397,000				
FY2015 40 th CDBG-ADA Infrastructure Improvements ⁽¹⁵⁾	B	\$ 300,000				XX							
FY2015 County Overlay-Baze Road/Kynette Drive/Signet Drive ⁽¹⁵⁾	B	\$ 300,000							XX				
FY2016 41 st CDBG-ADA Infrastructure Improvements ⁽¹⁶⁾	B	\$ 300,000				XX							
FY2016 County Overlay-Ector Drive/Raider Drive/Texas Star Pkwy ⁽¹⁶⁾	B	\$ 300,000							XX				
Traffic Signal-Harwood Rd at Bear Creek Pkwy ⁽¹⁶⁾	B	\$ 180,000							XX				
FY2017 42 nd CDBG-ADA Infrastructure Improvements ⁽¹⁷⁾	B	\$ 300,000				XX							
FY2017 County Overlay-Aransas Drive/Ector Drive ⁽¹⁷⁾	B	\$ 300,000							XX				
Sub-Total Street Priority B-Unfunded		\$ 3,145,000											
Bear Creek Parkway	C	TBD											XX
Cresthaven Drive	C	TBD											XX
E Alexander Lane	C	TBD											XX
Fuller-Wiser Road-Harwood Road to Mid Cities Blvd	C	TBD											XX
Fuller-Wiser Road-SH183 to Harwood Road	C	TBD											XX
Highland Drive	C	TBD											XX
Ross Avenue	C	TBD											XX
South Pipeline Road	C	TBD											XX
Vine Street-SH183 to SH10	C	TBD											XX
Sub-Total Street Priority C-Unfunded		\$ -											

CAPITAL IMPROVEMENT PROGRAMS												
FY13 PROPOSED & UNFUNDED PROJECTS - SORTED BY TYPE												
Project Description	Priority	Estimated Cost	PROPOSED METHOD OF FINANCING									
			Operating Fund	CIP Fund Balance	Bond Sale	Grants/Contrib	Impact Fees	Escrow Funds	Car Rental Tax	Other	EDC	To Be Determined
STREET PROJECTS - TOTAL		\$ 4,095,000										
WASTEWATER PROJECTS												
LR: Ross Avenue	A	\$ 215,000	XX									
LR: Slaughter Lane/E Huitt Lane	A	\$ 475,000	XX									
LR: W Huitt	A	\$ 180,000	XX									
Sub-Total Wastewater Priority A-Proposed FY13		\$ 870,000										
LR: Denton Drive ⁽¹⁴⁾	B	\$ 539,000	XX									
LR: Milam Drive ⁽¹⁴⁾	B	\$ 253,000	XX									
NTE (SH183) Phase II Wastewater Relocation ⁽¹⁵⁾	B	\$ 600,000								XX		
LR: Oakwood Terrace Phase I ⁽¹⁵⁾	B	\$ 345,000	XX									
LR: Oakwood Terrace Phase II ⁽¹⁵⁾	B	\$ 635,000	XX									
LR: Kynette Drive/Wilshire Drive ⁽¹⁶⁾	B	\$ 663,000	XX									
LR: Cedar Hills Estates/Hollywood Blvd. ⁽¹⁷⁾	B	\$ 112,000	XX									
Sub-Total Wastewater Priority B-Unfunded		\$ 3,147,000										
LR: Collin Drive/Harris Drive/Irion Drive	C	TBD										XX
LR: Crane Drive	C	TBD										XX
LR: Donley Drive/Shelmar Drive	C	TBD										XX
LR: Eastcliff/Windlea/Signet	C	TBD										XX
LR: Ector Dr/Donley Dr/Crane Dr	C	TBD										XX
LR: Ector Drive/Fayette Drive	C	TBD										XX
LR: Evans/Canyon Ridge/N Kynette	C	TBD										XX
LR: Glenn Drive	C	TBD										XX
LR: Huntington/Koen/Atkerson/E Huitt/Slaughter/Martin	C	TBD										XX
LR: Janann/Brownstone/Shelmar Drive	C	TBD										XX
LR: Lakewood/Dogwood/Bocowood	C	TBD										XX
LR: Live Oak Drive/Silver Creek Drive/Marlene Drive	C	TBD										XX
LR: Mary/Marlene/Commerce/ Wilshire/Greenbriar	C	TBD										XX
LR: N Midway Park	C	TBD										XX
LR: Northcliff/Toplea/Windlea/Signet/ Kynette/Westcliff	C	TBD										XX
LR: NW Midway/Rusk/Parker/Rockwall	C	TBD										XX
LR: S Main Street	C	TBD										XX
LR: Sagebrush/Toplea/Wilshire/Yorkshire/Tyler	C	TBD										XX
LR: Sierra Drive	C	TBD										XX
LR: Town Creek Drive	C	TBD										XX
LR: W Donley/Private Drive/Mimosa/Magolia/Redbud	C	TBD										XX
LR: W Midway/Victoria/Delta/ Lamar/Rockwall	C	TBD										XX
Sub-Total Wastewater Priority C-Unfunded		\$ -										
WASTEWATER PROJECTS - TOTAL		\$ 4,017,000										

LR = Line Replacement

**CAPITAL IMPROVEMENT PROGRAMS
FY13 PROPOSED & UNFUNDED PROJECTS - SORTED BY TYPE**

Project Description	Priority	Estimated Cost	PROPOSED METHOD OF FINANCING									
			Operating Fund	CIP Fund Balance	Bond Sale	Grants/Contrib	Impact Fees	Escrow Funds	Car Rental Tax	Other	EDC	To Be Determined
WATER PROJECTS												
None Currently		\$ -										
Sub-Total Water Priority A-Proposed FY13		\$ -										
LR: El Camino Real ⁽¹⁴⁾	B	\$ 410,000	XX									
Water System Security Camera Installation ⁽¹⁴⁾	B	\$ 75,000		XX								
LR: S Pipeline Road West ⁽¹⁵⁾	B	\$ 300,000	XX									
NTE (SH183) Phase II Water Relocation ⁽¹⁵⁾	B	\$ 1,200,000								XX		
Residential Meter Replacement Program ⁽¹⁵⁾	B	\$ 3,690,350			XX							
LR: Blessing Creek/Stony Creek/Rock Creek ⁽¹⁶⁾	B	\$ 315,000	XX									
SH360 Water Crossing ⁽¹⁷⁾	B	\$ 735,500	XX									
Sub-Total Water Priority B-Unfunded		\$ 6,725,850										
LR: Collin Drive-Dallas Dr to Harwood Rd	C	TBD										XX
LR: Collin Drive-Denton Dr to Dallas Dr	C	TBD										XX
LR: Denton Drive	C	TBD										XX
LR: Dickey Drive North	C	TBD										XX
LR: Dickey Drive South	C	TBD										XX
LR: Dunaway Drive	C	TBD										XX
LR: E Huitt Lane	C	TBD										XX
LR: Eastcliff Drive	C	TBD										XX
LR: Ector Drive	C	TBD										XX
LR: Fuller Drive	C	TBD										XX
LR: Hollow Oak Drive	C	TBD										XX
LR: Kynette Drive	C	TBD										XX
LR: Live Oak Court/Live Oak Drive	C	TBD										XX
LR: Midcreek/Rock Creek/Stony Creek	C	TBD										XX
LR: Midway Drive East	C	TBD										XX
LR: Midway Drive West	C	TBD										XX
LR: Needles Street	C	TBD										XX
LR: Paula Lane	C	TBD										XX
LR: S Main Street (North)	C	TBD										XX
LR: S Main Street (South)	C	TBD										XX
LR: S Pipeline Road East	C	TBD										XX
LR: Shady Creek Drive/Cliffwood Drive	C	TBD										XX
LR: Springwood Court	C	TBD										XX
LR: Sunset Drive	C	TBD										XX
LR: Westwood Drive	C	TBD										XX
LR: Wildwood Street	C	TBD										XX
LR: Woodvine (East)	C	TBD										XX
LR: Woodvine (West)	C	TBD										XX
Water System Security Land Acquisition	C	TBD										XX
Sub-Total Water Priority C-Unfunded		\$ -										
WATER PROJECTS - TOTAL		\$ 6,725,850										

LR = Line Replacement

CAPITAL IMPROVEMENT PROGRAMS FY13 PROPOSED & UNFUNDED PROJECTS - SORTED BY TYPE												
Project Description	Priority	Estimated Cost	PROPOSED METHOD OF FINANCING									
			Operating Fund	CIP Fund Balance	Bond Sale	Grants/Contrib	Impact Fees	Escrow Funds	Car Rental Tax	Other	EDC	To Be Determined
OTHER PROJECTS												
Eules FLC Aquatics Construction	A	\$ 6,450,000		\$5,236,500*							\$ 1,213,500	
Sub-Total Other Priority A-Proposed FY13		\$ 6,450,000										
Glade Parks Trail Connection ⁽¹⁴⁾	B	\$ 359,625								XX		
Texas Star Golf Course Bunker Replacement ⁽¹⁴⁾	B	\$ 195,000		XX								
TSGC Greens Replacement ⁽¹⁴⁾	B	\$ 800,000										XX
Blessing Branch Park Improvements ⁽¹⁵⁾	B	\$ 225,120		XX								
Texas Star Sports Complex Phase V ⁽¹⁵⁾	B	\$ 4,152,000			XX							
Development/Engineering Building ⁽¹⁶⁾	B	\$ 1,579,800								XX		
Sub-Total Other Priority B-Unfunded		\$ 7,311,545										
Animal Shelter Expansion/Renovation	C	TBD										XX
Kiddie Carr Park Improvements	C	TBD										XX
South Eules Water Feature	C	TBD										XX
Trail Connection South Eules	C	TBD										XX
Trail Enhancements Phase I	C	TBD										XX
Trail Enhancements Phase II	C	TBD										XX
Trail Enhancements Villages Bear Creek	C	TBD										XX
Trailwood Park Improvements	C	TBD										XX
Wilshire Park Water Feature	C	TBD										XX
Sub-Total Other Priority C-Unfunded		\$ -										
OTHER PROJECTS - TOTAL		\$ 13,761,545										

* Car Rental CIP - \$4,236,500 including reallocation from Eules FLC Aquatics Design project.

* General CIP - \$1,000,000

**CAPITAL IMPROVEMENTS PROGRAM
FUNDED PROJECTS SUMMARY**

Project Number	Project Description	Budget as of 5/31/11	Appropriation/ Amendment	Budget as of 5/31/12	Expended as of 5/31/12	Remaining Funds	Revised Project Cost Estimates	Unfunded/ (Excess Funding)
DRAINAGE PROJECTS								
DR9903	Misc. Drainage Improvements	\$ 362,833	\$ -	\$ 362,833	\$ 121,175	\$ 241,658	\$ 812,833	\$ 450,000
DR1101	Flooding Mitigation	\$ 500,000	\$ -	\$ 500,000	\$ 17,748	\$ 482,252	\$ 500,000	\$ -
DR1201	Misc. Creek Maintenance (min bal \$100,000)	\$ -	\$ 50,000	\$ 50,000	\$ 4,200	\$ 45,800	\$ 105,000	\$ 55,000
DR0000	Boyd Branch Improvements ⁽¹⁾	\$ -	\$ 10,000,000	\$ 10,000,000	\$ -	\$ 10,000,000	\$ 10,000,000	\$ -
FB9902	Fund Balance - Drainage CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (227,262)
Sub-Total Drainage Projects		\$ 862,833	\$ 10,050,000	\$ 10,912,833	\$ 143,123	\$ 10,769,710	\$ 11,417,833	\$ 277,738
STREET PROJECTS								
PS0605	South Pipeline Road Bridge Replacement	\$ 157,000	\$ -	\$ 157,000	\$ -	\$ 157,000	\$ 157,000	\$ -
PS1003	Ash Lane	\$ 2,170,000	\$ -	\$ 2,170,000	\$ 810,931	\$ 1,359,069	\$ 2,170,000	\$ -
PS1102	Glade Parks Improvements ⁽²⁾	\$ 7,300,000	\$ 4,800,604	\$ 12,100,604	\$ 2,416,043	\$ 9,684,561	\$ 12,100,604	\$ -
PS1201	FY2012 County Overlay-Aransas Drive/Slaughter Lane	\$ -	\$ 300,000	\$ 300,000	\$ 90,015	\$ 209,985	\$ 300,000	\$ -
PS1202	ADA Infrastructure Improvements	\$ -	\$ 413,800	\$ 413,800	\$ 45,079	\$ 368,721	\$ 413,800	\$ -
PS1203	Misc. Street Repairs (min bal \$150,000)	\$ -	\$ 150,000	\$ 150,000	\$ 6,564	\$ 143,436	\$ 300,000	\$ 150,000
FB9907	Fund Balance - Street CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (480,070)
Sub-Total Street Projects		\$ 9,627,000	\$ 5,664,404	\$ 15,291,404	\$ 3,368,632	\$ 11,922,772	\$ 15,441,404	\$ (330,070)
WASTEWATER PROJECTS								
WW0002	Misc. Wastewater Rehab (min bal \$100,000)	\$ 316,086	\$ 25,000	\$ 341,086	\$ 239,798	\$ 101,288	\$ 341,086	\$ -
WW0605	TRA Wastewater Payments - Impact	\$ 360,000	\$ 60,000	\$ 420,000	\$ 360,000	\$ 60,000	\$ 480,000	\$ 60,000
WW1102	Line Rep - E Huitt/Ascot/Dunaway	\$ 510,000	\$ 50,000	\$ 560,000	\$ 274,329	\$ 285,671	\$ 560,000	\$ -
WW1201	Line Rep - Blanco/Aransas/Crane	\$ -	\$ 327,000	\$ 327,000	\$ 14,134	\$ 312,866	\$ 327,000	\$ -
WW1203	NTE (SH183) Phase I Wastewater Relocation	\$ -	\$ 454,000	\$ 454,000	\$ -	\$ 454,000	\$ 454,000	\$ -
FB9911	FB - Wastewater Impact (Restricted)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (512,599)
Sub-Total Wastewater Projects		\$ 1,186,086	\$ 916,000	\$ 2,102,086	\$ 888,261	\$ 1,213,825	\$ 2,162,086	\$ (452,599)

¹ Debt not yet issued.

² Remaining debt not yet issued.

**CAPITAL IMPROVEMENTS PROGRAM
FUNDED PROJECTS SUMMARY**

Project Number	Project Description	Budget as of 5/31/11	Appropriation/ Amendment	Budget as of 5/31/12	Expended as of 5/31/12	Remaining Funds	Revised Project Cost Estimates	Unfunded/ (Excess Funding)
WATER PROJECTS								
WT0001	Misc. Water Rehab (min bal \$150,000)	\$ 218,511	\$ 100,000	\$ 318,511	\$ 220,056	\$ 98,455	\$ 418,511	\$ 100,000
WT0101	Water Tank Debt Payment-Impact	\$ 2,957,502	\$ 262,212	\$ 3,219,714	\$ 3,132,310	\$ 87,404	\$ 3,479,748	\$ 260,034
WT0104	Well Repairs (min bal \$200,000)	\$ 813,594	\$ 95,000	\$ 908,594	\$ 847,135	\$ 61,459	\$ 1,108,594	\$ 200,000
WT0202	Reclaimed Water Main	\$ 1,750,000	\$ -	\$ 1,750,000	\$ 1,497,663	\$ 252,337	\$ 1,750,000	\$ -
WT0803	Meters/Transponders (annual transfer \$158,000)	\$ 979,750	\$ 158,000	\$ 1,137,750	\$ 775,032	\$ 362,718	\$ 1,295,750	\$ 158,000
WT0901	TRA Water Payments-Impact	\$ 400,000	\$ 150,000	\$ 550,000	\$ 400,000	\$ 150,000	\$ 700,000	\$ 150,000
WT1201	Reclaimed Water Line Extension ⁽³⁾	\$ -	\$ 4,607,000	\$ 4,607,000	\$ -	\$ 4,607,000	\$ 6,500,000	\$ 1,893,000
WT1202	Standpipe Storage Tank & Bldg Demolition	\$ -	\$ 84,640	\$ 84,640	\$ 1,600	\$ 83,040	\$ 84,640	\$ -
WT1203	Water & Wastewater Impact Fee Update	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ -
FB9910	FB- Water Impact (Restricted)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,696,497)
FB9901	FB - Water & Wastewater CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (855,776)
Sub-Total Water Projects		\$ 7,119,357	\$ 5,486,852	\$ 12,606,209	\$ 6,873,796	\$ 5,732,413	\$ 15,367,243	\$ 208,761
OTHER								
AC1201	Texas Star Sports Complex Phase IV	\$ -	\$ 794,470	\$ 794,470	\$ -	\$ 794,470	\$ 840,687	\$ 46,217
CM0304	Entry Monument Sign Program	\$ 115,782	\$ -	\$ 115,782	\$ 93,027	\$ 22,755	\$ 115,782	\$ -
CM0804	Redevelopment	\$ 973,326	\$ 377	\$ 973,703	\$ 694,749	\$ 278,954	\$ 1,323,703	\$ 350,000
DV9901	EDC Incentive Funds	\$ 400,854	\$ 50,000	\$ 450,854	\$ 300,854	\$ 150,000	\$ 475,854	\$ 25,000
ED0101	Planning Consultants	\$ 204,869	\$ -	\$ 204,869	\$ 104,869	\$ 100,000	\$ 204,869	\$ -
ED1002	EDC Contingency	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ 250,000	\$ -
FM1201	ADA Facility Improvements (min bal \$50,000)	\$ -	\$ 50,000	\$ 50,000	\$ 3,642	\$ 46,358	\$ 50,000	\$ -
GC1201	TSGC Misc. Improvements (min bal \$150,000)	\$ -	\$ 150,000	\$ 150,000	\$ 62,323	\$ 87,677	\$ 250,000	\$ 100,000
PD9901	Police and Courts Facility	\$ 11,718,034	\$ 32	\$ 11,718,066	\$ 11,609,560	\$ 108,506	\$ 11,718,066	\$ -
PR0720	Misc. Park Improvements (min bal \$100,000)	\$ 225,000	\$ 75,000	\$ 300,000	\$ 241,128	\$ 58,872	\$ 575,000	\$ 275,000
PR0804	Park Irrigation	\$ 100,000	\$ 25,000	\$ 125,000	\$ 47,787	\$ 77,213	\$ 150,000	\$ 25,000
PR1201	Euless FLC Aquatics Design	\$ -	\$ 786,500	\$ 786,500	\$ 9,465	\$ 777,035	\$ 550,000	\$ (236,500) ⁽⁴⁾
FB9906	FB-EDC CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (482,302)
FB9908	FB-Texas Star Sports Complex CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (751,828)
FB9909	FB-General CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,600,577)
FB9913	FB-Car Rental CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (73,146)
Sub-Total Other Projects		\$ 13,987,865	\$ 1,931,379	\$ 15,919,244	\$ 13,167,404	\$ 2,751,840	\$ 16,503,961	\$ (2,323,136)
TOTAL FUNDED PROJECTS		\$ 32,783,141	\$ 24,048,635	\$ 56,831,776	\$ 24,441,216	\$ 32,390,560	\$ 60,892,527	\$ (2,619,305)

³ Debt not yet issued.

⁴ To be reallocated to Euless FLC Aquatics Construction project.

DRAINAGE PROJECTS

MISCELLANEOUS DRAINAGE IMPROVEMENTS (DR9903)

TOTAL ESTIMATED PROJECT COST: \$812,833
FUNDS REMAINING ON PROJECT: \$241,658

Description: The project provides funding for various drainage projects and emergency repairs identified throughout the year. Often correction of these drainage issues requires design services and other improvements such as bank stabilization. As major projects are identified, they will be tracked separately and assigned a separate project number.

Justification: Failure to correct these problems often causes damage to existing infrastructure.

Operating Impact: Completion of these projects and repairs throughout the city as they occur results in reduced maintenance costs, thereby allowing the city to redirect maintenance funds to other areas. The city maintains a budget of \$20,000 annually for routine maintenance, weed control, and brush removal.

FLOODING MITIGATION (DR1101)

TOTAL ESTIMATED PROJECT COST: \$500,000
FUNDS REMAINING ON PROJECT: \$482,252

Description: The project consists of identifying chronic flooding locations within the City of Euless and determining the cost/benefit of acquisition and protection compared to extensive drainage relief projects. Property acquisition will be recommended after consideration of flooding history, appraisals, and feasible alternative drainage solutions have been evaluated.

Justification: Properties throughout the City of Euless situated adjacent to creeks have experienced drainage problems for several years. The cost for implementing drainage improvement projects to mitigate flooding at isolated locations may be much greater than the cost of property acquisition. Chronic flooding lowers property values and this program will offer a means of relief for affected property owners.

Operating Impact: Little to no impact upon operations is anticipated.

MISCELLANEOUS CREEK MAINTENANCE (DR1201)

TOTAL ESTIMATED PROJECT COST: \$105,000
FUNDS REMAINING ON PROJECT: \$ 45,800

Description: The project provides for the maintenance in the creeks (Little Bear Creek, Hurricane Creek, Boyd Branch, and Blessing Branch) including the removal of fallen trees that impede the flow of creek water in the natural creek channels, clearing brush and debris at major bridge crossings, and preventative maintenance. The project does not address items that are deemed cosmetic enhancements.

Justification: Natural creek erosion undermines the root systems of trees adjacent to creek banks which results in trees falling into or across creek channels. These fallen trees together with accumulated brush and debris can impede the flow of storm water in the natural creek channels resulting in a rise in the normal water surface elevation. Fallen trees that are

conveyed downstream in the natural creek channels may cause damage to the substructure of bridges spanning creek channels.

Operating Impact: Completion of the maintenance in the creek channels will reduce the likelihood of flooding. Savings are also anticipated in post-storm cleanup costs. The city has recommended a minimum balance in this project of \$100,000. When the balance falls below this threshold, a transfer from the Drainage Utility operating fund is required to maintain this funding level.

BOYD BRANCH IMPROVEMENTS (DR0000)

TOTAL ESTIMATED PROJECT COST: \$10,000,000
FUNDS REMAINING ON PROJECT: \$ -0- (funding approved, debt unissued)

Description: The project includes the portion of Boyd Branch from South Pipeline Road to SH183 and may include structural and nonstructural activities to reduce or minimize the effects of large stormwater events. A large portion of this project occurs on a section of Boyd Branch that lies in a platted private drainage easement which also shows the maintenance responsibility to rest on the property owner(s). Because the City of Euless has no easement rights along these sections of Boyd Branch, the city is of the opinion that improving the capacity of Boyd Branch to handle large stormwater events is the responsibility of the property owner(s). The City of Euless may have some utility relocation expenses related to any improvements made to Boyd Branch.

Justification: Large stormwater events result in runoff exceeding the capacity of Boyd Branch. The project is intended to reduce or minimize property losses associated with such stormwater runoff.

Operating Impact: Completion of the project will reduce the likelihood of structural flooding in a large stormwater event. The city's portion of the project is estimated to be \$4,000,000 or less depending on the scope of work defined.

STREET IMPROVEMENTS

SOUTH PIPELINE ROAD BRIDGE REPLACEMENT (PS0605)

TOTAL ESTIMATED PROJECT COST: \$157,000
FUNDS REMAINING ON PROJECT: \$157,000

Description: The project includes bridge and related channel improvements at South Pipeline Road over Post Oak Channel. The existing structure is to be replaced because of structural and geometric deficiencies, as well as load restrictions. The City of Fort Worth will manage the project with the City of Euless paying only 25% of the construction costs for the portion of the structure that falls within Euless city limits.

Justification: South Pipeline Road is an important east-west thoroughfare providing access to Tarrant County's southeast portion of Euless. Reconstruction of the bridge improves driving conditions, alleviates structural and geometric deficiencies, and increases load capacity. The increase in the load capacity will also increase accessibility to many of the manufacturing and industrial companies located in this area of the city.

Operating Impact: The city entered into an interlocal agreement with the City of Fort Worth relating to this project. Fort Worth will manage the project and Euless will be responsible for 25% of the total cost.

ASH LANE – Aransas Drive to North Main Street (PS1003)

TOTAL ESTIMATED PROJECT COST: \$2,170,000
FUNDS REMAINING ON PROJECT: \$1,359,069

Description: The project consists of the design, right-of-way acquisition, and construction necessary to facilitate removal of the existing two lanes of asphalt pavement and the replacement thereof with a four-lane concrete roadway with sidewalks and storm drainage.

Justification: This is the only portion of Ash Lane that is not constructed to the Master Thoroughfare Plan standards. Completion of this section of Ash Lane will provide for the orderly flow of traffic from Industrial Boulevard to Fuller-Wiser Road.

Operating Impact: Savings in annual maintenance costs are anticipated from completion of this project.

GLADE PARKS IMPROVEMENTS (PS1102)

TOTAL ESTIMATED PROJECT COST: \$12,100,604
FUNDS REMAINING ON PROJECT: \$ 618,957 (future bond issue \$9M+)

Description: The project represents the funding required for the infrastructure improvements at the Glade Parks Development as approved in the Project and Financing Plan. The project scope includes the construction of Rio Grande Boulevard, portions of Heritage Avenue, the Little Bear Creek Bridge, SH121 improvements, landscaping, wetland mitigation, Brazos Boulevard and remaining streets, main entrance and medians, underground drainage, and associated utility installations, as well as administrative and financing costs.

Justification: The construction of public infrastructure will spur economic development in the area and complete an access route to existing Euless businesses.

Operating Impact: Realization of the anticipated economic development will increase property values, property tax revenues, and sales tax revenues. A portion of the increased revenues will be allocated to the repayment of the debt issued for funding the project. Remaining annual debt payments range on debt issued to-date from \$115,000 to \$241,000 annually. The debt will be paid in full in fiscal year 2030.

FY2012 COUNTY OVERLAY: ARANSAS DRIVE/SLAUGHTER LANE (PS1201)

TOTAL ESTIMATED PROJECT COST: \$300,000
FUNDS REMAINING ON PROJECT: \$209,985

Description: The project consists of edge milling, asphalt overlay, and restriping on:

1. Aransas Drive from Midway Drive to Harwood Road, and
2. Slaughter Lane from Dunaway Drive to Dickey Drive.

Justification: The existing asphalt pavement is deteriorating. The asphalt overlay will provide an improved riding surface, will extend the life of the roadways, and will enhance the appearance of the streets.

Operating Impact: Savings in annual maintenance costs are anticipated from completion of this project.

ADA/TAS INFRASTRUCTURE IMPROVEMENTS (PS1202)

TOTAL ESTIMATED PROJECT COST: \$413,800

FUNDS REMAINING ON PROJECT: \$368,721

Description: This project provides for the continued improvements to city infrastructure as required by Federal and State mandated Americans with Disabilities Act/Texas Accessibility Standards ("ADA/TAS"). City sidewalks, crosswalks, curb ramps, and other areas covered under both ADA and TAS requirements will be part of these improvements.

Justification: Many sidewalks, curb ramps, and other similar items are outdated and do not meet current ADA/TAS requirements. Updating accessibility on a continuing basis will help keep the city in compliance with government standards and will address the growing needs of citizens with accessibility issues.

Operating Impact: Savings in annual maintenance costs are anticipated from completion of this project.

MISCELLANEOUS STREET REPAIRS (PS1203)

TOTAL ESTIMATED PROJECT COST: \$300,000

FUNDS REMAINING ON PROJECT: \$143,436

Description: This project includes the removal and replacement of deteriorated sections of pavement along identified roadways.

Justification: Continuing repair of the existing street pavements will maintain safe driving conditions and will extend the overall life of city streets.

Operating Impact: Completion of the project will allow maintenance funds to be redirected to other areas without increasing the overall operating budget. The city has recommended a minimum balance in this project of \$150,000. When the balance falls below this threshold, a transfer from the Street CIP fund balance or an operating fund is required to maintain this funding level.

WASTEWATER PROJECTS

MISCELLANEOUS WASTEWATER REHAB (WW0002)

TOTAL ESTIMATED PROJECT COST: \$341,086

FUNDS REMAINING ON PROJECT: \$101,288

Description: The project includes small, previously unidentified wastewater main problems detected and repaired throughout the fiscal year. Larger projects will be determined on an "as needed" basis and presented as new projects during the capital budget process so that funding may be identified.

Justification: Many wastewater lines throughout the city are 40+ years old. Most of the lines are vitrified clay tile and are subject to ground movement, pulled joints, root infiltration, and deterioration due to hydrogen sulfide gas and other chemicals. Many are substandard in size

and have inflow/infiltration problems. Systematic replacement will reduce maintenance costs and customer problems.

Operating Impact: The project alleviates some of the maintenance costs associated with the smaller wastewater projects within the city, thereby allowing the redirection of maintenance dollars to other areas. The city has recommended a minimum balance in this project of \$100,000. When the balance falls below this threshold, a transfer from the Water and Wastewater operating fund is required to maintain this funding level.

TRA WASTEWATER PAYMENTS (WW0605)

TOTAL ESTIMATED PROJECT COST: \$60,000 annually

Description: Based on a review by Birkoff, Hendricks, and Conway of the water and wastewater impact fees, it was determined that a substantial portion of the wastewater impact fee is attributable to Trinity River Authority (“TRA”) capital projects. Therefore, these fees are to be used to pay a portion of the annual TRA expense. Based on the available fund balance, a systematic drawdown over a 10-year period was implemented.

Justification: The expansion of TRA provides additional capacity and it was determined through the wastewater impact fee study that these funds could be used to pay a portion of TRA wastewater payments.

Operating Impact: A 10-year drawdown schedule approximates the Capital Improvement Plan review time frame. The estimated payments of \$60,000 annually reduce the Water and Wastewater Fund’s operating expenses for TRA services. At the conclusion of the drawdown period (FY2015), water and wastewater operations will be required to absorb this annual obligation.

LINE REPLACEMENT – E HUITT/ASCOT/DUNAWAY (WW1102)

TOTAL ESTIMATED PROJECT COST: \$560,000

FUNDS REMAINING ON PROJECT: \$285,671

Description: The project consists of the replacement of the following wastewater mains:

1. Ascot Drive to E Huitt Lane along Fuller Branch and
2. Ascot Drive, Dunaway Court, and Dunaway Drive between Dunaway Court and Ascot Drive.

Justification: Many wastewater lines throughout the city are 40+ years old. Most of the lines are clay tile and are subject to ground movement, pulled joints, root infiltration, and deterioration due to hydrogen sulfide gas and other chemicals. Many are substandard in size and have inflow/infiltration problems. Systematic replacement will reduce maintenance costs and customer problems.

Operating Impact: By implementing a systematic replacement program, the city is able to cash-flow these projects and redirect maintenance funds to other areas of the city without increasing the total maintenance budget.

LINE REPLACEMENT – BLANCO/ARANSAS/CRANE (WW1201)

TOTAL ESTIMATED PROJECT COST: \$327,000
FUNDS REMAINING ON PROJECT: \$312,866

Description: This project consists of the replacement of the following wastewater mains:

1. Between Blanco Drive and Aransas Drive from south of Harwood Road and
2. Between Blanco Drive and Crane Drive from Harwood Road to Aransas Drive.

Justification: Many wastewater lines throughout the city are 40+ years old. Most of the lines are clay tile and are subject to ground movement, pulled joints, root infiltration, and deterioration due to hydrogen sulfide gas and other chemicals. Many are substandard in size and have inflow/infiltration problems. Systematic replacement will reduce maintenance costs and customer problems.

Operating Impact: By implementing a systematic replacement program, the city is able to cash-flow these projects and redirect maintenance funds to other areas of the city without increasing the total maintenance budget.

NTE PHASE I WASTEWATER RELOCATION (WW1203)

TOTAL ESTIMATED PROJECT COST: \$454,000
FUNDS REMAINING ON PROJECT: \$454,000

Description: The City of Euless has wastewater mains and associated items located within the SH183 right-of-way. These facilities must be relocated to accommodate the SH183 expansion. It is anticipated that the City of Euless will enter into a relocation agreement with NTEMP to authorize them to design and relocate wastewater lines. The city will be responsible for 50% of the cost of the line relocation.

Justification: City of Euless wastewater facilities are located within TxDOT right-of-way. As such, the city must provide for utility relocation to accommodate the roadway expansion.

Operating Impact: Little to no impact on operations is anticipated.

WATER PROJECTS

MISCELLANEOUS WATER REHAB (WT0001)

TOTAL ESTIMATED PROJECT COST: \$418,511
FUNDS REMAINING ON PROJECT: \$ 98,455

Description: The project is for repair of small, previously unidentified water main problems that may arise throughout the fiscal year. Larger projects will be determined on an “as needed” basis and presented as new projects during the capital budget process so that funding may be identified.

Justification: Some of the city’s older water mains have deteriorated and need replacement or repair. Staff requests that this project be funded on an annual basis.

Operating Impact: This project alleviates some of the maintenance costs associated with smaller water projects within the city, thereby allowing the city to reallocate the maintenance dollars to other locations. The city has recommended a minimum balance in this project of

\$150,000. When the balance falls below this threshold, a transfer from the Water and Wastewater operating fund is required to maintain this funding level.

WATER TANK DEBT PAYMENT (WT0101)

TOTAL ESTIMATED PROJECT COST: \$3,479,748
FUNDS REMAINING ON PROJECT: \$ 87,404

Description: The project consists of the transfer of funds from water impact fees to pay the debt service related to the construction of the new water tower.

Justification: The water tower provides additional capacity and is included in the water impact study.

Operating Impact: The portion of the debt service covered by the impact fee funding will be absorbed by operations upon satisfaction of the debt repayment terms. Thus, while the project is active, a reduction in expenses equal to each year's applicable portion of the debt service results. The amounts range from \$249,000 to over \$291,000 annually.

WELL REPAIRS (WT0104)

TOTAL ESTIMATED PROJECT COST: \$1,108,594
FUNDS REMAINING ON PROJECT: \$ 61,459

Description: The project includes the repair of well pumps and other unanticipated well repairs identified throughout the year.

Justification: Maintaining the city's wells results in the ability to produce water at a substantial reduction in cost.

Operating Impact: This project alleviates some of the maintenance costs associated with the smaller well repairs, thereby allowing the city to redirect the maintenance dollars to other areas. The city has recommended a minimum balance in this project of \$200,000. When the balance falls below this threshold, a transfer from the Water and Wastewater operating fund or CIP fund balance is required to maintain this funding level.

RECLAIMED WATER MAIN (WT0202)

TOTAL ESTIMATED PROJECT COST: \$1,750,000
FUNDS REMAINING ON PROJECT: \$ 252,337

Description: The project consists of connecting the Texas Star property to the City of Fort Worth's Village Creek Wastewater Treatment reclaimed water main. Project scope includes the extension of the water main to other areas of the city that would benefit from the availability of reclaimed water.

Justification: Utilization of this source of water ensures the city could continue irrigation in the event of drought and/or activation of mandatory water restrictions. Continued irrigation is required for the protection of the city's capital investment in the Texas Star Golf Course and the Texas Star Sports Complex.

Operating Impact: The cost of reclaimed water is less than treated water and the source is not affected by drought. As such, the city's investment in recreational facilities will not be at risk

due to drought or watering restrictions. Resale to irrigation customers is also a future consideration.

METERS AND TRANSPONDERS REPLACEMENT PROGRAM (WT0803)

TOTAL ESTIMATED PROJECT COST: \$1,295,750
FUNDS REMAINING ON PROJECT: \$ 362,718

Description: The project provides for the purchase and installation of water meters and the transponders used to electronically read water consumption.

Justification: The dependability of the reading equipment, the transponders, the battery life expectancy of the automated reading system, as well as the meter flows, must be monitored and maintained to ensure system integrity.

Operating Impact: The Water and Wastewater operating fund transfers \$158,000 annually for meter and transponder replacement.

TRA WATER PAYMENTS IMPACT FEES (WT0901)

TOTAL ESTIMATED PROJECT COST: \$150,000 annually

Description: Based on a review by Birkoff, Hendricks, and Conway of the water and wastewater impact fees, it was determined that a substantial portion of the water impact fee is attributable to Trinity River Authority (“TRA”) capital projects. Therefore, these fees are to be used to pay a portion of the annual TRA expense. Based on the available fund balance, a systematic drawdown over a 10-year period was implemented.

Justification: The expansion of TRA provides additional capacity and it was determined through the water impact fee study that these funds could be used to pay a portion of TRA water payments.

Operating Impact: A 10-year drawdown schedule approximates the Capital Improvement Plan review time frame. The estimated payments of \$150,000 annually reduce the Water and Wastewater Fund’s operating expenses for TRA services. At the conclusion of the drawdown period (FY2018), the Water and Wastewater operating fund will be required to absorb this annual obligation.

RECLAIMED WATER LINE EXTENSION (WT1201)

TOTAL ESTIMATED PROJECT COST: \$6,500,000 (future bond issue \$5.4M)
FUNDS REMAINING ON PROJECT: \$100,000*

*FY2013 project funding includes a transfer of \$1,000,000 from Water and Wastewater operations.

Description: The project will extend the City’s Reclaimed Water Utility System from a point near the northeast corner of Bear Creek Parkway and Midway Drive, northward to a point near Mid Cities Boulevard. Extension of this system will provide reclaimed water service to multiple multi-family properties from Harwood Road to Mid Cities Boulevard as well as the City’s Bear Creek Park. Additional system expansion would be possible in the future.

Justification: Construction of the project will result in lower non-potable water costs for end users, offset future potable water purchases by the city, and will serve to responsibly conserve potable water resources for the city and the region.

Operating Impact: Extension of the reclaimed water line to additional properties will reduce the amount of potable water that would have otherwise been purchased from Trinity River Authority, thereby reducing the city's overall portion of the TRA system costs.

STANDPIPE STORAGE TANK AND BUILDING DEMOLITION (WT1202)

TOTAL ESTIMATED PROJECT COST: \$84,640
FUNDS REMAINING ON PROJECT: \$83,040

Description: The project scope includes the demolition of five (5) structures and standpipe located at 1100 Central Drive, Bedford, Texas. This location was once the site of the city's public works facility which relocated to 1517 Westpark Way, Euless. The buildings are a public nuisance and removal is recommended. An asbestos survey has been conducted and a minimal amount of non-friable asbestos material was discovered. This will be remediated as part of the demolition process. Removal of the electric service that supplied power to the well pumps is included in the project scope.

Justification: Removal of the two million gallon standpipe and site buildings will improve the appearance of the property and enhance the market value of the land.

Operating Impact: Demolition of the structures will improve the appearance of the property thereby making it more marketable. The subsequent sale of the property will provide a one-time source of revenue and will result in inconsequential savings in maintenance.

WATER AND WASTEWATER IMPACT FEE UPDATE (WT1203)

TOTAL ESTIMATED PROJECT COST: \$30,000
FUNDS REMAINING ON PROJECT: \$30,000

Description: This project will consist of reviewing the City's Land Use Assumptions, the costs of future infrastructure needs, system capacity available for future growth, the cost of Trinity River Authority service, and update to the Capital Improvements Plan. Calculations based on state dictated requirements will be made to determine the maximum allowable impact fees. The city council will determine what percentage of the maximum allowable fee to impose.

Justification: Legislation passed in 2001 provided an automatic five year extension to the 2002 update. The impact fees were updated in 2007 as required. The next impact fee update will be in 2012 barring any new legislative action.

Operating Impact: The update could lead to changes in the amounts collected for impact fees.

OTHER PROJECTS

TEXAS STAR SPORTS COMPLEX IMPROVEMENTS, PHASE IV (AC1201)

TOTAL ESTIMATED PROJECT COST: \$840,687
FUNDS REMAINING ON PROJECT: \$599,470*

*Project includes \$195,000 of contributed capital and requires additional allocation of \$46,217 for completion.

Description: The project scope includes the design and construction of a parking lot and a concession/rest room facility at the Texas Star Sports Complex.

Justification: Since the completion of Phase III at the Texas Star Sports Complex, the facility has been severely under served in parking, rest room facilities, and concessions. With the completion of Phase IV, the Texas Star Sports Complex will be positioned to serve the ever-increasing athletic needs of the community and spur economic opportunities for the city.

Operating Impact: Completion of the project will provide the facility with additional revenue opportunities by providing more space for tournament participants.

ENTRY MONUMENT SIGN PROGRAM (CM0304)

TOTAL ESTIMATED PROJECT COST: \$115,782
FUNDS REMAINING ON PROJECT: \$ 22,755

Description: The project provides for the construction of City of Euless monument entry signs at key visibility points throughout the city along with landscaping of the immediate surroundings.

Justification: The monument signs further enhance the efforts to beautify, identify, and brand the City of Euless.

Operating Impact: Due to landscaping around the signs, additional maintenance at these sites is required to sustain the level of beauty desired in these areas.

REDEVELOPMENT (CM0804)

TOTAL ESTIMATED PROJECT COST: \$1,323,703
FUNDS REMAINING ON PROJECT: \$ 278,954

Description: The project allows the city to participate in redevelopment projects and other community improvements or make acquisitions of property that will be of economic benefit to the City of Euless.

Justification: As the city ages, it is imperative that the economic vitality of the city remain strong. Reinvestment into the community will protect property values from deterioration and keep commercial properties occupied and vibrant.

Operating Impact: Failure to protect property tax values from decline will result in lower property tax revenues. Commercial properties are essential to maintaining the city's sales tax revenue base.

EDC INCENTIVE FUNDS (DV9901)

FUNDS REMAINING ON PROJECT: \$475,854
TOTAL ESTIMATED PROJECT COST: \$150,000

Description: Funds to aid the City of Euless in attracting development opportunities.

Justification: The project will allow the city to have resources available to participate in development opportunities as they may arise.

Operating Impact: The project allows the Economic Development Department some flexibility in attracting new businesses to the City of Euless. The Economic Development Corporation, which is funded by a ½¢ sales tax, makes an annual contribution to this project in the amount of \$25,000.

PLANNING CONSULTANTS (ED0101)

TOTAL ESTIMATED PROJECT COST: \$204,869
FUNDS REMAINING ON PROJECT: \$100,000

Description: Commission a study of the highest and best use of this valuable commercial land.

Justification: Poor planning can result in lower than desired tax revenue and less than optimal development quality. The City of Euless needs to be proactive to guide the development of vital tracts within the city limits.

Operating Impact: Economic Development as a result of these studies could substantially impact future tax revenues.

EDC CONTINGENCY (ED1002)

TOTAL ESTIMATED PROJECT COST: \$250,000
FUNDS REMAINING ON PROJECT: \$250,000

Description: To provide funding for emergencies or unforeseen projects that arises throughout the year.

Justification: This project enables the city to act quickly on emergency or unforeseen projects. Without this funding, these types of projects would have to wait until the next budget cycle which could increase costs or impede economic development opportunities.

Operating Impact: The project allows the Economic Development Department some flexibility in attracting new businesses to the City of Euless.

ADA FACILITY IMPROVEMENTS (FM1201)

TOTAL ESTIMATED PROJECT COST: \$50,000
FUNDS REMAINING ON PROJECT: \$46,358

Description: This project provides for the continued improvements to various city facilities as required by Federal and State mandated Americans with Disabilities Act/Texas Accessibility Standards ("ADA/TAS"). City facilities, entrances, lifts, signage, speech and hearing aided devices, and other areas covered under both ADA and TAS requirements will be part of these improvements. Project funds will be managed by the City Manager's Office and will be allocated as identified projects are brought forth and approved.

Justification: Some city facilities do not meet current ADA/TAS requirements. Updating accessibility on a continuing basis will help keep the city in compliance with government standards and will address the growing needs of citizens with accessibility issues.

Operating Impact: The city has recommended a minimum balance in this project of \$50,000. When the balance falls below this threshold, a transfer from the Car Rental operating fund is required to maintain this funding level.

TSGC MISCELLANEOUS IMPROVEMENTS (GC1201)

TOTAL ESTIMATED PROJECT COST: \$250,000
FUNDS REMAINING ON PROJECT: \$ 87,677

Description: To provide funding to address small capital projects which arise throughout the year at Texas Star Golf Course.

Justification: Without funding for this project, the smaller items identified throughout the year could not be addressed in a timely manner and would have to be postponed until the next budget year for funding consideration. Timely response preserves the city's investment in a high-profile asset and maintains the quality service levels expected from patrons.

Operating Impact: Future maintenance dollars may be saved by addressing some of these items as they arise rather than waiting to address them during the next budget cycle. The city has recommended a minimum balance in this project of \$150,000. When the balance falls below this threshold, a transfer from the TSGC reserve fund is required to maintain this funding level.

POLICE & COURTS FACILITY (PD9901)

TOTAL ESTIMATED PROJECT COST: \$11,718,066
FUNDS REMAINING ON PROJECT: \$ 108,506

Description: This project includes a 53,000 square foot facility to accommodate police, jail, and courts. This project is substantially complete.

Justification: Existing space available for these operations is grossly inadequate.

Operating Impact: With the completion of this project, the city experienced increased personnel costs, increased utilities, and increased maintenance costs due to the square footage of the new building. This increase resulted in additional annual maintenance cost of approximately \$90,000 and \$106,000 in utilities costs. The operating costs are paid through the General Fund and the Crime Control and Prevention District. The annual debt service for the building, which is paid through ad valorem taxes, is approximately \$750,000.

MISCELLANEOUS PARK IMPROVEMENTS (PR0720)

TOTAL ESTIMATED PROJECT COST: \$575,000
FUNDS REMAINING ON PROJECT: \$ 58,872

Description: This project provides funding for the upgrade and modernization of city parks to include replacement of aged structures such as pavilions, picnic tables, gazebos, signs, safety components, and other park amenities including the addition of a gazebo on Main Street. Park infrastructure and structure painting are included in the scope of the project. Additionally, the project encompasses the installation of trail lighting along the Trails of Euless similar to the lighting installed along the trail through Midway Park. Trailwood Park, Bob Eden Trail, The Preserve at McCormick Park, The Villages of Bear Creek Park and Heritage Park would also benefit from trail lighting.

Justification: Pursuant to the recommendations in the Parks Master Plan, park accessibility should be in compliance with the Americans with Disabilities Act. The existing equipment in many park areas is becoming aged and will require refurbishment or replacement in the near

term. Additionally, park infrastructure should be maintained at a level that meets citizen expectations. The popularity of the trails have necessitated the installation of lighting to extend the hours of usage and to provide increased visibility in remote areas of the trail system.

Operating Impact: The installation of new equipment will require some additional staff hours for the performance of preventative maintenance. The city has recommended a minimum balance in this project of \$100,000. When the balance falls below this threshold, a transfer from the EDC operating fund is required to maintain this funding level.

PARK IRRIGATION (PR0804)

TOTAL ESTIMATED PROJECT COST: \$150,000
FUNDS REMAINING ON PROJECT: \$ 77,213

Description: The project provides annual funding to continue the city's efforts to meet irrigation needs throughout the park system.

Justification: The project allows for maintenance and expansion of the irrigation systems throughout the city's parks to enhance the overall condition of the landscape and green space.

Operating Impact: The EDC operating fund contributes \$25,000 annually in funding to enhance the park irrigation system. The installation of new irrigation systems will require additional staff hours for the performance of preventative maintenance and increased water usage is anticipated.

EULESS FAMILY LIFE CENTER AQUATICS DESIGN (PR1201)

TOTAL ESTIMATED PROJECT COST: \$550,000
FUNDS REMAINING ON PROJECT: \$777,035*

*FY2013 project funding includes the reallocation of \$236,500 to construction phase.

Description: The project consists of the design of indoor and outdoor family aquatic facilities. The indoor facility includes a lap/leisure pool, current channel, slide, and therapy pool. This multi-purpose facility will be attached to the senior center and will offer aquatic programs for the senior population and the general public. The outdoor aquatics center will include various play components such as a leisure pool, slides, aqua play features, shade structures, a bath house, and all the necessary filtration systems. The project also includes redevelopment of the entire site such as relocating the tennis courts and the construction of various trails, a group pavilion, an amphitheater, multi-use sport courts, additional picnic stations with grills, a nature area, a botanical garden, and public art display(s).

Justification: The city population is sufficient to support a family aquatic center. The city's existing aquatic facilities have aged and maintaining the pools and support facilities has been an ongoing issue and concern. The operating expenses continue to increase, far exceeding the revenue generated by the pools. Continuing in repair mode is no longer possible at the Wilshire and South Euless Pools and a long-term plan is necessary. Given the fact that two of the neighborhood pools are over thirty years old and the cost to renovate, repair, or replace them is estimated at over one million dollars each, it is recommended that the city concentrate its efforts and resources toward the family aquatic facility to serve the citizens of Euless.

Operating Impact: Little to no impact on operations is anticipated from the completion of the design phase of this project.





DEBT FUND SUMMARY	ACTUAL FY2009-10	ACTUAL FY2010-11	BUDGET FY2011-12	ESTIMATED FY2011-12	PROPOSED FY2012-13
BEGINNING FUND BALANCE	\$ 1,202,219	\$ 736,538	\$ 732,455	\$ 732,455	\$ 766,956

REVENUES					
Property Taxes	\$ 2,836,611	\$ 3,138,285	\$ 3,169,727	\$ 3,159,727	\$ 3,028,195
Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -	\$ -
General Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Selective Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Fines/Fees/Penalties	\$ 17,986	\$ 22,370	\$ 20,000	\$ 20,000	\$ 20,000
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 3,904	\$ 1,842	\$ 2,050	\$ 1,550	\$ 2,050
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous/Rental Income	\$ 2,300,798	\$ 711,742	\$ 714,347	\$ 714,347	\$ 709,928
Insurance/Risk/Other Financing Sources	\$ 8,110,000	\$ 6,966,094	\$ 13,340,435	\$ 13,340,435	\$ -
Revenues before Transfers	\$ 13,269,299	\$ 10,840,333	\$ 17,246,559	\$ 17,236,059	\$ 3,760,173
Transfers from Other Funds	\$ 2,070,674	\$ 2,476,526	\$ 2,684,145	\$ 2,526,181	\$ 2,591,889
TOTAL REVENUES	\$ 15,339,973	\$ 13,316,859	\$ 19,930,704	\$ 19,762,240	\$ 6,352,062
TOTAL RESOURCES	\$ 16,542,192	\$ 14,053,397	\$ 20,663,159	\$ 20,494,695	\$ 7,119,018

EXPENDITURES					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Professional/Technical Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services/Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
General & Administrative	\$ -	\$ -	\$ -	\$ -	\$ -
Rebates/Incentives	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Purchases (Equipment)	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service/Bank Charges	\$ 15,207,459	\$ 13,320,942	\$ 19,888,935	\$ 19,666,167	\$ 6,465,754
Expenditures before Transfers	\$ 15,207,459	\$ 13,320,942	\$ 19,888,935	\$ 19,666,167	\$ 6,465,754
Transfers to Other Funds	\$ 598,195	\$ -	\$ -	\$ 61,572	\$ -
TOTAL EXPENDITURES	\$ 15,805,654	\$ 13,320,942	\$ 19,888,935	\$ 19,727,739	\$ 6,465,754
ENDING FUND BALANCE	\$ 736,538	\$ 732,455	\$ 774,224	\$ 766,956	\$ 653,264

INTRODUCTION TO DEBT

General Obligation:

The existing debt obligation and individual issues are presented in this section with graphical representations as well.

Existing debt level reflects eighteen years of remaining payments with additional debt capacity as the structure begins to decline in 2021 and falls dramatically in 2022 and again in 2025. The final debt service payment lies in fiscal year 2030.

This debt structure also represents the following ratios:

<u>Debt per Capita:</u>	<u>Debt to Tax Base:</u>	<u>Current Debt to Revenue:</u>
City - \$663	.94%	10.58%

General obligation ratios are favorable. Low debts to tax base ratios reveal the City's goal of not burdening the citizens with excessive debt. Debt to revenue ratio is below 11%. The City does not anticipate the issuance of any debt.

The portion of the tax rate that is dedicated for existing debt levels is just over 25%, which is a fiscally sound level.

The State of Texas limits the ad valorem tax rate to \$2.50 per \$100 valuation. Euless' adopted rate of \$0.470000 falls well below this limit.

Euless' financial policies address debt management. Excerpts from that section include the following:

- ☆ Long-term debt will not be used for operating purposes, and the life of the bonds will not exceed the useful life of the projects financed.
- ☆ Full disclosure of operations will be made to the bond rating agencies. The City staff, with the assistance of fiscal advisors or bond counsel, will prepare the necessary materials for and presentation to the rating agencies.
- ☆ The debt burden should be within the norm of comparable cities. Specifically, maintenance of capacity not to exceed the median per capita and per assessed valuation will be monitored.
- ☆ The City will issue bonds with an average life of twenty (20) years or less in order to reduce net interest cost and maintain future flexibility by paying off debt earlier. The issuance should contribute to an overall curve that is relatively flat.

Future debt issues will be considered within the parameters of the City's financial policies, ratios, supporting revenues and political climate.

Revenue:

The City's revenue bonds are comprised of Water and Wastewater, and Sales Tax.

Water and Wastewater

The existing debt structure represents twelve years of remaining payments with additional debt capacity as the structure begins to decline in 2021. The final payment lies in 2024.

There are currently no plans for additional debt issues in the near future. Current coverage ratio is 12.8 times, as calculated below:

<u>Net Income</u>	<u>4,081,840</u>	12.81
Avg. Annual Debt outstanding	318,640	

Sales Tax

The City approved an additional sales tax of a half-cent under the 4b Economic Development legislation. The purpose of the sales tax is to fund library projects, parks projects, and economic development incentives. The existing debt payment schedule declines in 2014 and falls dramatically in 2015 and again in 2016. The final payment on these bonds lies in 2019.

There are currently no plans for additional debt issues in the near future. Current coverage ratio is 14.37 times, as calculated below:

<u>Gross Sales Tax Receipts</u>	<u>3,322,491</u>	14.37
Avg. Annual Debt outstanding	231,167	

Eules' financial policies also address revenue issues in the debt management section. Excerpts from that section include the following:

- ☆ When appropriate, self-supporting revenues will pay debt service in lieu of tax revenues.
- ☆ The City has both revenue bonds and other indebtedness of the Water and Wastewater Fund. The City will maintain two coverage ratios: 1.50 for revenue bonds "technical average" and 1.25 for all indebtedness "practical coverage". The City will issue new debt for an Enterprise only after an "additional bonds" test has been applied.
- ☆ The City will issue bonds with an average life of twenty (20) years or less in order to reduce net interest cost and maintain future flexibility by paying off debt earlier. The issuance should contribute to an overall curve that is relatively flat.

Long Range Issuance Schedules

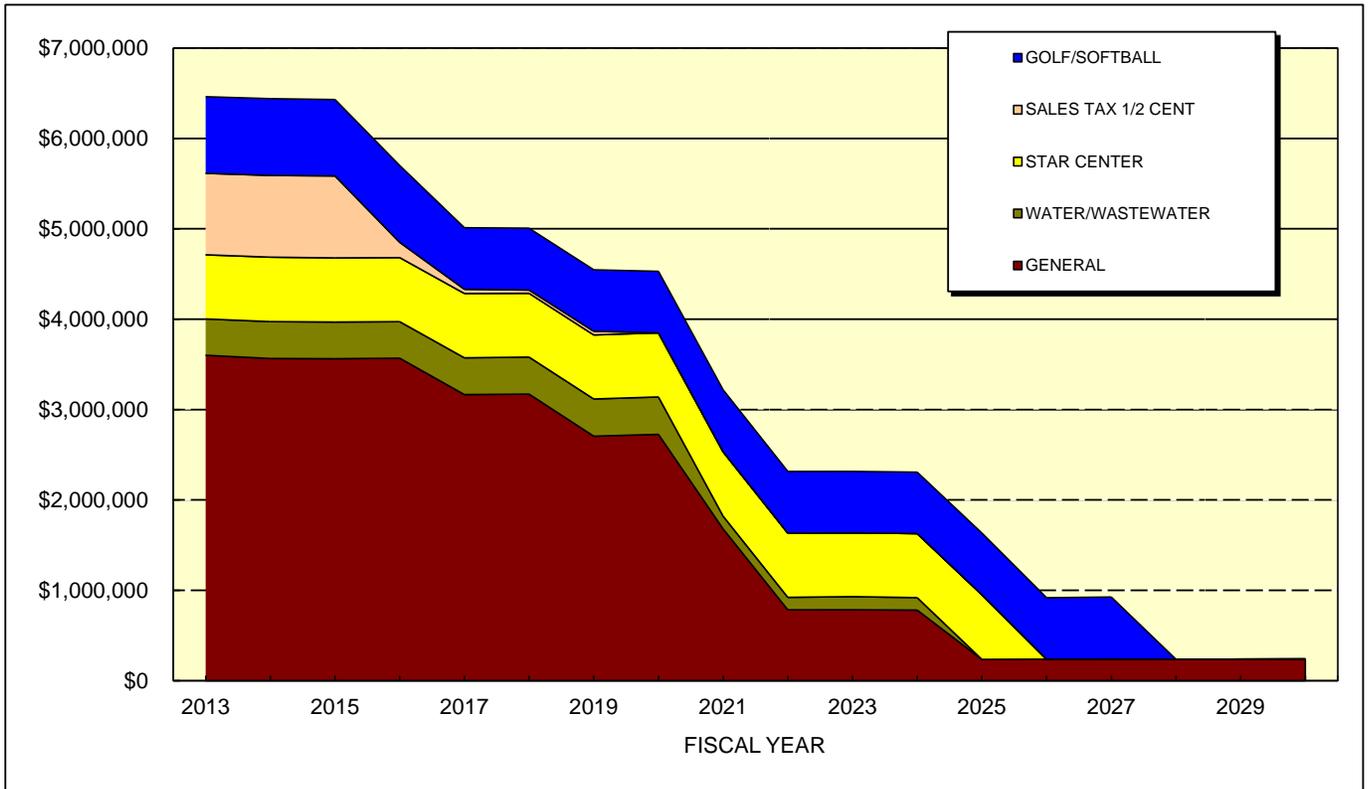
TYPE	AMOUNT	YEAR
Certificate of Obligation Bonds	9,065,000	2013
Water & Wastewater Revenue Bonds	1,500,000	2013
Water & Wastewater Revenue Bonds	3,900,000	2014-2017
Water & Wastewater Revenue Bonds	3,700,000	2015
EDC Revenue Bonds	4,152,000	2015

Bond Rating History

RATING AGENCY	TYPE	DATES	RATING
Standard & Poor's	G.O.	02/09 to present	AA
		6/04 to 02/09	AA-
		4/84 to 6/04	A+
		4/84	A to A+
	WW & SS	05/12 to present	AA+
	Revenue	9/08 to 05/12	AA
		6/04 to 9/08	A+
		6/87 to 6/04	A
		4/83 to 6/87	A-
		Prior to 4/83	BBB+
Moody's	G.O.	*04/10 to present	Aa2
		5/85 to 04/10	A1
		Prior to 5/85	A
	WW & SS	*04/10 to present	Aa2
	Revenue	6/04 to 04/10	A1
		6/99 to 6/04	A2
		1983 to 1999	A

*Moody's recalibrated its rating designations in April of 2010.

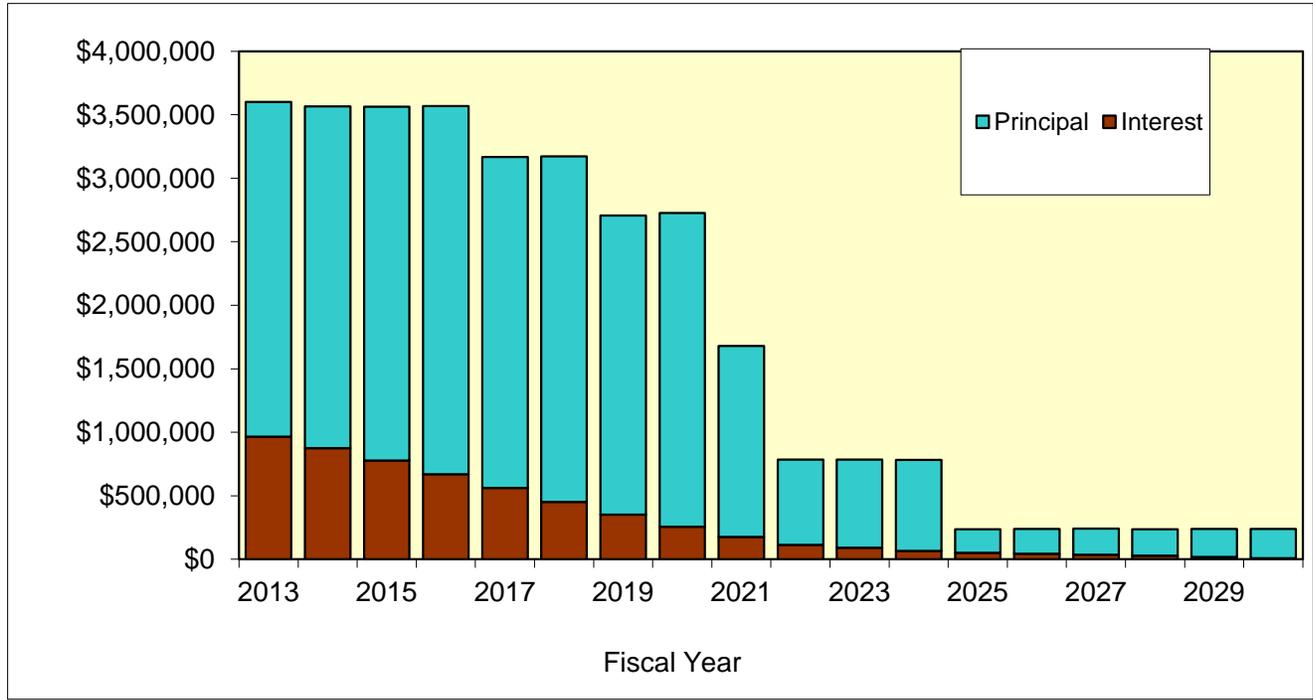
ANNUAL DEBT SERVICE TOTAL G.O. BONDS AND REVENUE BONDS



TOTAL ANNUAL DEBT SERVICE REQUIREMENTS SUMMARY OF GENERAL OBLIGATION AND REVENUE BONDS

YEAR	G.O.'s & C.O.'s	GOLF/SOFTBALL	WATER/WASTEWATER	STAR CENTER	SALES TAX		REQUIREMENTS
					1/2 CENT		
2013	\$3,601,384	\$847,475	\$401,697	\$709,658	\$901,613		\$6,461,826
2014	\$3,565,508	\$849,406	\$408,032	\$712,915	\$904,315		\$6,440,176
2015	\$3,563,063	\$845,069	\$406,028	\$709,365	\$906,803		\$6,430,327
2016	\$3,568,963	\$849,666	\$403,924	\$708,805	\$169,076		\$5,700,433
2017	\$3,166,438	\$680,906	\$406,716	\$711,555	\$46,716		\$5,012,331
2018	\$3,171,538	\$683,650	\$409,308	\$705,900	\$36,073		\$5,006,468
2019	\$2,705,875	\$680,150	\$411,694	\$708,390	\$40,572		\$4,546,681
2020	\$2,726,425	\$680,644	\$413,880	\$708,863	\$0		\$4,529,811
2021	\$1,680,263	\$684,916	\$140,860	\$712,495	\$0		\$3,218,533
2022	\$784,663	\$682,925	\$138,222	\$710,020	\$0		\$2,315,830
2023	\$785,163	\$679,416	\$145,582	\$706,020	\$0		\$2,316,180
2024	\$782,003	\$679,225	\$137,740	\$708,740	\$0		\$2,307,708
2025	\$236,444	\$682,450	\$0	\$715,140	\$0		\$1,634,034
2026	\$239,044	\$679,438	\$0	\$0	\$0		\$918,481
2027	\$241,244	\$685,075	\$0	\$0	\$0		\$926,319
2028	\$237,788	\$0	\$0	\$0	\$0		\$237,788
2029	\$239,125	\$0	\$0	\$0	\$0		\$239,125
2030	\$239,775	\$0	\$0	\$0	\$0		\$239,775
TOTAL	\$31,534,701	\$10,890,409	\$3,823,683	\$9,227,865	\$3,005,167		\$58,481,825

General Obligation & C.O. Bonds Composition of Debt Service



DEBT SERVICE REQUIREMENTS SUMMARY OF GENERAL OBLIGATION BONDS			
YEAR	INTEREST	PRINCIPAL	REQUIREMENTS
2013	\$966,384	\$2,635,000	\$3,601,384
2014	\$875,508	\$2,690,000	\$3,565,508
2015	\$778,063	\$2,785,000	\$3,563,063
2016	\$668,963	\$2,900,000	\$3,568,963
2017	\$561,438	\$2,605,000	\$3,166,438
2018	\$451,538	\$2,720,000	\$3,171,538
2019	\$350,875	\$2,355,000	\$2,705,875
2020	\$256,425	\$2,470,000	\$2,726,425
2021	\$175,263	\$1,505,000	\$1,680,263
2022	\$114,663	\$670,000	\$784,663
2023	\$90,163	\$695,000	\$785,163
2024	\$67,003	\$715,000	\$782,003
2025	\$51,444	\$185,000	\$236,444
2026	\$44,044	\$195,000	\$239,044
2027	\$36,244	\$205,000	\$241,244
2028	\$27,788	\$210,000	\$237,788
2029	\$19,125	\$220,000	\$239,125
2030	\$9,775	\$230,000	\$239,775
TOTAL	\$5,544,701	\$25,990,000	\$31,534,701

* Excludes FY2012 Proposed Debt Issuance

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

DESCRIPTION:		GENERAL OBLIGATION REFUNDING BONDS, SERIES 2003			
DATED:		JANUARY 15, 2003			
ORIGINAL AMOUNT:		\$5,490,000			
INTEREST RATES:		BOND YEAR 2004-2009 @ 3.000%, 2010 @ 3.150%, 2011 @ 3.500%, 2012 @ 3.600%, 2013 @ 3.650%, 2014 @ 3.800%, 2015-2016 @ 4.000%			
PAYING AGENT:		U.S. BANK, ST PAUL, MN			
OPTION DATE:		FEBRUARY 15, 2014			
YEAR	COUPON	INTEREST		PRINCIPAL FEBRUARY 15	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15		
2013	3.650%	\$29,981	\$23,320	\$365,000	\$418,301
2014	3.800%	\$23,320	\$16,100	\$380,000	\$419,420
2015	4.000%	\$16,100	\$8,200	\$395,000	\$419,300
2016	4.000%	\$8,200	\$0	\$410,000	\$418,200
TOTAL		\$77,601	\$47,620	\$1,550,000	\$1,675,221

Proceeds from the sale of the Bonds were used to (i) advance refund a portion of the City's outstanding debt in order to lower the overall debt service requirements of the City and (ii) to pay the costs associated with the issuance of the bonds. These Bonds are direct obligations of the City payable from a continuing ad valorem tax levied on all taxable property within the City, within the limits prescribed by law.

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

DESCRIPTION:		TAX AND WATERWORKS AND SEWER SYSTEM (SURPLUS) REVENUE CERTIFICATES OF OBLIGATION, SERIES 2004			
DATED:		June 15, 2004			
ORIGINAL AMOUNT:		\$4,720,000			
INTEREST RATES:		BOND YEAR 2005-2009 @ 3.500%, 20010-2012 @ 4.000%, 2013 @ 4.100%, 2014 @ 4.250%, 2015 @ 4.400%, 2016-2022 @ 5.250%, 2023-2024 @ 5.000%			
PAYING AGENT:		U.S. BANK, ST PAUL, MN			
OPTION DATE:		FEBRUARY 15, 2004			
YEAR	COUPON	INTEREST		PRINCIPAL FEBRUARY 15	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15		
2013	4.100%	\$3,998	\$0	\$195,000	\$198,998
TOTAL		\$3,998	\$0	\$195,000	\$198,998

Proceeds from the sale of the Certificates were used for (i) street improvements, and (ii) to pay the costs associated with the issuance of the Certificates. The Certificates constitute direct obligations of the City payable from a combination of (i) the levy and collection of a direct and continuing ad valorem tax levied on all taxable property within the city, within the limits prescribed by law, and (ii) a pledge of the surplus Net revenues of the City's Waterworks and Sewer system, as provided by the ordinance.

Refunded years 2014-2024 in 2012

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

DESCRIPTION:		GENERAL OBLIGATION SERIES, 2004A			
DATED:		June 15, 2004			
ORIGINAL AMOUNT:		\$3,200,000			
INTEREST RATES:		BOND YEAR 2005-2009 @ 3.500%, 2010-2012 @ 4.000%, 2013 @ 4.100%, 2014 @ 4.250%, 2015 @ 4.400%, 2016 @ 4.500%, 2017 @ 4.600%, 2018 @ 4.650%, 2019-2024 @ 5.000%			
PAYING AGENT:		U.S. BANK, ST PAUL, MN			
OPTION DATE:		FEBRUARY 15, 2014			
YEAR	COUPON	INTEREST		PRINCIPAL FEBRUARY 15	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15		
2013	4.100%	\$2,973	\$0	\$145,000	\$147,973
TOTAL		\$2,973	\$0	\$145,000	\$147,973

Proceeds from the sale of the Bonds were used for (i) street improvements and (ii) to pay the costs associated with the issuance of the bonds. These Bonds are direct obligations of the City payable from an annual ad valorem tax levied on all taxable property within the City, within the limits prescribed by law.

Refunded years 2014-2024 in 2012

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

DESCRIPTION:	GENERAL OBLIGATION REFUNDING BONDS, SERIES 2005				
DATED:	MARCH 1, 2005				
ORIGINAL AMOUNT:	\$13,900,000				
INTEREST RATES:	BOND YEAR 2006 @ 2.40%, 2007-2009 @ 3.00%, 2010-2011 @ 3.50%, 2012 @ 3.75%, 2013 @ 4.00%, 2014-2018 @ 5.00%				
PAYING AGENT:	U.S. BANK, ST PAUL, MN				
OPTION DATE:	FEBRUARY 1, 2016				
YEAR	COUPON	INTEREST		PRINCIPAL FEBRUARY 1	TOTAL REQUIREMENTS
		FEBRUARY 1	AUGUST 1		
2013	4.000%	\$221,675	\$200,375	\$1,065,000	\$1,487,050
2014	5.000%	\$200,375	\$172,500	\$1,115,000	\$1,487,875
2015	5.000%	\$172,500	\$143,250	\$1,170,000	\$1,485,750
2016	5.000%	\$143,250	\$112,250	\$1,240,000	\$1,495,500
2017	5.000%	\$112,250	\$79,500	\$1,310,000	\$1,501,750
2018	5.000%	\$79,500	\$45,000	\$1,380,000	\$1,504,500
2019	4.500%	\$45,000	\$23,063	\$975,000	\$1,043,063
2020	4.500%	\$23,063	\$0	\$1,025,000	\$1,048,063
TOTAL		\$997,613	\$775,938	\$9,280,000	\$11,053,550

Proceeds from the sale of the Bonds were used to (i) advance refund a portion of the City's outstanding debt in order to lower the overall debt service requirements of the City and (ii) to pay the costs associated with the issuance of the bonds. These Bonds are direct obligations of the City payable from a continuing ad valorem tax levied on all taxable property within the City, within the limits prescribed by law.

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

DESCRIPTION:	GENERAL OBLIGATION REFUNDING BONDS, SERIES 2011				
DATED:	January 15, 2011				
ORIGINAL AMOUNT:	\$6,575,000				
INTEREST RATES:	BOND YEAR 2013-2015 @ 2.000%, 2015-2017 @ 3.000%, 2017-2020 @ 3.500%, 2020-2021 @ 4.000%				
PAYING AGENT:	U.S. BANK, DALLAS, TX				
OPTION DATE:	N/A				
YEAR	COUPON	INTEREST		PRINCIPAL	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15	AUGUST 15	
2013	2.000%	\$106,525	\$106,525	\$570,000	\$783,050
2014	2.000%	\$100,825	\$100,825	\$665,000	\$866,650
2015	3.000%	\$94,175	\$94,175	\$690,000	\$878,350
2016	3.000%	\$83,825	\$83,825	\$700,000	\$867,650
2017	3.500%	\$73,325	\$73,325	\$730,000	\$876,650
2018	3.500%	\$60,550	\$60,550	\$760,000	\$881,100
2019	3.500%	\$47,250	\$47,250	\$780,000	\$874,500
2020	4.000%	\$33,600	\$33,600	\$820,000	\$887,200
2021	4.000%	\$17,200	\$17,200	\$860,000	\$894,400
TOTAL		\$617,275	\$617,275	\$6,575,000	\$7,809,550

Proceeds from the sale of the Bonds were used to (i) refund a portion of the City's outstanding debt in order to lower the overall debt service requirements of the City and (ii) to pay the costs associated with the issuance of the bonds. These Bonds are direct obligations of the City payable from an annual ad valorem tax levied on all taxable property within the City, within the limits prescribed by law.

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

DESCRIPTION:		TAX & WATERWORKS & SEWER SYSTEM (LIMITED PLEDGE) REVENUE CERTIFICATES OF OBLIGATION, SERIES 2011 (ASH LANE)			
DATED:		January 15, 2011			
ORIGINAL AMOUNT:		\$180,130			
INTEREST RATES:		BOND YEAR 2011-2019 @ 3.000%, 2019-2027 @ 4.000%, 2027-2029 @ 4.125%, 2029-2030 @ 4.250%			
PAYING AGENT:		U.S. BANK, DALLAS, TX			
OPTION DATE:		August 15, 2021			
YEAR	COUPON	INTEREST		PRINCIPAL	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15	AUGUST 15	
2013	3.000%	\$3,402	\$3,402	\$5,130	\$11,934
2014	3.000%	\$3,325	\$3,325	\$5,000	\$11,650
2015	3.000%	\$3,250	\$3,250	\$10,000	\$16,500
2016	3.000%	\$3,100	\$3,100	\$10,000	\$16,200
2017	3.000%	\$2,950	\$2,950	\$10,000	\$15,900
2018	3.000%	\$2,800	\$2,800	\$10,000	\$15,600
2019	4.000%	\$2,650	\$2,650	\$10,000	\$15,300
2020	4.000%	\$2,450	\$2,450	\$10,000	\$14,900
2021	4.000%	\$2,250	\$2,250	\$10,000	\$14,500
2022	4.000%	\$2,050	\$2,050	\$10,000	\$14,100
2023	4.000%	\$1,850	\$1,850	\$10,000	\$13,700
2024	4.000%	\$1,650	\$1,650	\$10,000	\$13,300
2025	4.000%	\$1,450	\$1,450	\$10,000	\$12,900
2026	4.000%	\$1,250	\$1,250	\$10,000	\$12,500
2027	4.125%	\$1,050	\$1,050	\$10,000	\$12,100
2028	4.125%	\$844	\$844	\$10,000	\$11,688
2029	4.250%	\$638	\$638	\$15,000	\$16,275
2030	4.250%	\$319	\$319	\$15,000	\$15,638
TOTAL		\$37,277	\$37,277	\$180,130	\$254,684

Proceeds from the sale of the Bonds were used for (i) street improvements, including drainage, landscaping, curbs, gutters, sidewalks, entryways, signage, lighting, and traffic signalization incidental thereto, and the acquisition of land and rights-of-way therefor, and (ii) to pay the costs associated with the issuance of the bonds. These Bonds are direct obligations of the City payable from an annual ad valorem tax levied on all taxable property within the City, within the limits prescribed by law.

CITY OF EULESS					
DEBT SERVICE REQUIREMENTS					
DESCRIPTION:		TAX & WATERWORKS & SEWER SYSTEM (LIMITED PLEDGE) REVENUE CERTIFICATES OF OBLIGATION, SERIES 2011 (GLADE PARKS)			
DATED:		January 15, 2011			
ORIGINAL AMOUNT:		\$2,854,870			
INTEREST RATES:		BOND YEARS 2011-2019 @3.000%, 2019-2027 @ 4.000%, 2027-2029@ 4.125%, 2029-2030 @4.250%			
PAYING AGENT:		U.S. BANK, DALLAS, TX			
OPTION DATE:		August 15, 2021			
YEAR	COUPON	INTEREST		PRINCIPAL AUGUST 15	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15		
2013	3.000%	\$54,095	\$54,095	\$119,870	\$228,060
2014	3.000%	\$52,297	\$52,297	\$125,000	\$229,594
2015	3.000%	\$50,422	\$50,422	\$120,000	\$220,844
2016	3.000%	\$48,622	\$48,622	\$125,000	\$222,244
2017	3.000%	\$46,747	\$46,747	\$130,000	\$223,494
2018	3.000%	\$44,797	\$44,797	\$135,000	\$224,594
2019	4.000%	\$42,772	\$42,772	\$140,000	\$225,544
2020	4.000%	\$39,972	\$39,972	\$145,000	\$224,944
2021	4.000%	\$37,072	\$37,072	\$150,000	\$224,144
2022	4.000%	\$34,072	\$34,072	\$155,000	\$223,144
2023	4.000%	\$30,972	\$30,972	\$165,000	\$226,944
2024	4.000%	\$27,672	\$27,672	\$170,000	\$225,344
2025	4.000%	\$24,272	\$24,272	\$175,000	\$223,544
2026	4.000%	\$20,772	\$20,772	\$185,000	\$226,544
2027	4.125%	\$17,072	\$17,072	\$195,000	\$229,144
2028	4.125%	\$13,050	\$13,050	\$200,000	\$226,100
2029	4.250%	\$8,925	\$8,925	\$205,000	\$222,850
2030	4.250%	\$4,569	\$4,569	\$215,000	\$224,138
TOTAL		\$598,170	\$598,170	\$2,854,870	\$4,051,210

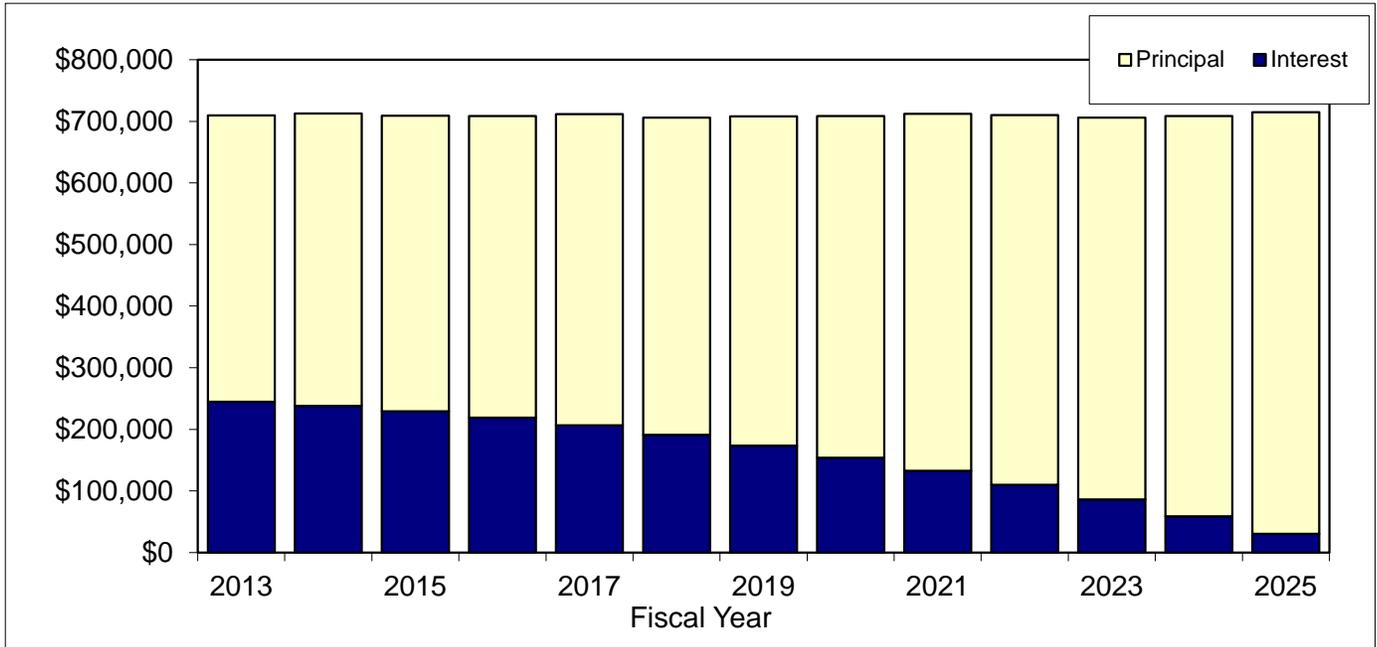
Proceeds from the sale of the Bonds were used for (i) street improvements, including drainage, landscaping, curbs, gutters, sidewalks, entryways, signage, lighting, and traffic signalization incidental thereto, and the acquisition of land and rights-of-way therefor, and (ii) to pay the costs associated with the issuance of the bonds. These Bonds are direct obligations of the City payable from an annual ad valorem tax levied on all taxable property within the City, within the limits prescribed by law.

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

DESCRIPTION:		GENERAL OBLIGATION REFUNDING BONDS,SERIES 2012			
DATED:		December 31, 2011			
ORIGINAL AMOUNT:		\$5,955,000			
INTEREST RATES:		BOND YEAR 2012-2016 @ 2.000%, 2017-2019 @ 3.000%, 2020-2022 @ 4.000%, 2023 @ 3.000% and 2024 @ 3.125%			
PAYING AGENT:		U.S. BANK, National Association			
OPTION DATE:		February 15, 2021			
YEAR	COUPON	INTEREST		PRINCIPAL	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15	FEBRUARY 15	
2013	2.000%	\$78,859	\$77,159	\$170,000	\$326,019
2014	2.000%	\$77,159	\$73,159	\$400,000	\$550,319
2015	2.000%	\$73,159	\$69,159	\$400,000	\$542,319
2016	2.000%	\$69,159	\$65,009	\$415,000	\$549,169
2017	3.000%	\$65,009	\$58,634	\$425,000	\$548,644
2018	3.000%	\$58,634	\$52,109	\$435,000	\$545,744
2019	3.000%	\$52,109	\$45,359	\$450,000	\$547,469
2020	4.000%	\$45,359	\$35,959	\$470,000	\$551,319
2021	4.000%	\$35,959	\$26,259	\$485,000	\$547,219
2022	4.000%	\$26,259	\$16,159	\$505,000	\$547,419
2023	3.000%	\$16,159	\$8,359	\$520,000	\$544,519
2024	3.125%	\$8,359	\$0	\$535,000	\$543,359
TOTAL		\$606,188	\$527,328	\$5,210,000	\$6,343,516

Proceeds from the sale of the Bonds were used to (i) refund a portion of the City's outstanding debt in order to lower the overall debt service requirements of the City and (ii) to pay the costs associated with the issuance of the bonds. These Bonds are direct obligations of the City payable from an annual ad valorem tax levied on all taxable property within the City, within the limits prescribed by law.

Taxable G.O.'s (Self Supporting) Composition of Debt Service



DEBT SERVICE REQUIREMENTS SUMMARY OF TAXABLE BONDS

YEAR	INTEREST	PRINCIPAL	REQUIREMENTS
2013	\$244,658	\$465,000	\$709,658
2014	\$237,915	\$475,000	\$712,915
2015	\$229,365	\$480,000	\$709,365
2016	\$218,805	\$490,000	\$708,805
2017	\$206,555	\$505,000	\$711,555
2018	\$190,900	\$515,000	\$705,900
2019	\$173,390	\$535,000	\$708,390
2020	\$153,863	\$555,000	\$708,863
2021	\$132,495	\$580,000	\$712,495
2022	\$110,020	\$600,000	\$710,020
2023	\$86,020	\$620,000	\$706,020
2024	\$58,740	\$650,000	\$708,740
2025	\$30,140	\$685,000	\$715,140
TOTAL	\$2,072,865	\$7,155,000	\$9,227,865

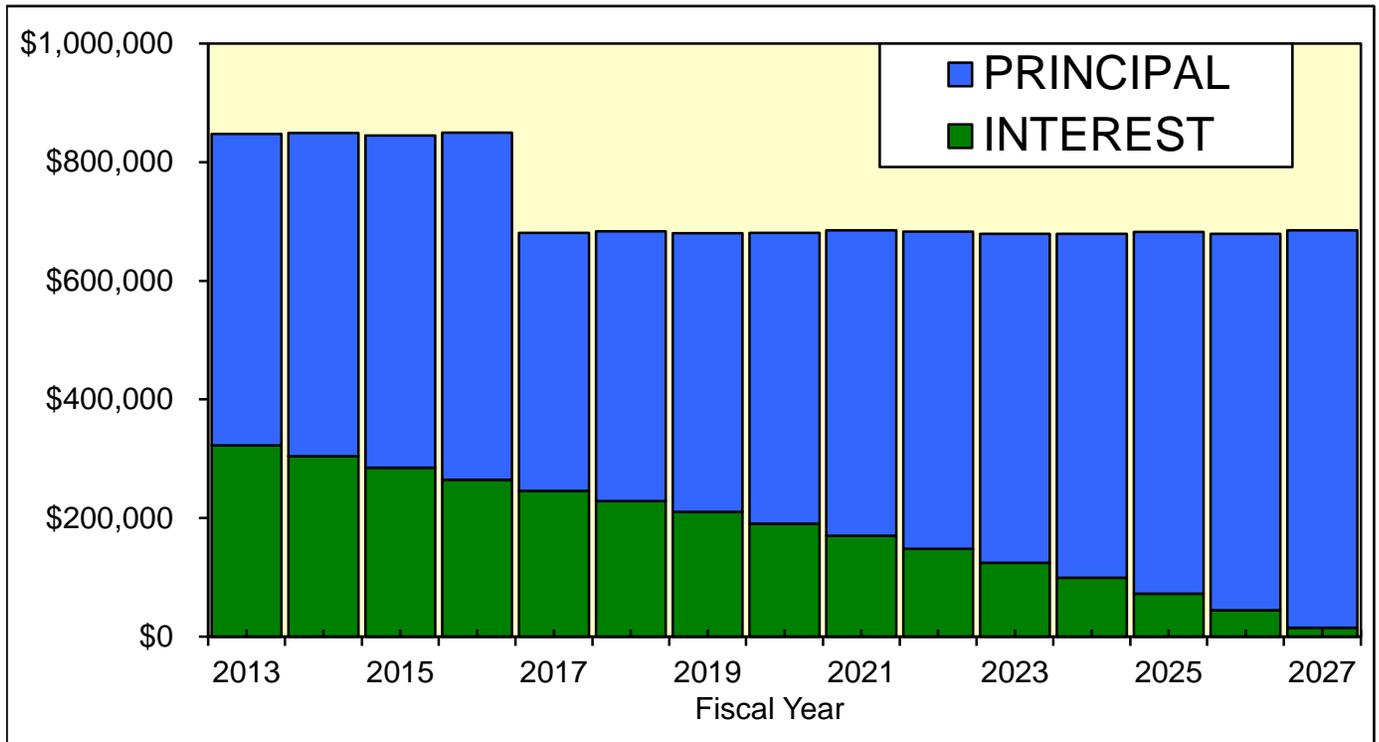
**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

DESCRIPTION:		TAXABLE GENERAL OBLIGATION REFUNDING BONDS SERIES 2010			
DATED:		SEPTEMBER 16, 2010			
ORIGINAL AMOUNT:		\$8,110,000			
INTEREST RATES:		2011 - 2024, RATES VARY FROM .680% TO 4.400%			
PAYING AGENT:		US BANK			
OPTION DATE:		August 1, 2021			
YEAR	COUPON	INTEREST		PRINCIPAL AUGUST 1	TOTAL REQUIREMENTS
		FEBRUARY 1	AUGUST 1		
2013	1.450%	\$122,329	\$122,329	\$465,000	\$709,658
2014	1.800%	\$118,958	\$118,958	\$475,000	\$712,915
2015	2.200%	\$114,683	\$114,683	\$480,000	\$709,365
2016	2.500%	\$109,403	\$109,403	\$490,000	\$708,805
2017	3.100%	\$103,278	\$103,278	\$505,000	\$711,555
2018	3.400%	\$95,450	\$95,450	\$515,000	\$705,900
2019	3.650%	\$86,695	\$86,695	\$535,000	\$708,390
2020	3.850%	\$76,931	\$76,931	\$555,000	\$708,863
2021	3.875%	\$66,248	\$66,248	\$580,000	\$712,495
2022	4.000%	\$55,010	\$55,010	\$600,000	\$710,020
2023	4.400%	\$43,010	\$43,010	\$620,000	\$706,020
2024	4.400%	\$29,370	\$29,370	\$650,000	\$708,740
2025	4.400%	\$15,070	\$15,070	\$685,000	\$715,140
TOTAL		\$1,036,433	\$1,036,433	\$7,155,000	\$9,227,865

Proceeds from the sale of the Certificates were used to purchase a community ice skating recreation facility and to pay the costs associated with the issuance of the Certificates. The Certificates constitute direct obligations of the City, payable from a combination of (i) the levy and collection of a direct and continuing ad valorem tax levied on all taxable property within the City, within the limits prescribed by law, and (ii) a limited pledge (not to exceed \$1,000) of the Net revenues of the City's combined Waterworks and Sewer System as provided in the Ordinance. The facility is operated by the Dallas Stars; rental payments received from the operator are used to fund this self-supporting debt.

Golf/Softball G.O. Refunding Bonds

Composition of Debt Service



DEBT SERVICE REQUIREMENTS SUMMARY OF GOLF / SOFTBALL G.O. REFUNDING BONDS

YEAR	INTEREST	PRINCIPAL	REQUIREMENTS
2013	\$322,475	\$525,000	\$847,475
2014	\$304,406	\$545,000	\$849,406
2015	\$285,069	\$560,000	\$845,069
2016	\$264,666	\$585,000	\$849,666
2017	\$245,906	\$435,000	\$680,906
2018	\$228,650	\$455,000	\$683,650
2019	\$210,150	\$470,000	\$680,150
2020	\$190,644	\$490,000	\$680,644
2021	\$169,916	\$515,000	\$684,916
2022	\$147,925	\$535,000	\$682,925
2023	\$124,416	\$555,000	\$679,416
2024	\$99,225	\$580,000	\$679,225
2025	\$72,450	\$610,000	\$682,450
2026	\$44,438	\$635,000	\$679,438
2027	\$15,075	\$670,000	\$685,075
TOTAL	\$2,725,409	\$8,165,000	\$10,890,409

These bonds were originally issued as C. O. bonds paid from the surplus revenues of each function. Therefore, they are presented separately from other G.O. and C.O. Bonds.

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

DESCRIPTION:		GENERAL OBLIGATION REFUNDING BONDS, SERIES 2004-GOLF			
DATED:		February 24, 2004			
ORIGINAL AMOUNT:		\$9,610,000			
INTEREST RATES:		BOND YEAR 2005-2008 @ 2.000%, 2009 @ 2.250%, 2010 @ 2.500%, 2011 @ 2.750%, 2012 @ 3.000%, 2013 @ 3.250%, 2014-2015 @ 3.500%, 2016 @ 3.625%, 2017 @ 3.750%, 2018-2019 @ 4.000%, 2020-2021 @ 4.125%, 2022 @ 4.250%, 2023 @ 4.375%, 2024-2027 @ 4.500%			
PAYING AGENT:		U.S. BANK, ST PAUL, MN			
OPTION DATE:		FEBRUARY 15, 2014			
YEAR	COUPON	INTEREST		PRINCIPAL FEBRUARY 15	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15		
2013	3.250%	\$154,731	\$148,556	\$380,000	\$683,288
2014	3.500%	\$148,556	\$141,731	\$390,000	\$680,288
2015	3.500%	\$141,731	\$134,644	\$405,000	\$681,375
2016	3.625%	\$134,644	\$127,031	\$420,000	\$681,675
2017	3.750%	\$127,031	\$118,875	\$435,000	\$680,906
2018	4.000%	\$118,875	\$109,775	\$455,000	\$683,650
2019	4.000%	\$109,775	\$100,375	\$470,000	\$680,150
2020	4.125%	\$100,375	\$90,269	\$490,000	\$680,644
2021	4.125%	\$90,269	\$79,647	\$515,000	\$684,916
2022	4.250%	\$79,647	\$68,278	\$535,000	\$682,925
2023	4.375%	\$68,278	\$56,138	\$555,000	\$679,416
2024	4.500%	\$56,138	\$43,088	\$580,000	\$679,225
2025	4.500%	\$43,088	\$29,363	\$610,000	\$682,450
2026	4.500%	\$29,363	\$15,075	\$635,000	\$679,438
2027	4.500%	\$15,075	\$0	\$670,000	\$685,075
TOTAL		\$1,417,575	\$1,262,844	\$7,545,000	\$10,225,419

Proceeds from the sale of the Bonds were used to (i) advance refund a portion of the City's outstanding debt in order to lower the overall debt service requirements of the City and (ii) to pay the costs associated with the issuance of the bonds.

AVERAGE ANNUAL DEBT OUTSTANDING

\$681,695

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

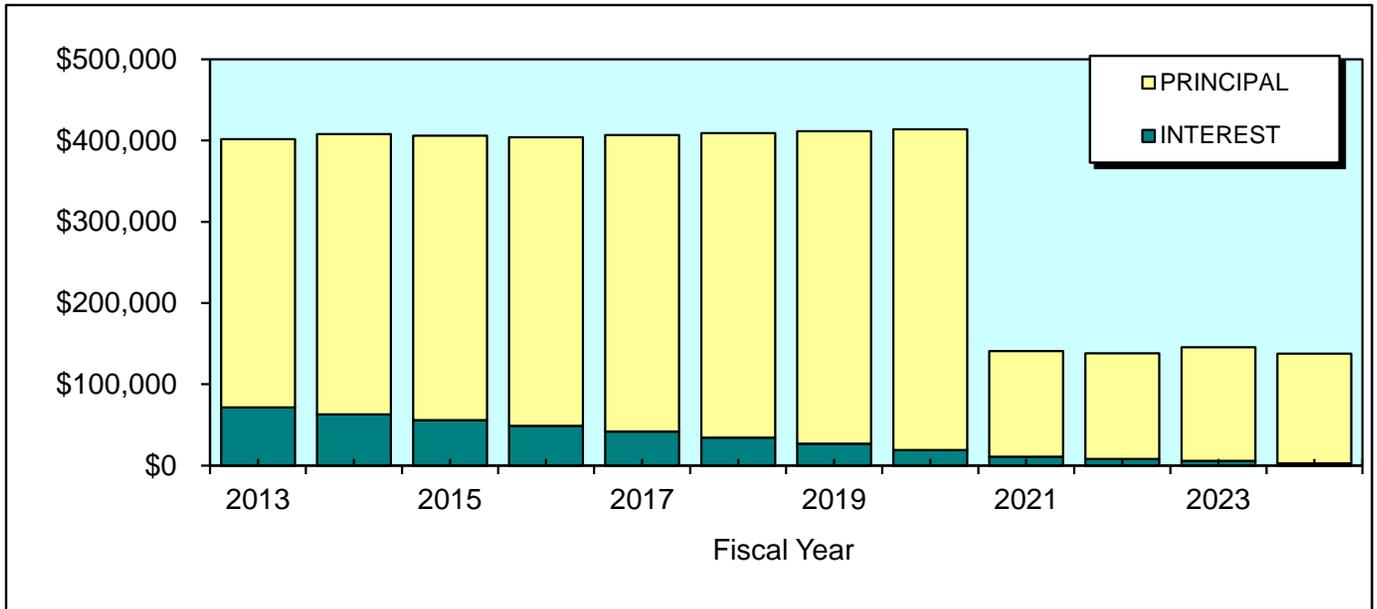
DESCRIPTION:		GENERAL OBLIGATION REFUNDING BONDS, SERIES 2004-SOFTBALL			
DATED:		February 24, 2004			
ORIGINAL AMOUNT:		\$1,485,000			
INTEREST RATES:		BOND YEAR 2005-2008 @ 2.000%, 2009 @ 2.250%, 2010 @ 2.500%, 2011 @ 2.750%, 2012 @ 3.000%, 2013 @ 3.250%, 2014-2015 @ 3.500%, 2016 @ 3.625%,			
PAYING AGENT:		U.S. BANK, ST PAUL, MN			
OPTION DATE:		FEBRUARY 15, 2014			
YEAR	COUPON	INTEREST		PRINCIPAL FEBRUARY 15	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15		
2013	3.250%	\$10,772	\$8,416	\$145,000	\$164,188
2014	3.500%	\$8,416	\$5,703	\$155,000	\$169,119
2015	3.500%	\$5,703	\$2,991	\$155,000	\$163,694
2016	3.625%	\$2,991	\$0	\$165,000	\$167,991
TOTAL		\$27,881	\$17,109	\$620,000	\$664,991

Proceeds from the sale of the Bonds were used to (i) advance refund a portion of the City's outstanding debt in order to lower the overall debt service requirements of the City and (ii) to pay the costs associated with the issuance of the bonds.

AVERAGE ANNUAL DEBT OUTSTANDING

\$166,248

Water & Wastewater Revenue Bonds Composition of Debt Service



DEBT SERVICE REQUIREMENTS			
SUMMARY OF WATER AND WASTEWATER SYSTEM REVENUE BONDS			
YEAR	INTEREST	PRINCIPAL	REQUIREMENTS
2013	\$71,697	\$330,000	\$401,697
2014	\$63,032	\$345,000	\$408,032
2015	\$56,028	\$350,000	\$406,028
2016	\$48,924	\$355,000	\$403,924
2017	\$41,716	\$365,000	\$406,716
2018	\$34,308	\$375,000	\$409,308
2019	\$26,694	\$385,000	\$411,694
2020	\$18,880	\$395,000	\$413,880
2021	\$10,860	\$130,000	\$140,860
2022	\$8,222	\$130,000	\$138,222
2023	\$5,582	\$140,000	\$145,582
2024	\$2,740	\$135,000	\$137,740
TOTAL	\$388,683	\$3,435,000	\$3,823,683

AVERAGE ANNUAL PRINCIPAL AND INTEREST OUTSTANDING

\$318,640

CITY OF EULESS					
DEBT SERVICE REQUIREMENTS					
DESCRIPTION:		WATERWORKS AND SEWER SYSTEM REVENUE BONDS, SERIES 2004			
DATED:		JUNE 15, 2004			
ORIGINAL AMOUNT:		\$2,145,000			
INTEREST RATES:		BOND YEAR 2005-2009 @ 3.500%, 2010-2012 @ 4.000%, 2013 @ 4.100%, 2014 @ 4.250%, 2015 @ 4.400%. 2016 @ 5.250%, 2017 @ 4.600%, 2018 @ 4.650%, 2019-2024 @ 5.000%			
PAYING AGENT:		U. S. BANK, ST PAUL, MN			
OPTION DATE:		JULY 15, 2014			
YEAR	COUPON	INTEREST		PRINCIPAL JULY 15	TOTAL REQUIREMENTS
		JANUARY 15	JULY 15		
2013	4.100%	\$1,948	\$1,948	\$95,000	\$98,895
TOTAL		\$1,948	\$1,948	\$95,000	\$98,895

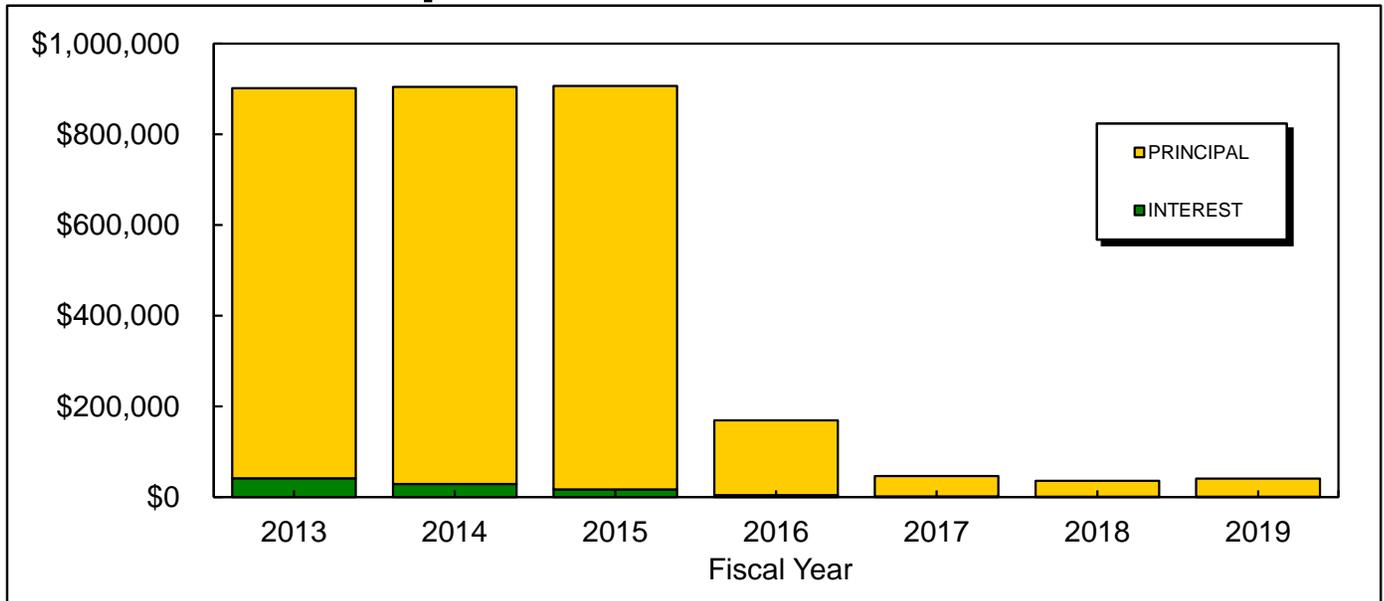
Proceeds from the sale of the Bonds were used to (i) improve and equip property, structures, facilities and related infrastructure for the Water and Wastewater System and (ii) to pay the costs associated with the issuance of the Bonds. The Bonds are special obligations of the City, payable, both as to principal and interest, solely and secured by a first lien on and pledge of the Net Revenues of the City's Waterworks and Sewer System, as provided in the Ordinance. The City has not covenanted nor obligated itself to pay the Bonds from monies raised or to be raised from taxation.

REFUNDED YEARS 2014-2024 ON MARCH 29, 2012

CITY OF EULESS					
DEBT SERVICE REQUIREMENTS					
DESCRIPTION:		WATERWORKS AND SEWER SYSTEM REVENUE REFUNDING BONDS, SERIES 2012			
DATED:		March 29, 2012			
ORIGINAL AMOUNT:		\$3,340,000			
INTEREST RATES:		BOND YEAR 2012-2024 @ 2.030%			
PAYING AGENT:		BANK OF TEXAS			
OPTION DATE:		N/A			
YEAR	COUPON	INTEREST		PRINCIPAL JULY 15	TOTAL REQUIREMENTS
		JANUARY 15	JULY 15		
2013	2.030%	\$33,901	\$33,901	\$235,000	\$302,802
2014	2.030%	\$31,516	\$31,516	\$345,000	\$408,032
2015	2.030%	\$28,014	\$28,014	\$350,000	\$406,028
2016	2.030%	\$24,462	\$24,462	\$355,000	\$403,924
2017	2.030%	\$20,858	\$20,858	\$365,000	\$406,716
2018	2.030%	\$17,154	\$17,154	\$375,000	\$409,308
2019	2.030%	\$13,347	\$13,347	\$385,000	\$411,694
2020	2.030%	\$9,440	\$9,440	\$395,000	\$413,880
2021	2.030%	\$5,430	\$5,430	\$130,000	\$140,860
2022	2.030%	\$4,111	\$4,111	\$130,000	\$138,222
2023	2.030%	\$2,791	\$2,791	\$140,000	\$145,582
2024	2.030%	\$1,370	\$1,370	\$135,000	\$137,740
TOTAL		\$192,394	\$192,394	\$3,340,000	\$3,724,788

Proceeds from the sale of the Bonds were used to (i) advance refund a portion of the City's outstanding Water and Wastewater System debt in order to lower the overall debt service requirements of the Water and Sewer fund and (ii) to pay the costs associated with the issuance of the Bonds. The Bonds are special obligations of the City, payable, both as to principal and interest, solely and secured by a first lien on and pledge of the Net Revenues of the City's Waterworks and Sewer System, as provided in the Ordinance. The City has not covenanted nor obligated itself to pay the Bonds from monies raised or to be raised from taxation.

Sales Tax Revenue Bond Composition of Debt Service



DEBT SERVICE REQUIREMENTS SUMMARY OF SALES TAX REVENUE BONDS

YEAR	INTEREST	PRINCIPAL	TOTAL REQUIREMENTS
2013	\$41,613	\$860,000	\$901,613
2014	\$29,315	\$875,000	\$904,315
2015	\$16,803	\$890,000	\$906,803
2016	\$4,076	\$165,000	\$169,076
2017	\$1,716	\$45,000	\$46,716
2018	\$1,073	\$35,000	\$36,073
2019	\$572	\$40,000	\$40,572
TOTAL	\$95,167	\$2,910,000	\$3,005,167

MAXIMUM ANNUAL DEBT SERVICE (RESERVE)
AVERAGE ANNUAL DEBT OUTSTANDING

\$906,803
\$231,167

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

DESCRIPTION:	EULESS DEVELOPMENT CORPORATION, SALES TAX REVENUE REFUNDING BONDS, SERIES 2012				
DATED:	JANUARY 12, 2012				
ORIGINAL AMOUNT:	\$3,785,000				
INTEREST RATE:	1.43%				
PAYING AGENT:	BANK OF TEXAS				
OPTION DATE:	N/A				
YEAR	COUPON	INTEREST		PRINCIPAL SEPTEMBER 15	TOTAL REQUIREMENTS
		MARCH 15	SEPTEMBER 15		
2013	1.43%	\$20,807	\$20,807	\$860,000	\$901,613
2014	1.43%	\$14,658	\$14,658	\$875,000	\$904,315
2015	1.43%	\$8,401	\$8,401	\$890,000	\$906,803
2016	1.43%	\$2,038	\$2,038	\$165,000	\$169,076
2017	1.43%	\$858	\$858	\$45,000	\$46,716
2018	1.43%	\$536	\$536	\$35,000	\$36,073
2019	1.43%	\$286	\$286	\$40,000	\$40,572
TOTAL		\$47,583	\$47,583	\$2,910,000	\$3,005,167

Proceeds from the sale of the Bonds were used to refund the Corporation's Sales Tax Revenue Refunding Bonds, Series 2002 and Corporation's Sales Tax Revenue Refunding Bonds, Series 2006, to lower interest costs on such indebtedness, and to pay the costs of issuance associated with the bonds. The Bonds are special obligations of the Corporation, payable from and secured by a lien on and pledge of certain pledged revenues which include the proceeds of a half of one percent sales and use tax levied

HUMAN RESOURCES





	FY 10/11 ACTUAL	FY 11/12 AUTHORIZED	FY 11/12 BUDGETED	FY 11/12 ESTIMATED	FY 12/13 AUTHORIZED	FY 12/13 BUDGETED
CITY MANAGERS OFFICE	3.00	3.50	3.50	3.50	3.50	3.50
CITY SECRETARY	3.50	3.50	3.50	3.50	3.50	3.50
INFORMATION SERVICES	1.00	1.00	1.00	1.00	1.00	1.00
FACILITY MAINTENANCE	5.00	4.00	4.00	4.00	4.00	4.00
LIBRARY	9.00	10.00	9.00	A) 9.00	10.00	9.00 A)
Total City Administration	21.50	22.00	21.00	21.00	22.00	21.00
FINANCE/BUDGET	2.00	2.00	2.00	2.00	2.00	2.00
COURTS	7.00	9.00	7.00	A&B) 7.00	8.75 a)	7.75 A)
ACCOUNTING	2.50	3.75	3.25	A) 2.50	1) 4.00 a)	3.50 A)
PERSONNEL	3.50	3.50	3.50	3.50	3.50	3.50
PURCHASING	1.00	1.00	1.00	1.00	1.00	1.00
Total Finance/HR Department	16.00	19.25	16.75	16.00	19.25	17.75
PD CODE	0.00	14.00	14.00	14.00	14.00	14.00
PD ADMINISTRATION	4.00	5.00	4.00	B) 4.00	5.00	4.00 B)
PD PATROL	47.50	39.50	39.50	40.50	2) 42.50 a&b)	42.50
PD INVESTIGATION	15.00	15.00	15.00	15.00	15.00	15.00
PD SERVICE	22.00	24.00	23.00	B) 22.00	2) 23.00 a)	22.00 B)
PD DETENTION	17.00	18.00	18.00	17.00	1) 18.00	18.00
Total Police Department	105.50	115.50	113.50	112.50	117.50	115.50
FIRE MARSHALL	4.00	4.00	4.00	4.00	4.00	4.00
FD ADMINISTRATION	3.00	4.00	3.00	B) 3.00	4.00	3.00 B)
FD PARAMEDIC	64.00	65.00	65.00	65.00	65.00	65.00
Total Fire Department	71.00	73.00	72.00	72.00	73.00	72.00
PLANNING	2.50	2.50	2.50	2.00	1) 2.50	2.50
INSPECTIONS SERVICES	8.00	5.00	4.00	A) 4.00	5.00	4.00 A)
ENVIRONMENTAL HEALTH	2.00	0.00	0.00	0.00	0.00	0.00
Total Planning & Development	12.50	7.50	6.50	6.00	7.50	6.50
RECREATION	5.25	8.25	7.25	A) 7.25	8.25	7.25 A)
PARKS	13.00	14.00	13.00	B) 13.00	13.50 a)	12.50 B)
SENIOR CENTER	2.00	2.00	2.00	2.00	2.00	2.00
PROGRAMS & SPECIAL EVENTS	2.00	0.00	0.00	0.00	0.00	0.00
RECREATION ADMINISTRATION	1.00	1.00	1.00	1.00	1.00	1.00
Total Community Services	23.25	25.25	23.25	23.25	24.75	22.75
STREET MAINTENANCE	7.00	8.00	8.00	8.00	8.00	8.00
ANIMAL CONTROL	3.00	3.00	3.00	3.00	3.00	3.00
CITY ENGINEER	0.50	1.00	1.00	0.50	1) 1.00	1.00
Total Public Works	10.50	12.00	12.00	11.50	12.00	12.00
GF NON-DEPARTMENTAL	0.00	0.50	0.50	0.00	1) 0.50	0.50
Total Non-departmental	0.00	0.50	0.50	0.00	0.50	0.50
TOTAL GENERAL FUND	260.25	275.00	265.50	262.25	276.50	268.00
EDC - PARKS	6.25	7.25	7.25	7.25	7.75 a)	7.75
EDC - LIBRARY	10.00	10.00	10.00	10.00	10.00	10.00
EDC - ECO. DEV.	1.00	1.00	1.00	0.50	1) 1.00	1.00
TOTAL EDC FUND	17.25	18.25	18.25	17.75	18.75	18.75
WATER OFFICE	5.00	5.00	5.00	5.00	5.00	5.00
Total Finance	5.00	5.00	5.00	5.00	5.00	5.00
W&S ENGINEERING	2.50	4.00	3.00	B) 2.50	1) 4.00	3.00 B)
WATER PRODUCTION	5.25	6.25	5.25	A) 5.25	6.25	5.25 A)
WATER DISTRIBUTION	7.25	8.25	7.25	A) 7.25	8.25	7.25 A)
SEWAGE & TREATMENT	7.00	7.00	7.00	7.00	7.00	7.00
METER READING	1.00	1.00	1.00	1.00	1.00	1.00
Total Public Works	23.00	26.50	23.50	23.00	26.50	23.50
INFORMATION SERVICES	4.00	4.00	4.00	4.00	4.00	4.00
W&S NON-DEPT.	10.00	11.50	11.00	A) 10.50	1) 11.50	11.00 A)
Total Non-departmental	14.00	15.50	15.00	14.50	15.50	15.00
TOTAL W&S FUND	42.00	47.00	43.50	42.50	47.00	43.50
GOLF NON DEPARTMENTAL	1.00	1.25	1.25	1.00	1) 1.00 a)	1.00
GOLF COURSE MAINT.	4.00	4.00	4.00	4.00	4.00	4.00
GOLF PRO SHOP	2.00	4.50	2.50	B) 2.00	3) 4.50	2.50 B)
GOLF FOOD AND BEVERAGE	5.00	5.00	5.00	5.00	5.00	5.00
GOLF CONFERENCE CENTRE	1.00	2.50	1.50	B) 1.00	3) 2.50	1.50 B)
TOTAL GOLF COURSE FUND	13.00	17.25	14.25	13.00	17.00	14.00
JUVENILE CASE FUND	1.00	1.00	1.00	1.00	1.25 a)	1.25
CRIME CONTROL FUND	15.50	16.50	16.50	16.50	16.50	16.50
PUBLIC SAFETY SPECIAL FUND	0.00	0.00	0.00	0.00	3.00 b)	3.00
SERVICE CENTER FUND	5.00	6.00	5.00	A) 5.00	6.00	5.00 A)
DRAINAGE UTILITY FUND	7.00	7.00	7.00	7.00	7.00	7.00
SPECIAL RECREATION FUND	0.00	0.34	0.00	A) 0.00	0.34	0.00 A)
TEXAS STAR SPORTS COMPLEX	1.50	3.16	1.50	A&B) 1.50	3.16	1.50 A&B)
HEALTH INSURANCE FUND	1.00	1.00	1.00	1.00	1.00	1.00
WC/RISK MANAGEMENT FUND	0.50	0.50	0.50	0.50	0.50	0.50
TOTAL OTHER FUNDS	31.50	35.50	32.50	32.50	38.75	35.75
TOTAL ALL FUNDS	364.00	393.00	374.00	368.00	398.00	380.00

FY2012 Budgeted Changes
(from FY2012 Authorized)

- A) Reduction in force
- B) Vacant positions frozen-unfunded

FY2012 Budgeted Changes
(from FY2012 Authorized)

- 1) Currently holding vacancy
- 2) Shifted positions between divisions
- 3) FT position filled with 2 PT positions

FY2013 Authorized Changes
(from FY2012 Authorized)

- a) Shifted position based on funding and job function
- b) Added new police officers

FY2013 Budgeted Changes
(from FY2013 Authorized)

- A) Reduction in force
- B) Vacant positions frozen-unfunded

PERSONNEL COUNTS BY FUND

	FULL-TIME EMPLOYEES					
	FY11 ACTUAL	FY12 AUTHORIZED	FY12 BUDGETED	FY12 ESTIMATED	FY13 ⁽¹⁾ AUTHORIZED POSITIONS RECOMMENDED	FY13 ⁽²⁾ FUNDED
GENERAL FUND	260.25	275.00	265.50	262.25	276.50	268.00
EDC FUND	17.25	18.25	18.25	17.75	18.75	18.75
WATER & WW FUND	42.00	47.00	43.50	42.50	47.00	43.50
GOLF COURSE FUND	13.00	17.25	14.25	13.00	17.00	14.00
JUVENILE CASE FUND	1.00	1.00	1.00	1.00	1.25	1.25
CRIME CONTROL DISTRICT	15.50	16.50	16.50	16.50	16.50	16.50
PUBLIC SAFETY SPECIAL FUND	0.00	0.00	0.00	0.00	3.00	3.00
SERVICE CENTER FUND	5.00	6.00	5.00	5.00	6.00	5.00
DRAINAGE UTILITY	7.00	7.00	7.00	7.00	7.00	7.00
SPECIAL RECREATION FUND	0.00	0.34	0.00	0.00	0.34	0.00
TEXAS STAR SPORTS COMPLEX	1.50	3.16	1.50	1.50	3.16	1.50
HEALTH INSURANCE FUND	1.00	1.00	1.00	1.00	1.00	1.00
WC/RISK MANAGEMENT FUND	0.50	0.50	0.50	0.50	0.50	0.50
TOTAL	364.00	393.00	374.00	368.00	398.00	380.00

	PART-TIME EMPLOYEES					
	FY11 ACTUAL	FY12 AUTHORIZED	FY12 BUDGETED	FY12 ESTIMATED	FY13 ⁽¹⁾ AUTHORIZED POSITIONS RECOMMENDED	FY13 ⁽²⁾ FUNDED
GENERAL FUND	45.00	51.00	45.00	45.00	51.00	45.00
EDC FUND	17.00	17.00	17.00	17.00	17.00	17.00
WATER & WW FUND	1.00	9.00	1.00	1.00	9.00	1.00
GOLF COURSE FUND	57.00	57.00	57.00	57.00	57.00	57.00
HOTEL/MOTEL FUND	0.00	0.00	0.00	0.00	0.00	0.00
JUVENILE CASE FUND	0.00	0.00	0.00	0.00	0.00	0.00
CRIME CONTROL DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC SAFETY SPECIAL REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
SERVICE CENTER FUND	0.00	0.00	0.00	0.00	0.00	0.00
DRAINAGE UTILITY	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL RECREATION FUND	3.00	3.00	3.00	3.00	3.00	3.00
TEXAS STAR SPORTS COMPLEX	26.00	26.00	26.00	26.00	26.00	26.00
HEALTH INSURANCE FUND	0.00	0.00	0.00	0.00	0.00	0.00
WC/RISK MANAGEMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	149.00	163.00	149.00	149.00	163.00	149.00

⁽¹⁾ The FY2013 recommended budget includes authorization for 5 additional police officer positions. Two of these positions will be authorized and funded in the General Fund. The other three positions will be authorized in a special revenue fund and funded by resources specifically restricted for public safety. These positions will only be hired if resources are available.

⁽²⁾ In addition, the FY2013 budget only includes funding for 380 of the 398 full-time authorized positions recommended and 149 of the 163 part-time positions recommended.

FY 10-11 ACTUAL	FY 11-12 BUDGETED	FY 11-12 ESTIMATED	FY 12-13 AUTHORIZED	FY 12-13 BUDGETED	JOB TITLE
CITY MANAGER'S OFFICE					
0.50	0.50	0.50	0.50	0.50	City Manager
0.50	0.50	0.50	0.50	0.50	Deputy City Manager
0.00	0.50	0.50	0.50	0.50	Assistant City Manager
0.50	0.50	0.50	0.50	0.50	Communications/Mktg Manager
0.50	0.50	0.50	0.50	0.50	Executive Secretary
0.50	0.50	0.50	0.50	0.50	Administrative Secretary
0.50	0.50	0.50	0.50	0.50	Web Designer
3.00	3.50	3.50	3.50	3.50	FULL TIME
CITY SECRETARY'S OFFICE					
1.00	1.00	1.00	1.00	1.00	City Secretary
1.00	1.00	1.00	1.00	1.00	Assistant to the City Secretary
1.00	1.00	1.00	1.00	1.00	Secretary
0.50	0.50	0.50	0.50	0.50	Receptionist
3.50	3.50	3.50	3.50	3.50	FULL TIME
FINANCE					
0.50	0.50	0.50	0.50	0.50	Finance Director
0.50	0.50	0.50	0.50	0.50	Administrative Assistant
0.50	0.50	0.50	0.50	0.50	Internal Auditor
0.50	0.50	0.50	0.50	0.50	Accountant
2.00	2.00	2.00	2.00	2.00	FULL TIME
MUNICIPAL COURTS					
1.00	1.00	1.00	1.00	1.00	Municipal Court Mgr.
1.00	1.00	1.00	1.00	1.00	Office Supervisor
5.00	5.00	5.00	6.75	5.75	Court Clerk
7.00	7.00	7.00	8.75	7.75	FULL TIME
1.00	1.00	1.00	1.00	1.00	City Judge
1.00	1.00	1.00	1.00	1.00	Courtroom Security Officer
2.00	2.00	2.00	2.00	2.00	PART TIME
ACCOUNTING					
0.50	0.50	0.50	0.50	0.50	Asst. Finance Director
1.00	1.00	1.00	1.00	1.00	Accountant
0.00	0.75	0.00	1.00	1.00	Controller
1.00	1.00	1.00	1.50	1.00	Office Techs
2.50	3.25	2.50	4.00	3.50	FULL TIME
POLICE CODE ENFORCEMENT					
0.00	1.00	1.00	1.00	1.00	Police Captain
0.00	1.00	1.00	1.00	1.00	Senior Police Corporal
0.00	1.00	1.00	1.00	1.00	Senior Police Officer
0.00	5.00	5.00	5.00	5.00	Police Corporal
0.00	6.00	6.00	6.00	6.00	Inspector
0.00	14.00	14.00	14.00	14.00	FULL TIME
POLICE ADMINISTRATION					
1.00	1.00	1.00	1.00	1.00	Police Chief
2.00	2.00	2.00	2.00	2.00	Police Lieutenant/Sergeant
1.00	1.00	1.00	1.00	1.00	Technical Services Manager
0.00	0.00	0.00	1.00	0.00	Administrative Secretary
4.00	4.00	4.00	5.00	4.00	FULL TIME
1.00	1.00	1.00	1.00	1.00	Police Security Officer
1.00	1.00	1.00	1.00	1.00	PART TIME
POLICE PATROL					
1.00	1.00	1.00	1.00	1.00	Police Captain
5.00	4.00	4.00	5.00	5.00	Police Lieutenant/ Sergeant
40.50	33.50	34.50	35.50	35.50	Senior Police Officer/Police Officer
1.00	1.00	1.00	1.00	1.00	Secretary
47.50	39.50	40.50	42.50	42.50	FULL TIME
1.00	1.00	1.00	1.00	1.00	Head School Crossing Guard
12.00	12.00	12.00	12.00	12.00	School Crossing Guard
13.00	13.00	13.00	13.00	13.00	PART TIME

FY 10-11 ACTUAL	FY 11-12 BUDGETED	FY 11-12 ESTIMATED	FY 12-13 AUTHORIZED	FY 12-13 BUDGETED	JOB TITLE
POLICE CRIMINAL INVESTIGATION DIVISION					
1.00	1.00	1.00	2.00	2.00	Police Lieutenant
1.00	1.00	1.00	0.00	0.00	Police Sergeant
12.00	12.00	12.00	12.00	12.00	Senior Police Officer
1.00	1.00	1.00	1.00	1.00	Office Tech
15.00	15.00	15.00	15.00	15.00	FULL TIME
POLICE SERVICE					
1.00	0.00	0.00	0.00	0.00	Assistant Police Chief
1.00	1.00	1.00	1.00	1.00	Police Lieutenant/Captain
1.00	1.00	1.00	1.00	1.00	Senior Police Officer
0.00	0.00	0.00	1.00	0.00	Communications Supt.
1.00	1.00	1.00	1.00	1.00	Police Records Supervisor
13.00	15.00	14.00	14.00	14.00	Dispatcher
5.00	5.00	5.00	5.00	5.00	Police Records Clerk
22.00	23.00	22.00	23.00	22.00	FULL TIME
0.00	0.00	0.00	4.00	0.00	Dispatcher
0.00	0.00	0.00	4.00	0.00	PART TIME
POLICE DETENTION					
1.00	1.00	1.00	1.00	1.00	Police Lieutenant
1.00	1.00	1.00	1.00	1.00	Police Sergeant
14.00	15.00	14.00	15.00	15.00	Public Service Officer
1.00	1.00	1.00	1.00	1.00	Senior Police Officer/Bailiff
17.00	18.00	17.00	18.00	18.00	FULL TIME
FIRE MARSHAL					
1.00	1.00	1.00	1.00	1.00	Division Chief/Fire Marshall
3.00	3.00	3.00	3.00	3.00	Fire Inspector
4.00	4.00	4.00	4.00	4.00	FULL TIME
FIRE ADMINISTRATION					
1.00	1.00	1.00	1.00	1.00	Fire Chief
0.00	0.00	0.00	1.00	0.00	Assistant Fire Chief
1.00	1.00	1.00	1.00	1.00	Administrative Secretary
1.00	1.00	1.00	1.00	1.00	Secretary
3.00	3.00	3.00	4.00	3.00	FULL TIME
FIRE EMS/SUPPRESSION					
1.00	1.00	1.00	1.00	1.00	Division Chief/Emer Mgmt Coord.
1.00	1.00	1.00	1.00	1.00	Division Chief/Operations
2.00	2.00	2.00	2.00	1.00	Battalion Chief-Para
1.00	1.00	1.00	1.00	1.00	Battalion Chief
1.00	2.00	1.00	2.00	2.00	Fire Captain-Paramedic
2.00	1.00	2.00	1.00	1.00	Fire Captain
5.00	4.00	5.00	6.00	6.00	Fire Lieutenant-Para
1.00	2.00	1.00	0.00	0.00	Fire Lieutenant
6.00	7.00	6.00	7.00	7.00	Fire Fighter - Para/Driver
3.00	2.00	3.00	2.00	2.00	Fire Fighter - Driver
40.00	41.00	41.00	42.00	42.00	Fire Fighters - Para
1.00	1.00	1.00	1.00	1.00	Fire Fighters
64.00	65.00	65.00	65.00	65.00	FULL TIME
INFORMATION SERVICES					
0.50	0.50	0.50	0.50	0.50	Information Services Administrator
0.50	0.50	0.50	0.50	0.50	Computer Programmer/Analyst
1.00	1.00	1.00	1.00	1.00	FULL TIME
HUMAN RESOURCES					
2.00	2.00	2.00	2.00	2.00	Human Resources Generalist
0.50	0.50	0.50	0.50	0.50	Human Resource/Risk Admin
1.00	1.00	1.00	1.00	1.00	Human Resources/Benefits Tech
3.50	3.50	3.50	3.50	3.50	FULL TIME
PURCHASING					
0.50	0.50	0.50	0.50	0.50	Purchasing Manager
0.50	0.50	0.50	0.50	0.50	Purchasing Clerk
1.00	1.00	1.00	1.00	1.00	FULL TIME

FY 10-11 ACTUAL	FY 11-12 BUDGETED	FY 11-12 ESTIMATED	FY 12-13 AUTHORIZED	FY 12-13 BUDGETED	JOB TITLE
FACILITY MAINTENANCE					
1.00	1.00	1.00	1.00	1.00	Facilities Supervisor
1.00	0.00	0.00	0.00	0.00	Signal Tech
3.00	3.00	3.00	3.00	3.00	Facility Techs
5.00	4.00	4.00	4.00	4.00	FULL TIME
LIBRARY					
1.00	1.00	1.00	1.00	1.00	Library Administrator
0.00	0.00	0.00	1.00	0.00	Assistant Library Administrator
2.00	1.00	2.00	1.00	1.00	Librarians
2.00	3.00	2.00	3.00	3.00	Librarian Assistant
2.00	2.00	2.00	2.00	2.00	Library Clerks
1.00	1.00	1.00	1.00	1.00	Library Technical Specialist
1.00	1.00	1.00	1.00	1.00	Library Circulation Coordinator
9.00	9.00	9.00	10.00	9.00	FULL TIME
PLANNING AND DEVELOPMENT					
1.00	0.50	0.50	0.50	0.50	Director of Planning & Dev.
0.00	0.50	0.00	0.50	0.50	Asst. Director of Planning & Dev.
0.50	0.50	0.50	0.50	0.50	City Planner
1.00	1.00	1.00	1.00	1.00	Administrative Secretary
2.50	2.50	2.00	2.50	2.50	FULL TIME
0.00	0.00	0.00	1.00	0.00	Planning Intern
0.00	0.00	0.00	1.00	0.00	PART TIME
INSPECTION SERVICES					
1.00	1.00	1.00	0.00	0.00	Building Official
1.00	0.00	0.00	0.00	0.00	Inspection Services Supervisor
1.00	1.00	1.00	1.00	1.00	Senior Inspector
5.00	1.00	1.00	2.00	2.00	Inspectors
0.00	1.00	1.00	2.00	1.00	Secretary
8.00	4.00	4.00	5.00	4.00	FULL TIME
ENVIRONMENTAL HEALTH					
1.00	0.00	0.00	0.00	0.00	Inspectors
1.00	0.00	0.00	0.00	0.00	Secretary
2.00	0.00	0.00	0.00	0.00	FULL TIME
RECREATION					
0.25	0.25	0.25	0.25	0.25	SBW General Manager
1.00	1.00	1.00	1.00	1.00	Athletic/Aquatics Supervisor
1.00	1.00	1.00	1.00	1.00	Athletic/Aquatics Coordinator
0.00	1.00	1.00	1.00	1.00	Recreation Superintendent
1.00	1.00	1.00	1.00	1.00	Recreation Center Supervisor
2.00	2.00	2.00	2.00	2.00	Recreation Specialist
0.00	0.00	0.00	1.00	0.00	SBW Supervisor
0.00	1.00	1.00	1.00	1.00	Office Clerk
5.25	7.25	7.25	8.25	7.25	FULL TIME
6.00	6.00	6.00	6.00	6.00	Bldg. Attendant
6.00	6.00	6.00	6.00	6.00	PART TIME
PARKS					
0.50	0.50	0.50	0.50	0.50	Dir. of Community Services
1.00	1.00	1.00	0.50	0.50	Parks Manager
0.50	0.50	0.50	0.50	0.50	Park Superintendent
2.00	2.00	2.00	3.00	2.00	Foreman
8.00	8.00	8.00	8.00	8.00	Field Techs
1.00	1.00	1.00	1.00	1.00	Office Tech
13.00	13.00	13.00	13.50	12.50	FULL TIME
0.00	0.00	0.00	0.00	0.00	Field Techs
0.00	0.00	0.00	0.00	0.00	PART TIME
SWIMMING POOLS					
1.00	1.00	1.00	1.00	1.00	Manager
1.00	1.00	1.00	1.00	1.00	Asst. Manager
3.00	3.00	3.00	3.00	3.00	Head Life Guard
14.00	14.00	14.00	14.00	14.00	Life Guard
3.00	3.00	3.00	3.00	3.00	Swimming Pool Cashier
22.00	22.00	22.00	22.00	22.00	PART TIME

FY 10-11 ACTUAL	FY 11-12 BUDGETED	FY 11-12 ESTIMATED	FY 12-13 AUTHORIZED	FY 12-13 BUDGETED	JOB TITLE
SENIOR CENTER					
1.00	1.00	1.00	1.00	1.00	Senior Center Coordinator
1.00	1.00	1.00	1.00	1.00	Recreation Specialist
2.00	2.00	2.00	2.00	2.00	FULL TIME
PROGRAMS AND SPECIAL EVENTS					
1.00	0.00	0.00	0.00	0.00	Special Events Coordinator
1.00	0.00	0.00	0.00	0.00	Office Clerk
2.00	0.00	0.00	0.00	0.00	FULL TIME
RECREATION ADMINISTRATION					
1.00	1.00	1.00	1.00	1.00	Admin Secretary
1.00	1.00	1.00	1.00	1.00	FULL TIME
STREET MAINTENANCE					
1.00	1.00	1.00	1.00	1.00	Foreman
0.00	1.00	1.00	1.00	1.00	Signal Tech
1.00	1.00	1.00	1.00	1.00	Leadman
5.00	5.00	5.00	5.00	5.00	Field Techs
7.00	8.00	8.00	8.00	8.00	FULL TIME
0.00	0.00	0.00	0.00	1.00	Field Techs
0.00	0.00	0.00	1.00	0.00	PART TIME
ANIMAL CONTROL					
1.00	1.00	1.00	1.00	1.00	Animal Control Supervisor
2.00	2.00	2.00	2.00	2.00	Animal Control Officer
3.00	3.00	3.00	3.00	3.00	FULL TIME
1.00	1.00	1.00	1.00	1.00	Animal Shelter Attendant
1.00	1.00	1.00	1.00	1.00	PART TIME
ENGINEERING					
0.00	0.50	0.00	0.50	0.50	City Engineer
0.50	0.50	0.50	0.50	0.50	Administrative Secretary
0.50	1.00	0.50	1.00	1.00	FULL TIME
NON-DEPARTMENTAL - GENERAL FUND					
0.00	0.00	0.00	0.00	0.00	Director of Eco. Development
0.00	0.00	0.00	0.00	0.00	Communications/Mktg Manager
0.00	0.50	0.00	0.50	0.50	Administrative Secretary
0.00	0.50	0.00	0.50	0.50	FULL TIME
HOTEL/MOTEL FUND					
0.00	0.00	0.00	0.00	0.00	Communications/Mktg Manager
0.00	0.00	0.00	0.00	0.00	FULL TIME
JUVENILE CASE FUND					
1.00	1.00	1.00	1.25	1.25	Juvenile Case Clerk
1.00	1.00	1.00	1.25	1.25	FULL TIME
1/2 CENT PARKS					
0.50	0.50	0.50	0.50	0.50	Director of Community Services
0.25	0.25	0.25	0.25	0.25	SBW General Manager
0.00	0.00	0.00	0.50	0.50	Parks Manager
0.50	0.50	0.50	0.50	0.50	Parks Superintendent
1.00	1.00	1.00	1.00	1.00	Heavy Equipment Operator
1.00	1.00	1.00	1.00	1.00	Graphics Artist
0.00	1.00	1.00	1.00	1.00	Leadman
3.00	3.00	3.00	3.00	3.00	Field Tech
6.25	7.25	7.25	7.75	7.75	FULL TIME
7.00	7.00	7.00	7.00	7.00	Field Techs
7.00	7.00	7.00	7.00	7.00	PART TIME
1/2 CENT LIBRARY					
2.00	3.00	3.00	3.00	3.00	Librarian
3.00	2.00	2.00	2.00	2.00	Librarian Assistants
2.00	2.00	2.00	2.00	2.00	Office Techs
1.00	1.00	1.00	1.00	1.00	Secretary
2.00	2.00	2.00	2.00	2.00	Library Clerk
10.00	10.00	10.00	10.00	10.00	FULL-TIME
1.00	1.00	1.00	1.00	1.00	Librarian
2.00	2.00	2.00	2.00	2.00	Librarian Assistants
7.00	7.00	7.00	7.00	7.00	Library Aide
0.00	0.00	0.00	0.00	0.00	Library Page
10.00	10.00	10.00	10.00	10.00	PART TIME

FY 10-11 ACTUAL	FY 11-12 BUDGETED	FY 11-12 ESTIMATED	FY 12-13 AUTHORIZED	FY 12-13 BUDGETED	JOB TITLE
1/2 CENT ECONOMIC DEVELOPMENT					
1.00	0.50	0.50	0.50	0.50	Director of Planning & Development
0.00	0.50	0.00	0.50	0.50	Assistant Director of Planning
1.00	1.00	0.50	1.00	1.00	FULL TIME
CRIME CONTROL AND PREVENTION DISTRICT					
1.00	1.00	1.00	1.00	1.00	Assistant Police Chief
14.50	15.50	15.50	15.50	15.50	Senior Police Officer/Police Officer
15.50	16.50	16.50	16.50	16.50	FULL TIME
PUBLIC SAFETY SPECIAL FUND					
0.00	0.00	0.00	3.00	3.00	Senior Police Officer/Police Officer
0.00	0.00	0.00	3.00	3.00	FULL TIME
UTILITY BILLING					
1.00	1.00	1.00	1.00	1.00	Billing Manager
1.00	1.00	1.00	1.00	1.00	Office Tech
3.00	3.00	3.00	3.00	3.00	Utility Billing Clerk
5.00	5.00	5.00	5.00	5.00	FULL TIME
1.00	1.00	1.00	1.00	1.00	Clerk I
1.00	1.00	1.00	1.00	1.00	PART TIME
RECYCLING					
0.00	0.00	0.00	0.00	0.00	Administrative Secretary
0.00	0.00	0.00	0.00	0.00	FULL TIME
GEOGRAPHIC INFORMATION SYSTEMS					
1.00	1.00	1.00	1.00	1.00	GIS Manager
0.50	0.50	0.50	0.50	0.50	Information Services Manager
0.50	0.50	0.50	0.50	0.50	Computer Programmer Analyst
2.00	2.00	2.00	2.00	2.00	Computer Support Specialist
4.00	4.00	4.00	4.00	4.00	FULL TIME
ENGINEERING					
0.00	0.50	0.00	0.50	0.50	City Engineer
1.00	1.00	1.00	1.00	1.00	Senior Civil Engineer
1.00	1.00	1.00	1.00	1.00	Engineering Technician
0.00	0.00	0.00	1.00	0.00	Inspector
0.50	0.50	0.50	0.50	0.50	Administrative Secretary
2.50	3.00	2.50	4.00	3.00	FULL TIME
WATER PRODUCTION					
1.00	1.00	1.00	1.00	1.00	Dir. of Public Works
0.50	0.50	0.50	0.50	0.50	Deputy City Manager
0.25	0.25	0.25	0.25	0.25	Public Works Manager
0.50	0.00	0.00	0.00	0.00	Public Works Superintendent
1.00	1.00	1.00	1.00	1.00	Foreman
0.00	1.00	1.00	1.00	1.00	Equipment Operator
0.00	0.50	0.50	0.50	0.50	Technical Specialist
2.00	1.00	1.00	2.00	1.00	Field Techs
5.25	5.25	5.25	6.25	5.25	FULL TIME
0.00	0.00	0.00	0.00	0.00	Field Techs
0.00	0.00	0.00	0.00	0.00	PART TIME
WATER DISTRIBUTION					
0.25	0.25	0.25	0.25	0.25	Public Works Manager
1.00	1.00	1.00	1.00	1.00	Foreman
0.00	1.00	1.00	1.00	1.00	Leadman
0.00	1.00	1.00	1.00	1.00	Equipment Operator
6.00	4.00	4.00	5.00	4.00	Field Techs
7.25	7.25	7.25	8.25	7.25	FULL TIME
0.00	0.00	0.00	0.00	0.00	Field Techs
0.00	0.00	0.00	0.00	0.00	PART TIME
WASTEWATER TREATMENT					
1.00	1.00	1.00	1.00	1.00	Water Utilities Superintendent
1.00	1.00	1.00	1.00	1.00	Foreman
1.00	1.00	1.00	1.00	1.00	Leadman
1.00	1.00	1.00	1.00	1.00	Heavy Equipment Operator
3.00	3.00	3.00	3.00	3.00	Field Techs
7.00	7.00	7.00	7.00	7.00	FULL TIME
0.00	0.00	0.00	0.00	0.00	Field Techs
0.00	0.00	0.00	0.00	0.00	PART TIME

FY 10-11 ACTUAL	FY 11-12 BUDGETED	FY 11-12 ESTIMATED	FY 12-13 AUTHORIZED	FY 12-13 BUDGETED	JOB TITLE
METER READING					
1.00	1.00	1.00	1.00	1.00	Field Techs
1.00	1.00	1.00	1.00	1.00	FULL TIME
NON-DEPARTMENTAL - WATER					
0.50	0.50	0.50	0.50	0.50	City Manager
0.50	0.50	0.50	0.50	0.50	Director of Finance
0.00	0.50	0.50	0.50	0.50	Asst. City Manager
0.50	0.50	0.50	0.50	0.50	Asst. Finance Director
0.50	0.50	0.50	0.50	0.50	City Planner
0.50	0.50	0.50	0.50	0.50	Purchasing Manager
0.50	0.50	0.50	0.50	0.50	Internal Auditor
1.50	1.50	1.50	1.50	1.50	Accountant
0.50	0.50	0.50	0.50	0.50	Communications/Marketing MGR.
1.50	1.00	1.50	1.50	1.00	Office Tech
0.50	0.50	0.50	0.50	0.50	Purchasing Clerk
0.50	0.50	0.50	0.50	0.50	Web Designer
1.00	1.00	1.00	1.00	1.00	Facilities Attendant
0.50	0.50	0.50	0.50	0.50	Executive Secretary
0.50	1.50	0.50	1.50	1.50	Admin. Secretary/Assistant
0.50	0.50	0.50	0.50	0.50	Receptionist
10.00	11.00	10.50	11.50	11.00	FULL TIME
0.00	0.00	0.00	0.00	0.00	Admin. Intern
0.00	0.00	0.00	0.00	0.00	PART TIME
SERVICE CENTER					
1.00	1.00	1.00	1.00	1.00	Fleet & Facilities Administrator
3.00	3.00	3.00	4.00	3.00	Mechanics
1.00	1.00	1.00	1.00	1.00	Fleet & Facilities Coordinator
5.00	5.00	5.00	6.00	5.00	FULL TIME
DRAINAGE					
0.50	0.50	0.50	0.50	0.50	Public Works Manager
0.50	0.00	0.00	0.00	0.00	Public Works Superintendent
0.00	0.50	0.50	0.50	0.50	Technical Specialist
1.00	1.00	1.00	1.00	1.00	Leadman
0.00	1.00	1.00	1.00	1.00	Equipment Operator
5.00	4.00	4.00	4.00	4.00	Field Tech
7.00	7.00	7.00	7.00	7.00	FULL TIME
RECREATION CLASSES					
0.00	0.00	0.00	0.34	0.00	Field Tech
0.00	0.00	0.00	0.34	0.00	FULL TIME
3.00	3.00	3.00	3.00	3.00	Building Attendant
3.00	3.00	3.00	3.00	3.00	PART TIME
NON-DEPARTMENTAL - GOLF					
0.00	0.25	0.00	0.00	0.00	Accountant I
1.00	1.00	1.00	1.00	1.00	General Manager of Golf
1.00	1.25	1.00	1.00	1.00	FULL TIME
GOLF COURSE MAINTENANCE					
1.00	1.00	1.00	1.00	1.00	Golf Course Superintendent
1.00	1.00	1.00	1.00	1.00	Asst. Golf Superintendent
1.00	1.00	1.00	1.00	1.00	Field Tech
1.00	1.00	1.00	1.00	1.00	Mechanic
4.00	4.00	4.00	4.00	4.00	FULL TIME
21.00	21.00	21.00	21.00	21.00	Greens keeper
21.00	21.00	21.00	21.00	21.00	PART TIME
GOLF PRO SHOP					
1.00	1.00	1.00	1.00	1.00	Head Golf Professional
1.00	1.00	1.00	3.00	1.00	Assistant Golf Pro
0.00	0.50	0.00	0.50	0.50	Secretary
2.00	2.50	2.00	4.50	2.50	FULL TIME
2.00	2.00	2.00	2.00	2.00	Shop Help
2.00	2.00	2.00	2.00	2.00	PART TIME

FY 10-11 ACTUAL	FY 11-12 BUDGETED	FY 11-12 ESTIMATED	FY 12-13 AUTHORIZED	FY 12-13 BUDGETED	JOB TITLE
GOLF FOOD AND BEVERAGE - RAVEN'S GRILL					
1.00	1.00	1.00	1.00	1.00	Food & Beverage Manager
1.00	1.00	1.00	1.00	1.00	Kitchen Manager/Chef
1.00	1.00	1.00	1.00	1.00	Kitchen Coordinator
2.00	2.00	2.00	2.00	2.00	Asst Food and Beverage Mgr.
5.00	5.00	5.00	5.00	5.00	FULL TIME
2.00	2.00	2.00	2.00	2.00	Head Cook
2.00	2.00	2.00	2.00	2.00	Asst. Cook
2.00	2.00	2.00	2.00	2.00	Dishwasher
5.00	5.00	5.00	5.00	5.00	Wait Staff
3.00	3.00	3.00	3.00	3.00	Beverage/Cart Staff
1.00	1.00	1.00	1.00	1.00	Starter Help
1.00	1.00	1.00	1.00	1.00	Receptionist
0.00	0.00	0.00	0.00	0.00	Temp Help
16.00	16.00	16.00	16.00	16.00	PART TIME
GOLF CONFERENCE CENTRE					
0.00	0.00	0.00	1.00	0.00	Conference Center Lead
1.00	1.00	1.00	1.00	1.00	Conference Centre Coordinator
0.00	0.50	0.00	0.50	0.50	Secretary
1.00	1.50	1.00	2.50	1.50	FULL TIME
3.00	3.00	3.00	3.00	3.00	Custodian
6.00	6.00	6.00	6.00	6.00	Banquet Wait staff
3.00	3.00	3.00	3.00	3.00	Banquet Bartenders
1.00	1.00	1.00	1.00	1.00	Banquet Chef
13.00	13.00	13.00	13.00	13.00	PART TIME
GOLF CART OPERATIONS					
5.00	5.00	5.00	5.00	5.00	Cart & Driving Range Attendants
5.00	5.00	5.00	5.00	5.00	PART TIME
TEXAS STAR SPORTS COMPLEX					
0.50	0.50	0.50	0.50	0.50	General Manager
0.00	1.00	0.00	1.00	1.00	Recreation Specialist-Analyst
1.00	0.00	1.00	1.00	0.00	Leadman
0.00	0.00	0.00	0.66	0.00	Field Tech
0.00	0.00	0.00	0.00	0.00	Softball World Supervisor
1.50	1.50	1.50	3.16	1.50	FULL TIME
1.00	1.00	1.00	1.00	1.00	Concession Manager
5.00	5.00	5.00	5.00	5.00	Gate Attendant/Cashier
11.00	11.00	11.00	11.00	11.00	Concession Attendant
9.00	9.00	9.00	9.00	9.00	Batting Cage Attendants
26.00	26.00	26.00	26.00	26.00	PART TIME
HEALTH INSURANCE					
1.00	1.00	1.00	1.00	1.00	Human Resources/Benefits Tech
1.00	1.00	1.00	1.00	1.00	FULL TIME
WORKER'S COMP/RISK MANAGEMENT					
0.50	0.50	0.50	0.50	0.50	Human Resource/Risk Admin
0.50	0.50	0.50	0.50	0.50	FULL TIME



APPENDICES





APPENDIX "A"
FINANCIAL TERMINOLOGY





BASIS OF ACCOUNTING AND BUDGETING

- 1) The City's finances shall be accounted for in accordance with generally accepted accounting principles as established by the Governmental Accounting Standards Board ("GASB").
 - a) City accounts are organized and operated on the basis of funds, or account groups, each of which is considered a separate accounting entity. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements. Funds are divided into two types: governmental and proprietary fund types. Governmental funds are those through which most governmental functions of the City are financed. Proprietary funds operate in a manner similar to private business enterprise.
 - b) Governmental fund types are those through which most governmental functions of the City are financed and include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds. Governmental funds use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e. when both "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Substantially all revenues are considered to be susceptible to accrual. Revenues from ad valorem taxes, sales taxes, hotel occupancy taxes, franchise taxes, and short-term motor vehicle taxes, recorded in the governmental funds are susceptible to accrual. License and permits, charges for service, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received because generally they are not measurable until that time. Investment earnings are recorded as earned since they are both measurable and available. Expenditures are recognized when the related fund liability is incurred. However, debt service expenditures as well as expenditures related to compensated absences are recorded only when payment is due.
 - c) The City utilizes encumbrance accounting for governmental fund types, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriations. Encumbrances lapse at fiscal year end.
 - d) Proprietary funds operate in a manner similar to private business and include enterprise funds and internal service funds. The City's proprietary fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Under the full accrual method, revenues are recorded when earned and expenses are recorded at the time the associated liabilities occur. Net assets are presented as Invested in capital assets – net of related debt, Restricted, and Unrestricted. The accounting objectives are determinations of net income, financial position, and cash flow. Proprietary fund operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net assets.
- 2) The City's annual budgets shall be prepared and adopted on a basis consistent with generally accepted accounting principles for all governmental and proprietary funds except the capital projects funds, which adopt project-length budgets. Using these principles, the revenues and expenditures are budgeted and approved before the beginning of the fiscal year by an ordinance passed by the City Council. Depreciation of capital assets is not recognized in proprietary fund budgets. All annual appropriations lapse at fiscal year end.
- 3) Under GASB 34, the City will continue utilizing the accounting and budgeting processes as described in paragraphs 1 and 2 of this section for individual fund statements. However, because GASB 34 mandates the flow of economic resources measurement focus and accrual basis of accounting for government-wide reporting, eliminating entries and extensive reconciliation must be performed to present aggregated fund information in the government-wide reporting model. Therefore, individual operating funds will be created with the objective of reducing fund level to government-wide reconciliation as much as possible. When appropriate, individual funds will be examined to determine if it will be appropriate to account for them as proprietary fund types. Also, the City will limit the use of internal service funds and incorporate the financial transactions of these funds into other governmental funds.

FUND RELATIONSHIPS

Why all these funds? Where is the money being spent? All legitimate questions. This is not a “shell game.” Picture a city as a large corporation with many small subsidiaries – that is how to follow the funds. See below for a more detailed explanation.

FUND/PURPOSE	RELATIONSHIP TO OTHER FUNDS
GENERAL FUND To account for most operating revenues and expenditures of the City, not specifically required to be reported separately.	II Provides funding for general City operations or traditional City services. Supports all other fund groups.
WATER & WASTEWATER FUND (ENTERPRISE FUND) To account for water and sewer system services. Rates are applied to actual usage.	II Uses no tax dollars for support. Rates are based on consumption. Billing services provided for other funds.
CAPITAL PROJECTS FUND To account for financial resources to be used for the acquisition or construction of major facilities or assets.	II Receives funding from the General Fund, Water & Sewer Fund, Car Rental Fund, and from the proceeds of the sale of debt instruments for capital improvements.
DEBT SERVICE FUNDS To account for the accumulation of resources for, and the payment of, general obligation, certificates of obligation, water and sewer, or drainage long-term debt principal and interest.	II Funds borrowed for general operations. NOTE: Both Water and Sewer, as well as Drainage Enterprise Funds, pay for their own debt and are not G.O. debt.
WORKERS COMP/RISK MANAGEMENT To account for liability and casualty claims as well as workers' compensation programs.	II Receives funding from all operating departments, on a per employee basis for compensation and pro rata for liability.
HOTEL/MOTEL FUND To account for the operations and expenditures for tourism and related programs of the City, primarily advertising and promotion.	II Funded from hotel/motel occupancy tax revenues.
FLEET MAINTENANCE To account for operating costs and revenues of the Service Center which provides fleet maintenance service to all City Departments.	II Receives funds from water and sewer fund.
DRUG FUND To account for revenues and expenditures of the Police Department activities in conjunction with the Fort Worth DEA Task Force and the DFW Airport DEA Task Force.	II Receives funding through the forfeiture of assets seized from drug traffickers through efforts of the two DEA Task Forces. Revenue is then utilized for law enforcement in our community.
INSURANCE & BENEFITS To account for the revenues and expenditures for the City's health insurance claims for all employees and retirees.	II Receives funding from all operating departments, on a per employee basis.

FUND/PURPOSE	RELATIONSHIP TO OTHER FUNDS
EQUIPMENT REPLACEMENT To account for the accumulation of funds planned to be used for replacement of vehicles. Allows for level of expenditures for these costly assets.	II Funding is provided annually by all users planned whereby they pay a lease fee to this fund based on a calculation of depreciable value. Sale of auction equipment is reported here.
PROGRAMS & SPECIAL EVENTS To account for operating revenues and expenditures of the City's recreational program and events.	II Funded from various athletic and special events, recreation class fees, etc.
ARBOR DAZE FUND To account for revenues and expenditures of the City's annual Arbor Daze festival.	II Funded from business sponsorships, booth rental, ticket sales, souvenir sales, plant sales, etc.
DRAINAGE UTILITY To account for acquisition, operation, and maintenance of the City's drainage utility system.	II Uses no tax dollars for support. Funded primarily by user charges.
GOLF COURSE FUND To account for revenues for the Texas Star Golf Course and Conference Centre.	II Revenues generated from green fees, cart rentals, membership dues, pro shop sales, restaurant sales, and conference centre rentals.
HALF CENT SALES TAX To account for proceeds of half cent sales tax for economic development, library and parks, per referendum.	II Funds mandated for economic development, library and parks by half-cent sales tax proceeds.
CRIME CONTROL & PREVENTION DISTRICT (CCPD) To account for ¼ cent sales tax for the revenues and expenditures for CCPD.	II Receives funding from sales tax collections for CCPD.
TEXAS STAR SPORTS COMPLEX (TSSC) To account for revenues for Youth and Adult Sports activity at Softball World and the Parks at Texas Star, as well as for bond revenues.	II Revenues generated from tournaments, recreational league fees, pro shop sales, concessions, and use of facilities.
CAR RENTAL TAX To account for proceeds from a 5% tax on the short-term rental of motor vehicles .	II Revenues received from car rental facilities for the short-term rental of passenger cars, vans, SUV's and light trucks. Funds used for any governmental purpose.

GLOSSARY OF TERMS

Accounts Payable: A liability account reflecting amount of open accounts owed to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

Accounts Receivable: An asset account reflecting amounts owed to open accounts from private persons or organizations for goods or services furnished by the government.

Accrual Accounting: Recognition of the financial effects of transactions, events, and circumstances in the period(s) when they occur regardless of when the cash is received or paid.

Activity: A service performed by a department or division.

Ad Valorem Tax: All property, real, personal, mixed tangible, intangible, annexations, additions, and improvements to property located within the taxing units jurisdiction which are subject to taxation on January 1 of the current fiscal year. Each year, following the adoption of the budget ordinance, the City Council sets the ad valorem tax rate and the levy for the fiscal year beginning October 1 and continuing through the following September 30.

Additional Sales Tax: Eules citizens approved a 1/4 sales tax addition in FY96 for collection during FY97 to reduce ad valorem tax rates within the City.

Amortization: Payment of principal plus interest over a fixed period of time.

Appraised Value: The market value of real and personal property located in the City as of January 1 each year, as determined by the Tarrant Appraisal District.

Appropriation: An authorization made by the legislative body of a government, which permits officials to incur obligations against and to make expenditures of governmental resources. Specific appropriations are usually made at the fund level and are granted for a one-year period.

Appropriation Ordinance: The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assets: Resources owned or held by the City which has monetary value.

Arbitrage: The interest earnings derived from invested bond proceeds or debt service fund balances.

Balance Sheet: The basic financial statement, which discloses the assets, liability, and equities of an entity at a specific date in conformity with General Accepted Accounting Principles.

Balanced Budget: Annual financial plan in which expenses do not exceed revenues.

Baseline: The amount necessary to provide the same level of services as in the prior year.

Bond: A written promise to pay a specified sum of money, called the face sum of money, called the principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Budget: The City's financial plan for a specific fiscal year that contains an estimate of proposed expenditures and the proposed means of financing them.

Budget Calendar: Schedule of key dates which the City follows in the preparation and adoption of the budget.

Budget Document: Instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

Budgetary Control: The control or management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Budget Manager: The individual in a specific department who is responsible for compiling budget information, assembling it in the proper format, presenting the information, and administering the department budget during the fiscal year.

Capital: Any major non-recurring expenditure or expenditure for facilities, including additions or major alterations, construction of highways or utility lines, fixed equipment, landscaping or similar expenditures.

Capital Improvements Program (CIP): Is an important planning tool that is used to link the City's physical development planning with fiscal planning.

CART: Acronym for Child Abduction Response Team which provides an immediate and specialized response to a missing child report where the child is believed to be endangered.

Cash Basis: A basis of accounting under which transactions are recognized when cash changes hands.

CCPD: Acronym for the Crime Control and Prevention District, which is special district funded by a $\frac{1}{4}\text{¢}$ sales and use tax which is legally restricted to police department operations as approved by the Crime Control and Prevention Board.

CDBG: Acronym for the Community Development Block Grant, federal funds made available to municipalities specifically for community revitalization. Administered by Tarrant County.

Certificates of Obligations (CO's): Similar to general obligation bonds except certificates require no voter approval.

City Charter: The document of a home rule City similar to a constitution, which establishes the City's government structure and provides for the distribution of powers and duties among the various branches of government.

City Council: The Mayor and six council members collectively acting as the legislative and policymaking body of the City.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services: The costs related to services performed for the City by individuals, businesses, or utilities.

Cost: The amount of money or other consideration exchanged for property or services. Cost may be incurred before money is paid; that is, as soon as liability is incurred.

CPR: Acronym for Community Powered Revitalization Program with the mission of helping people and homes in need.

Current Assets: Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets which will be used up or converted into cash within one year. Some examples are cash, temporary investments, and accounts receivable collected within one year.

Current Liabilities: Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

Debt Service Fund: A fund used to account for the moneys set aside for the payment of interest and principal to holders of the City's general obligation and revenue bonds, the sale of which finances long-term capital improvements, such as facilities, streets and drainage, parks and water/wastewater systems.

Delinquent taxes: Taxes remaining unpaid on or after the date on which a penalty or nonpayment is attached.

Department: A functional unit of the City containing one or more divisions or activities.

Depreciation: Change in the value of assets (equipment, buildings, etc. with a useful life of 5 years or more) due to the use of the asset.

D/FW: Acronym for the Dallas and Fort Worth.

EDC: Acronym for the Euless Development Corporation, a component unit of the City. This Corporation is funded by a $\frac{1}{2}\text{¢}$ sales and use tax that is legally restricted to library, parks, and economic development projects, and the debt associated with each.

Effective Tax Rate: A rate which generates the same amount of revenues from property which is taxed in both years.

Encumbrances: Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. When paid, the encumbrance is liquidated.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Excess Fund Balance: The excess of a fund's current assets over its current liabilities and required reserve limits.

Exempt: Personnel not eligible to receive overtime pay and who are expected to work whatever hours are necessary to complete their job assignments.

Expenditures: The cost of goods received or services rendered whether cash payments have been made or encumbered.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the result of its operations. The City of Euless' fiscal year begins each October 1st and ends the following September 30th.

Fixed Assets: Assets of a long-term character, which are intended to continue to be held or used, such as land, buildings, and improvements other than buildings, machinery, and equipment.

Franchise: A special privilege granted by the government permitting the continuing use of public property, such as City streets, and usually involving the elements of monopoly and regulation.

FTE: Acronym for full time equivalent, a measurement of staffing. One FTE is a 40 hours per week employee. A part-time position working 20 hours per week, or a temporary full-time position working six months would be ½ FTE.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounting: A governmental accounting system that is organized and operated on a fund basis.

Fund Balance: The excess of a fund's current assets over its current liabilities, sometimes called working capital or fund equity. A negative fund balance is often referred to as a deficit.

GAAP: Acronym for Generally Accepted Accounting Principles, which is the standard framework of guidelines for financial accounting. It includes the standards, conventions, and rules accountants follow in recording and summarizing transactions and in the preparation of financial statements.

GASB: Acronym for Government Accounting Standards Board, an independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

GC ISD: Acronym for the Grapevine Colleyville Independent School District, the local independent school district, with board members elected to provide administration for schools in the cities of Grapevine, Colleyville, and Euless. The school district has a separate tax office which assesses and collects taxes for operation of the elementary and secondary schools. Note: Some Euless residents in the southern part of Euless attend school in the HEB ISD.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is tax supported.

General Obligation Bonds: Bonds for the payment of which the full faith and credit of the issuing government are pledged. The bonds are paid by revenue provided from real property which is assessed through the taxation power of the local governmental unit. Bonds must have voter approval.

GFOA: Acronym for Government Finance Officers Association whose mission is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

Governmental Funds: The funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

Grant-Funded Program: Any program requiring any amount of State and/or Federal funds.

Goal: The purpose toward which an endeavor is directed; and objective.

H-E-B ISD: Acronym for the Hurst-Euless-Bedford Independent School District, the local independent school district, with board members elected to provide administration for schools in the cities of Hurst, Euless and Bedford. The school district has a separate tax office which assesses and collects taxes for operation of the elementary and secondary schools. Note: Some Euless residents in the northern part of Euless attend school in the Grapevine-Colleyville Independent School District due to the close proximity of their homes to those schools.

Homestead Exemption: A deduction from the total taxable assessed value of owner occupied property. The exemption in Euless is 20% with an additional \$35,000 for disabled and senior citizens.

Infrastructure: The underlying permanent foundation or basic framework.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one City department or cost center to other departments, on a cost-reimbursement basis.

Investments: Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments.

The term does not include fixed assets used in governmental operations.

ISO: Acronym for Insurance Service Organization. ISO is a New York-based advisory organization that serves the property and casualty insurance industry by providing inspection services, insurance coverage form development and statistical services.

IVR: Acronym for Interactive Voice Response which allows customers to interact with a company's call centre systems via a telephone keypad or by speech recognition, after which they can service their own inquiries by following the IVR dialogue.

Levy: To impose taxes, special assessments, or service charges for the support of city services.

Maintenance: The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Mission: An inner calling to pursue an activity or perform a service.

Modified Accrual Accounting: Accounting system in which revenues are recognized and recorded in the accounts when they are measurable, available, and collectible in the fiscal year.

Non-departmental: Department to budget expenses that benefit the fund as a whole rather than a particular department within the fund.

Non-exempt: Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

Objective: Something worked toward or striven for; a goal.

Operating Budget: Plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled. The use of annual operating budgets is required by State law.

Operating Expenditure: Expenditure on an existing item of property or equipment that is not a capital expenditure.

Ordinance: A formal legislative enactment by the governing body of the municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has lower legal status. Revenue raising measures such as the imposition of taxes, special assessments and service charges, usually require ordinances.

P-Cards: Acronym for procurement card. A City-issued credit card which allows employees to make small purchases in a cost effective manner.

Performance Measures: Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

Personal Services: The costs associated with compensating employees for their labor.

Proprietary Funds: Operation that operates like a private operation, in which services are financed through user charges and expenditures include the full cost of operations.

Public Hearing: The portions of open meetings held to present evidence and provide information on both sides of an issue.

PID: Acronym for Public Improvement District which offer cities and counties a means for improving their infrastructure to promote economic growth in an area by allowing cities and counties to levy and collect special assessments on properties that are within the city or its extraterritorial jurisdiction.

Purchase Order (PO): A document authorizing the delivery of specified merchandise or the rendering of certain services.

PVC: Acronym for polyvinyl chloride, a plastic compound used for water and sewer pipes.

Reimbursement: Repayment to a specific fund for expenditures incurred or services performed by that fund to or for the benefit of another fund.

Reserve: An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

Revenues: All amounts of money received by a government from external sources other than expense refunds, capital contributions, and residual equity transfers.

ROW: Acronym for right-of-way.

Sales Tax: A general "sales tax" is levied on persons and businesses selling merchandise or services in the City limits on a retail basis. The categories for taxation are defined by state law. Monies collected under authorization of this tax are for the use and benefit of the City.

Special Assessment: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

STEP: Acronym for Selective Traffic Enforcement Program whose goal is to reduce the number of crashes caused by excessive speed, disregard of traffic control devices, and alcohol.

Supplemental Request: A request to budget an activity at a level above current service levels in order to achieve increased or additional objectives. These expenditures are on going in nature.

Supplies: A cost category for minor items (individually priced at less than \$5,000) required by departments to conduct their operations.

TAD: Acronym for Tarrant Appraisal District who is responsible for local property tax appraisal and exemption administration for seventy-three jurisdictions or taxing units in the county.

Tax Rate: A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

Tax Roll: The official list showing the amount of taxes levied against each taxpayer or property in the City. The list is provided to the City by Tarrant Appraisal District.

Taxable Value: Estimated value of taxable property to which the ad valorem tax rate is applied.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

TCEQ: Acronym for Texas Commission on Environmental Quality, a state agency which enforces federal and state environmental laws.

TIRZ: Acronym for Tax Increment Reinvestment Zone which is a special zone created by City Council to attract new investment to an area. This zone helps finance the cost of redevelopment and encourage development in an area that would otherwise not attract sufficient market development in a timely manner. Taxes attributable to new improvements (tax increments) are set-aside in a fund to finance public improvements within the boundaries of the zone.

TMRS: Acronym for the Texas Municipal Retirement System, a pension plan for employees of member cities within the State of Texas.

TRA: Acronym for the Trinity River Authority of Texas which is a conservation and reclamation district providing water and wastewater treatment, along with recreation and reservoir facilities, for municipalities within the nearly 18,000-square-mile Trinity River basin.

TSSC: Acronym for the Texas Star Sports Complex which is used to account for the revenues and expenditures of both Softball World and the Parks at Texas Star enterprise operations.

TXDOT: Acronym for the Texas Department of Transportation, a state government agency responsible for administering capital grants for street repairs within the City of Euless.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Working Capital: Budgeted working capital is calculated as a fund's current assets less current liabilities and outstanding encumbrances. The term is used to indicate unencumbered fund balances in enterprise funds such as utility, golf course, Softball World and the Parks at Texas Star.



APPENDIX "B"





ORDINANCE NO. 1964

AN ORDINANCE ADOPTING THE OFFICIAL OPERATING AND CAPITAL BUDGET FOR THE CITY OF EULESS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2012, AND ENDING SEPTEMBER 30, 2013; AMENDING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2011, AND ENDING SEPTEMBER 30, 2012; PROVIDING FOR THE INVESTMENT OF FUNDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Manager's recommended budget for the fiscal year beginning October 1, 2012, and ending September 30, 2013, was posted on the city's website and filed in the office of the City Secretary of the City of Euless on July 27, 2012, and has been available to the citizens and the public for their inspection since that date; and

WHEREAS, the FY2012-2013 proposed Budget, attached hereto as Exhibit A and incorporated herein for all purposes, specifically sets forth each of the various funds for which appropriations are delineated, and the estimated amount of money carried in the Budget for each of such funds; and

WHEREAS, the FY2012-2013 proposed Budget includes, by reference, certain elements of the Capital Improvements Program, attached hereto as Exhibit B, which details planned capital improvement projects of the city that have been identified to date and contains a statement proposing capital expenditures deemed necessary for undertaking during the next budget year and recommended provisions for financing and a list of capital projects which should be undertaken within the five (5) next succeeding years; and

WHEREAS, on August 28, 2012, the Euless City Council held a public hearing on the proposed Budget at which time all citizens and interested persons were given an opportunity to be heard regarding the Budget; and

WHEREAS, notice of such public hearing on the Budget was duly published in accordance with law and at the conclusion of such hearing, it was determined that such Budget should be adopted; and

WHEREAS, the City Council deems it to be in the best interest of the citizens to amend the FY2011-2012 budget due to unforeseen circumstances.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EULESS, TEXAS, THAT:

SECTION 1.

The official Budget for the City of Euless for the fiscal year beginning October 1, 2012, and ending September 30, 2013, attached hereto as Exhibit A, is hereby adopted and there is hereby appropriated from the funds indicated therein such sums for the projects, operations, activities, purchases, and other expenditures proposed in the Budget. The Euless City Secretary is directed to keep and maintain a copy of such official Budget on file in the office of the City Secretary available for inspection by citizens and the general public. A copy of the Budget shall be posted on the official website for the City of Euless. In addition, the City Manager shall file or cause to be filed a true and correct copy of this ordinance, along with the approved Budget, and any amendments thereto, in the office of the County Clerk of Tarrant County, Texas, as required by State law.

SECTION 2.

The City Council hereby approves as a part of the Budget the FY2012-2013 Capital Improvements Program, attached hereto as Exhibit B, which details planned capital improvement projects of the city that have been identified to date. This document meets the requirements of the City Charter, Article VII, Section 2 (5) which requires "A statement proposing any capital expenditures deemed necessary for undertaking during the next budget year and recommended provisions for financing" and Section 2 (6) which requires, "A list of capital projects which should be undertaken within the five (5) next succeeding years." The Euless City Secretary is directed to keep and maintain a copy of such Capital Improvement Program on file in the office of the City Secretary available for inspection by citizens and the general public. A copy of the Capital Improvement Program shall be posted on the official website for the City of Euless.

SECTION 3.

The FY 2011-2012 official operating Budget for the City of Euless is amended to provide an additional \$13,183,083 to refund certain outstanding bond issues and pay related principal, interest and associated costs. The revised figures, prepared and submitted by the City Manager for the 2011-2012 budget are hereby approved and appropriated, and any necessary transfers between accounts and departments are hereby authorized, approved and appropriated.

SECTION 4.

All funds appropriated and allocated shall be expended and used pursuant to the provisions of such official Budget and the City Manager is directed to appropriate and expend City funds according to City Charter provisions.

SECTION 5.

The sums below are hereby appropriated from the respective operating funds for the payment of expenditures on behalf of the city government as established in the approved Budget document:

<u>FUND</u>	<u>FY2012 Amended Expenditures</u>	<u>FY2013 Budgeted Expenditures</u>
General Fund		\$ 34,255,753
Hotel/Motel Fund		\$ 277,810
Juvenile Case Fund		\$ 80,589
Half Cent Sales Tax Fund (EDC)		\$ 4,208,930
Crime Control & Prevention District Fund (CCPD)		\$ 1,890,825
Police Drug Fund (DEA)		\$ 500
Public Safety Grant Funds		\$ 368,557
Car Rental Tax Fund		\$ 12,709,868
Glade Parks Tax Increment Reinvestment Zone		\$ 11,630
Glade Parks Public Improvement District		\$ 228,364
General Obligation Debt Service Fund	\$ 9,675,915	\$ 3,603,384
Star Center Debt Service Fund		\$ 710,658
Half Cent Debt Service Fund (EDC)	\$ 4,718,798	\$ 901,914
Water & Wastewater Fund		\$ 21,157,468
Service Center Fund		\$ 1,117,456
Water & Wastewater Debt Service Fund	\$ 3,768,272	\$ 401,998
Drainage Utility Fund		\$ 977,521
Special Recreation Classes Fund		\$ 461,165
Arbor Daze		\$ 55,000
Texas Star Sports Complex Fund		\$ 1,442,983
Texas Star Sports Complex Debt Service Fund		\$ 164,188
Texas Star Golf Course Fund		\$ 4,451,178
Texas Star Golf Course Debt Service Fund		\$ 683,612
Equipment Replacement Fund		\$ 1,139,164
Health Insurance Fund		\$ 5,531,027
Risk Management/Worker's Comp Fund		\$ 967,657

SECTION 6.

The sums below are hereby appropriated from the respective capital funds for the payment of expenditures on behalf of the city government as established in the approved Capital Improvement Program:

<u>Fund</u>	<u>Appropriations</u>
Streets Capital Projects Fund	\$ 1,100,000
Half Cent Capital Projects Fund (EDC)	\$ 371,217
Redevelopment Capital Projects Fund	\$ 350,000
Car Rental Capital Projects Fund	\$ 6,450,000
Water & Wastewater Capital Projects Fund	\$ 3,221,000
Water Impact Fee Fund	\$ 410,034
Wastewater Impact Fee Fund	\$ 60,000
Drainage Capital Projects Fund	\$ 505,000
Texas Star Golf Course Capital Projects Fund	\$ 200,000

SECTION 7.

The City Manager is authorized from time to time, as he may deem to be in the best interest of the City of Euless, to invest city funds not immediately required for current use, including operating funds and bond funds, as per Council adopted Investment Policy.

SECTION 8.

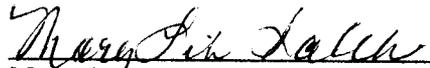
It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 9.

This ordinance shall become effective immediately from and after its passage.

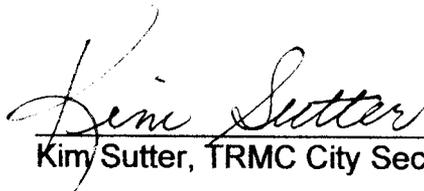
PRESENTED AND APPROVED on First and Final Reading at a regular meeting of the Eules City Council on the 28th day of August 2012, by a vote of 7 ayes, 0 nays, and 0 abstentions.

APPROVED:



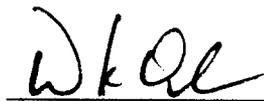
Mary Lib Saleh Mayor

ATTEST:



Kim Sutter, TRMC City Secretary

APPROVED AS TO FORM:



Wayne K. Olson City Attorney

ORDINANCE NO. 1968

AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2012 FOR THE CITY OF EULESS, TEXAS; PROVIDING FOR CERTAIN EXEMPTIONS THEREFROM; ENACTING PROVISIONS INCIDENT AND RELATING TO THE SUBJECT AND PURPOSE OF THIS ORDINANCE; PROVIDING A SEVERABILITY CLAUSE; REPEALING CONFLICTING ORDINANCES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on August 28, 2012, the City Council held a public hearing on the proposed budget for the Fiscal Year 2012-13; and

WHEREAS, the City Council has approved, by a separate ordinance adopted on August 28, 2012, an annual budget for the fiscal year beginning October 1, 2012, and ending September 30, 2013 (tax year 2012); and

WHEREAS, the City Council finds that an ad valorem tax must be levied to provide the revenue requirements of the budget for tax year 2012; and

WHEREAS, the City Council held public hearings on the proposed tax rate on August 28, 2012, and September 4, 2012, and complied with all other statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes; and

WHEREAS, all citizens and interested persons were given an opportunity to be heard regarding the proposed budget and the proposed tax rate;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EULESS, TEXAS:

SECTION 1.

The City of Eules, Texas does hereby adopt and levy the following tax rate for tax year 2012 and for each tax year thereafter until otherwise ordained:

\$0.35513	for the purposes of maintenance and operation
\$0.11487	for the payment of principal and interest on debt of the City

\$0.47000	Total tax rate

The above tax rate shall be assessed and collected on each One Hundred Dollars (\$100.00) of assessed value of all taxable property, real, personal and mixed, situated within the corporate limits of the City of Eules on January 1, 2012, and not exempt from taxation by the Constitution and statutes of the State of Texas. The tax so levied and assessed shall be apportioned to the accounts and funds in the amounts as set forth in the annual budget of the City adopted for the fiscal year.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.31 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$9.74.

SECTION 2.

There shall be exempted from the assessed valuation of all residential homesteads for which proper application shall have been made, an amount equal to twenty percent (20%) of the assessed value of such residential homestead. The exemption shall be granted to any such residential homestead and improvements qualifying for same as provided by law.

SECTION 3.

The sum of thirty-five thousand dollars (\$35,000) of the assessed valuation of residence homesteads of residents of the City of Euless who are sixty-five (65) years of age or older shall be exempted from all ad valorem taxes herein levied by the City.

SECTION 4.

There shall be exempted from the assessed valuation of all residential homesteads of disabled veterans for which proper application shall have been made a portion of such valuation in accordance with the following schedule as allowed by the Texas Property Tax Code, Section 11.22:

An exemption of up to:	<u>For a disability rating of</u>	
	at least:	But not greater than
\$5,000 of the assessed value	10%	30%
\$7,500 of the assessed value	31%	50%
\$10,000 of the assessed value	51%	70%
\$12,000 of the assessed value	71% and over	

SECTION 5.

The taxes levied by this Ordinance shall be due and payable on October 1, 2012, and shall become delinquent on February 1, 2013. Except as provided in Section 7 below, payment of such tax is due in one full installment. Taxes shall be payable at the office of the Tarrant County Tax Collector. There shall be no discount for taxes paid prior to January 31, 2013.

SECTION 6.

If the tax is unpaid after January 31, 2013, such tax will become delinquent and penalty and interest will attach and accrue as provided by Section 33.01 of the Texas Property Tax Code.

SECTION 7.

A person who pays one-half of the taxes before December 1, 2012, may pay the remaining one-half of the taxes without penalty or interest before July 1, 2013, as provided and authorized by Section 31.03 of the Texas Property Tax Code.

SECTION 8.

As provided by Section 33.07 of the Texas Property Tax Code, in the event the taxes become delinquent and remain delinquent on July 1, 2013, and in the event such delinquent taxes are referred to an attorney for collection, an additional penalty in the amount of the compensation to be paid in connection with the collection of the delinquent taxes as specified in the contract with the attorney shall be added as collection costs to be paid by the taxpayer.

SECTION 9.

The Tarrant County Tax Collector is hereby authorized to collect the taxes levied under this Ordinance. The City and Tarrant County shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 10.

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 11.

All ordinances or parts of ordinances in conflict herewith are repealed to the extent of conflict only.

SECTION 12.

This ordinance shall become effective from and after its date of passage.

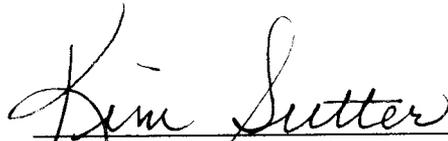
PRESENTED AND APPROVED ON FIRST AND FINAL READING at a regular meeting of the Euless City Council on the 11th day of September 2012, by a vote of 7 ayes, 0 nays, and 0 abstentions.

APPROVED:



Mary Lib Saleh Mayor

ATTEST:



Kim Sutter, TRMC City Secretary

APPROVED AS TO FORM AND LEGALITY:



Wayne K. Olson City Attorney

ORDINANCE NO. 1969

**AN ORDINANCE ADOPTING THE TAX ROLL FOR
TAX YEAR 2012 FOR THE CITY OF EULESS,
TEXAS; PROVIDING A SEVERABILITY CLAUSE;
AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, Tarrant Appraisal District is responsible for the property tax appraisal and exemption administration for the City of Euless; and

WHEREAS, on the 25th day of July 2012, Tarrant Appraisal District provided the City with the Certified Appraisal Roll effective for the 2012 tax year; and

WHEREAS, the Certified Appraisal Roll established the net appraised value of certain tracts of property located within the corporate boundaries of the City, taking into consideration any partial exemptions allowed to property owners; and

WHEREAS, the City Council has adopted and levied a tax rate applicable to property located within the corporate boundaries of the City; and

WHEREAS, Tarrant County, as the tax assessor for the City, has calculated the tax roll for the City based on the adopted tax rate; and

WHEREAS, the City Council finds it is in the best interests of the City and the owners of those specific tracts to accept the tax roll as presented.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EULESS, TEXAS, THAT:

SECTION 1.

The tax roll for tax year 2012 for the City of Euless, Texas is hereby approved.

SECTION 2.

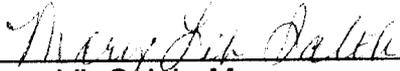
It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 3.

This ordinance shall become effective from and after its date of passage.

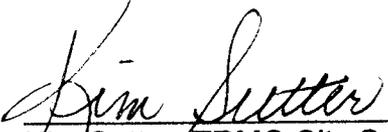
PRESENTED AND APPROVED ON FIRST AND FINAL READING at a regular meeting of the Eules City Council on the 11th day of September, 2012; by a vote of 7 ayes, 0 nays, and 0 abstentions.

APPROVED:



Mary Lib Saleh, Mayor

ATTEST:



Kim Sutter, TRMC City Secretary

APPROVED AS TO FORM AND LEGALITY:

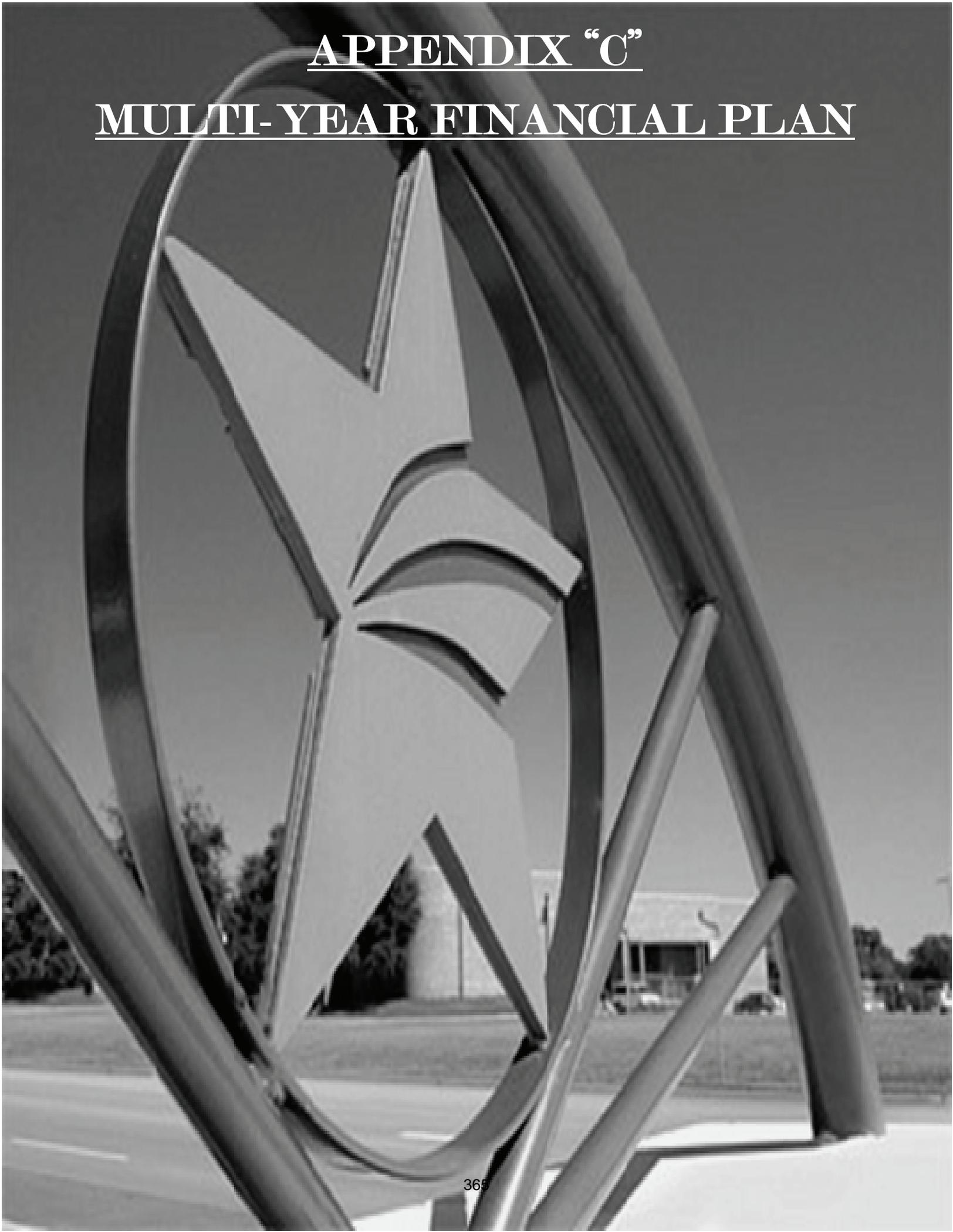


Wayne K. Olson, City Attorney



APPENDIX "C"

MULTI-YEAR FINANCIAL PLAN





INTRODUCTION

The City of Euless Multi-Year Plan is presented for review. Major funds will show the estimated beginning fund balances, estimated revenues and expenses, and ending fund balances. Staffing levels, estimated tax rates, and estimated water and wastewater rates are also presented.

This presentation includes operations and capital items that are adopted for FY2012-13 and the impact of recommended major capital projects through FY2016-17.

Due to the volume of information included in the General Fund and the Water and Wastewater Fund, separate executive summaries have been provided that highlight significant assumptions.

Supplemental and capital requests for all major funds were submitted by departmental directors. Only a limited number of requests have been included in the plan as recommended and funded. The remaining items are shown for informational purposes only and would only be funded if resources are available.

Capital items recommended and funded have been included in the Proposed Capital section of each fund's presentation.

Recommended reserve levels and designated reserves are reflected as required by the City's fiscal policies.

General Fund

Revenue increases are projected at conservative growth levels. Most revenue items are projected at a 3% growth factor. Property tax valuations are projected to increase 3% annually. Sales tax is also projected to grow approximately 3% annually based on new retail development and continued recovery in other sectors. Departmental expenditures include an increase of less than 1% with annual increases for salary plan adjustments, health insurance increases, and changes in depreciation. Funding has also been included in future years to restore positions which are currently authorized but unfunded.

Capital programs include funding for the City's computer and public safety radio replacement programs, fire suppression and EMS equipment, training and equipment for new personnel, and continuation of the local Selective Traffic Enforcement Program ("STEP"), as well as funding for continued technological advancements in the City's municipal court operations.

General Obligation Debt Service

The debt component of the tax rate includes debt service requirements for all general debt currently outstanding and projected in the next five years. Under the multi-year capital plan, debt issuance is proposed for the completion of the final two phases of infrastructure improvements at Glade Parks and for Euless' share of the Northeast Tarrant County radio system upgrade. The principal and interest requirements associated with the proposed bonds have been included in the multi-year plan. The debt service payments related to Glade Parks will be repaid by revenues from the Glade Parks Tax Increment Reinvestment Zone or assessments to the Glade Parks Public Improvement District.

Half Cent Sales Tax Fund

The Half Cent Sales Tax operating budget includes salary plan adjustments, health insurance increases, changes in debt service and transfers to CIP for proposed capital projects. Capital includes upgrades to the City's park system, library computer replacements, and electronic books for library patrons. Funding has also been added in future years to restore currently frozen positions. Additional staffing requirements for the proposed indoor and outdoor aquatics facilities have been included based on anticipated completion dates.

Half Cent Sales Tax Debt Fund

The Half Cent Sales Tax Debt Fund includes debt service requirements for all sales tax revenue debt currently outstanding. In addition, a proposed bond sale has been reflected in FY2014-15 for the construction of Phase V at the Texas Star Sports Complex, in accordance with the proposed Capital Improvement Plan.

Crime Control and Prevention District

The Crime Control and Prevention District fund includes salary plan adjustments, health insurance increases, and continuation of existing programs. Capital programs include the continuation of the Part-time PSO program. No other changes are proposed.

Short-Term Motor Vehicle Tax Fund

Short-Term Motor Vehicle Tax revenue has been calculated with a 1% annual increase beginning in FY2013-14. Two-thirds of the total revenue is shared with Dallas and Fort Worth.

Expenditures for this fund include transfers to support General Fund operations which are budgeted at 1/3 of Euless' portion of the revenue. Transfers to the Equipment Replacement Fund have been included to offset a portion of the replacement cost of large equipment purchases. Due to the current depreciation rate of 55%, the equipment replacement fund has not recovered the full replacement cost of this equipment. Transfers to the General Obligation Debt Service Fund have also been included to cover the debt payments on previously issued debt.

In addition, funds will be used to cash flow several major capital projects. Aside from the projects included in the FY2012-13 budget, funding has been proposed for the Glade Parks Trail Connection, street CIP projects, street overlay, computer replacements, and renovation of the existing development and engineering building.

This proposed plan maintains the recommended minimum reserve in the short-term motor vehicle fund of \$2,000,000.

Water and Wastewater Fund

Revenues in this enterprise operation are based on projected rates sufficient to cover operations in each of the future years. Rates are based on projected cost increases from Trinity River Authority, as well as baseline increases for the City's operations, including salary plan adjustments, health insurance increases, and changes in depreciation expense. Future projected rate increases for both water and wastewater are shown. Water rate increases have been spread equally across each tier. Reclaimed water rates are projected to increase proportionately to potable water rates.

The operating budget includes funding for the outstanding water and wastewater revenue bonds and funding to continue the annual water and wastewater infrastructure improvements.

The water and wastewater capital improvements plan includes the expansion of the reclaimed water system. Phase I of this project is proposed in the FY2012-13 budget.

Water and Wastewater Debt Service Fund

Debt service transfers are based on current debt outstanding and projected debt for the extension of the reclaimed water line. Debt service payments for the water tank debt and related transmission lines will be paid from impact fees for the life of the bonds, as identified in the impact fee CIP plan. In addition, debt payments

related to Phase I of the reclaimed water expansion project will also be paid from water impact fees, if approved by City Council. Additional debt issues for this project are projected in FY2013-14 and FY2015-16. Debt payments related to these phases will be paid from system revenue.

Drainage Fund

The Drainage Utility fund provides for salary plan adjustments, health insurance increases, and changes in depreciation charges.

Fleet Service Fund

The Fleet Service Fund provides for salary plan adjustments, health insurance increases, and changes in depreciation charges. Transfers from the water and wastewater fund have increased accordingly.

Texas Star Golf Course Fund

The Golf Course Fund includes modest increases in revenues that are directly attributable to the number of rounds projected, expected increases in food and beverage sales, and conference centre bookings.

Expenses are projected to increase in all divisions as a result of increased rounds, salary plan adjustments, health insurance increases, and depreciation charges. An increase in cost of goods is anticipated as a result of the estimated additional sales volume. Debt service payments are based on actual repayment schedules. The multi-year plan includes annual transfers from the golf course reserve fund to fully cover debt and operations.

Texas Star Sports Complex Fund

Revenues are projected to grow marginally and are centered primarily on maintaining current levels of league participation and tournament play.

Expenses are projected to increase as a result of pay plan adjustments, health insurance costs, and increased umpire fees. All other operating expenses are projected to remain flat. Debt service expense is projected based on actual long-term debt commitment. The five year plan continues to show this fund to be self-supporting, with a modest net income each year. In FY2016-17, the debt on this facility will be paid in full providing approximately \$165,000 of additional income.

Equipment Replacement Fund

The Equipment Replacement Fund assumes a depreciation rate of 55% each year. It includes equipment purchases based on the projected replacement schedule, which is re-evaluated each year. Following the year of purchase, equipment and vehicle purchases are added to the depreciation charge in order to ensure that proper funds will be available for the next scheduled replacement. However, at the current depreciation rate of 55%, some large equipment purchases may need to be subsidized from other funding sources.

CLOSING COMMENTS

This document is a plan for the future. Many things will certainly change and this document will need to be adjusted accordingly. Future capital projects and the timing of debt issuance can significantly impact the interest and sinking portion of the tax rate. The recommended Multi-Year Plan provides for a level tax rate and some increases in both water and wastewater rates while maintaining existing service levels. Future decisions will have a significant impact on many features of this plan.

**General Fund
Executive Summary**

	Base Year Budget 2012-13	Year 2 Projected 2013-14	Year 3 Projected 2014-15	Year 4 Projected 2015-16	Year 5 Projected 2016-17
TAX RATE VARIABLE					
Tax Rate	\$0.4700	\$0.4700	\$0.4700	\$0.4700	\$0.4700
Tax Rate Change	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Assessed Value/\$100	\$ 27,618,845	\$28,447,410	\$29,300,833	\$30,179,857	\$31,085,253
Amount generated by 1¢	\$ 272,046	\$ 280,207	\$ 288,613	\$ 297,272	\$ 306,190

Transfer from Car Rental	\$ 1,433,333	\$ 1,447,667	\$ 1,462,143	\$ 1,476,765	\$ 1,491,532
Rental Transfer	0.052687	0.051664	0.050661	0.049677	0.048713

EXPENDITURES					
Departmental Expenditures	\$ 31,978,643	\$ 32,132,797	\$ 33,126,290	\$ 34,173,975	\$ 35,257,118
Infrastructure	\$ 362,500	\$ 362,500	\$ 362,500	\$ 362,500	\$ 362,500
Insurance Increase	\$ -	\$ 135,072	\$ 83,928	\$ 84,552	\$ 88,776
Salary Package	\$ -	\$ 656,110	\$ 675,793	\$ 696,067	\$ 716,949
Capital Expenses	\$ 680,865	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 33,022,008	\$ 33,286,479	\$ 34,248,512	\$ 35,317,094	\$ 36,425,343

Proposed Supplemental	\$ -	\$ -	\$ -	\$ -	\$ -
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Proposed Capital	\$ 1,233,745	\$ 175,000	\$ -	\$ -	\$ -
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STAFFING VARIABLE					
Full-time Positions	268.00	268.00	269.00	271.00	274.00
Part-time Positions	45.00	45.00	45.00	45.00	45.00

**General Fund
Multi-Year Financial Plan**

	Base Year Budget 2012-13	Year 2 Projected 2013-14	Year 3 Projected 2014-15	Year 4 Projected 2015-16	Year 5 Projected 2016-17
BEGINNING BALANCE	7,883,532	5,982,671	5,880,635	5,935,350	5,968,731
REVENUES					
Ad valorem taxes ⁽¹⁾	9,661,156	10,003,644	10,226,590	10,573,839	11,180,007
Delinquent taxes	50,186	51,692	53,242	54,840	56,485
Penalties	55,000	56,650	58,350	60,100	61,903
Sales taxes	9,275,290	9,603,549	9,941,655	10,239,905	10,547,102
Mixed Beverage	55,000	56,650	58,350	60,100	61,903
Franchise taxes	4,202,836	4,373,125	4,556,261	4,736,234	4,910,175
Fines and fees	4,674,600	4,814,838	4,959,283	5,108,062	5,261,303
Licenses and permits	881,170	881,170	831,170	806,170	706,170
Interest Income	60,000	70,000	80,000	90,000	100,000
Grants	359,780	370,573	381,691	393,141	404,936
Tower Lease	395,265	407,123	419,337	431,917	444,874
Transfers from Car Rental	1,433,333	1,447,667	1,462,143	1,476,765	1,491,532
Transfers from General CIP	43,333	39,000	35,100	31,590	28,431
General & Administrative Charges	1,018,086	1,063,210	1,115,887	1,159,919	1,192,536
Miscellaneous	189,857	120,553	124,169	127,894	131,731
Total Revenues	32,354,892	33,359,442	34,303,227	35,350,475	36,579,087
EXPENDITURES					
Administration	(2,650,141)	(2,663,392)	(2,676,709)	(2,690,092)	(2,703,543)
Finance	(1,621,419)	(1,629,526)	(1,637,674)	(1,695,862)	(1,754,341)
Police Protection	(11,813,467)	(11,872,534)	(11,931,897)	(11,991,556)	(12,103,014)
Fire Protection	(8,096,909)	(8,137,394)	(8,178,081)	(8,218,971)	(8,260,066)
Planning & Development	(581,395)	(584,302)	(637,223)	(640,410)	(643,612)
Community Services	(2,386,234)	(2,398,165)	(2,410,156)	(2,422,207)	(2,434,318)
Public Works	(1,554,011)	(1,561,781)	(1,569,590)	(1,627,438)	(1,685,575)
Non-Departmental - Operating	(3,637,567)	(4,439,385)	(5,207,182)	(6,030,558)	(6,840,875)
Operating Expenditures	(32,341,143)	(33,286,479)	(34,248,512)	(35,317,094)	(36,425,343)
Capital Expenses (carryover)	(680,865)	-	-	-	-
Total Expenditures	(33,022,008)	(33,286,479)	(34,248,512)	(35,317,094)	(36,425,343)
Designated Reserves	(269,873)	(200,000)	(150,000)	(50,000)	(50,000)
Recommended Reserves per Policy	(5,316,352)	(5,471,750)	(5,629,892)	(5,805,550)	(5,987,728)
Available for Supplemental	13,749	72,964	54,716	33,381	153,744
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	13,749	72,964	54,716	33,381	153,744
Additional Available for Capital	1,616,442	310,921	100,742	79,801	(68,997)
Total Available for Capital	1,630,191	383,885	155,458	113,181	84,748
Proposed Capital⁽²⁾	(1,233,745)	(175,000)	-	-	-
Remaining Funds Available	396,446	208,885	155,458	113,181	84,748
ENDING FUND BALANCE	5,982,671	5,880,635	5,935,350	5,968,731	6,122,475

Tax Rate Variable					
Assessed Taxable Value/\$100	27,618,845	28,447,410	29,300,833	30,179,857	31,085,253
Amount generated by 1¢ tax	272,046	280,207	288,613	297,272	306,190
I&S Rate	0.114870	0.112991	0.115664	0.114304	0.104867
General Fund	0.355130	0.357009	0.354336	0.355696	0.365133
Total Tax Rate	0.470000	0.470000	0.470000	0.470000	0.470000
Rollback I&S	0.114870	0.112991	0.115664	0.114304	0.104867
Rollback M&O	0.362780	0.375432	0.377431	0.375005	0.376431
Total Rollback Rate	0.477650	0.488423	0.493096	0.489308	0.481298
M&O Rollback Amount	9,516,208	10,143,534	10,503,471	10,749,020	11,113,615

Tax Rate Equiv - Motor Vehicle Tax	0.052687	0.051664	0.050661	0.049677	0.048713
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Staffing Variable					
Full-time positions	268.00	268.00	269.00	271.00	274.00
Part-time positions	45.00	45.00	45.00	45.00	45.00

Note: Non-departmental operating includes salary plan, Increase in city's insurance contribution & increase in equipment depreciation.

(1) Collection Rate for M&O is 98.50%

(2) Proposed Capital will only be funded if excess reserves are available.

General Fund Five Year Plan Revenue Assumptions

Revenue Source	Assumptions
Property Taxes	Projections are based on 3% increase in assessed values
Prior Year Property Taxes	Projected average growth of 3%.
Penalties & Interest	Projected average growth of 3%.
Sales Tax	Based on 3% increase with additional revenue for new development
Mixed Beverage Tax	Projected average growth of 3%.
Franchise Fees	Projected average growth of 3%.
Fines & Fees	Projected average growth of 3%.
Licenses & Permits	Projected to decline over the next 5 years due to a decline in building permits
Interest Income	Projected interest rates averaging 1% to 1.5%.
Grants	Projected average growth of 3%.
Tower Lease	Projected average growth of 3%.
Transfers	Based on administrative fees from the utility operations, 1/3 of Euleless' portion of car rental tax and 1/3 of gas royalty on general city property.
Miscellaneous	Projected average growth of 3%, less rental income.

**General Obligation Debt Service
Multi-Year Financial Plan**

	Base Year Budget 2012-13	Year 2 Projected 2013-14	Year 3 Projected 2014-15	Year 4 Projected 2015-16	Year 5 Projected 2016-17
BEGINNING BALANCE	562,792	449,292	411,292	373,792	386,792
REVENUES					
Ad valorem taxes	3,013,208	3,052,821	3,218,808	3,276,368	3,096,044
Delinquent taxes	15,000	15,000	15,000	15,000	15,000
Penalties	20,000	20,000	20,000	20,000	20,000
Interest Income	1,500	2,000	2,500	3,000	3,500
Transfer from Glade Parks PID/TIRZ	239,994	415,700	798,234	857,694	949,419
Transfer from Car Rental	200,182	198,443	200,911	198,151	-
Total Revenues	3,489,884	3,703,964	4,255,453	4,370,213	4,083,963
EXPENDITURES					
Principal	(2,635,000)	(2,690,000)	(2,985,000)	(3,105,000)	(2,910,000)
Interest	(966,384)	(1,049,964)	(1,305,953)	(1,250,213)	(1,133,463)
Bank Charges	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Total Expenditures	(3,603,384)	(3,741,964)	(4,292,953)	(4,357,213)	(4,045,463)
Recommended Reserves per Policy	(300,282)	(311,830)	(357,746)	(363,101)	(337,122)
ENDING FUND BALANCE	449,292	411,292	373,792	386,792	425,292

Tax Rate Variable					
Assessed Taxable Value/\$100	26,231,346	27,018,286	27,828,835	28,663,700	29,523,611
Amount generated by 1¢ tax	262,313	270,183	278,288	286,637	295,236
I&S Rate	0.114870	0.112991	0.115664	0.114304	0.104867
General Fund	0.355130	0.357009	0.354336	0.355696	0.365133
Total Tax Rate	0.470000	0.470000	0.470000	0.470000	0.470000
Rollback I&S	0.114870	0.112991	0.115664	0.114304	0.104867
Rollback M&O	0.362780	0.375432	0.377431	0.375005	0.376431
Total Rollback Rate	0.477650	0.488423	0.493096	0.489308	0.481298
M&O Rollback Amount	9,516,208	10,143,534	10,503,471	10,749,020	11,113,615

Tax Rate Equiv - Motor Vehicle Tax	0.007631	0.007345	0.007220	0.006913	0.000000
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Debt Issuance Variable:					
Beginning debt outstanding**	25,990,000	29,355,000	31,169,060	28,184,060	25,079,060
Principal Retired	(2,635,000)	(2,690,000)	(2,985,000)	(3,105,000)	(2,910,000)
Principal Issued (Proposed)	6,000,000	3,065,000	-	-	-
Public Safety Radio Lease	-	1,439,060	-	-	-
Ending debt outstanding	29,355,000	31,169,060	28,184,060	25,079,060	22,169,060

** Excludes debt service on Dr. Pepper Stars Center.

**Half Cent Sales Tax Fund
Multi-Year Financial Plan**

	Base Year Budget 2012-13	Year 2 Projected 2013-14	Year 3 Projected 2014-15	Year 4 Projected 2015-16	Year 5 Projected 2016-17
BEGINNING BALANCE	1,702,448	1,207,134	1,311,871	1,363,690	1,777,797
REVENUES					
Sales taxes	3,710,116	3,841,419	3,976,662	4,095,962	4,218,841
Interest Income	1,500	2,000	2,500	3,000	3,500
Transfer from EDC Reserve	2,000	2,000	2,000	2,000	2,000
Total Revenues	3,713,616	3,845,419	3,981,162	4,100,962	4,224,341
EXPENDITURES					
Parks	(1,160,723)	(1,210,723)	(1,260,723)	(1,315,723)	(1,375,723)
Library	(960,008)	(960,008)	(973,008)	(1,086,008)	(1,086,008)
Economic Development	(282,507)	(286,635)	(289,340)	(291,726)	(294,184)
Debt Service	(901,914)	(904,615)	(983,033)	(524,995)	(401,368)
Non-Departmental - Operating	(209,474)	(254,701)	(299,239)	(344,403)	(391,303)
Operating Expenditures	(3,514,626)	(3,616,682)	(3,805,343)	(3,562,855)	(3,548,586)
Capital Expenditures	(307,804)	-	-	-	-
Total Expenditures	(3,822,430)	(3,616,682)	(3,805,343)	(3,562,855)	(3,548,586)
Recommended Reserves per Policy	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Available for Supplemental	198,990	228,737	175,819	538,107	675,754
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	198,990	228,737	175,819	538,107	675,754
Additional Available for Capital	894,644	707,134	811,871	863,690	1,277,797
Total Available for Capital	1,093,634	935,871	987,690	1,401,797	1,953,551
Proposed Capital:					
Misc Park Improvements	(275,000)	(75,000)	(75,000)	(75,000)	(75,000)
Turf Aerator	(22,500)	-	-	-	-
Repaint Iron Bridge	(25,000)	-	-	-	-
Hardware/Software Replacement	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Part-time Security Guard	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)
Paint Light Poles at Westpark	(15,000)	-	-	-	-
E-Books	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Proposed Capital	(386,500)	(124,000)	(124,000)	(124,000)	(124,000)
Remaining Funds Available	707,134	811,871	863,690	1,277,797	1,829,551
ENDING FUND BALANCE	1,207,134	1,311,871	1,363,690	1,777,797	2,329,551
Staffing Variable:					
Full-time positions	18.75	18.75	19.75	21.75	22.75
Part-time positions	17.00	21.00	22.00	23.00	23.00

**Half Cent Sales Tax Debt Service and Debt Reserve Funds
Multi-Year Financial Plan**

	Base Year Budget 2012-13	Year 2 Projected 2013-14	Year 3 Projected 2014-15	Year 4 Projected 2015-16	Year 5 Projected 2016-17
BEGINNING BALANCE	913,561	913,561	913,561	913,561	913,561
REVENUES					
Transfer from EDC Operations	901,914	904,615	983,033	524,995	401,368
Total Revenues	901,914	904,615	983,033	524,995	401,368
EXPENSES					
Principal	(860,000)	(875,000)	(890,000)	(372,600)	(252,600)
Interest	(41,614)	(29,315)	(92,733)	(152,095)	(148,468)
Bank Charges	(300)	(300)	(300)	(300)	(300)
Total Expenses	(901,914)	(904,615)	(983,033)	(524,995)	(401,368)
Recommended Reserves per Policy *	(906,803)	(906,803)	(906,803)	(906,803)	(906,803)
ENDING FUND BALANCE	913,561	913,561	913,561	913,561	913,561

Debt Issuance Variable:					
Beginning debt outstanding	3,715,000	2,855,000	1,980,000	5,242,000	4,869,400
Principal retired	(860,000)	(875,000)	(890,000)	(372,600)	(252,600)
Principal Issued (proposed)	-	-	4,152,000	-	-
Ending debt outstanding	2,855,000	1,980,000	5,242,000	4,869,400	4,616,800

*Recommended reserve level equal to the maximum annual debt outstanding

**Crime Control & Prevention District
Multi-Year Financial Plan**

	Base Year Budget 2012-13	Year 2 Projected 2013-14	Year 3 Projected 2014-15	Year 4 Projected 2015-16	Year 5 Projected 2016-17
BEGINNING BALANCE	404,221	295,986	323,589	368,815	421,802
REVENUES					
Sales taxes	1,782,440	1,920,710	1,988,331	2,047,981	2,109,420
Interest Income	150	500	2,000	3,000	4,000
Total Revenues	1,782,590	1,921,210	1,990,331	2,050,981	2,113,420
EXPENDITURES					
Police Protection	(1,780,291)	(1,833,607)	(1,885,105)	(1,937,994)	(1,992,512)
Capital Expenditures	(110,534)	-	-	-	-
Total Expenditures	(1,890,825)	(1,833,607)	(1,885,105)	(1,937,994)	(1,992,512)
Recommended Reserves per Policy	(292,651)	(301,415)	(309,880)	(318,574)	(327,536)
Available for Supplemental	2,299	87,603	105,226	112,987	120,908
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	2,299	87,603	105,226	112,987	120,908
Additional Available for Capital	1,036	(5,429)	13,708	50,240	94,266
Total Available for Capital	3,335	82,174	118,934	163,228	215,174
Proposed Capital⁽¹⁾	-	(60,000)	(60,000)	(60,000)	(60,000)
Remaining Funds Available	3,335	22,174	58,934	103,228	155,174
ENDING FUND BALANCE	295,986	323,589	368,815	421,802	482,710

Staffing Variable:					
Full-time positions	16.5	16.5	16.5	16.5	16.5
Part-time positions	0.0	0.0	0.0	0.0	0.0

(1) Proposed Capital will only be funded if excess reserves are available.

**Short-Term Motor Vehicle Tax Fund
Multi-Year Financial Plan**

	Base Year Budget 2012-13	Year 2 Projected 2013-14	Year 3 Projected 2014-15	Year 4 Projected 2015-16	Year 5 Projected 2016-17
BEGINNING BALANCE	2,810,504	3,035,636	4,112,931	5,161,490	5,147,631
REVENUES					
Motor Vehicle Tax	12,900,000	13,029,000	13,159,290	13,290,883	13,423,792
Interest Income	35,000	40,000	45,000	50,000	55,000
Transfers	-	-	-	-	-
Total Revenues	12,935,000	13,069,000	13,204,290	13,340,883	13,478,792
EXPENDITURES					
DFW Rebate	(8,600,000)	(8,686,000)	(8,772,860)	(8,860,589)	(8,949,194)
Transfer to Equip Replacement	(28,665)	(29,970)	(671,817)	(191,437)	(371,376)
Transfer to Debt Service	(305,182)	(198,443)	(200,911)	(198,151)	-
Transfer to General Fund	(1,433,333)	(1,447,667)	(1,462,143)	(1,476,765)	(1,491,532)
Operating Expenditures	(10,367,180)	(10,362,080)	(11,107,731)	(10,726,941)	(10,812,103)
Capital Expenses (Carryover)	(289,188)	-	-	-	-
Total Expenditures	(10,656,368)	(10,362,080)	(11,107,731)	(10,726,941)	(10,812,103)
Recommended Reserves per Policy	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Available for Supplemental	2,567,820	2,706,920	2,096,559	2,613,942	2,666,689
Additional Available for Capital	521,316	1,035,636	2,112,931	3,161,490	3,147,631
Total Available for Capital	3,089,136	3,742,556	4,209,490	5,775,431	5,814,320
Proposed Capital:					
Glade Parks Trail Connector	-	(359,625)	-	-	-
Development / Engineering Bldg	-	-	-	(1,579,800)	-
Other Capital	(240,000)	(98,000)	(98,000)	(98,000)	-
Computer Hardware/Software	-	(175,000)	(350,000)	(350,000)	(350,000)
Street Overlay	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Streets CIP	(300,000)	(697,000)	(300,000)	(300,000)	(480,000)
Transfer to Car Rental CIP	(1,213,500)	-	-	-	-
Proposed Capital	(2,053,500)	(1,629,625)	(1,048,000)	(2,627,800)	(1,130,000)
Remaining Funds Available	1,035,636	2,112,931	3,161,490	3,147,631	4,684,320
ENDING FUND BALANCE	3,035,636	4,112,931	5,161,490	5,147,631	6,684,320

**Water and Wastewater Fund
Executive Summary**

	Base Year Budget 2012-13	Year 2 Projected 2013-14	Year 3 Projected 2014-15	Year 4 Projected 2015-16	Year 5 Projected 2016-17
RATES					
Water Base Rate	\$8.45	\$8.45	\$8.45	\$8.45	\$8.45
Water Consumption Rate ⁽¹⁾	Tiered	Tiered	Tiered	Tiered	Tiered
Proposed Water Rate Increase	\$0.00	\$0.02	\$0.03	\$0.02	\$0.03
Wastewater Base Rate	\$7.25	\$7.25	\$7.25	\$7.25	\$7.25
Wastewater Consumption Rate ⁽¹⁾	\$2.83	\$3.06	\$3.19	\$3.32	\$3.46
Proposed Wastewater Rate Increase	\$0.13	\$0.23	\$0.13	\$0.13	\$0.14

EXPENSES					
Departmental Expenditures	\$ 15,410,813	\$16,077,028	\$16,895,324	\$17,568,094	\$18,081,454
Salary Package	\$ -	\$ 96,820	\$ 99,725	\$ 102,716	\$ 105,798
Transfers	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
G&A/Franchise Fee	\$ 1,966,172	\$ 2,054,580	\$ 2,158,465	\$ 2,245,034	\$ 2,308,742
Service Center	\$ 1,117,456	\$ 1,130,762	\$ 1,143,421	\$ 1,156,796	\$ 1,215,245
Debt Service	\$ 141,664	\$ 180,207	\$ 246,068	\$ 270,708	\$ 294,693
Non-Department - One Time	\$ 197,078	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 19,833,183	\$20,539,397	\$21,543,003	\$22,343,348	\$23,005,932

Proposed Supplemental	\$ -	\$ -	\$ -	\$ -	\$ -
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Proposed Capital	\$ 1,324,285	\$ -	\$ -	\$ -	\$ -
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STAFFING VARIABLE					
Full-time Positions	43.50	43.50	43.50	43.50	43.50
Part-time Positions	1.00	1.00	1.00	1.00	1.00

⁽¹⁾ Includes Proposed Water & Wastewater Rate Increase

Water and Wastewater Multi-Year Financial Plan

	Base Year Budget 2012-13	Year 2 Projected 2013-14	Year 3 Projected 2014-15	Year 4 Projected 2015-16	Year 5 Projected 2016-17
BEGINNING BALANCE	5,701,998	4,206,250	4,212,652	4,254,301	4,361,294
REVENUES					
Water Service	11,432,138	11,631,332	12,174,357	12,470,640	12,758,540
Wastewater Service	6,918,582	7,440,004	7,917,572	8,349,819	8,664,762
Reclaimed Water Service	215,000	352,843	345,071	455,776	463,132
Sanitation Service	175,000	178,500	182,070	185,711	189,426
Sale of New Meter/Reconnect	225,000	229,500	234,090	238,772	243,547
Inspection Fees	50,000	51,000	52,020	53,060	54,122
Penalties	275,000	280,500	286,110	291,832	297,669
Miscellaneous	35,000	35,000	35,000	35,000	35,000
Interest Income	30,000	35,000	40,000	45,000	50,000
Initiation & Transfer Fees	26,000	26,520	27,050	27,591	28,143
Recycling Fees	280,000	285,600	291,312	297,138	303,081
Rate Stabilization Reserve	-	-	-	-	-
Total Revenues	19,661,720	20,545,799	21,584,652	22,450,340	23,087,422
EXPENSES					
Utility Billing	(480,630)	(483,033)	(485,448)	(487,876)	(490,315)
Recycling	(41,300)	(41,507)	(41,714)	(41,923)	(42,132)
Geographic Information Sys.	(476,685)	(479,068)	(481,464)	(483,871)	(486,290)
City Engineer	(342,183)	(343,894)	(345,613)	(347,341)	(349,078)
Water Production	(6,910,977)	(7,052,024)	(7,420,309)	(7,593,741)	(7,724,762)
Water Distribution	(821,766)	(903,317)	(949,113)	(1,072,279)	(1,103,014)
Wastewater Treatment	(3,536,708)	(3,951,418)	(4,237,846)	(4,493,562)	(4,709,339)
Meter Reading	(56,496)	(56,778)	(57,062)	(57,348)	(57,634)
Transfers	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
G&A/Franchise Fee	(1,966,172)	(2,054,580)	(2,158,465)	(2,245,034)	(2,308,742)
Fleet Services	(1,117,456)	(1,130,762)	(1,143,421)	(1,156,796)	(1,215,245)
W&WW Debt	(141,664)	(180,207)	(246,068)	(270,708)	(294,693)
Non-Departmental - Operating	(2,744,068)	(2,862,809)	(2,976,480)	(3,092,870)	(3,224,687)
Operating Expenses	(19,636,105)	(20,539,397)	(21,543,003)	(22,343,348)	(23,005,932)
Capital Expenses (carryover)	(197,078)	-	-	-	-
Total Expenses	(19,833,183)	(20,539,397)	(21,543,003)	(22,343,348)	(23,005,932)
Recommended Reserves per Policy	(4,034,816)	(4,220,424)	(4,426,645)	(4,591,099)	(4,727,246)
Available for Supplemental	25,615	6,402	41,649	106,992	81,489
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	25,615	6,402	41,649	106,992	81,489
Additional Available for Capital	1,470,104	(14,174)	(213,992)	(336,798)	(365,953)
Total Available for Capital	1,495,719	(7,772)	(172,343)	(229,805)	(284,463)
Proposed Capital⁽¹⁾	(1,324,285)	-	-	-	-
Remaining Funds Available	171,434	(7,772)	(172,343)	(229,805)	(284,463)
ENDING FUND BALANCE	4,206,250	4,212,652	4,254,301	4,361,294	4,442,783
Rates					
Water Base Rate	\$8.45	\$8.45	\$8.45	\$8.45	\$8.45
Consumption/1,000 gallons	Tiered	Tiered	Tiered	Tiered	Tiered
Proposed Water Rate Increases	\$0.00	\$0.02	\$0.03	\$0.02	\$0.03
Wastewater Base Rate	\$7.25	\$7.25	\$7.25	\$7.25	\$7.25
90% of Metered Water Usage/1000 gallons ⁽²⁾	\$2.83	\$3.06	\$3.19	\$3.32	\$3.46
Proposed Wastewater Rate Increases	\$0.13	\$0.23	\$0.13	\$0.13	\$0.14
Staffing Variable					
Full-time Positions	43.50	43.50	43.50	43.50	43.50
Part-time positions	1.00	1.00	1.00	1.00	1.00

⁽¹⁾ Proposed Capital will only be funded if excess reserves are available.

⁽²⁾ FY13 Includes TRA Proposed Wastewater Rate Increases

Water & Wastewater Fund Five Year Plan Revenue Assumptions

Revenue Source	Assumptions
Interest Income	Projected interest rates averaging 1% and 1.5%
Sanitation Services	Based on average growth of 2%.
Water Service	Based on projected rate increases sufficient to cover increased cost
Wastewater Service	Based on projected rate increases sufficient to cover increased cost
Reclaimed Water Service	Based on expansion of the system with projected rates sufficient to cover operating cost and debt.
Sale of New Meters	Based on average growth of 2%.
Reconnect Fees	Based on average growth of 2%.
Inspection Fees	Based on average growth of 2%.
Miscellaneous	Based on average growth of 2%.
Penalties	Based on average growth of 2%.
Initiation & Transfer Fees	Based on average growth of 2%.
Recycling Fees	Based on average growth of 2%.

**Water and Wastewater Debt Service Fund/Debt Reserve Funds
Multi-Year Financial Plan**

	Base Year Budget 2012-13	Year 2 Projected 2013-14	Year 3 Projected 2014-15	Year 4 Projected 2015-16	Year 5 Projected 2016-17
BEGINNING BALANCE	811,653	811,653	811,653	811,653	811,653
REVENUES					
Transfer from W&WW Operations	141,664	180,207	246,068	270,708	294,693
Transfer from Impact Fees	260,334	367,758	362,706	358,658	369,416
Total Revenues	401,998	547,965	608,774	629,366	664,109
EXPENSES					
Principal	(330,000)	(459,633)	(464,446)	(487,142)	(509,093)
Interest	(71,698)	(88,032)	(144,028)	(141,924)	(154,716)
Bank Charges	(300)	(300)	(300)	(300)	(300)
Total Expenses	(401,998)	(547,965)	(608,774)	(629,366)	(664,109)
Recommended Reserves per Policy *	(318,640)	(369,273)	(361,840)	(351,117)	(338,483)
ENDING FUND BALANCE	811,653	811,653	811,653	811,653	811,653

Debt Issuance Variable:					
Beginning debt outstanding	3,580,000	4,750,000	5,682,367	5,217,921	5,432,779
Principal retired	(330,000)	(459,633)	(464,446)	(487,142)	(509,093)
Principal Issued (Proposed)	1,500,000	1,392,000	-	702,000	-
Ending debt outstanding	4,750,000	5,682,367	5,217,921	5,432,779	4,923,686

*Recommended reserve level equal to the average annual W&WW debt outstanding

**Drainage Utility Fund
Multi-Year Financial Plan**

	Base Year Budget 2012-13	Year 2 Projected 2013-14	Year 3 Projected 2014-15	Year 4 Projected 2015-16	Year 5 Projected 2016-17
BEGINNING BALANCE	418,349	145,328	148,850	152,684	156,745
REVENUES					
Drainage Fees	695,000	708,900	723,078	737,540	752,290
Penalties	9,000	9,000	9,000	9,000	9,000
Interest Income	500	500	1,000	1,500	2,000
Total Revenues	704,500	718,400	733,078	748,040	763,290
EXPENSES					
Operating Expenses	(699,521)	(714,878)	(729,245)	(743,978)	(759,171)
Capital Expenses	-	-	-	-	-
Total Expenses	(699,521)	(714,878)	(729,245)	(743,978)	(759,171)
Recommended Reserves per Policy	(143,737)	(146,893)	(149,845)	(152,872)	(155,994)
Available for Supplemental	4,979	3,522	3,833	4,062	4,119
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	4,979	3,522	3,833	4,062	4,119
Additional Available for Capital	274,612	(1,565)	(994)	(189)	751
Total Available for Capital	279,591	1,958	2,839	3,873	4,871
Proposed Capital	(278,000)	-	-	-	-
Remaining Funds Available	1,591	1,958	2,839	3,873	4,871
ENDING FUND BALANCE	145,328	148,850	152,684	156,745	160,865

Rates					
Drainage Rate	\$2.50	\$2.50	\$2.50	\$2.50	\$2.50

Staffing Variable:					
Full-time positions	7.00	7.00	7.00	7.00	7.00
Part-time positions	0.0	0.0	0.0	0.0	0.0

**Fleet Services Fund
Multi-Year Financial Plan**

	Base Year Budget 2012-13	Year 2 Projected 2013-14	Year 3 Projected 2014-15	Year 4 Projected 2015-16	Year 5 Projected 2016-17
BEGINNING BALANCE	46,858	46,858	46,858	46,858	46,858
REVENUES					
Transfer from W&WW Fund	1,117,456	1,130,762	1,143,421	1,156,796	1,215,245
Total Revenues	1,117,456	1,130,762	1,143,421	1,156,796	1,215,245
EXPENSES					
Service Center	(1,117,456)	(1,130,762)	(1,143,421)	(1,156,796)	(1,215,245)
Capital Expenses	-	-	-	-	-
Total Expenses	(1,117,456)	(1,130,762)	(1,143,421)	(1,156,796)	(1,215,245)
Available for Supplemental	-	-	-	-	-
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	-	-	-	-	-
Additional Available for Capital	46,858	46,858	46,858	46,858	46,858
Total Available for Capital	46,858	46,858	46,858	46,858	46,858
Proposed Capital	-	-	-	-	-
Remaining Funds Available	46,858	46,858	46,858	46,858	46,858
ENDING FUND BALANCE	46,858	46,858	46,858	46,858	46,858

Staffing Variable:					
Full-time positions	5.0	5.0	5.0	5.0	5.0
Part-time positions	0.0	0.0	0.0	0.0	0.0

**Texas Star Golf Course Fund
Multi-Year Financial Plan**

	Base Year Budget 2012-13	Year 2 Projected 2013-14	Year 3 Projected 2014-15	Year 4 Projected 2015-16	Year 5 Projected 2016-17
BEGINNING BALANCE	4,777	7,439	14,222	17,190	17,977
REVENUES					
Green Fees	1,428,642	1,450,072	1,471,823	1,493,900	1,543,675
Driving Range Fees	92,780	94,255	95,668	97,104	100,339
Cart Rental Fees	334,168	339,317	344,407	349,573	361,220
Club Rental Fees	28,340	29,001	29,436	29,878	30,874
Merchandise Sales	285,000	290,014	294,365	298,780	308,735
Tobacco	5,290	5,800	5,887	5,976	6,175
Food Sales	1,187,465	1,205,010	1,223,085	1,241,431	1,282,794
Non-Alcoholic Beverage Sales	156,530	159,508	161,900	164,329	169,804
Alcohol Sales	399,445	406,020	412,110	418,292	432,229
Catering Fees	60,000	60,600	62,721	64,916	67,188
Monthly Fees	105,200	105,726	109,426	113,256	117,220
Membership Fees	2,980	2,995	3,100	3,208	3,320
Rental Income	150,000	150,750	156,026	161,487	167,139
Interest Income	1,000	1,003	1,005	1,008	1,010
GF Transfer	16,000	16,603	16,852	17,105	17,362
H/M Transfer	200,000	200,000	210,000	220,500	231,525
Reserve Transfer	-	130,000	155,000	190,000	190,000
Other	1,000	1,000	1,000	1,000	1,000
Total Revenues	4,453,840	4,647,673	4,753,812	4,871,742	5,031,610
EXPENDITURES					
Golf Course Maintenance	(849,903)	(873,275)	(901,657)	(933,215)	(968,210)
Golf Course Pro Shop	(235,151)	(241,618)	(249,470)	(258,202)	(267,884)
Golf Course Food & Beverage	(776,912)	(798,277)	(824,221)	(853,069)	(885,059)
Conference Centre	(280,894)	(288,619)	(297,999)	(308,429)	(319,995)
Cart/Driving Range Operations	(189,960)	(195,184)	(201,527)	(208,581)	(216,403)
Non-Departmental - Operating	(506,381)	(520,306)	(537,216)	(556,019)	(576,870)
Debt Service	(505,803)	(603,454)	(604,417)	(604,683)	(604,002)
Equipment Replacement	(231,439)	(231,439)	(231,439)	(231,439)	(231,439)
COGS-Merchandise	(199,500)	(203,010)	(206,055)	(209,146)	(216,115)
COGS-Food	(421,550)	(427,778)	(434,195)	(440,708)	(455,392)
COGS-Beverage	(51,655)	(52,638)	(53,427)	(54,229)	(56,035)
COGS-Alcohol	(157,385)	(159,972)	(162,371)	(164,807)	(170,298)
COGS-Catering	(42,000)	(42,420)	(43,905)	(45,441)	(47,032)
COGS-Tobacco	(2,645)	(2,900)	(2,944)	(2,988)	(3,087)
Total Expenses	(4,451,178)	(4,640,890)	(4,750,844)	(4,870,955)	(5,017,820)
Recommended Reserves per Policy*	-	-	-	-	-
Available for Supplemental	2,662	6,783	2,968	787	13,789
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	2,662	6,783	2,968	787	13,789
Additional Available for Capital	4,777	7,439	14,222	17,190	17,977
Total Available for Capital	7,439	21,005	20,158	18,764	45,556
Proposed Capital	-	-	-	-	-
Remaining Funds Available	7,439	21,005	20,158	18,764	45,556
ENDING FUND BALANCE	7,439	14,222	17,190	17,977	31,766
Estimated # of Rounds	35,835	36,104	36,375	36,647	37,197
Staffing Variable:					
Full-time positions	14.00	14.00	14.00	14.00	14.00
Part-time positions (Workforce)	57.0	57.0	57.0	57.0	57.0

**Texas Star Sports Complex Fund
Multi-Year Financial Plan**

	Base Year Budget 2012-13	Year 2 Projected 2013-14	Year 3 Projected 2014-15	Year 4 Projected 2015-16	Year 5 Projected 2016-17
BEGINNING BALANCE	229,974	267,279	274,753	284,055	285,284
REVENUES					
Tournament Fees	259,000	259,000	259,000	259,000	259,000
Concessions	247,000	247,000	247,000	247,000	247,000
Alcohol Sales	207,000	210,000	210,000	210,000	210,000
Memberships/Leagues	490,000	480,000	480,000	480,000	480,000
Admissions	45,000	45,000	45,000	45,000	45,000
Advertising/Sponsorships	25,000	20,000	20,000	20,000	20,000
Sales of Goods	138,000	138,000	138,000	138,000	138,000
Miscellaneous/Events	1,000	1,000	1,000	1,000	1,000
Interest Income	450	450	450	450	450
Rental Income	23,000	23,000	23,000	23,000	23,000
Batting Cages	12,000	12,000	12,000	12,000	12,000
Total Revenues	1,447,450	1,435,450	1,435,450	1,435,450	1,435,450
EXPENSES					
Operations	(1,241,455)	(1,254,111)	(1,257,708)	(1,261,485)	(1,265,450)
Equipment Replacement	(4,502)	(4,746)	(4,746)	(4,746)	(4,867)
Transfer to Debt Service	(164,188)	(169,119)	(163,694)	(167,991)	-
Operating Expenses	(1,410,145)	(1,427,976)	(1,426,148)	(1,434,222)	(1,270,317)
Capital Expenses	-	-	-	-	-
Total Expenses	(1,410,145)	(1,427,976)	(1,426,148)	(1,434,222)	(1,270,317)
Minimum Reserves per Policy	-	-	-	-	-
Available for Supplemental	37,305	7,474	9,302	1,228	165,133
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	37,305	7,474	9,302	1,228	165,133
Additional Available for Capital	229,974	267,279	274,753	284,055	285,284
Total Available for Capital	267,279	274,753	284,055	285,284	450,416
Proposed Capital	-	-	-	-	-
Remaining Funds Available	267,279	274,753	284,055	285,284	450,416
ENDING FUND BALANCE	267,279	274,753	284,055	285,284	450,416
Staffing Variable:					
Full-time positions	1.50	1.50	1.50	1.50	1.50
Part-time positions	26.0	26.0	26.0	26.0	26.0

**Equipment Replacement Fund
Multi-Year Financial Plan**

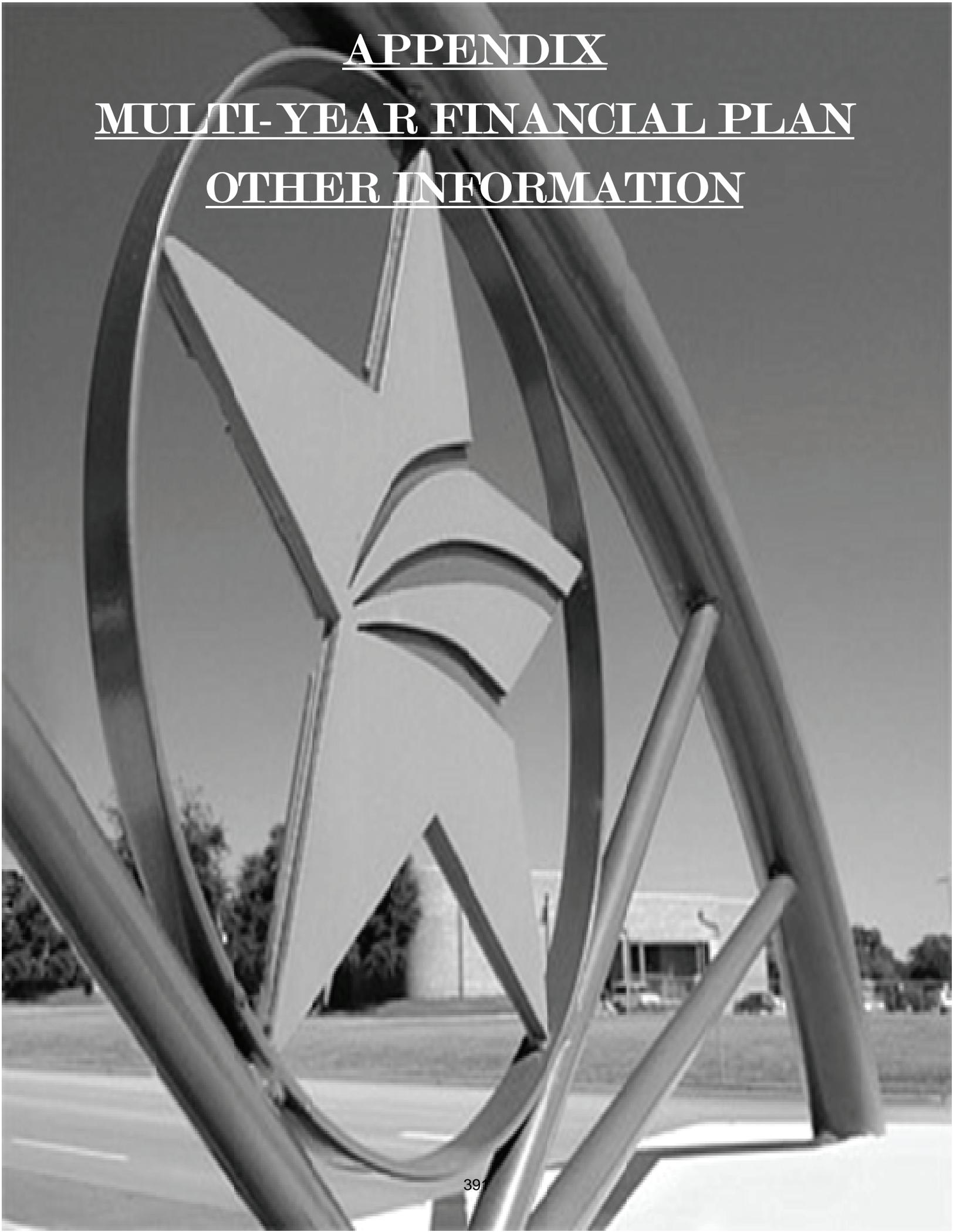
	Base Year Budget 2012-13	Year 2 Projected 2013-14	Year 3 Projected 2014-15	Year 4 Projected 2015-16	Year 5 Projected 2016-17
BEGINNING BALANCE	2,776,619	2,560,750	2,899,884	2,749,026	2,598,486
REVENUES					
General Fund Depreciation	551,551	562,187	570,263	613,020	617,611
TSSC Depreciation	4,502	4,746	4,746	4,746	4,867
Water/Wastewater Depreciation	64,841	64,838	65,212	65,314	77,239
Drainage Depreciation	2,234	2,234	2,234	2,234	2,234
Fleet Services Depreciation	4,437	4,447	4,447	4,830	4,884
EDC Parks Depreciation	7,626	7,228	8,345	8,345	8,345
Texas Star Depreciation	231,439	231,439	231,439	231,439	231,439
Car Rental Transfer	28,665	29,970	671,817	191,437	371,376
Sale of Assets	25,000	25,000	25,000	25,000	25,000
Interest Income	3,000	3,750	3,750	5,000	7,500
Total Revenues	923,295	935,839	1,587,253	1,151,365	1,350,495
EXPENSES					
Equipment Replacements	(1,139,164)	(596,705)	(1,738,111)	(1,301,905)	(1,655,832)
Total Expenses	(1,139,164)	(596,705)	(1,738,111)	(1,301,905)	(1,655,832)
Available for Capital	2,560,750	2,899,884	2,749,026	2,598,486	2,293,149
Proposed Capital	-	-	-	-	-
ENDING FUND BALANCE	2,560,750	2,899,884	2,749,026	2,598,486	2,293,149
Depreciation Rate	55%	55%	55%	55%	55%

Note: All vehicles and equipment are now depreciated.

**Health Insurance Fund
Multi-Year Financial Plan**

	Base Year Budget 2012-13	Year 2 Projected 2013-14	Year 3 Projected 2014-15	Year 4 Projected 2015-16	Year 5 Projected 2016-17
BEGINNING BALANCE	2,906,545	2,874,849	2,889,223	2,910,892	2,940,001
REVENUES					
Premiums collected from Employees	1,455,921	1,406,939	1,444,669	1,483,529	1,523,556
City Contribution	4,033,410	4,220,816	4,334,007	4,450,587	4,570,667
Interest Income	10,000	14,374	21,669	29,109	44,100
Total Revenues	5,499,331	5,642,128	5,800,345	5,963,225	6,138,322
EXPENSES					
Operating Expenses	(275,588)	(278,152)	(280,586)	(283,083)	(285,658)
OPEB Trust Contribution	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
Insurance Claims	(3,444,547)	(3,547,883)	(3,654,320)	(3,763,950)	(3,876,868)
RX Claims	(685,208)	(705,764)	(726,937)	(748,745)	(771,208)
Re-insurance Fees	(420,577)	(433,194)	(446,190)	(459,576)	(473,363)
Insurance Services	(220,903)	(227,530)	(234,356)	(241,387)	(248,628)
Employee Wellness Program	(34,204)	(35,230)	(36,287)	(37,376)	(38,497)
Operating Expenses	(5,481,027)	(5,627,754)	(5,778,676)	(5,934,116)	(6,094,222)
Capital Carryover	(50,000)	-	-	-	-
Total Expenses	(5,531,027)	(5,627,754)	(5,778,676)	(5,934,116)	(6,094,222)
Designated Reserves	(350,000)	(350,000)	(250,000)	(250,000)	(250,000)
Recommended Reserves per Policy	(2,488,481)	(2,474,801)	(2,549,045)	(2,625,516)	(2,704,282)
Available for Supplemental	18,304	14,374	21,669	29,109	44,100
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	18,304	14,374	21,669	29,109	44,100
Additional Available for Capital	18,064	50,048	90,178	35,376	(14,281)
Total Available for Capital	36,368	64,422	111,847	64,485	29,819
Proposed Capital	-	-	-	-	-
Remaining Funds Available	36,368	64,422	111,847	64,485	29,819
ENDING FUND BALANCE	2,874,849	2,889,223	2,910,892	2,940,001	2,984,101
Estimated City Contribution					
Per Employee Per Month	913	956	981	1,008	1,035
Staffing Variable:					
Full-time positions	1.00	1.00	1.00	1.00	1.00
Part-time positions	0.0	0.0	0.0	0.0	0.0





APPENDIX
MULTI-YEAR FINANCIAL PLAN
OTHER INFORMATION



CAPITAL REQUESTS (Sorted by Year, Fund, Dept)

City Manager Recommended and Funded

Dept	Fund	Division	Program Description	Prog. Type	Cost	Year Req.
Non-Departmental	Car Rental	Non-Departmental	Police Radios Lease Purchase Payment	Capital	\$ 65,000	2013
Non-Departmental	Car Rental	Non-Departmental	City's Match for Tarrant County Home Program/CPR	Capital	\$ 75,000	2013
Non-Departmental	Car Rental	Non-Departmental	Special Legal Fund	Capital	\$ 100,000	2013
Non-Departmental	Car Rental	Non-Departmental	Street Overlay	Capital	\$ 300,000	2013
Non-Departmental	Car Rental	Non-Departmental	County Overlay	Capital	\$ 300,000	2013
Non-Departmental	Car Rental	Non-Departmental	Transfer to Car Rental CIP	Capital	\$ 1,213,500	2013
Police	CCPD	Patrol	Regional Tactical Swat Team Training	Capital	\$ 17,534	2013
Police	CCPD	Administration	Police Radios Lease Purchase Payment	Capital	\$ 33,000	2013
Police	CCPD	Detention	Part-Time PSO Program	Capital	\$ 60,000	2013
Non-Departmental	Drainage	Drainage	Miscellaneous Drainage Project	Capital	\$ 278,000	2013
Library	EDC	Library	E-Books	Capital	\$ 10,000	2013
Information Services	EDC	Information Services	Hardware/Software Replacement	Capital	\$ 15,000	2013
PACS	EDC	Parks	Painting of Light Poles at West Park	Capital	\$ 15,000	2013
PACS	EDC	Parks	Turf Aerator	Capital	\$ 22,500	2013
Library	EDC	Library	Part-Time Security Guard	Capital	\$ 24,000	2013
PACS	EDC	Parks	Repainting Iron Bridge in South Euless Park	Capital	\$ 25,000	2013
PACS	EDC	Parks	Misc. Park Improvements	Capital	\$ 275,000	2013

CAPITAL REQUESTS (Sorted by Year, Fund, Dept)

City Manager Recommended and Funded

Dept	Fund	Division	Program Description	Prog. Type	Cost	Year Req.
PACS	General	Community Service	Copier	Capital	\$ 5,432	2013
Police	General	Administration	One Safe Place	Capital	\$ 10,300	2013
Police	General	Detention	Warrant Officer Equipment	Capital	\$ 10,405	2013
Fleet & Facilities	General	Facility	HVAC Theft Monitoring System	Capital	\$ 10,500	2013
Police	General	Patrol	Part-Time Warrant Service	Capital	\$ 16,000	2013
Police	General	Patrol	New Personnel Equipment/Training	Capital	\$ 16,750	2013
Fire	General	EMS/Suppression	Treadmills	Capital	\$ 18,000	2013
Fleet & Facilities	General	Facility	Part-Time Building Custodian	Capital	\$ 20,000	2013
Information Services	General	Information Services	IS Consultant	Capital	\$ 25,000	2013
PACS	General	Senior Center	Treadmills	Capital	\$ 25,000	2013
Fleet & Facilities	General	Facility	City Hall Building C Window Frame Replacements	Capital	\$ 26,000	2013
Fire	General	EMS/Suppression	SCBA Compressor	Capital	\$ 43,000	2013
Fleet & Facilities	General	Facility	HVAC Replacement	Capital	\$ 48,000	2013
Police	General	Patrol	City STEP Program	Capital	\$ 50,000	2013
Police	General	Patrol	Marked Police Vehicle	Capital	\$ 52,900	2013
Information Services	General	Information Services	Fiber Data Network (\$68,000 capital, \$21,600 supplemental)	Capital	\$ 68,000	2013
Information Services	General	Information Services	Hardware/Software Replacement	Capital	\$ 99,130	2013
Fire	General	EMS/Suppression	Self-Contained Breathing Apparatus	Capital	\$ 113,100	2013
Fire	General	EMS/Suppression	Lifepak Heart Monitor Defibrillators	Capital	\$ 121,994	2013
Information Services	General	Information Services	Court Technology	Capital	\$ 224,470	2013
Fire	General	EMS/Suppression	Quick Response Vehicle	Capital	\$ 229,764	2013

CAPITAL REQUESTS (Sorted by Year, Fund, Dept)

City Manager Recommended and Funded

Dept	Fund	Division	Program Description	Prog. Type	Cost	Year Req.
PACS	Rec Spec	Recreation	Part-Time Fitness Center Drop Off Service	Capital	\$ 10,608	2013
PACS	Rec Spec	Recreation	Fitness Center Equipment Replacement	Capital	\$ 20,000	2013
PACS	Rec Spec	Programs/Special Events	Arbor Daze Sponsorship	Capital	\$ 60,000	2013
Non-Departmental	TSGC Reserve	TSGC	Miscellaneous Golf Improvements	Capital	\$ 100,000	2013
Fire	W&WW	Fire Marshall	Hydra Storz Adaptors	Capital	\$ 30,000	2013
Public Works	W&WW	Water Distribution	Leak Detection Equipment	Capital	\$ 33,000	2013
Information Services	W&WW	Information Services	Hardware/Software Replacement	Capital	\$ 99,130	2013
Non-Departmental	W&WW	Non-Departmental	Miscellaneous Water Rehab	Capital	\$ 100,000	2013
Fleet & Facilities	W&WW	Service Center	Fuel Contingency	Capital	\$ 150,000	2013
Non-Departmental	W&WW	Non-Departmental	Transfer to W&WW CIP	Capital	\$ 912,155	2013
Information Services	General Fund	Information Services	Computer Hardware/Software	Capital	\$ 175,000	2014
Police Department	Car Rental Fund	Administration	Police Radios Lease Purchase Payment	Capital	\$ 98,000	2014
Information Services	Car Rental Fund	Information Services	Computer Hardware/Software	Capital	\$ 175,000	2014
Public Works	Car Rental Fund	Streets	Street Overlay	Capital	\$ 300,000	2014
Police	CCPD	Administration	Part-Time Public Safety Officer	Capital	\$ 60,000	2014

CAPITAL REQUESTS (Sorted by Year, Fund, Dept)

City Manager Recommended and Funded

Dept	Fund	Division	Program Description	Prog. Type	Cost	Year Req.
Library	EDC	Library	E-Books	Capital	\$ 10,000	2014
Information Services	EDC	Information Services	Hardware/Software Replacement	Capital	\$ 15,000	2014
Library	EDC	Library	Part-Time Security Guard	Capital	\$ 24,000	2014
PACS	EDC	Parks	Misc. Park Improvements	Capital	\$ 75,000	2014
Police Department	Car Rental Fund	Administration	Police Radios Lease Purchase Payment	Capital	\$ 98,000	2015
Public Works	Car Rental Fund	Streets	Street Overlay	Capital	\$ 300,000	2015
Information Services	Car Rental Fund	Information Services	Computer Hardware/Software	Capital	\$ 350,000	2015
Police	CCPD	Administration	Part-Time Public Safety Officer	Capital	\$ 60,000	2015
Library	EDC	Library	E-Books	Capital	\$ 10,000	2015
Information Services	EDC	Information Services	Hardware/Software Replacement	Capital	\$ 15,000	2015
Library	EDC	Library	Part-Time Security Guard	Capital	\$ 24,000	2015
PACS	EDC	Parks	Misc. Park Improvements	Capital	\$ 75,000	2015
Police Department	Car Rental Fund	Administration	Police Radios Lease Purchase Payment	Capital	\$ 98,000	2016
Public Works	Car Rental Fund	Streets	Street Overlay	Capital	\$ 300,000	2016
Information Services	Car Rental Fund	Information Services	Computer Hardware/Software	Capital	\$ 350,000	2016
Police	CCPD	Administration	Part-Time Public Safety Officer	Capital	\$ 60,000	2016

CAPITAL REQUESTS (Sorted by Year, Fund, Dept)

City Manager Recommended and Funded

Dept	Fund	Division	Program Description	Prog. Type	Cost	Year Req.
Library	EDC	Library	E-Books	Capital	\$ 10,000	2016
Information Services	EDC	Information Services	Hardware/Software Replacement	Capital	\$ 15,000	2016
Library	EDC	Library	Part-Time Security Guard	Capital	\$ 24,000	2016
PACS	EDC	Parks	Misc. Park Improvements	Capital	\$ 75,000	2016
Public Works	Car Rental Fund	Streets	Street Overlay	Capital	\$ 300,000	2017
Information Services	Car Rental Fund	Information Services	Computer Hardware/Software	Capital	\$ 350,000	2017
Police	CCPD	Administration	Part-Time Public Safety Officer	Capital	\$ 60,000	2017
Library	EDC	Library	E-Books	Capital	\$ 10,000	2017
Information Services	EDC	Information Services	Hardware/Software Replacement	Capital	\$ 15,000	2017
Library	EDC	Library	Part-Time Security Guard	Capital	\$ 24,000	2017
PACS	EDC	Parks	Misc. Park Improvements	Capital	\$ 75,000	2017

SUPPLEMENTAL REQUESTS (by Year/Fund/Dept)

City Manager Recommended and Funded

Dept	Fund	Division	Program Description	Prog. Type	Original Cost	Year Req.
Information Services	General	Information Services	Fiber Data Network (\$68,000 capital, \$21,600 supplemental)	Supplemental	\$ 21,600	2013
Police	General	Patrol	Police Officers (2)	Supplemental	\$ 175,980	2013
Police	Police Special Revenue	Patrol	Police Officers (3)	Supplemental	\$ 263,970	2013

Fleet Transfer : 5 Year Depreciation Transfers

Department Name	Account Code	2013	2014	2015	2016	2017
Administration	101-1011-513 9601	\$ 1,736	\$ 1,737	\$ 1,885	\$ 1,977	\$ 1,977
Code Compliance	101-3025-521 9601	\$ 9,532	\$ 9,530	\$ 9,530	\$ 9,530	\$ 9,530
Police / Administration	101-3045-521 9601	\$ 3,379	\$ 3,378	\$ 3,378	\$ 3,378	\$ 3,378
Police / Patrol	101-3046-521 9601	\$ 108,954	\$ 131,376	\$ 132,192	\$ 132,774	\$ 134,808
Police / C.I.D.	101-3047-521 9601	\$ 22,363	\$ 23,082	\$ 23,082	\$ 23,082	\$ 23,864
Police / Service	101-3048-521 9601	\$ 15,706	\$ 15,706	\$ 16,014	\$ 16,014	\$ 16,483
Police / Detention	101-3049-521 9601	\$ 2,121	\$ 2,121	\$ 2,121	\$ 2,121	\$ 2,121
Fire / Marshall / Education	101-4023-522 9601	\$ 9,213	\$ 9,213	\$ 9,213	\$ 9,795	\$ 9,795
Fire / EMS / Suppression	101-4041-522 9601	\$ 170,346	\$ 161,295	\$ 166,996	\$ 201,955	\$ 202,372
Facility Maintenance	101-5037-519 9601	\$ 13,308	\$ 13,552	\$ 13,552	\$ 13,552	\$ 14,121
Planning	101-6032-540 9601	\$ 6,928	\$ 7,160	\$ 7,160	\$ 7,160	\$ 7,160
Recreation	101-7051-550 9601	\$ 17,415	\$ 14,710	\$ 14,898	\$ 15,965	\$ 16,246
Parks	101-7052-550 9601	\$ 79,011	\$ 77,394	\$ 77,732	\$ 78,373	\$ 77,029
Streets	101-8033-531 9601	\$ 91,541	\$ 91,933	\$ 92,510	\$ 97,344	\$ 98,727
General Fund Total		\$ 551,553	\$ 562,187	\$ 570,263	\$ 613,020	\$ 617,611
City Engineer	501-8066-531 9601	\$ 4,256	\$ 4,256	\$ 4,256	\$ 4,256	\$ 4,256
Water Production	501-8071-531 9601	\$ 22,249	\$ 22,247	\$ 22,621	\$ 22,621	\$ 27,213
Water Distribution	501-8072-531 9601	\$ 8,554	\$ 8,554	\$ 8,554	\$ 8,554	\$ 8,554
Wastewater Treatment	501-8073-531 9601	\$ 29,782	\$ 29,781	\$ 29,781	\$ 29,883	\$ 37,216
Water and Wastewater Fund Total		\$ 64,841	\$ 64,838	\$ 65,212	\$ 65,314	\$ 77,239
EDC Parks	210-1052-550 9601	\$ 7,626	\$ 7,228	\$ 8,345	\$ 8,345	\$ 8,345
Fleet Services	504-5090-519 9601	\$ 4,437	\$ 4,447	\$ 4,447	\$ 4,830	\$ 4,884
Drainage Utility	510-8029-531 9601	\$ 2,234	\$ 2,234	\$ 2,234	\$ 2,234	\$ 2,234
Texas Star Sports Complex	530-7050-550 9601	\$ 4,502	\$ 4,746	\$ 4,746	\$ 4,746	\$ 4,867
Texas Star Golf Course	540-7060-550 9601	\$ 231,439	\$ 231,439	\$ 231,439	\$ 231,439	\$ 231,439
Total:		\$ 866,632	\$ 877,119	\$ 886,686	\$ 929,928	\$ 946,619

* Depreciation calculated at 55%



APPENDIX "D"





2012 Effective Tax Rate Worksheet

City of Euless, Texas

Date: 07/24/2012

See Chapter 2 of the Texas Comptroller's 2012 Manual for Taxing Units Other than Schools for an explanation of the effective tax rate.

1. 2011 total taxable value. Enter the amount of 2011 taxable value on the 2011 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14).	\$2,643,714,764
2. 2011 tax ceilings. Counties, cities and junior college districts. Enter 2011 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter 0. If your taxing units adopted the tax ceiling provision in 2011 or a prior year for homeowners age 65 or older or disabled, use this step.	\$135,535,614
3. Preliminary 2011 adjusted taxable value. Subtract Line 2 from Line 1.	\$2,508,179,150
4. 2011 total adopted tax rate.	\$0.470000/\$100
5. 2011 taxable value lost because court appeals of ARB decisions reduced 2011 appraised value. A. Original 2011 ARB Values.	\$238,891,387
B. 2011 values resulting from final court decisions.	\$214,428,407
C. 2011 value loss. Subtract B from A.	\$24,462,980
6. 2011 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$2,532,642,130
7. 2011 taxable value of property in territory the unit deannexed after Jan. 1, 2011. Enter the 2011 value of property in deannexed territory.	\$0
8. 2011 taxable value lost because property first qualified for an exemption in 2012. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freeport or "goods-in-transit" exemptions.	
A. Absolute exemptions. Use 2011 market value:	\$393,122
B. Partial exemptions. 2012 exemption amount or 2012 percentage exemption times 2011 value:	\$5,673,343
C. Value loss. Add A and B.	\$6,066,465
9. 2011 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2012. Use only properties that qualified for the first time in 2012; do not use properties that qualified in 2011.	
A. 2011 market value:	\$0
B. 2012 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A.	\$0

10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$6,066,465
11. 2011 adjusted taxable value. Subtract Line 10 from Line 6.	\$2,526,575,665
12. Adjusted 2011 taxes. Multiply Line 4 by line 11 and divide by \$100.	\$11,874,905
13. Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2011. Enter the amount of taxes refunded during the last budget year for taxes preceding tax year 2011. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2011. This line applies only to tax years preceding tax year 2011.	\$7,062
14. Taxes in tax increment financing (TIF) for tax year 2011. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2012 captured appraised value in Line 16D, enter 0.	\$0
15. Adjusted 2011 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.	\$11,881,967
16. Total 2012 taxable value on the 2012 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.	
A. Certified values	\$2,701,193,049
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this Line based on attorney's advice):	\$0
D. Tax increment financing: Deduct the 2012 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2012 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.	\$0
E. Total 2012 value. Add A and B, then subtract C and D.	\$2,701,193,049
17. Total value of properties under protest or not included on certified appraisal roll.	
A. 2012 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.	\$32,047,238
B. 2012 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.	\$28,644,199
C. Total value under protest or not certified: Add A and B.	\$60,691,437
18. 2012 tax ceilings. Enter 2012 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If	\$138,749,887

your taxing units adopted the tax ceiling provision in 2011 or a prior year for homeowners age 65 or older or disabled, use this step.	
19. 2012 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$2,623,134,599
20. Total 2012 taxable value of properties in territory annexed after Jan. 1, 2011. Include both real and personal property. Enter the 2012 value of property in territory annexed.	\$0
21. Total 2012 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2011. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after Jan. 1, 2009, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2012.	\$13,189,725
22. Total adjustments to the 2012 taxable value. Add Lines 20 and 21.	\$13,189,725
23. 2012 adjusted taxable value. Subtract Line 22 from Line 19.	\$2,609,944,874
24. 2012 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100.	\$0.455257/\$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2012 county effective tax rate.	

A county, city or hospital district that adopted the additional sales tax in November 2011 or in May 2012 must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet (Appendix 4) on page 35 of the Texas Comptroller's 2012 Truth-in-Taxation Manual sets out this adjustment. Do not forget to complete the Additional Sales Tax Rate Worksheet if the taxing unit adopted the additional sales tax on these dates.

2012 Rollback Tax Rate Worksheet

City of Euless, Texas

Date: 07/24/2012

See Chapter 3 of the Texas Comptroller's 2012 Manual for Taxing Units Other than School Districts for an explanation of the rollback tax rate.

26. 2011 maintenance and operations (M&O) tax rate.	\$0.345388/\$100
27. 2011 adjusted taxable value. Enter the amount from Line 11.	\$2,526,575,665
28. 2011 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$8,726,489
B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2011. Enter amount from full year's sales tax revenue spent for M&O in 2011 fiscal year, if any. Other units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$1,661,246
C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units enter "0."	\$0
D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units enter 0.	\$0
E. Taxes refunded for years preceding tax year 2011: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2011. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2011. This line applies only to tax years preceding tax year 2011.	\$5,149
F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2012 captured appraised value in Line 16D, enter 0.	\$0
H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$10,392,884
29. 2012 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$2,609,944,874
30. 2012 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.398203/\$100
31. 2012 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.430059/\$100

<p>32. Total 2012 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue (or additional sales tax revenue). Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Adjusted debt. Subtract B from A.</p>	<p>\$3,163,208</p> <p>\$150,000</p> <p>\$3,013,208</p>
33. Certified 2011 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2012 debt. Subtract Line 33 from Line 32C.	\$3,013,208
35. Certified 2012 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2012 debt adjusted for collections. Divide Line 34 by Line 35	\$3,013,208
37. 2012 total taxable value. Enter the amount on Line 19.	\$2,623,134,599
38. 2012 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0.114870/\$100
39. 2012 rollback tax rate. Add Lines 31 and 38.	\$0.544929/\$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2012 county rollback tax rate.	

A taxing unit that adopted the additional sales tax must complete the lines for the Additional Sales Tax Rate. A taxing unit seeking additional rollback protection for pollution control expenses completes the Additional Rollback Protection for Pollution Control.

2012 Additional Sales Tax Rate Worksheet

City of Euless, Texas

Date: 07/24/2012

<p>41. Taxable Sales. For units that adopted the sales tax in November 2011 or May 2012, enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before November 2011, skip this line.</p>	\$0
<p>42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. Units that adopted the sales tax in November 2011 or in May 2012. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.</p> <p style="text-align: center;">- or -</p> <p>Units that adopted the sales tax before November 2011. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$1,764,806
<p>43. 2012 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.</p>	\$2,623,134,599
<p>44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.</p>	\$0.067279/\$100
<p>45. 2012 effective tax rate, unadjusted for sales tax. Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.</p>	\$0.455257/\$100
<p>46. 2012 effective tax rate, adjusted for sales tax. Units that adopted the sales tax in November 2011 or in May 2012. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2011.</p>	\$0.455257/\$100
<p>47. 2012 rollback tax rate, unadjusted for sales tax. Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.</p>	\$0.544929/\$100
<p>48. 2012 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.</p>	\$0.477650/\$100

2012 Property Tax Rates in City of Euless, Texas

This notice concerns the 2012 property tax rates for City of Euless, Texas. It presents information about three tax rates. Last year's tax rate is the actual tax rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers start rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Last year's operating taxes	\$8,752,632
Last year's debt taxes	\$3,157,848
Last year's total taxes	\$11,910,480
Last year's tax base	\$2,534,144,681
Last year's total tax rate	\$0.470000/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$11,881,967
÷ This year's adjusted tax base (after subtracting value of new property)	\$2,609,944,874
=This year's effective tax rate (Maximum rate unless unit publishes notices and holds hearings.)	\$0.455257/\$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent healthcare expenditures)	\$10,392,884
÷ This year's adjusted tax base	\$2,609,944,874
=This year's effective operating rate	\$0.398203/\$100
x 1.08=this year's maximum operating rate	\$0.430059/\$100
+ This year's debt rate	\$0.114870/\$100
= This year's total rollback rate	\$0.544929/\$100
-Sales tax adjustment rate	\$0.067279/\$100
=Rollback tax rate	\$0.477650/\$100

Statement of Increase/Decrease

If City of Euless, Texas adopts a 2012 tax rate equal to the effective tax rate of \$0.455257 per \$100 of value, taxes would increase compared to 2011 taxes by \$31,524.

Schedule A - Unencumbered Fund Balance

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
General Obligation Debt Service	562,792

Schedule B - 2012 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
General Obligation Refunding Series 2003 Certificates of Obligation	365,000	53,301	0	418,301
Series 2004 General Obligation Series 2004A	195,000	3,998	0	198,998
General Obligation Refunding Series 2005	145,000	2,973	0	147,973
General Obligation Refunding Series 2011	1,065,000	422,050	0	1,487,050
General Obligation Refunding Series 2011	570,000	213,050	0	783,050
Certificates of Obligation Series 2011	125,000	114,994	0	239,994
General Obligation Refunding Series 2012	170,000	156,018	0	326,018

Taxable General Obligation	465,000	244,658	0	709,658
Refunding Series 2010				
Bank Charges	0	0	2,000	2,000

Total required for 2012 debt service				\$4,313,042
- Amount (if any) paid from Schedule A				\$150,000
- Amount (if any) paid from other resources				\$1,149,834
- Excess collections last year				\$0
= Total to be paid from taxes in 2012				\$3,013,208
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2012				\$0
= Total debt levy				\$3,013,208

Schedule C - Expected Revenue from Additional Sales Tax

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$1,764,806 in additional sales and use tax revenues.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 201 N. Ector Drive Euless TX 76039.

Name of person preparing this notice: Vicki Rodriquez
Title: Director of Finance
Date Prepared: 7-25-2012

Capital and Supplemental Requests And Capital Improvement Projects

Capital Requests are one-time expenditures that can be accomplished from excess reserve funds or one-time revenue sources. Capital equipment purchases and capital improvement projects are considered and prioritized simultaneously during the budget process by the City Manager. The list of approved capital items is provided in the following pages. This process is conducted each year and funding sources are considered for their procurement. One of the most important factors underlying procurement is the City's financial condition. Future impact is reviewed along with the long-term capital improvement projects on an annual basis. (See CIP schedules in the CIP section.)

Supplemental Requests represent new or expanded programs with a reoccurring impact to the maintenance and operations budget. These programs can only be considered if the individual fund has sufficient operating revenue to cover the ongoing cost.

The following capital and supplemental items are prioritized by the departments and ranked by the City Manager's Office. Rankings of "1" are those items that are funded in FY2012-12. Those items ranked as "2" should be funded in FY2013-14 if funding is available. Items ranked as "3" are needed capital and supplemental programs but can wait until future fiscal years.

Department	Fund	Division	Program Description	Program Type	Program Cost	Totals	Department Ranking	CMO Ranking
48	Non-Departmental	Car Rental	Non-Departmental	Police Radios Lease Purchase Payment	Capital	\$ 65,000 \$ 65,000	1	1
47	Non-Departmental	Car Rental	Non-Departmental	City's Match for Tarrant County Home Program/CPR	Capital	\$ 75,000 \$ 140,000	1	1
49	Non-Departmental	Car Rental	Non-Departmental	Special Legal Fund	Capital	\$ 100,000 \$ 240,000	1	1
50	Non-Departmental	Car Rental	Non-Departmental	Street Overlay	Capital	\$ 300,000 \$ 540,000	1	1
	Non-Departmental	Car Rental	Non-Departmental	County Overlay	Capital	\$ 300,000 \$ 840,000	1	1
	Non-Departmental	Car Rental	Non-Departmental	Transfer to Car Rental CIP	Capital	\$ 1,213,500 \$ 2,053,500	1	1
35	Police	CCPD	Patrol	Regional Tactical Swat Team Training	Capital	\$ 17,534 \$ 17,534	3	1
34	Police	CCPD	Administration	Police Radios Lease Purchase Payment	Capital	\$ 33,000 \$ 50,534	2	1
33	Police	CCPD	Detention	Part-Time PSO Program	Capital	\$ 60,000 \$ 110,534	1	1
	Non-Departmental	Drainage	Drainage	Miscellaneous Drainage Project	Capital	\$ 278,000 \$ 278,000	1	1
4	Library	EDC	Library	E-Books	Capital	\$ 10,000 \$ 10,000	3	1
12	Information Services	EDC	Information Services	Hardware/Software Replacement	Capital	\$ 15,000 \$ 25,000	1	1
23	PACS	EDC	Parks	Painting of Light Poles at West Park	Capital	\$ 15,000 \$ 40,000	3	1
21	PACS	EDC	Parks	Turf Aerator	Capital	\$ 22,500 \$ 62,500	1	1
2	Library	EDC	Library	Part-Time Security Guard	Capital	\$ 24,000 \$ 86,500	1	1
22	PACS	EDC	Parks	Repainting Iron Bridge in South Euless Park	Capital	\$ 25,000 \$ 111,500	2	1
	PACS	EDC	Parks	Misc. Park Improvements	Capital	\$ 275,000 \$ 386,500	1	1
3	Library	EDC	Library	DiscChek Eco Senior II Disc Repair System	Capital	\$ 4,750 \$ 391,250	2	1
5	Library	EDC	Library	Security Camera System Upgrade	Capital	\$ 5,970 \$ 397,220	4	2
45	Fleet & Facilities	EDC	Facility	Library AV System Replacement	Capital	\$ 10,500 \$ 407,720	1	2
6	Library	EDC	Library	Library Aide Upgrade Part-Time to Full-Time	Supplemental	\$ 33,300 \$ 33,300	1	2
20	PACS	General	Community Service	Copier	Capital	\$ 5,432 \$ 5,432	2	1
30	Police	General	Administration	One Safe Place	Capital	\$ 10,300 \$ 15,732	4	1
32	Police	General	Detention	Warrant Officer Equipment	Capital	\$ 10,405 \$ 26,137	6	1
44	Fleet & Facilities	General	Facility	HVAC Theft Monitoring System	Capital	\$ 10,500 \$ 36,637	7	1
31	Police	General	Patrol	Part-Time Warrant Service	Capital	\$ 16,000 \$ 52,637	5	1
28	Police	General	Patrol	New Personnel Equipment/Training	Capital	\$ 16,750 \$ 69,387	2	1
17	Fire	General	EMS/Suppression	Treadmills	Capital	\$ 18,000 \$ 87,387	5	1
38	Fleet & Facilities	General	Facility	Part-Time Building Custodian	Capital	\$ 20,000 \$ 107,387	1	1
9	Information Services	General	Information Services	IS Consultant	Capital	\$ 25,000 \$ 132,387	3	1
19	PACS	General	Senior Center	Treadmills	Capital	\$ 25,000 \$ 157,387	1	1
42	Fleet & Facilities	General	Facility	City Hall Building C Window Frame Replacements	Capital	\$ 26,000 \$ 183,387	5	1
16	Fire	General	EMS/Suppression	SCBA Compressor	Capital	\$ 43,000 \$ 226,387	4	1
39	Fleet & Facilities	General	Facility	HVAC Replacement	Capital	\$ 48,000 \$ 274,387	2	1
27	Police	General	Patrol	City STEP Program	Capital	\$ 50,000 \$ 324,387	1	1
29	Police	General	Patrol	Marked Police Vehicle	Capital	\$ 52,900 \$ 377,287	3	1
10	Information Services	General	Information Services	Fiber Data Network (\$68,000 capital, \$21,600 supplemental)	Capital	\$ 68,000 \$ 445,287	4	1
8	Information Services	General	Information Services	Hardware/Software Replacement	Capital	\$ 99,130 \$ 544,417	2	1
15	Fire	General	EMS/Suppression	Self-Contained Breathing Apparatus	Capital	\$ 113,100 \$ 657,517	3	1
14	Fire	General	EMS/Suppression	Lifepak Heart Monitor Defibrillators	Capital	\$ 121,994 \$ 779,511	2	1
7	Information Services	General	Information Services	Court Technology	Capital	\$ 224,470 \$ 1,003,981	1	1
13	Fire	General	EMS/Suppression	Quick Response Vehicle	Capital	\$ 229,764 \$ 1,233,745	1	1
40	Fleet & Facilities	General	Facility	Carpet Replacement	Capital	\$ 14,300 \$ 1,248,045	3	2
41	Fleet & Facilities	General	Facility	Roof Consultant	Capital	\$ 21,000 \$ 1,269,045	4	2
43	Fleet & Facilities	General	Facility	Greenhouse/Pauline Drive Exterior Covering Replacement	Capital	\$ 24,000 \$ 1,293,045	6	2
10	Information Services	General	Information Services	Fiber Data Network (\$68,000 capital, \$21,600 supplemental)	Supplemental	\$ 21,600 \$ 21,600	4	1
36	Police	General	Patrol	Police Officers (2)	Supplemental	\$ 175,980 \$ 197,580	1	1
37	Police	Police Special Revenue	Patrol	Police Officers (3)	Supplemental	\$ 263,970 \$ 263,970	2	1

	Department	Fund	Division	Program Description	Program Type	Program Cost	Totals	Department Ranking	CMO Ranking
25	PACS	Rec Spec	Recreation	Part-Time Fitness Center Drop Off Service	Capital	\$ 10,608	\$ 10,608	2	1
24	PACS	Rec Spec	Recreation	Fitness Center Equipment Replacement	Capital	\$ 20,000	\$ 30,608	1	1
26	PACS	Rec Spec	Programs/Special Events	Arbor Daze Sponsorship	Capital	\$ 60,000	\$ 90,608	3	1
	Non-Departmental	TSGC Reserve	TSGC	Miscellaneous Golf Improvements	Capital	\$ 100,000	\$ 100,000	1	1
18	Fire	W&WW	Fire Marshall	Hydra Storz Adaptors	Capital	\$ 30,000	\$ 30,000	1	1
1	Public Works	W&WW	Water Distribution	Leak Detection Equipment	Capital	\$ 33,000	\$ 63,000	1	1
11	Information Services	W&WW	Information Services	Hardware/Software Replacement	Capital	\$ 99,130	\$ 162,130	1	1
	Non-Departmental	W&WW	Non-Departmental	Miscellaneous Water Rehab	Capital	\$ 100,000	\$ 262,130		1
46	Fleet & Facilities	W&WW	Service Center	Fuel Contingency	Capital	\$ 150,000	\$ 412,130	1	1
	Non-Departmental	W&WW	Non-Departmental	Transfer to W&WW CIP	Capital	\$ 912,155	\$ 1,324,285		1

