CITY OF EULESS

ANNUAL OPERATING BUDGET
FISCAL YEAR ENDING
SEPTEMBER 30, 2015

Building on a Strong Foundation

201 North Ector Drive
Euless, Texas 76039
www.eulesstx.gov

City of Euless, Texas
Fiscal Year 2014-2015
Budget Cover Page
August 26, 2014

This budget will raise more revenue from property taxes than last year's budget by an amount of $563,935, which is a 4.38 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $271,185.

The members of the governing body voted on the budget as follows:

FOR: Linda Martin, Mayor; Tim Stinneford, Place 1; Jeremy Tompkins, Place 2; Eddie Price, Place 3; Linda Eilenfeldt, Mayor Pro Tem, Place 4; Perry Bynum, Place 6

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2014-2015	**2013-2014**
Property Tax Rate:	$0.467500/100	$0.470000/100
Effective Tax Rate:	$0.451701/100	$0.459081/100
Effective Maintenance & Operations Tax Rate:	$0.343535/100	$0.343217/100
Rollback Tax Rate:	$0.480013/100	$0.485951/100
Debt Rate:	$0.102995/100	$0.109381/100

Total debt obligation for City of Euless, Texas secured by property taxes: $33,765,000

CITY OF EULESS

FISCAL YEAR 2014-2015

LINDA MARTIN, MAYOR
Tim Stinneford, Council Member – Place One
Jeremy Tompkins, Council Member – Place Two
Eddie Price, Council Member – Place Three
Linda Eilenfeldt, Mayor Pro Tem – Place Four
Glenn Porterfield, Council Member – Place Five
(Deceased August 16, 2014)
Perry Bynum, Council Member – Place Six

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, 2013

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Euless, Texas for its annual budget for the fiscal year beginning October 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, and as a communication 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.

2014
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
Mayor Pro Tem Leon Hogg

Civil Service Commission (4)
Carla Shields John Deithloff
Bobby Baker Jimmy Payton, Alt.

Crime Control & Prevention District (3)
Ron Shields Don Martin Iris Elliott

Mayor Mary Lib Saleh
Council Member Glenn Porterfield
Council Member Perry Bynum
Mayor Pro Tem Leon Hogg

Euless 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 (34)
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 Bill Golden
Norma Keplinger Norma Lively Don Martin
David Massey Veva Lou Massey Shirley Mercer
Iva Nail Robert Nail Gary Parker
Helen Payton Faye Stinneford Peggy Vandiver
Helen Voss Joyce Wallace Glenn Walker
Andy Weinzapfel Mavy T. Wright

Industrial Development Authority
Mayor Mary Lib Saleh
Council Member Glenn Porterfield
Council Member Tim Stinneford
Mayor Pro Tem Leon Hogg
Council Member Perry Bynum
Council Member Linda Eilenfeldt
Council Member Linda Martin

Housing and Structure Board
Robert Wooldridge Clarence Moore
Harry Zimmer Ruby Anne Crites
Steven Ellis Ronald Dunckel, Alt.1
Kenny Olmstead, Alt 2

Library Board (8)
Allan Gibbs Marcia Brown
Mike McGehee Christopher McAllister
Barney Snitz Loretta Doty
Carol Kveck, Alt. 1 Jason Reyes, Alt. 2

Parks and Leisure Services Board (7)
Eric Owens John Raab
Randy Jones Carroll Scott
Carl Miller Tiffany Smith
Steve Doty, Alt. 1 Roger Sickler, Alt. 2

Planning and Zoning Commission (7)
George Zahn Kenny Olmstead
LuAnn Portugal Richard McNeese
Jeremy Tompkins Troy Mennis
David Brown

Tax Increment Reinvestment Zone #3
Carolyn Sims - Tarrant Cty Prcnt 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 Clarence Moore
Harry Zimmer Ruby Anne Crites
Steven Ellis Ronald Dunckel, Alt. 1

HEB Teen Court Advisory Board (4)
Warren Wilson Renu Sloan
Priscilla Cauley, Alt. Chris Sandlin, Alt.
Liaison- Council Member Linda Martin

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 Linda Eilenfeldt

HURST-EULESS-BEDFORD ECONOMIC DEVELOPMENT FOUNDATION
Mayor Pro Tem Leon Hogg, Liaison

83 CITIZEN BOARD MEMBERS

*As of January 1, 2014

TABLE OF CONTENTS
2014-2015 OPERATING BUDGET

Title	*Description*	*Page No.*
CITY OFFICIALS		i
GFOA DISTINGUISHED BUDGET PRESENTATION AWARD		iii
BOARDS AND COMMISSIONS		iv
BUDGET MESSAGE, INTRODUCTION & OVERVIEW		☆ **TAB 1**
Budget Message	City Manager's message highlighting major accomplishments	1-16
The City of Euless, Texas	Welcome to a look at the City of Euless - brief physical description of the area	17- 20
Mission Statement		21
Fiscal Year 2014-2015 Goals Matrix		22
Goals & Objectives		23
Mission Accomplished	Honors and awards received by the City of Euless	24-26
Every Week in Euless	One page listing of services provided	27
Organizational Chart		28
Budget Process	Excerpts from City ordinance outlining major guidelines and chronology	29-31
Budget Schedule		32
Excerpts from City Charter	Reproduction of portions of City of Euless Charter pertaining to Finance	33-34
Fiscal Policies	Fiscal Policies adopted by City Council applicable to all funds	35-41
FINANCIAL SUMMARIES		☆ **TAB 2**
Combined Summary of Revenues & Expenditures, and Changes in Fund Balance	Consolidated statement of revenues, expenditures and changes in fund balance for all funds with appropriations with comparison to prior year.	44-45
Fund Balance/Working Capital	Analysis of changes in fund balance	46
Fund Balance Summary	Summary of Operating and Capital Funds	47-55
Where does the money come from?	Listing of all operational funds, with pie charts illustrating proportion of each to the total income	56
Where does the money go?	Listing of all operational funds, with pie charts illustrating proportion of each to the total expenditures	57
Operating Budget Summary - Revenues	Bar graph of combined fund revenues for past 5 years plus brief explanation	58
Operating Budget Summary – Expenditures	Bar graph of combined fund expenditures for past 5 years plus brief explanation	59

Title	*Description*	*Page No.*
Residential Monthly Service Charges	Summary of utility charges, and key fiscal points	60
General Fund Revenue Sources	Listing of revenue sources, with pie chart showing proportion of each to total revenues	61
General Fund Revenue Assumptions	Assumptions utilized for FY2015 budget	62
General Fund Multi-Year Analysis	General Fund five-year analysis	63
Cost of City Services	One-page comparison of monthly costs of services incurred by citizens	64
Average Residential Value History & Typical Tax Bill	Graph illustrating variations in property values since 2004, per Tarrant County Appraisal District, plus tax calculations for 3 categories of homes	65
Property Taxes	Estimated Revenues FY2015 and proposed fund distribution	66
Average Homeowner	Overlapping property tax liability with pie showing percentage of taxes for schools, colleges, hospitals, and county	67
Property Taxes, Rates	Historical property rates - direct and overlapping	68
Property Tax Revenues Year to Date Collection Review	Detail of monthly property tax revenues collected	69
Summary of Sales Tax Revenues	Summary of General Fund Sales Tax Revenues and Additional ¼¢ to reduce property tax	70-71
Municipal Court Revenues	History of revenues for 3 years	72
Municipal Court, Case Volume	Review of 3 year case load, appeals, and graph illustrating in case load	73
Summary of Gross Receipts Revenues	Three year history of fees from public utilities	74
Development Revenue Summary	Graph and data comparing 3 years revenue	75
General Fund Expenditure Sources	Details of departmental expenditures plus pie chart	76
General Fund Expenditures Per Capita	Expenditure table by department with Consumer Price Index comparisons	77
General Fund	Departmental budgets with breakdown of Personnel, Operations, Capital and Transfers.	78
General Fund Expenditures Multi Year Comparison	Multi-Year Comparison-Graph	79
Water & Wastewater Revenue Sources	Details and pie chart showing sources of revenues in the Water & Wastewater Fund	80
Water & Wastewater Revenue Assumptions	Assumptions utilized for FY2015 budget	81
Water & Wastewater Expenditure Sources	Details and pie chart showing expenditures in this fund	82
Water & Wastewater Fund	Departmental budgets with breakdown of Personnel, Operations, Capital, and Transfers.	83
Water & Wastewater Expenditures	Multi-Year Comparison-Graph	84
All Other Enterprise Operating Funds	Summary of budgets for other enterprise funds, revenues and expenditures	85

Title	*Description*	*Page No.*
Special Revenue Operating Funds	Summary of budgets for special revenue, revenues and expenditures	86-87
Summary of Sales Tax	Summary of EDC ½¢ sales tax and CCPD ¼¢ sales tax	88-89
Car Rental Tax	Summary of Car Rental Tax	90
Internal Service Operating Funds	Summary of budgets for internal service funds, revenues and expenditures	91
Debt Service Operating Funds	Summary of budgets for debt service funds, revenues and expenditures	92
GENERAL FUND		☆ **TAB 3**
General Fund Summary		95
Administration Chart		97
Mayor and City Council	All departmental budgets include expenditure history, department goals, program highlights and major budgetary and operational trends, in addition to actual budget amounts	98-99
City Administration		100-101
City Secretary's Office		102-103
Communications/Marketing		104-105
Finance & Municipal Court Chart		107
Finance Administration		108-109
Municipal Court		110-111
Accounting		112-113
Purchasing		114-115
Police Department Chart		117
Emergency Management		118-119
Code Compliance		120-121
Administration		122-123
Patrol		124-125
Criminal Investigations		126-127
Service		128-129
Detention		130-131
Fire Department Chart		133
Fire Marshal		134-135
Administration		136-137
EMS/Suppression		138-139
Administrative Services & Facility Maintenance Chart		141
Information Services		142-143
Human Resources		144-145
Facility Maintenance		146-147
Library		148-149
Development		151

Title	*Description*	*Page No.*
Planning		152-153
Inspection Services		154-155
Parks & Community Services Chart		157
Recreation		158-159
Parks		160-161
Aquatics		162-163
Senior Citizen Center		164-165
Recreation Administration		166-167
Public Works Chart		169
Street Maintenance		170-171
Animal Control		172-173
City Engineer		174-175
Non-Departmental Chart		177
Non-Departmental, General Fund		178-179
Betterment Fund		180-181
Legal Services		182
ENTERPRISE FUNDS		☆ **TAB 4**
Enterprise Fund Summary		185
Water / Administrative Services Chart		187
Utility Billing Office		188-189
Recycling		190-191
Public Works Chart		193
City Engineer		194-195
Water Production		196-197
Water Distribution		198-199
Wastewater & Treatment		200-201
Meter Reading		201-203
Non-Departmental Chart		205
Geographical Information Systems (G.I.S.)		206-207
Non-departmental, Water & Wastewater		208-209
Non-departmental, Legal Services, Water & Wastewater Fund		210
Fleet Services		212-213
Drainage Utility Maintenance		214-215
Recreation Classes		216-217
Arbor Daze Festival		218-219
Texas Star Golf Course Non-departmental		220-221
Texas Star Golf Course – Maintenance		222-223
Texas Star Golf Course – Pro Shop		224-225
Texas Star Golf Course Food & Beverage		226-227
Texas Star Golf Course		228-229
Conference Center Operations		
Golf Course – Cart Operations and Driving Range		230-231

Title	*Description*	*Page No.*
Texas Star Sports Complex		232-233
SPECIAL REVENUE FUNDS		**TAB 5**
Special Revenue Fund Summary		☆ 237
Parks and Community Services Hotel/Motel Fund		238-239
Euless Development Corporation Operations		240-241
Euless Development Corporation-Parks		242-243
Euless Development Corporation-Library		244-245
Euless Development Corporation-Economic Development		246-247
Crime Control & Prevention District		248-249
Car Rental Tax		250-251
INTERNAL SERVICE FUNDS		☆ **TAB 6**
Internal Service Fund Summary		255
Vehicle and Equipment Replacement Fund		256-257
Benefits and Insurance		258-259
Risk Management, Safety and Liability Insurance		260-261
Workers' Compensation Insurance		262-263
CAPITAL IMPROVEMENT PROGRAM		☆ **TAB 7**
Note:	***Details of current and future Capital Projects are published under separate cover***	
Capital Projects Fund Summary		267
Capital Budget and Program	Definitions and descriptions	268
Capital Improvement Program Policy	Statement of purpose, scope, responsibility and types of plans, guidelines for classifying projects, definitions and procedures for capital improvement projects	269-271
Current Capital Projects Funds	Brief description of various capital improvement funds	272
Capital Improvement Program	Brief description of the capital improvement program	273
Fund Balance Summary	Summary of Capital Improvement Funds	274-276
Proposed & Unfunded – Sorted by Type	Summary of Proposed Projects with estimated costs and proposed method of financing	277-280
Proposed Projects – Priority A	Itemized list of proposed projects with a brief description, justification, and operating and maintenance impact of each.	281-284
Summary of Funded Projects	Summary of appropriations and amendments, extensions, and estimated project costs upon completion.	285-286
Funded Projects – Additional Information	Itemized list of funded projects with a brief description, justification, and operating and maintenance impact of each.	287-301

Title	*Description*	*Page No.*
DEBT SCHEDULES		☆ **TAB 8**
Debt & Debt Reserve Funds Summary		304
Introduction to Debt		306-307
Long Range Issuance Schedules and Bond Rating History		308
Annual Debt Service	Graph summarizing total annual debt service requirements	309
General Obligation & C.O. Bonds Composition of Debt Service	Graph summarizing the general obligation bonds	310
General Obligation Refunding Bonds, Series, 2005	Debt Service Schedules	311
General Obligation Refunding Bonds, Series 2011	Debt Service Schedules	312
Tax & Waterworks & Sewer System Revenue Certificates of Obligation, Series 2011	Debt Service Schedules	313
Tax & Waterworks & Sewer System Revenue Certificates of Obligation, Series 2011	Debt Service Schedules	314
General Obligation Refunding Series, 2012	Debt Service Schedules	315
General Obligation Refunding Bonds, Series 2012A	Debt Service Schedules	316
Taxable G.O.'s (Self Supporting) Composition of Debt Service	Graph summarizing debt service requirements	317
General Obligation Refunding Bonds, Series 2010	Debt Service Schedules	318
Golf / Softball Refunding Bonds	Graph summarizing debt service requirements	319
General Obligation Refunding Bonds, Series 2012 A Golf	Debt Service Schedules	320
General Obligation Refunding Bonds, Series 2012 A Softball	Debt Service Schedules	321
W&WW Rev Bonds Composition of Debt Service	Graph summarizing debt service requirements	322
Waterworks and Sewer System Revenue Refunding Bonds, Series 2012	Debt Service Schedules	323
Waterworks & Sewer System Revenue Bonds, Series 2013	Debt Service Schedules	324
Sales Tax Revenue Bond Composition of Debt Service	Graph summarizing debt service requirements	325
Euless Development Corporation, Sales Tax Revenue Refunding Bonds, Series 2012	Debt Service Schedules	326

Title	*Description*	*Page No.*
HUMAN RESOURCES		☆ **TAB 9**
Personnel Counts	Personnel statistics by departments and funds	329
Personnel Counts by Fund	Personnel Counts by Fund	330
Personnel Counts by Department	Full-Time and Part-Time by Dept. and Division	331-337
APPENDICES		☆ **TAB 10**
FINANCIAL TERMINOLOGY		***APPENDIX A***
Basis of Accounting and Budgeting		☆ 343
Fund Relationships	Brief description of funds, their purpose and relationship to other funds	344-345
Fund Structure	Graphical representation of City funds	346
Glossary of Terms		347-352
ORDINANCES		***APPENDIX B***
Budget, Ordinance	Ordinance whereby City Council adopts the budget recommended by staff	355-359
Tax Rate Ordinance	Ordinance whereby City Council sets the property tax rate for the fiscal year	360-363
Tax Roll Ordinance	Ordinance whereby City Council adopts the tax roll and appraised values presented by the Tax Assessor-Collector	364-365
MULTI-YEAR FINANCIAL PLAN		***APPENDIX C***
Multi-Year Financial Plan	Brief Description of assumptions and procedures used in the multi-year financial plan	369-373
General Fund Executive Summary	Highlights assumptions made in the 5-year General Fund operating plan.	374
General Fund	Five-year operating plan detailing beginning fund balance, revenues and expenditures, and ending fund balance	375
General Fund Revenue Assumptions	Assumptions utilized for 5-year financial plan.	376
General Obligation Debt Service	Five-year operating plan detailing beginning fund balance, revenues and expenditures, and ending fund balance	377
Half Cent Sales Tax Fund	Five-year operating plan detailing beginning fund balance, revenues and expenditures, and ending fund balance	378
Half Cent Sales Tax Debt Service and Debt Reserve Funds Multi-Year Financial Plan	Five-year Multi-Year financial plan	379
Crime Control & Prevention District	Five-year operating plan detailing beginning fund balance, revenues and expenditures, and ending fund balance	380
Car Rental Tax Fund	Five-year operating plan detailing beginning fund balance, revenues and expenditures, and ending fund balance	381
Water & Wastewater Executive Summary	Highlights assumptions made in the 5-year Water & Wastewater Operating Plan	382

Title	*Description*	*Page No.*
Water & Wastewater Fund	Five-year operating plan detailing beginning fund balance, revenues and expenditures, and ending fund balance	383
Water & Wastewater Revenue Assumptions	Assumptions utilized for 5-year operating plan	384
Water & Wastewater Debt Service Fund	Five-year operating plan detailing beginning fund balance, revenues and expenditures, and ending fund balance	385
Drainage Utility Fund	Five-year operating plan detailing beginning fund balance, revenues and expenditures, and ending fund balance	386
Service Center Fund	Five-year operating plan detailing beginning fund balance, revenues and expenditures, and ending fund balance	387
Golf Course Fund	Five-year operating plan detailing beginning fund balance, revenues and expenditures, and ending fund balance	388
Texas Star Sports Complex	Five-year operating plan detailing beginning fund balance, revenues and expenditures, and ending fund balance	389
Equipment Replacement Fund	Five-year operating plan detailing beginning fund balance, revenues and expenditures, and ending fund balance	390
Health Insurance Fund	Five-year operating plan detailing beginning fund balance, revenues and expenditures, and ending fund balance	391
Multi-Year Financial Plan Other Information	Includes supplemental request, capital requests, fleet transfer and projected vehicle/equipment replacement for the next five years, sorted by the City Manager recommendation and funded, recommended and unfunded, and other items requested	395-401
WORKSHEETS		***APPENDIX D***
Effective Tax Rate Worksheet	Calculation of effective tax rate	405-410
Notice of Property Tax Rates		411
Capital and Supplemental Requests and Improvement Projects		413
Capital Requests by Fund		414-416

INDEX

THE CITY OF

EULESS

October 1, 2014

Honorable Mayor Linda Martin

City Council:
Tim Stinneford, Place One
Jeremy Tompkins, Place Two
Eddie Price, Place Three
Linda Eilenfeldt, Place Four, Mayor Pro Tem
Glenn Porterfield, Place Five (Deceased August 16, 2014)
Perry Bynum, Place Six

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, 2014 and ending September 30, 2015 are presented for your review.

The FY2014-15 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 FY2014-15, the City's budget provides for continued programs and services, while reducing the tax rate to $0.4675 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 (¼¢) sales tax for crime control and prevention purposes which funds several public safety positions,
- ☆ The half cent (½¢) 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.

FY2013-14 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. The Euless Police Department continued to reach out to the community through its neighborhood programs and proactive strategies designed to create interest and participation in making this community a safe place to live, work and play. The Police Department continued to emphasize traffic programs designed to provide safe roadways through the commercial motor vehicle inspections, DWI enforcement and traffic compliance initiatives. Code Compliance Officers continued to work with home owners, business owners and apartment communities to ensure compliance with safety standards and address quality of life issues.
- ☆ ***Employ high quality, professional, service-oriented personnel by providing a competitive salary and benefit structure for City employees;*** specifically, the FY2013-14 operating budget included a 3.5% merit based salary increase for exempt employees and a 3.5% 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 Euless, serving approximately 141 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 five 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. The City also implemented Access Euless 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. The Public Works Department participated in the Community Development Block Grant program with Tarrant County and received funding for installation of sidewalk accessibility ramps located along various streets within the City. The Parks and Community Services Department was awarded grant funding for the Glade Parks Trail Connection from the North Central Texas Council of Governments Transportation Alternatives Program. This trail would connect the existing trail system to the City of Colleyville's trail system by going under State Highway 121 through the Glade Parks development to Heritage Road. The Parks and Community Services Department also was awarded grant funds from the Texas Department of Transportation for the Green Ribbon Landscaping Project on Bear Creek Parkway.
- ☆ ***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, ADA improvements, street light and sidewalk maintenance programs. Additionally, the City completed wastewater line replacements at Ross / Slaughter / Huitt, the Euless Family Life Center Aquatics project and Golf Course Upgrade Project.

- ☆ ***Promote the continued investment in the community with new residential and commercial development while focusing on reinvestment of existing properties;*** specifically, 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.

  During 2014, the City processed 107 new residential housing permits totaling approximately $33.7 million in new residential development. There are ten (10) active subdivisions in the City of Euless, with 336 lots platted lots remaining. Since 2009, there have been 425 new homes built, with an average value of $306,000, which added over $130 million in assessed valuation to the tax rolls. There are several new subdivisions coming on line as well in the next 12 months. The City will then have twelve (12) active subdivisions, with approximately 660 platted lots. Lennar Homes will have four (4) subdivisions under construction in the RiverWalk mixed use development, including the 206 lot Dominion subdivision at the northwest corner of S.H. 360 and Airport Freeway. K Hovnanian completed construction of model homes in the 127 lot subdivision within the 200 acre Glade Parks mixed use development on the west side of State Highway 121, south of Super Target. Local builder Bloomfield Homes has several smaller infield subdivisions under development.

  During 2014, the City also processed 29 new commercial permits with a valuation of $38.4 million. The commercial development activity is geographically dispersed throughout the community and can be found in multiple sectors, including light assembly, manufacturing, wholesale distribution, construction equipment sales and leasing, and retail. The Glade Parks development represents the overwhelming amount of the total square footage under construction. This includes: Two-hundred and eight-seven thousand (287,000) square feet of in-line retail; 40,700 square feet for the new Dave & Busters; and three (3) out parcel buildings that average 10,000 square feet.

- ☆ ***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. With the help of volunteers, churches, non-profit organizations, and local businesses, the City completed more than 22 home renovations in Euless during 2014. This program continues to grow and revitalize the 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 completed an outdoor aquatics facility in FY2013 and completed the construction of an indoor aquatics facility at the Euless Family Life Center in FY2014. The outdoor facility features a leisure pool, slides, aqua play features, shade structures, and a lazy river and has had over 80,000 visitors since opening. The indoor portion features a lap pool, therapy pool, and water slides and has had over 10,000 visitors of all ages since opening. The Learn to Swim program has nearly tripled in participation numbers in just over a year and the number of water based recreation programs offered has more than quadrupled in the number of classes offered and participation numbers. This multi-purpose facility offers aquatic programs for both the young and the young at heart. In FY2014, the library expanded early literacy education classes for ages birth through preschool to ensure that our children are kindergarten-ready. They added elementary-age after-school science and art classes to enrich children's learning. They created a new teen space (The Bubble) and expanded the number of classes and events for teens. For adults, the library launched digital e-book and e-magazine collections to supplement our book collection. Public Wi-Fi equipment was upgraded to provide increased capacity and bandwidth. The City continues to provide high-quality free music and cultural events each month that spans all ages.

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 FY2014-15 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 FY2014-15 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 some unfilled positions, limiting capital purchases, and holding 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 FY2014-15 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

	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Authorized	FY14 Budgeted	FY14 Estimated	FY15 Authorized	FY15 Proposed
General Fund-FT	260.25	262.25	264.50	273.75	265.25	263.75	273.25	265.25
General Fund-PT	45.00	45.00	46.00	46.00	46.00	46.00	46.00	46.00
Enterprise-FT	68.50	69.00	66.00	79.91	69.75	66.25	78.41	67.75
Enterprise-PT	87.00	87.00	93.00	93.00	93.00	93.00	93.00	93.00
Special Revenue-FT	33.75	35.25	36.00	42.84	42.50	42.50	44.84	44.50
Special Revenue-PT	17.00	17.00	25.00	25.00	25.00	25.00	25.00	25.00
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	364.00	368.00	368.00	398.00	379.00	374.00	398.00	379.00
Total-PT	149.00	149.00	164.00	164.00	164.00	164.00	164.00	164.00

The approved FY2014-15 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 reduced property tax rate of $0.4675 per $100 of assessed valuation for FY2014-15. This was accomplished by holding departmental expenditures, utilizing a portion of the short-term motor vehicle tax, and limiting the issuance of debt.

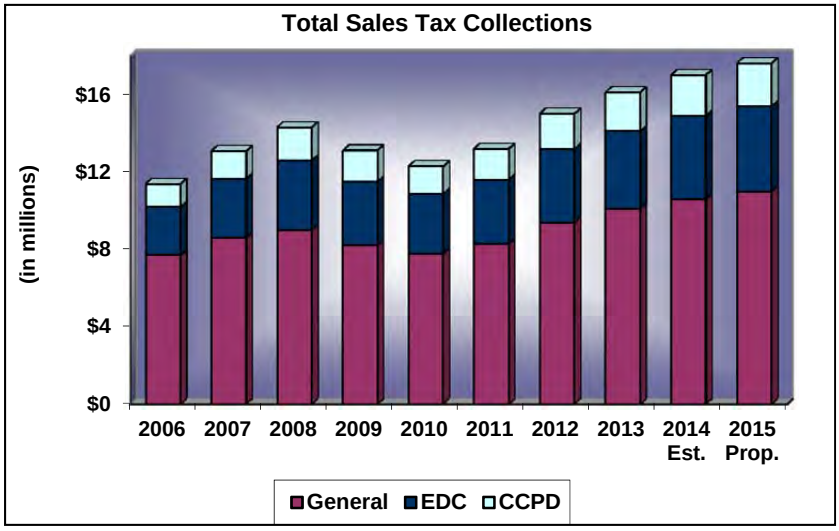
GENERAL FUND REVENUES

The General Fund resources are proposed at $38,612,905, which includes $35,751,295 in revenues and $2,871,610 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 47, the recommended reserve level for FY2014-15 is $5,872,481. The estimated beginning fund balance is $9,493,104, leaving $3,620,623, to fund the budgeted drawdown mentioned above. Proposed revenue for FY2014-15 assumes overall growth of 5.4% from the FY2013-14 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 sales taxes, property 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.

Sales Tax Revenues

Revenue collected from sales taxes is the largest component of the General Fund. Over the last few years property taxes have exceeded sales tax collections. Estimates are for FY2013-14 and projections for FY2014-15 are to collect more dollars from sales tax than property taxes. Sales taxes in the General Fund account for 31% 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 $8,821,633 in FY2014-15 and the ¼¢ additional sales tax for property tax relief is anticipated to generate $2,217,009.

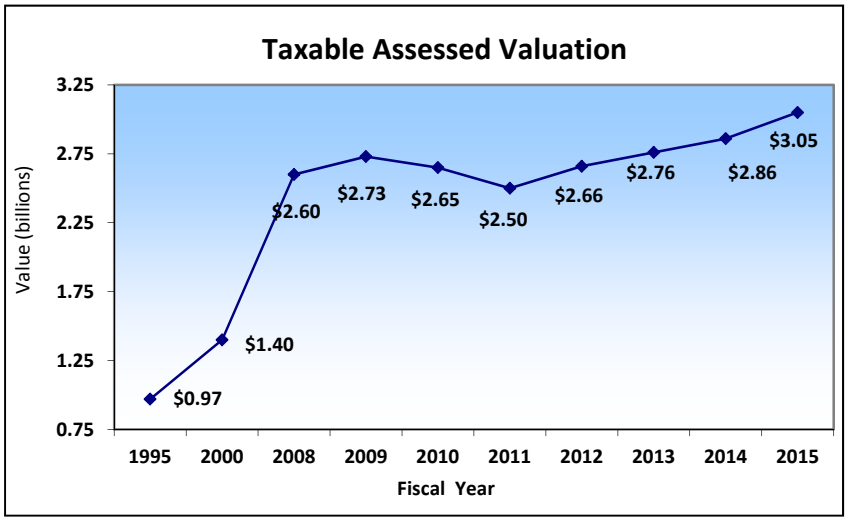


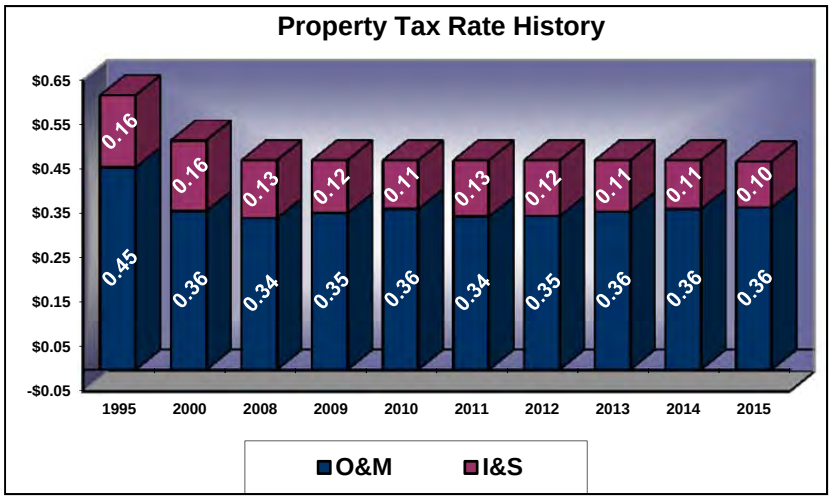
As the total sales tax collections chart indicates, this revenue source has grown significantly over the last decade, which has increased the City's risk and vulnerability to adverse changes in economic conditions. The chart indicates that in FY2007-08, the sales tax reached a peak, at $9.0 million in 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. In FY2011-12 sales tax once again reached a new high at $9.4 million for the General Fund and $15 million in total. For FY2014-15, total sales tax revenues are projected to increase by another 3% over the previous year's estimated revenues plus estimates for new development. This increase is based on historical trends and continued economic growth. Projecting sales tax revenues in future years continues to be challenging given the uncertain impact of development efforts, legislative initiatives, and economic conditions.

General Property Taxes

The second major financial consideration that guides the development of the budget for the upcoming year is the projection of property tax revenues. 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 2014, including minimum value of property under protest, provided to the City by TAD totaled $3,050,289,663, an increase of $191,534,014 from the 2013 tax roll of $2,858,755,649. The certified roll reflects all taxable property in the City as of January 1, 2014. The current certified values show an increase of 6.7% over the prior year. Over a twenty year period, property values have increased $2.08 billion and currently total $3.05 billion as shown by the graph. The City's adopted tax rate is $0.4675 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 46.75¢ for FY2014-15, which is a decrease from FY2013-14. The property tax rate has decreased 14.85¢ over the past twenty 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 $10,899,160 (including delinquent taxes and related penalties but not TIRZ revenues) which accounts for almost 31% of all General Fund revenue.

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 $4,176,974 which represents nearly 12% of the General Fund revenues.

Licenses and Permit Fees

Licenses and permit fees represent 3% 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 decreased slightly for FY2012-13, however this revenue source is estimated to end FY2013-14 above FY2011-12 peak revenue collections. FY2014-15 is expected to decrease slightly from these highs.

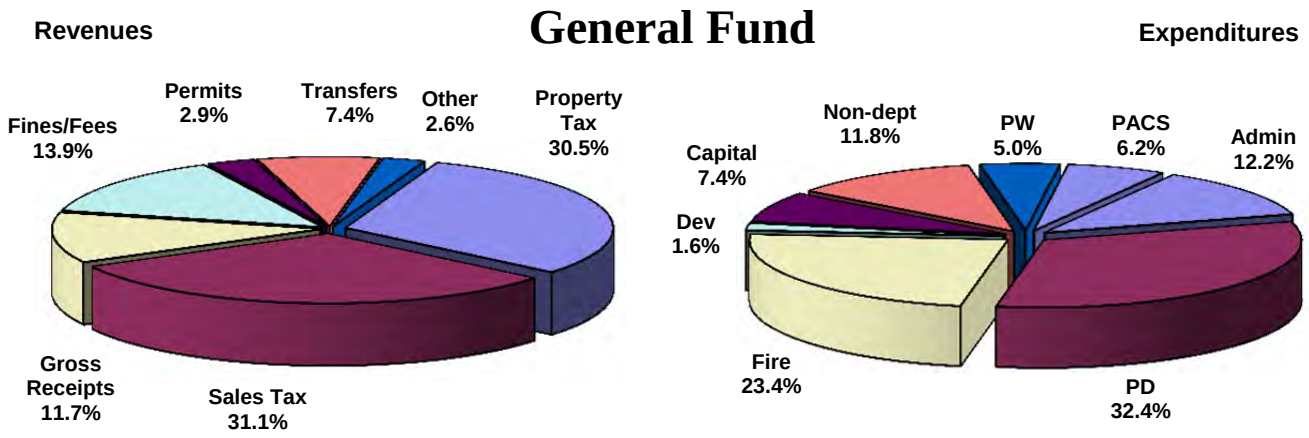
Fines and Fees
Fines and fees represent 14% of the General Fund revenues and include revenue generated from municipal court cases, ambulance fees, jail revenues and library fees. Fines and fees are projected to increase from prior year original budget projections.

Intergovernmental Transfers
Intergovernmental transfers represent 7.4% 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 $35,724,258, which represents an increase of 5.5% from the FY2013-14 original budget excluding capital programs. This increase is primarily attributed to rebates associated with increased revenues and the employees' pay plan and associated benefits. 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 $2,871,610 to cash flow capital programs. Capital programs include funding for the City's computer and public safety radio replacement programs, career preparation programing funds with the local school district, fire suppression and EMS equipment, continuation of the local Selective Traffic Enforcement Program (STEP), equipment and floor resurfacing for the Euless Family Life Center, street overlay funds, and various facility maintenance items. In addition, the FY2014-15 budget includes funding for continued technological advancements in the City's municipal court operations.

A breakdown of General Fund Revenues and Expenditures is graphed as follows:



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 47, 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 414-416.

WATER & WASTEWATER FUND REVENUES

Resources available in the Water and Wastewater fund totaled $21,873,857, which includes $21,036,472 in revenues and $837,385 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.

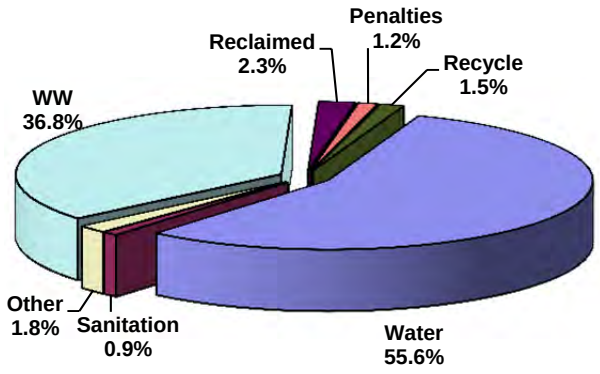
Budgeted water revenues are calculated utilizing a base rate of $8.95 per month for residential customers and a variable commercial customer base rate based on meter size. In an effort to promote continued water conservation, the City's water rates are structured whereby customers pay a graduated volume rate based on varying levels of monthly water consumption. The FY2014-15 budget includes an increase in the rate for potable water consumption of 30¢ per thousand gallons on all tiers. The increase is primarily related to the increase in water rates from TRA. Total revenue projections are reduced by a rebate to single family residential customers of 32¢ 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 FY2014-15.

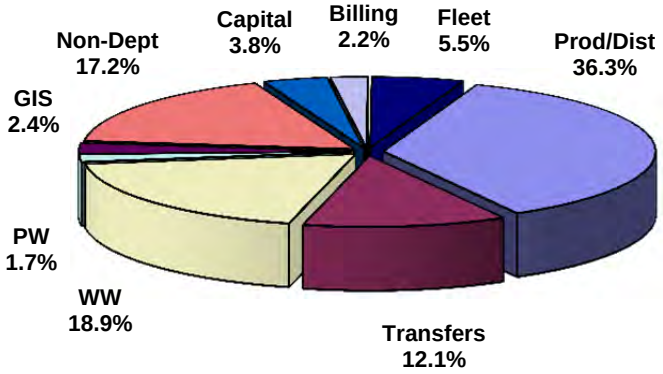
Budgeted wastewater revenue is calculated on a base rate of $7.75 per month for all customer classes, and a volume charge of $3.33 per 1,000 gallons of wastewater treatment up to a maximum of 12,000 gallons for residential customers. This is an increase of 14¢ per thousand gallons which is also primarily related to increased costs from TRA for wastewater treatment. 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 50, the recommended reserve level for the Water and Wastewater Fund is $4,316,329. The estimated beginning working capital for FY2014-15 totals $5,131,818, leaving $815,489 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:

Revenues **Water & Wastewater** **Expenditures**





WATER & WASTEWATER FUND EXPENDITURES

Water and Wastewater Fund operating expenditures are projected at $21,006,135. This is an increase of 1.2% from the FY2013-14 original budget excluding capital programs. The majority of this increase is directly related to the cost of water purchased from TRA and wastewater treatment by TRA. Additional funds have been allocated to fund the employees' pay plan and associated benefits. 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 FY2014-15 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 $837,385 to cash flow capital programs. Capital programs include funding for the City's computer replacement program, fuel contingencies, a sewer camera, a masonry screening wall, a water line leak detection system and a transfer to Capital Projects for pump rehabilitation. 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 replacements of a 24 inch valve at Cinnamon, Anice, and Fuller-Wiser and wastewater line replacement along Crane Drive and Town Creek Drive. This budget also includes continued funding for miscellaneous water and wastewater projects and well repairs. Additional information is provided in the Capital Improvement Program section of the budget on pages 265-301, 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 FY2014-15 budget, the required reserve is $278,494.

INTERNAL SERVICE FUNDS

Health Insurance Fund

The City provides employee medical insurance coverage on a self-insured basis. The employee pays a portion of the insurance coverage cost. The excess coverage insurance policy for FY2014-15 requires a specific deductible of $100,000 per person plus an aggregated specific deductible of $110,000 and covers aggregate claims in excess of $5,829,667. 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 FY2014-15 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 FY2014-15 from FY2013-14 original budget projections.

Half-Cent Sales Tax Fund

Euless citizens approved an additional ½¢ sales tax in 1993 that is restricted for parks, library, and economic development activities. Sales tax revenue projections for FY2014-15 were calculated using the estimated collections through the end of this fiscal year plus a 4% growth factor. Expenses in this fund include an increase to fund the employees' pay plan and associated benefits, personnel costs related to the funding change of one position from the General Fund to EDC Parks, as well as additional part-time funding for the outdoor portion of the aquatic's center. Recommended capital programs, as detailed in pages 395-400, includes the continued computer replacement program, a library document station, park upgrades, a facility rental payment and a bus and driver for public transportation for various park amenities including the aquatics center. The recommended budget for FY2014-15 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 FY2014-15 budget also includes additional funding for one police officer moved from the General Fund, funds for a part-time dispatcher and part-time detention Public Safety Officer programs, and various items of equipment.

Short-Term Motor Vehicle Tax Fund

In November 1999, Euless citizens approved a 5% tax to be collected on all short-term motor vehicle rentals within the City limits. In the spring of 2000, the Dallas-Fort Worth International (DFW) airport opened a consolidated car rental facility within Euless City limits. These funds are divided equally among Euless, Dallas, and Fort Worth per the requirements of a revenue sharing agreement established by the parties in FY1997-98. Annual transfers for FY2014-15 include transfers to the General Fund, Equipment Replacement Fund, and General Obligation Debt Service Fund. Recommended capital items include transfers to the Car Rental, Redevelopment, and Street CIP Funds, funding for a transportation consultant, special development projects, specific stop loss reserves, county overlay projects, relocation services, and special legal funds.

Staff has maintained 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 FY2014-15 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*. During FY2012-13 *Avid Golfer* named Texas Star #1 in luxury golf. *Avid Golfer* has also ranked Raven's Grille ranked in the top five for best service and best place to dine before or after your golf experience. 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 FY2014-15 budget includes proposed revenues of $4,465,069 and proposed operating expenses of $4,456,616. This budget is more than the prior year's budget as the golf course was closed for a period while major improvements including greens replacement and bunker renovations occurred.

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.

The Texas Star Sports Complex hosted over 136 tournaments, registering over 2,200 teams and playing over 7,000 games in FY2013-14. The FY2014-15 budget for this combined complex includes proposed resources of $1,572,580 and proposed expenses of $1,572,475.

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 starting on page 369.

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 CIP to address many of its long-term goals which include: maintaining and constructing infrastructure and municipal facilities in accordance with the CIP 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 CIP Plan 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 FY2014-15 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 FY2014-15 budget includes a variety of capital improvement projects, as detailed in the capital section of this document on pages 265-301 and in the CIP under separate cover. With the exception of the reclaimed water project, meter replacement 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 is being issued in phases to minimize the operational impact. Various funding sources are being sought for the meter replacement program. Additional debt for Glade Parks will be issued when warranted by development in accordance with the developer's agreement. This debt will also be issued in phases to minimize the City's risk.

The FY2014-15 CIP budget includes total resources available (including intergovernmental transfers) of $33,997,356 and capital expenditures (including on-going funded projects) of $27,712,813. 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 FY2014-15 budget further addresses the goal of maintaining infrastructure by allocating funds to continue the annual street maintenance and street overlay programs, Americans with Disabilities Act (ADA) accessible sidewalk and facility improvements, water and wastewater system rehabilitation, water well repairs, 24-inch valve replacement, and a wastewater line replacements at Cranes Drive and Town Creek Drive.

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 CIP 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." Euless, 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 Euless has not exceeded the legal debt limit as calculated:

Taxable Assessed Valuation	$3,050,289,663
Constitutional Limit	2.5% of assessed valuation
Maximum Constitutional Revenue Available	$76,257,242
Maximum Tax Rate	$2.50 per $100 assessed valuation
Adopted Tax Rate	$0.4675 per $100 of valuation
Available Unused Constitutional Maximum Tax Rate	$2.0325

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 three projects in the CIP Plan that may require debt issuance. Based on the budget as adopted, the City issued $1.5 million in water and wastewater revenue debt for the first phase of the reclaimed water line extension during FY2012-13. Additional phases will be needed to complete the project. The meter change-out program funding is planned for FY2015-16. The proposed financing sources to fund these two projects incorporate the use of any available operating cash on hand, any remaining funds from completed CIP projects, and low interest rate loans and loan forgiveness from the Texas Water Development Board. The City applied for and was awarded these funding resources from the Texas Water Development Board during FY2013-14. Debt issued for this project will be repaid by the utility system. Additional debt will be needed for 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 303-326 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 CIP document.

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 Airport is the world's third largest in terms of operations and tenth largest in term of passengers with approximately 165,580 passengers a day and over 60 million passengers a year. DFW Airport provides service to 204 destinations (DFW Fast Facts at www.dfwairport.com). 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. It is reported by the airport that economic activity across the North Texas area attributable to DFW Airport totals $31.6 billion in economic output, 143,000 in full-time jobs, and $9.4 billion in payroll. DFW Metroplex, according to the North Texas Commission, with its highly-diversified economy has a population of over 6.8 million, a Gross Metro Product of $420 billion, a labor force of over 3.37 million, employment of over 3.15 million, an unemployment rate of 6.7%, 18 Fortune 500 Firms, and college enrollment of almost 327 thousand. Such an economic environment has helped the region weather economic downturns in key sectors better than other regions in the nation.

The Alliance Texas development in North Fort Worth is an 18,000-acre master-planned, mixed-use community which is home to 400 companies, 40,000 employees, 8,750+ 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 has a $4.75 billion annual impact in North Texas (www.allianceairport.com, Alliance Texas Facts).

Taxable value for all residential and commercial property in the City of Euless is estimated at approximately $3.05 billion for tax year 2014, which is a 6.7% increase from the prior year, due primarily to an increase in residential and commercial property values. Sales tax collections increased during FY2013-14. Euless continues to look for additional revenue opportunities in order to minimize the tax burden to citizens and strives 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 826 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 Dallas Cowboys AT&T Stadium and Texas Rangers Globe Life Park in Arlington, within minutes of Euless, continue to attract additional tourism to the City by hosting major concerts and sporting events, including Super Bowl XLV in 2011, World Series in 2010 and 2011, NCAA Regional Basketball

2013, the NCAA Final Four Basketball Tournament in 2014, and the first College Playoff National Championship game in 2015.

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.eulesstx.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 (CIP) 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. I also would like to acknowledge the service of Glenn Porterfield over the last 15 years of budget creation and adoption. His insight and guidance helped provide a strong financial vision for the City. He will be missed. As always, the City of Euless staff welcomes and appreciates your comments.

Respectfully submitted,

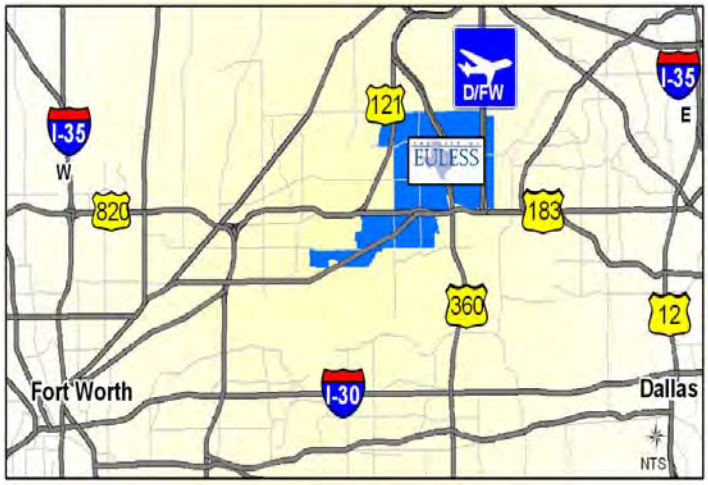
Gary L. McKamie
City Manager

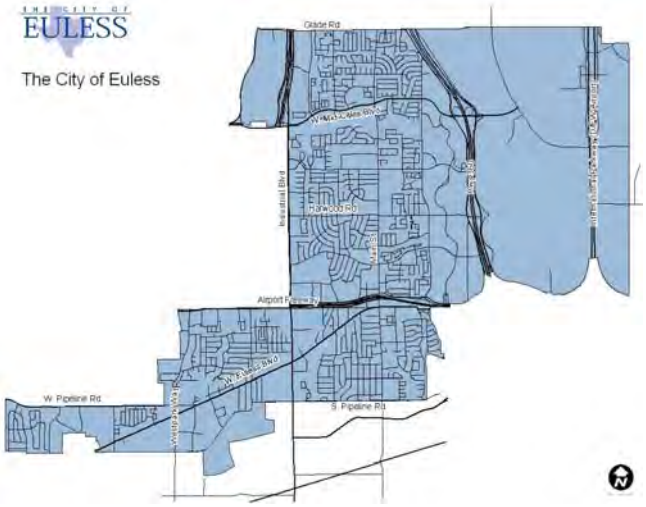
WELCOME TO A LOOK AT
THE CITY OF EULESS, TEXAS

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 (D/FW) 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 53,780.

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

Euless' 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 $17,341,533 was collected during FY2013-14.

Of 14,621 non-mineral lease property accounts in the City, 12,366 are residential accounts. The top ten taxpayers listed in the following table are found in the remaining 2,255 commercial and industrial accounts. Over the past year, taxable property values increased over $191 million dollars from $2,858,755,649 to $3,050,289,663, a 6.7% increase due to an increase in both residential and commercial property values.

Ten Largest Property Taxpayers

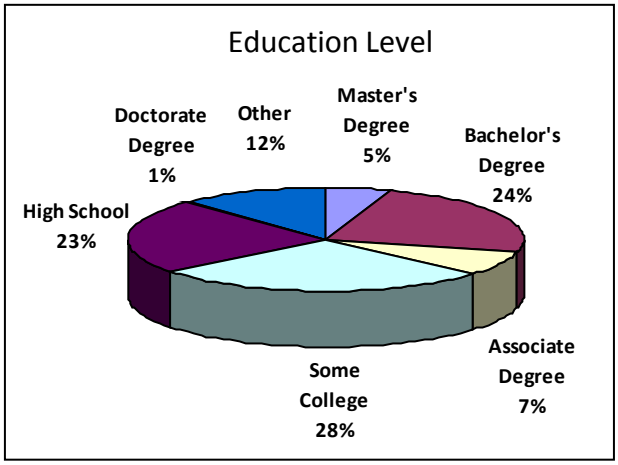
Name of Taxpayer	Nature of Property	2014 Taxable Assessed Valuation	% of Total Taxable Assessed Valuation
Ean Holdings, LLC	Apartments	$ 70,545,871	2.31%
JLB Glade Road LP	Apartments	$ 56,970,000	1.87%
Westdale Hills 2013 LP	Apartments	$ 56,777,649	1.86%
UDR The Mandolin, LLC	Apartments	$ 52,839,810	1.73%
Hertz Corp	Car Rental Facility	$ 50,643,127	1.66%
Avis Rent a Car System, LLC	Apartments	$ 45,397,075	1.49%
Stoneleigh at Bear Creek Apts.	Apartments	$ 45,200,000	1.48%
AT&T Mobility, LLC	Telecommunications	$ 45,106,267	1.48%
AP WP Vineyard Reit, LLC	Apartments	$ 43,000,000	1.41%
AP WP Seramont Reit, LLC	Apartments	$ 40,300,000	1.32%
Total		**$ 506,779,979**	**16.61%**

Ten Largest Employers

Employer	Employees	% of Total City Employment
HEB ISD	1000	3.74%
LSG Sky Chefs, Inc.	600	2.25%
Autogrill Group, Inc.	450	1.68%
City of Euless	434	1.62%
Life Outreach International	180	0.67%
Lowe's	140	0.52%
Super Target	160	0.60%
Home Depot	125	0.47%
Redi-Mix/ US Concrete	67	0.25%
Structural and Steel Products	40	0.15%
Total	**3,196**	**11.96%**

Population with a median age of 34.6 years has increased from 50,750 to 53,780 in nine years. Prior to 2010, population estimates were obtained from the North Central Texas Council of Governments (NCTCOG). The population estimates were adjusted in 2014 based on information gathered from the national census. The City's median household income is $50,025, which compares favorably to $48,646 for the State of Texas. The educational level is 67% above high school graduate (Nielsen Solution Center).

Source: 2014 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, Dallas Stars, and FC Dallas plays 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 21,814 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 (TCC) 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 sixth 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, four tennis courts, an aquatics park with numerous outdoor and indoor features, two outdoor 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.

Mission of The City of Euless

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

FISCAL YEAR 2014-15 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.

Accomplishments

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 reduced the ad valorem tax rate by $.25 to $.4675. 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 OFFICE maintained a solid financial position throughout FY2013-14 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 MANAGER'S COMMUNICATIONS OFFICE created a 60 Years of History video documenting stories from residents that were raised in Euless. In addition, videos were created as a tribute to Mayors Saleh and Samuels for their years of service to Euless. Staff participated on the HEB (Hurst, Euless, and Bedford) Transit Board and the Fort Worth chapter of the International Association of Business Communicators. This office also conducted the annual Volunteer of the Year Awards.

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 PARKS DEPARTMENT received the distinction as Tree City USA from the National Arbor Day Foundation for the 28th consecutive year. Only 5 other cities in Texas have received this award more times than Euless. We also received the Growth Award, one of only 7 cities in Texas to receive this award for going above and beyond the requirements of being a Tree City.

THE COMMUNITY SERVICES DEPARTMENT served over 100,000 visitors to the Euless Family Life Center in FY 14. In addition, we had over 50,000 visitors to our aquatic facilities and nearly 70,000 participants in classes offered at the Family Life Center. We also hosted 13 special events and facilitated 645 facility rentals.

THE TEXAS STAR SPORTS COMPLEX registered over 1,700 league teams and over 2,200 tournament teams between the two facilities. In all, the Texas Star Sports Complex played nearly 7,000 games during FY 14 with over 150,000 participants and spectators passing through the gates.

FACILITY MAINTENACE OPERATIONS added mobile devices to all facility maintenance vehicles to allow access to the work order system in the field. Hired part time secretary for office operations. Replaced trail lighting at McCormick Park.

FLEET OPERATIONS received the Automotive Service Excellence (ASE) "Blue Shield of Excellence" award for the 19th consecutive year, and completed multiple hours of advanced automotive technical training. The department also received its third AEMP (Association of Equipment Maintenance Processionals) Silver Certification. Hired part time secretary for office operations.

THE POLICE DEPARTMENT achieved TCOLE training standards and increased emergency response training throughout the department. Two successful summer camps for youth were offered. CID continued utilizing proactive policing measures to include GPS vehicle trackers and use of the bait car program. The Neighborhood Block Watch, National Night Out Campaign, and the Citizens Police Academy programs were expanded as well. The department also continued to utilize our Facebook page to encourage community involvement. In addition to Facebook we integrated Nextdoor.com in numerous neighborhoods to foster individualized information sharing among neighbors. Detention received a perfect ICE annual inspection report and processed nearly 10,000 people this year. Communications dispatched over 24,000 calls for service and Patrol Officers generated

over 28,000 calls in the field in 2014. The Commercial Motor Vehicle Officers continued to make an impact utilizing their skills and training to ensure commercial vehicles operate safely while travelling through Euless.

MUNICIPAL COURT successfully implemented a document management system. Municipal court also hosted victims' impact panel meetings sponsored by Mothers Against Drunk Driving.

THE PUBLIC WORKS DEPARTMENT completed several large infrastructure projects including drainage, street overlay, sidewalk ramp replacements, and street reconstruction. The engineering division completed the design and initiated the construction of the FY2014 Sanitary Sewer Rehab project. Animal control held a low cost vaccination event and participated in eight GAP-sponsored events to encourage pet adoption.

THE EULESS PUBLIC LIBRARY The Mary Lib Saleh Euless Public Library received the Achievement in Excellence in Libraries Award from the Texas Municipal Library Director's Association for the ninth consecutive year. In an average month, 469 new library cards were issued, library visits reached 18,345 and 45,218 items were checked out.

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 implemented the on-line deferred adjudication option for municipal court defendants and offered a paperless option to water customers. The document imaging system in municipal court was successfully implemented. Code compliance software for code enforcement and apartment inspections was installed.

THE FIRE DEPARTMENT maintained a Class 1 rating by the Insurance Services Organization (ISO). The department continues to utilize a rapid response vehicle when staffing allows to respond to EMS calls permitting more flexibility in day-to-day operations. Training continues to be a top priority of the department requiring firefighters to achieve 20 hours of fire training and 6 hours of medical training each month to ensure personnel are adequately prepared for emergencies. The department also improved communications with the public by utilizing Twitter and Facebook as additional modes of getting information out to the community. Finally, the department continues to strive to improve its overall operation and look forward through strategic planning.

THE FIRE MARSHAL'S OFFICE conducted 1795 inspections which identified 2529 fire and life safety violations. Support was provided to the Operations Division as needed for fire code issues, inspections, fire investigations and similar items as needed. The fire prevention program in the local elementary schools used the Clown S.A.F.E.T.Y. Troop to promote overall fire safety. In conjunction with other public safety events and classes, this program reached over 6371 citizens. The smoke detector program continues to be a primary focus of the Fire Marshal's Office with 3550 smoke detectors inspected primarily in multi-family dwellings. The transition of the Community Emergency Response Team (CERT) over to the Fire Department was completed with two classes graduated.

THE FINANCE DEPARTMENT received the Distinguished Budget Award for the FY2014 Budget and Certificate of Excellence in Financial Reporting for the FY2013 Audit from the Government Finance Officers Association of the US and Canada. In addition, the department 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) built web-based map services used internally for data displays and externally for City presentations and programs such as the Access Euless work order system. The department developed web-based story map applications for the Euless Historic Preservation Committee showing the history of Euless and the places where major events happened.

Accomplishments

THE HUMAN RESOURCES DEPARTMENT provided a day-long orientation program for new employees. In addition, they assisted the Fire and Police Departments with promotional testing. The department also held monthly safety meetings for employees.

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 continued gathering all quotes for purchases between $3,000 and $50,000 thereby providing additional assistance to the City departments.

THE PLANNING AND DEVELOPMENT DEPARTMENT successfully facilitated the construction of various projects located within the Glade Parks and Riverwalk Euless planned developments. Included among other projects were major renovations to Trinity High School, several multi-family properties, and medical office buildings. New construction projects included the HEB Family Dentistry on Harwood Rd. and the Dollar General Store on Hwy. 10. The City also welcomed Montgomery Crane, a new business that purchased the former T.J Lambert site. The department also completed the Huffman Drive Redevelopment Plan in anticipation of the next phase of the Airport Freeway widening project, east of FM 157. The department completed evaluations and revisions of the Comprehensive Code of Ordinances relating to the Glade Parks and RiverWalk Euless planned developments, and various other topics that included the adoption of a definition for electronic vaping. The department issued a total of 2,283 permits, including 107 new residential building permits, 91 commercial remodel permits, 185 residential remodel permits, 933 garage sales permits, and 148 certificates of occupancy. Assistance was also given in numerous development site plan reviews and the department continues to work with the Code Compliance division placing emphasis on ordinance compliance through calls, on-site visits, door hangers, notices of violation, citations, and appearances in Municipal Court.
.

THE INSPECTION SERVICES DEPARTMENT issued over 40 new residential building permits, 161 residential remodel permits, 1,181 miscellaneous permits, and 56 certificates of occupancy and assisted in numerous development site plan reviews. They continue to work with the code compliance division placing emphasis on ordinance compliance through calls, on-site visits, door hangers, notices of violation, citations, and appearances in municipal court.

THE UTILITY BILLING DEPARTMENT updated on-line payment processing so customer payments are posted in real time. In an effort to target those accounts with zero consumption, the recent update with the CIS system has given us the ability to quickly run reports. This was our first full year using carts and bins for recycling. We have about 20 percent of our residential customers that have chosen to use a cart or bin. The utility billing staff set-up 1,950 new accounts, hung more than 9,000 delinquent notices, responded to 12,275 service calls and billed customers for 2,209,630,000 gallons of water.

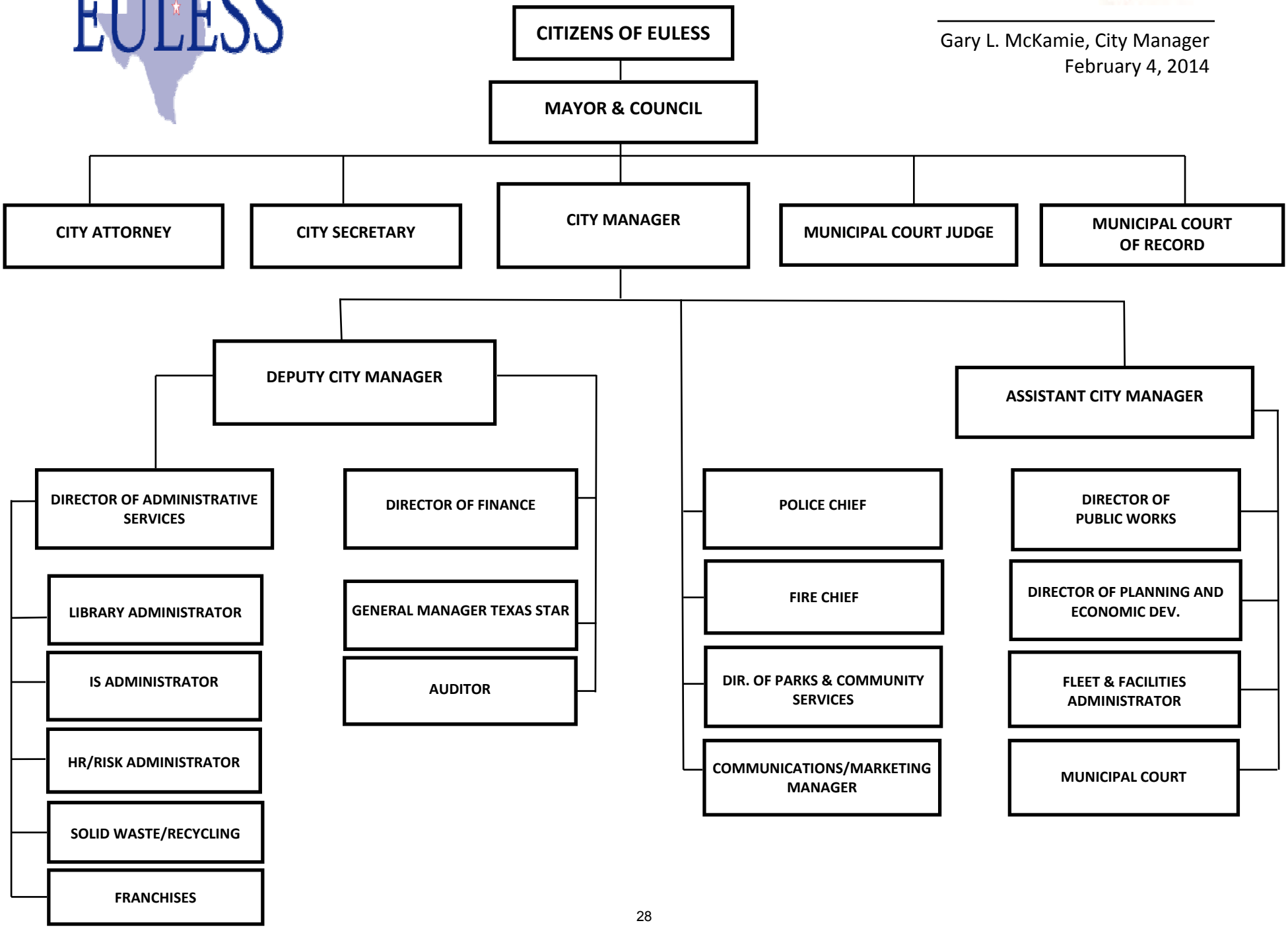
TEXAS STAR GOLF COURSE received a 4½ star rating from Golf Digest for the 14th consecutive year and listed in top places to play in Texas. On-line tee times were offered via the Golf Now and the Texas Star website which increased the number of online bookings. The course was named one of the Top Ranked Municipal Golf Courses in the Metroplex by Golf Week and Avid Golfer. An increased presence on social media was utilized to market the course, Raven's Grille, and the Conference Centre. The TSGC Golf Pro received the NTPGA Merchandiser of the Year Award for best merchandising practices in the North Texas PGA section.

EVERY WEEK IN EULESS
CITIZENS RECEIVE THESE SERVICES

	2012	***2013***	***2014***
Cases filed in Municipal Court	517	619	600
Issued traffic safety citations	438	507	507
Made arrests	89	82	75
Processed offenses	80	33	27
Responded to calls for police service	2,616	2,166	743
Responded to accidents	14	13	14
Incarcerated prisoners	192	158	123
Conducted fire safety inspections	30	33	32
Responded to emergency medical calls	57	35	61
Responded to alarms	76	77	81
Conducted fire prevention classes For an average attendance of	2 259	2 169	3 120
Serviced users of Midway Recreation Center	25	10	105
Maintained parks, trails, athletic fields, etc.	74	87	133
Checked out library materials	10,714	10,713	10,435
New library materials added	333	309	302
Overlaid asphalt on streets, square feet	7,090	10,396	12,481
Laid street curb and gutter, linear feet	138	101	59
Street signs made, repaired, replaced	27	22	37
Performed building inspections	68	51	73
Picked up unattended animals	20	22	17
Processed animal adoptions	1	1	1
Returned animals to owners	1	1	1
Miscellaneous permits	26	23	40
Inspections of swimming pools	1	1	0
Water meters changed	3	3	1
Purchased and Produced water, gallons	52,685,000	49,039,500	42,492,884
Cleaned sewer lines, linear feet	13,003	12,387	1,204

ORGANIZATIONAL CHART

Gary L. McKamie, City Manager
February 4, 2014



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 1st and August 3rd, the City Council reviewed the preliminary operating and capital budgets. At their regularly scheduled City Council meeting on August 13th, the Euless City Council set a date, time, and place for the budget public hearing on August 27th. The City Council held the public hearing on the proposed budget on August 27th 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.

FY2014-2015 BUDGET SCHEDULE

DATE	RESPONSIBILITY	ACTION
February 27	Managers,Directors &Administrators	Budget Kickoff - 2:00PM, City Hall Council Chambers
March 8	Managers,Directors &Administrators	Computer Request Forms due to Information Services, Vehicle Request due to Fleet Services, and pay plan adjustments to HR.
March 18-22	CMO, Finance, Directors	Preliminary CIP Review (Facilities, Public Works, PACS)
March 29	Managers,Directors, Administrators & Finance	All Budget Forms, including FY2014 Budget Forms, Multi-year Budget Forms, Capital & Supplemental Request, with supporting documentation returned to Finance. Departmental Data Entry completed.
April 1-10	Finance	Review Departmental Budgets, Data Entry as needed
Apr 11-26	CMO, Finance, Directors	Operating & Capital Budget Review with Directors and Administrators
May 15	TAD	Preliminary Tax Roll from TAD
May 15-17	CMO	City Manager's Office-Review
May 17	CSO, Finance	Publish Notice of Public Hearing on CCPD budget to be held on May 30th (CCPD Board)
May 30	CCPD Board	Hold Public Hearing on CCPD Budget. Adopt FY2014 CCPD Budget. Submit CCPD Budget to City Council.
May 30	CC	Receive CCPD Budget. Special called meeting at 6:00P.M.
May 30	CC, CMO, Directors	Pre-Budget Work Session on Capital and Supplemental at 6:15P.M.
May 31-June 28	CMO, Finance	CMO Final Review, Capital and Supplemental Recommendations, and Finalize CIP
June 13, 2013	CC, CMO, Directors	Town Hall Meeting
June 20, 2013	CC, CMO, Finance	CIP Budget Worksession
June 24-July 20	Finance	Finalize Preliminary Budget Document
July 25	TAD	Receipt of Final Tax Roll from TAD (Make final changes)
July 26	Finance	Preliminary Budget: CC, CMO, CSO, Library, Website
July 31	CSO, Finance	Publish Notice of Public Hearing of EDC Budget to be held August 12th (EDC Board). Publish Notice of City Council Public Hearing of CCPD Budget to be held on August 13th.
August 1	CC, CMO, Finance	Budget Work Session
August 3	CC, CMO, Finance	Budget Work Session
*August 7	CSO, Finance	Publish Effective Tax Rate Calculation
August 12	EDC Board	Hold Public Hearing on EDC Budget and Adopt FY2014 EDC Budget.
August 13	CC	Vote to Place a Proposal to adopt a Specified Tax Rate on the September 10th agenda. Schedule Public Hearings on Proposed Tax Rate for August 27th and September 3rd Schedule Public Hearing on Proposed City and EDC budgets to be held August 27th Hold Public Hearing on FY2014 CCPD Budget. Approve CCPD Budget
August 15	CSO, Finance	Publish Notice of Public Hearings on Tax Increase to be held August 27th and September 3rd . Publish Notice of Public Hearing on Proposed Budgets (City and EDC) to be held August 27th.
August 27	CC	Hold Public Hearing on Proposed EDC and City FY2014 budgets. Approve EDC Budget. First Reading and Adoption of the FY2014 Budget. Ratify Property Revenue Increase. Hold 1st 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 2nd public hearing on the Tax Rate.
September 3	CC	Special Called Meeting to Hold 2nd Public Hearing on Proposed Tax Rate. Announce date, time and place of meeting to adopt the proposed tax rate for Tax Year 2013 for September 10th
September 4	CSO, Finance	Publish Notice of Tax Revenue Increase, if necessary.
September 10	CC	Second Reading and Adoption of FY2014 Budget (if necessary). First Reading and Adoption of Tax Rate. Adopt the Tax Roll.
September 24	CC	Final Reading and Adoption of Tax Rate (if necessary).

* Tentative 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 Director of Finance 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. 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 and submitted to City staff within 120 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 the need for an internal audit function to provide independent, unbiased and objective reviews and assessments of the business activities, operations, financial systems and internal accounting controls of the City and some of its business partners. The reviews and assessments are conducted in order to instill confidence to citizens and stakeholders that resources are responsibly and effectively managed in order to achieve intended results. The City shall devote resources, as available, to conduct operational, financial and performance audits, selected as a result of risk analysis and assessment process. The internal audit function will report directly to the City Manager's Office.

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 150 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 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 –

1. 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.
2. 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.

C. 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.

D. 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.

E. 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 may be funded by debt.

F. 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.

G. 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.

H. 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 diversify 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 and 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.

M. Refunding Debt – The City shall continually review outstanding obligations and initiate refinancing when economically feasible and advantageous to the City.

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.

THE CITY OF

EULESS

FINANCIAL SUMMARIES

Building on a Strong Foundation

COUNCIL ADOPTED 2014-15 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	RESERVE FUNDS	CAPITAL IMPROVEMENT FUNDS
BEGINNING FUND BALANCE	$ 9,493,104	$10,163,350	$ 885,270	$ 5,834,977	$ 6,210,983	$ 5,342,264	$ 10,471,898
BUDGETED REVENUES							
Property Taxes	$10,839,160	$ 368,276	$ 2,994,233	$ -	$ -	$ -	$ -
Gross Receipts Tax	$ 4,176,974	$ 120,000	$ -	$ -	$ -	$ -	$ -
General Sales Tax	$11,038,642	$ 6,641,201	$ -	$ -	$ -	$ -	$ -
Selective Sales Tax	$ 73,000	$14,179,560	$ -	$ -	$ -	$ -	$ -
Fines/Fees/Penalties	$ 2,120,000	$ 93,263	$ 22,000	$ 257,200	$ -	$ -	$ -
Licenses & Permits	$ 810,200	$ -	$ -	$ -	$ -	$ -	$ -
Interest Income	$ 30,000	$ 16,980	$ 820	$ 12,530	$ 15,200	$ 15,570	$ -
Intergovernmental Revenue	$ 388,650	$ 70,000	$ -	$ -	$ -	$ -	$ 385,028
Charges for Service	$ 3,144,030	$ 115,000	$ -	$ 27,477,280	$ -	$ -	$ 159,005
Miscellaneous/Rental Income	$ 493,308	$ -	$ 495,000	$ 21,645	$ -	$ 331,137	$ 182,000
Ins./Risk/Other Financing Sources	$ -	$ -	$ -	$ 1,000	$ 2,198,730	$ -	$ 18,524,924
Revenues before Transfers	**33,113,964**	**21,604,280**	**3,512,053**	**27,769,655**	**2,213,930**	**346,707**	**19,250,957**
Transfers from other funds	$ 2,627,331	$ 85,659	$ 3,125,809	$ 1,765,831	$ 7,246,453	$ 289,452	$ 4,274,501
TOTAL REVENUES	**35,741,295**	**21,689,939**	**6,637,862**	**29,535,486**	**9,460,383**	**636,159**	**23,525,458**
TOTAL AVAILABLE RESOURCES	**$45,234,399**	**$31,853,289**	**$ 7,523,132**	**$ 35,370,463**	**$ 15,671,366**	**$ 5,978,423**	**$ 33,997,356**
BUDGETED EXPENDITURES							
Personal Services	$27,820,216	$ 4,817,159	$ -	$ 7,802,729	$ 634,971	$ -	$ -
Professional/Technical Services	$ 1,192,108	$ 236,370	$ -	$ 2,133,226	$ 225,000	$ -	$ 555,370
Contractual Services	$ 12,000	$ -	$ -	$ 16,470	$ -	$ -	$ 72,771
Utilities	$ 1,026,805	$ 277,000	$ -	$ 11,656,173	$ -	$ -	$ 100,000
Maintenance	$ 1,155,310	$ -	$ -	$ 675,981	$ -	$ -	$ -
Other Services/Contingencies	$ 449,143	$ 70,525	$ -	$ 167,700	$ 220,665	$ -	$ 1,066,886
Insurance	$ 4,640	$ -	$ -	$ 40,400	$ 6,626,435	$ -	$ -
General & Administrative	$ 162,513	$ 74,890	$ -	$ 120,002	$ 1,000	$ -	$ 242
Rebates/Incentives	$ 1,869,750	$ 9,464,912	$ -	$ -	$ -	$ -	$ 75,000
Supplies	$ 1,005,242	$ 446,880	$ -	$ 2,020,694	$ 7,375	$ -	$ 115,263
Capital & Infrastructure Improve.	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,196,090
Capital Purchases (Equipment)	$ 2,788,023	$ 4,264,052	$ -	$ 815,485	$ 1,682,340	$ -	$ -
Debt Service/Bank Charges	$ 101,720	$ 913,603	$ 6,732,536	$ 4,000	$ -	$ -	$ -
Exp. before Transfers	**37,587,470**	**20,565,391**	**6,732,536**	**25,452,860**	**9,397,786**	**-**	**27,181,622**
Transfers to other funds	$ 1,008,398	$ 5,754,389	$ -	$ 5,112,123	$ -	$ 606,398	$ 531,191
TOTAL EXPENDITURES	**38,595,868**	**26,319,780**	**6,732,536**	**30,564,983**	**9,397,786**	**606,398**	**27,712,813**
ENDING BALANCE							
DESIGNATED	$ 278,616	$ 67,376	$ 59,410	$ -	$ 450,000	$ 2,686,058	$ -
UNDESIGNATED	$ 6,359,915	$ 5,466,133	$ 731,186	$ 4,805,480	$ 5,823,580	$ 2,685,967	$ 6,284,543
PROJECTED ENDING FUND BALANCE	**$ 6,638,531**	**$ 5,533,509**	**$ 790,596**	**$ 4,805,480**	**$ 6,273,580**	**$ 5,372,025**	**$ 6,284,543**
RECOMMENDED RESERVES PER FISCAL POLICY	5,872,481	2,915,392	311,330	4,558,295	5,801,769	1,238,854	-

	FY 2014-15 ALL FUND SUMMARY	BUDGET FY 2013-14	ESTIMATED FY 2013-14	ACTUAL FY 2012-13	ACTUAL FY 2011-12
BEGINNING FUND BALANCE	$ 48,401,845	$ 54,088,815	$ 54,088,815	$ 54,786,361	$ 51,631,728
BUDGETED REVENUES					
Property Taxes	$ 14,201,669	$ 13,234,765	$ 13,365,813	$ 12,780,564	$ 12,317,965
Gross Receipts Tax	$ 4,296,974	$ 4,226,298	$ 4,475,159	$ 4,209,564	$ 4,276,136
General Sales Tax	$ 17,679,843	$ 16,296,967	$ 17,026,161	$ 16,142,358	$ 14,957,757
Selective Sales Tax	$ 14,252,560	$ 13,800,816	$ 14,187,582	$ 13,982,447	$ 13,280,953
Fines/Fees/Penalties	$ 2,492,463	$ 2,424,012	$ 2,671,144	$ 2,436,034	$ 2,049,876
Licenses & Permits	$ 810,200	$ 848,585	$ 937,295	$ 927,421	$ 1,059,591
Interest Income	$ 91,100	$ 166,892	$ 130,459	$ 146,566	$ 193,363
Intergovernmental Revenue	$ 843,678	$ 553,199	$ 558,607	$ 3,027,637	$ 1,111,958
Charges for Service	$ 30,895,315	$ 29,200,875	$ 28,970,488	$ 28,847,735	$ 27,867,727
Miscellaneous/Rental Income	$ 1,523,090	$ 1,639,759	$ 2,166,202	$ 2,695,488	$ 2,662,186
Ins./Risk/Other Financing Sources	$ 20,724,654	$ 2,065,938	$ 2,076,569	$ 4,321,638	$ 18,886,961
Revenues before Transfers	**107,811,546**	**84,458,106**	**86,565,479**	**89,517,453**	**98,664,473**
Transfers from other funds	$ 19,415,036	$ 16,022,762	$ 16,357,159	$ 19,283,778	$ 14,408,583
TOTAL REVENUES	**127,226,582**	**100,480,868**	**102,922,638**	**108,801,231**	**113,073,056**
TOTAL AVAILABLE RESOURCES	**$ 175,628,427**	**$ 154,569,683**	**$ 157,011,453**	**$ 163,587,592**	**$ 164,704,784**
BUDGETED EXPENDITURES					
Personal Services	$ 41,075,075	$ 38,718,002	$ 38,634,117	$ 37,627,590	$ 34,777,932
Professional/Technical Services	$ 4,342,074	$ 4,036,529	$ 4,073,806	$ 4,288,295	$ 3,420,838
Contractual Services	$ 101,241	$ 28,470	$ 35,980	$ 41,879	$ 51,634
Utilities	$ 13,059,978	$ 13,010,545	$ 12,519,151	$ 11,323,354	$ 10,866,368
Maintenance	$ 1,831,291	$ 1,684,707	$ 1,716,930	$ 1,399,187	$ 1,309,694
Other Services/Contingencies	$ 1,974,919	$ 1,072,384	$ 1,039,844	$ 485,824	$ 475,102
Insurance	$ 6,671,475	$ 5,739,169	$ 5,741,408	$ 4,307,816	$ 5,289,417
General & Administrative	$ 358,647	$ 291,426	$ 329,918	$ 287,272	$ 185,329
Rebates/Incentives	$ 11,409,662	$ 11,004,005	$ 11,191,811	$ 10,680,120	$ 9,813,220
Supplies	$ 3,595,454	$ 3,193,140	$ 3,193,909	$ 3,147,430	$ 2,993,127
Capital & Infrastructure Improve.	$ 25,196,090	$ 6,147,468	$ 5,156,860	$ 10,990,467	$ 3,984,625
Capital Purchases (Equipment)	$ 9,549,900	$ 6,837,126	$ 4,985,354	$ 3,284,359	$ 2,311,145
Debt Service/Bank Charges	$ 7,751,859	$ 8,839,886	$ 8,839,886	$ 7,919,643	$ 19,864,240
Exp. before Transfers	**126,917,665**	**100,602,857**	**97,458,973**	**95,783,235**	**95,342,671**
Transfers to other funds	$ 13,012,499	$ 10,860,333	$ 11,150,634	$ 13,715,542	$ 14,575,752
TOTAL EXPENDITURES	**139,930,164**	**111,463,190**	**108,609,607**	**109,498,777**	**109,918,423**
ENDING BALANCE					
DESIGNATED	$ 3,541,460	$ 3,357,565	$ 3,357,565	$ 3,377,331	$ 1,270,779
UNDESIGNATED	$ 32,156,803	$ 39,748,928	$ 45,044,280	$ 50,711,484	$ 53,515,582
PROJECTED ENDING FUND BALANCE	**$ 35,698,263**	**$ 43,106,493**	**$ 48,401,845**	**$ 54,088,815**	**$ 54,786,361**
RECOMMENDED RESERVES PER FISCAL POLICY	20,698,121	19,335,897	19,335,897	19,570,007	19,196,517

ANALYSIS OF CHANGES IN FUND BALANCE/WORKING CAPITAL

Fund	Estimated as of 2013-14 Year End	Projected as of 2014-15 Year End	Difference	Explanation
General Fund	9,493,104	6,638,531	(2,854,573)	Projected decrease is due to the use of excess reserves to cash flow capital programs as well as capital appropriations from the prior year that have yet to be expensed. 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	10,163,350	5,533,509	(4,629,841)	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	885,270	790,596	(94,674)	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	5,834,977	4,805,480	(1,029,497)	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	6,210,983	6,273,580	62,597	The projected slight increase in working capital is a planned increase in available funds for the replenishment of capital equipment when needed. Working capital at year end will continue to allow for the recommended level set by the City Council.
Reserve Funds	5,342,264	5,372,025	29,761	The projected FY15 increase in Fund Balance is due to meeting bond covenants and the recommended reserve level set by the City's Fiscal Policies.
Capital Improvement Funds	10,471,898	6,284,543	(4,187,355)	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 FY13-14 and Budgeted FY14-15
General and Internal Service Funds

	General	*Insurance & Benefits*	*Risk Mgmt. & Workers Comp*	*Equipment Replacement*
Beginning Balance, FY14	**$9,890,674**	**$2,646,829**	**$1,349,149**	**$2,710,860**
(per audit, FYE 2013)				
FY14 Estimated Revenues	35,101,822	6,025,348	816,193	1,126,473
Total Available:	44,992,496	8,672,177	2,165,342	3,837,333
FY14 Estimated Expenses	(33,851,706)	(5,996,239)	(804,421)	(1,537,300)
Proposed Budget Adjustment	(152,128)	0	0	0
Capital Expenses	(1,495,558)	0	(125,910)	0
Total Projected Expenses:	(35,499,392)	(5,996,239)	(930,331)	(1,537,300)
Estimated Ending Balance FY14	**9,493,104**	**2,675,938**	**1,235,011**	**2,300,033**
FY15 Budgeted Revenues	35,741,295	6,915,989	816,277	1,728,117
Total Available:	45,234,399	9,591,927	2,051,288	4,028,150
FY15 Budgeted Expenses	(35,724,258)	(6,905,744)	(809,702)	(1,407,340)
Capital Carryover	(1,092,336)	(100,000)	(175,000)	0
Capital Expenses	(1,779,274)	0	0	0
Total Projected Expenses:	(38,595,868)	(7,005,744)	(984,702)	(1,407,340)
Projected Ending Balance, FY15	**6,638,531**	**2,586,183**	**1,066,586**	**2,620,810**
Less: Designated Reserve	**(278,616)**	**0**	**(450,000)**	**0**
Adjusted Ending Balance	**6,359,915**	**2,586,183**	**616,586**	**2,620,810**
Recommended Reserve Levels per Fiscal Policy:				
	5,872,481	**2,580,959**	**600,000**	**2,620,810**
Available for Supplemental:	**17,037**	**10,245**	**6,575**	**320,777**
Available for Capital:	**470,397**	**(5,021)**	**10,011**	**(320,777)**
Total Available	**487,434**	**5,224**	**16,586**	**0**

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

	Hotel/ Motel	*Juvenile Case Fund*	*EDC 1/2 Cent Sales Tax*	*CCPD 1/4 Cent Sales Tax*	*Car Rental*
Beginning Balance, FY14	**$254,607**	**$132,707**	**$2,091,417**	**$604,663**	**$3,872,980**
(per audit, FYE 2013)					
FY14 Estimated Revenues	327,052	108,034	4,268,998	2,119,743	13,709,792
Total Available:	581,659	240,741	6,360,415	2,724,406	17,582,772
FY14 Estimated Expenses	(304,165)	(81,780)	(4,048,832)	(1,958,433)	(11,277,081)
Proposed Budget Adjustment	0	0	(35,678)	0	(275,929)
Capital Expenses	(40,000)	0	(258,968)	(261,606)	(805,491)
Total Projected Expenses:	(344,165)	(81,780)	(4,343,478)	(2,220,039)	(12,358,501)
Estimated Ending Balance FY14	**237,494**	**158,961**	**2,016,937**	**504,367**	**5,224,271**
FY15 Budgeted Revenues	315,050	115,030	4,444,038	2,183,294	13,879,560
Total Available:	552,544	273,991	6,460,975	2,687,661	19,103,831
FY15 Budgeted Expenses	(304,407)	(84,927)	(4,437,184)	(2,137,629)	(11,656,276)
Capital Carryover	(15,398)	0	(630,841)	0	(560,320)
Capital Expenses	(53,000)	0	(427,540)	(185,705)	(4,777,467)
Total Projected Expenses:	(372,805)	(84,927)	(5,495,565)	(2,323,334)	(16,994,063)
Projected Ending Balance, FY15	**179,739**	**189,064**	**965,410**	**364,327**	**2,109,768**
Less: Designated Reserve	**(67,376)**	**0**	**0**	**0**	**0**
Adjusted Ending Balance	**112,363**	**189,064**	**965,410**	**364,327**	**2,109,768**
Recommended Reserve Levels per Fiscal Policy:					
	50,040	**13,961**	**500,000**	**351,391**	**2,000,000**
Available for Supplemental:	**10,643**	**30,103**	**6,854**	**45,665**	**2,223,284**
Available for Capital:	**51,680**	**145,000**	**458,556**	**(32,729)**	**(2,113,516)**
Total Available	**62,323**	**175,103**	**465,410**	**12,936**	**109,768**

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

	Police Drug Fund	*Public Safety Special Revenue Fund*	*Police Seized Assets Fund*	*Glade Parks PID*	*Glade Parks TIRZ*	*Cable PEG Fee Fund*
Beginning Balance, FY14	**$126,163**	**$75,436**	**$2,428,559**	**$56,060**	**$0**	**$290,467**
(per audit, FYE 2013)						
FY14 Estimated Revenues	4,695	171,427	422	718,012	123,117	120,000
Total Available:	130,858	246,863	2,428,981	774,072	123,117	410,467
FY14 Estimated Expenses	(1,000)	(171,427)	(271,234)	(117,335)	(116,442)	(60,000)
Proposed Budget Adjustment	(4,507)	0	0	0	(4,488)	0
Capital Expenses	0	0	(1,446,603)	0	0	0
Total Projected Expenses:	(5,507)	(171,427)	(1,717,837)	(117,335)	(120,930)	(60,000)
Estimated Ending Balance FY14	**125,351**	**75,436**	**711,144**	**656,737**	**2,187**	**350,467**
FY15 Budgeted Revenues	1,000	146,439	0	93,263	392,265	120,000
Total Available:	126,351	221,875	711,144	750,000	394,452	470,467
FY15 Budgeted Expenses	(1,000)	(145,212)	(249,228)	(31,381)	(392,265)	(120,000)
Capital Carryover	0	0	0	0	0	0
Capital Expenses	0	0	(60,000)	0	0	(50,000)
Total Projected Expenses:	(1,000)	(145,212)	(309,228)	(31,381)	(392,265)	(170,000)
Projected Ending Balance, FY15	**125,351**	**76,663**	**401,916**	**718,619**	**2,187**	**300,467**
Less: Designated Reserve	**0**	**0**	**0**	**0**	**0**	**0**
Adjusted Ending Balance	**125,351**	**76,663**	**401,916**	**718,619**	**2,187**	**300,467**
Recommended Reserve Levels per Fiscal Policy:						
	0	**0**	**0**	**0**	**0**	**0**
Available for Supplemental:	**0**	**1,227**	**(249,228)**	**61,882**	**0**	**0**
Available for Capital:	**125,351**	**75,436**	**651,144**	**656,737**	**2,187**	**300,467**
Total Available	**125,351**	**76,663**	**401,916**	**718,619**	**2,187**	**300,467**

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

	Water & Wastewater	*Service Center*	*Drainage Utility System*	*Recreation Classes*	*Arbor Daze*	*Texas Star Golf*	*Texas Star Sports Complex*
Beginning Balance, FY14	**$5,368,580**	**$18,704**	**$312,649**	**$352,517**	**$33,530**	**($75,115)**	**$79,989**
(per audit, FYE 2013)							
FY14 Estimated Revenues	20,134,372	1,199,998	709,248	499,237	76,424	3,891,845	1,531,937
Residual Equity Transfer	0	0	0	0	0	0	0
Total Available:	25,502,952	1,218,702	1,021,897	851,754	109,954	3,816,730	1,611,926
FY14 Estimated Expenses	(20,122,554)	(1,173,610)	(701,440)	(437,732)	(81,757)	(3,794,077)	(1,519,950)
Capital Expenses	(248,580)	(14,900)	(25,000)	(179,338)	0	0	0
Total Projected Expenses:	(20,371,134)	(1,188,510)	(726,440)	(617,070)	(81,757)	(3,794,077)	(1,519,950)
Estimated Ending Balance FY14	**5,131,818**	**30,192**	**295,457**	**234,684**	**28,197**	**22,653**	**91,976**
FY15 Budgeted Revenues	21,036,472	1,192,805	714,520	474,030	80,010	4,465,069	1,572,580
Total Available:	26,168,290	1,222,997	1,009,977	708,714	108,207	4,487,722	1,664,556
FY15 Budgeted Expenses	(21,006,135)	(1,192,805)	(713,262)	(464,305)	(79,500)	(4,456,616)	(1,572,475)
Capital Carryover	(208,074)	0	0	0	0	0	0
Capital Expenses	(629,311)	(10,500)	(125,000)	(107,000)	0	0	0
Total Projected Expenses:	(21,843,520)	(1,203,305)	(838,262)	(571,305)	(79,500)	(4,456,616)	(1,572,475)
Projected Ending Balance, FY15	**4,324,770**	**19,692**	**171,715**	**137,409**	**28,707**	**31,106**	**92,081**
Less: Designated Reserve	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Adjusted Ending Balance	**4,324,770**	**19,692**	**171,715**	**137,409**	**28,707**	**31,106**	**92,081**
Recommended Reserve Levels per Fiscal Policy:							
	4,316,329	**0**	**146,561**	**95,405**	**0**	**0**	**0**
Available for Supplemental:	**30,337**	**0**	**1,258**	**9,725**	**510**	**8,453**	**105**
Available for Capital:	**(21,896)**	**19,692**	**23,896**	**32,279**	**28,197**	**22,653**	**91,976**
Total Available	**8,441**	**19,692**	**25,154**	**42,004**	**28,707**	**31,106**	**92,081**

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

	G.O.Debt Service	*Stars Center Debt*	*EDC 1/2 Cent Sales Tax Debt*	*Water & Wastewater Debt*	*Texas Star Sports Complex Debt*	*Texas Star Golf Course Debt*
Beginning Balance, FY14	**$654,565**	**$152,488**	**$1,995**	**$9,099**	**$8,009**	**$54,066**
(per audit, FYE 2013)						
FY14 Estimated Revenues	3,558,955	712,769	904,615	528,701	163,900	610,274
Total Available:	4,213,520	865,257	906,610	537,800	171,909	664,340
FY14 Estimated Expenses	(3,552,787)	(713,915)	(904,615)	(528,701)	(163,900)	(610,250)
Capital Expenses	0	0	0	0	0	0
Total Projected Expenses:	(3,552,787)	(713,915)	(904,615)	(528,701)	(163,900)	(610,250)
Estimated Ending Balance FY14	**660,733**	**151,342**	**1,995**	**9,099**	**8,009**	**54,090**
FY15 Budgeted Revenues	3,641,291	710,365	907,103	607,654	159,400	612,049
Total Available:	4,302,024	861,707	909,098	616,753	167,409	666,139
FY15 Budgeted Expenses	(3,735,965)	(710,365)	(907,103)	(607,654)	(159,400)	(612,049)
Capital Carryover	0	0	0	0	0	0
Capital Expenses	0	0	0	0	0	0
Total Projected Expenses:	(3,735,965)	(710,365)	(907,103)	(607,654)	(159,400)	(612,049)
Projected Ending Balance, FY15	**566,059**	**151,342**	**1,995**	**9,099**	**8,009**	**54,090**
Less: Designated Reserve	**0**	**(59,410)**	**0**	**0**	**0**	**0**
Adjusted Ending Balance	**566,059**	**91,932**	**1,995**	**9,099**	**8,009**	**54,090**
Recommended Reserve Levels per Fiscal Policy:						
	311,330	**0**	**0**	**0**	**0**	**0**
Available for Supplemental:	**(94,674)**	**0**	**0**	**0**	**0**	**0**
Available for Capital:	**349,403**	**91,932**	**1,995**	**9,099**	**8,009**	**54,090**
Total Available	**254,729**	**91,932**	**1,995**	**9,099**	**8,009**	**54,090**

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

	EDC 1/2 Cent Sales Tax Debt Reserve	*Water & Wastewater Debt & Emergency Reserve*	*Water & Wastewater Rate Stabilization Reserve*	*Texas Star Sports Complex Reserve*	*Texas Star Golf Course Reserve*
Beginning Balance, FY14	**$911,535**	**$805,072**	**$2,154,064**	**$905,704**	**$1,843,722**
(per audit, FYE 2013)					
FY14 Estimated Revenues	6,500	136	229,269	101,851	331,352
Total Available:	918,035	805,208	2,383,333	1,007,555	2,175,074
FY14 Estimated Expenses	(6,500)	0	(520,575)	0	(394,866)
Capital Expenses	0	0	0	0	(1,025,000)
Total Projected Expenses:	(6,500)	0	(520,575)	0	(1,419,866)
Estimated Ending Balance FY14	**911,535**	**805,208**	**1,862,758**	**1,007,555**	**755,208**
FY15 Budgeted Revenues	9,220	289,452	5,000	101,900	230,587
Total Available:	920,755	1,094,660	1,867,758	1,109,455	985,795
FY15 Budgeted Expenses	(9,220)	0	(497,178)	0	(100,000)
Capital Carryover	0	0	0	0	0
Capital Expenses	0	0	0	0	0
Total Projected Expenses:	(9,220)	0	(497,178)	0	(100,000)
Projected Ending Balance, FY15	**911,535**	**1,094,660**	**1,370,580**	**1,109,455**	**885,795**
Less: Designated Reserve	**(906,803)**	**(1,091,190)**	**0**	**(161,300)**	**(526,765)**
Adjusted Ending Balance	**4,732**	**3,470**	**1,370,580**	**948,155**	**359,030**
Recommended Reserve Levels per Fiscal Policy:					
	0	**0**	**0**	**323,111**	**915,743**
Available for Supplemental:	**0**	**289,452**	**(492,178)**	**101,900**	**130,587**
Available for Capital:	**4,732**	**(285,982)**	**1,862,758**	**523,144**	**(687,300)**
Total Available	**4,732**	**3,470**	**1,370,580**	**625,044**	**(556,713)**

Fund Balance Summary - Capital
Estimated FY14 and Budgeted FY15 Capital Improvement Projects

	W&WW CIP	Water Impact Fee	Wastewater Impact Fee	Drainage CIP
Beg. Working Capital FY14	**$4,012,491**	**$1,599,717**	**$480,530**	**$1,246,778**
FY14 Estimated Revenues	1,200,581	245,151	72,757	27,737
Total Available:	5,213,072	1,844,868	553,287	1,274,515
FY14 Estimated Project Expenditures	(3,253,151)	(420,901)	(100,000)	(251,403)
Total Expenses:	(3,253,151)	(420,901)	(100,000)	(251,403)
Estimated Working Capital FY14	**$1,959,921**	**$1,423,967**	**$453,287**	**$1,023,112**
FY15 Budgeted Revenues	10,599,337	517,183	110,856	125,000
Total Available:	12,559,258	1,941,150	564,143	1,148,112
FY15 Project Expenditures	(1,540,000)	(369,034)	(100,000)	(125,000)
Budgeted Carryover	(10,832,218)	0	0	(1,014,426)
Total Expenses:	(12,372,218)	(369,034)	(100,000)	(1,139,426)
Estimated Working Capital FY15	**$187,040**	**$1,572,116**	**$464,143**	**$8,686**
FY15 Projects				
Wastewater Line Replacement	622,000	0	0	0
Water Line Replacement	220,000	0	0	0
Meters/Transponders	158,000	0	0	0
Water and Wastewater Rehab	240,000	0	0	0
Well Repairs	300,000	0	0	0
Water Tank Debt Payment	0	248,140	0	0
Reclaimed Water Line Extension Debt Payment	0	120,894	0	0
TRA Payments	0	0	100,000	0
Miscellaneous Drainage Improvements	0	0	0	95,000
Miscellaneous Creek Improvements	0	0	0	30,000
Total FY15 Projects	**$1,540,000**	**$369,034**	**$100,000**	**$125,000**

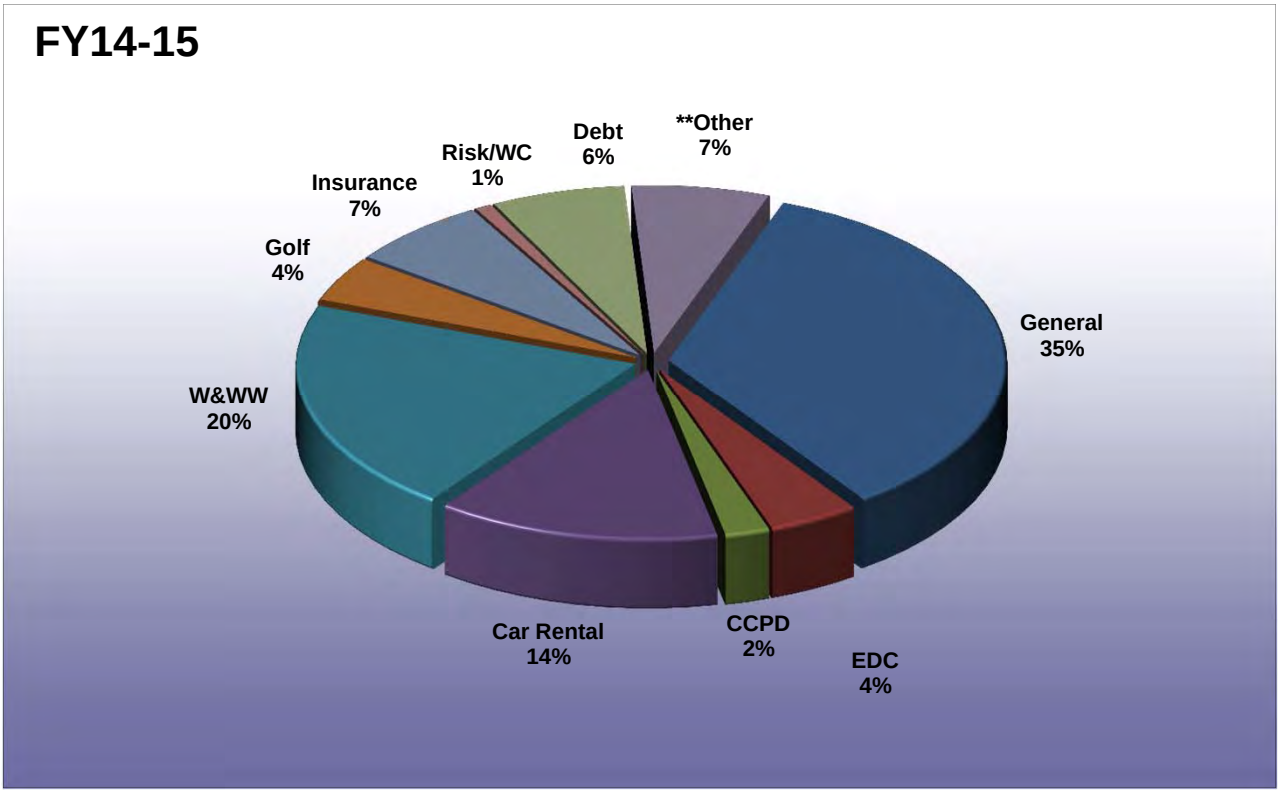
Fund Balance Summary - Capital
Estimated FY14 and Budgeted FY15 Capital Improvement Projects

		Developer's Escrow	Streets CIP	EDC Half-Cent CIP	General CIP
Beg. Working Capital FY14		**$1,447,759**	**$1,656,622**	**$1,043,408**	**$681,021**
FY14 Estimated Revenues		172,582	687,374	51,987	261,907
	Total Available:	1,620,341	2,343,996	1,095,395	942,928
FY14 Estimated Project Expenditures		(101,830)	(1,486,163)	(108,162)	0
	Total Expenses:	(101,830)	(1,486,163)	(108,162)	0
Estimated Working Capital FY14		**$1,518,511**	**$857,833**	**$987,233**	**$942,928**
FY15 Budgeted Revenues		0	10,204,187	50,000	182,000
	Total Available:	1,518,511	11,062,020	1,037,233	1,124,928
FY15 Project Expenditures		0	(920,600)	(50,000)	0
Budgeted Carryover		0	(10,129,022)	(569,437)	0
	Total Expenses:	0	(11,049,622)	(619,437)	0
Estimated Working Capital FY15		**$1,518,511**	**$12,398**	**$417,796**	**$1,124,928**
FY15 Projects					
FY2015 40th CDBG - ADA/TAS Improvements		0	495,600	0	0
FY2015 Street Overlay		0	300,000	0	0
Miscellaneous Street Repair		0	75,000	0	0
ADA/TAS Infrastructure Improvements		0	50,000	0	0
Park Irrigation Projects		0	0	25,000	0
Incentives		0	0	25,000	0
Total FY15 Projects		**$0**	**$920,600**	**$50,000**	**$0**

Fund Balance Summary - Capital
Estimated FY14 and Budgeted FY15 Capital Improvement Projects

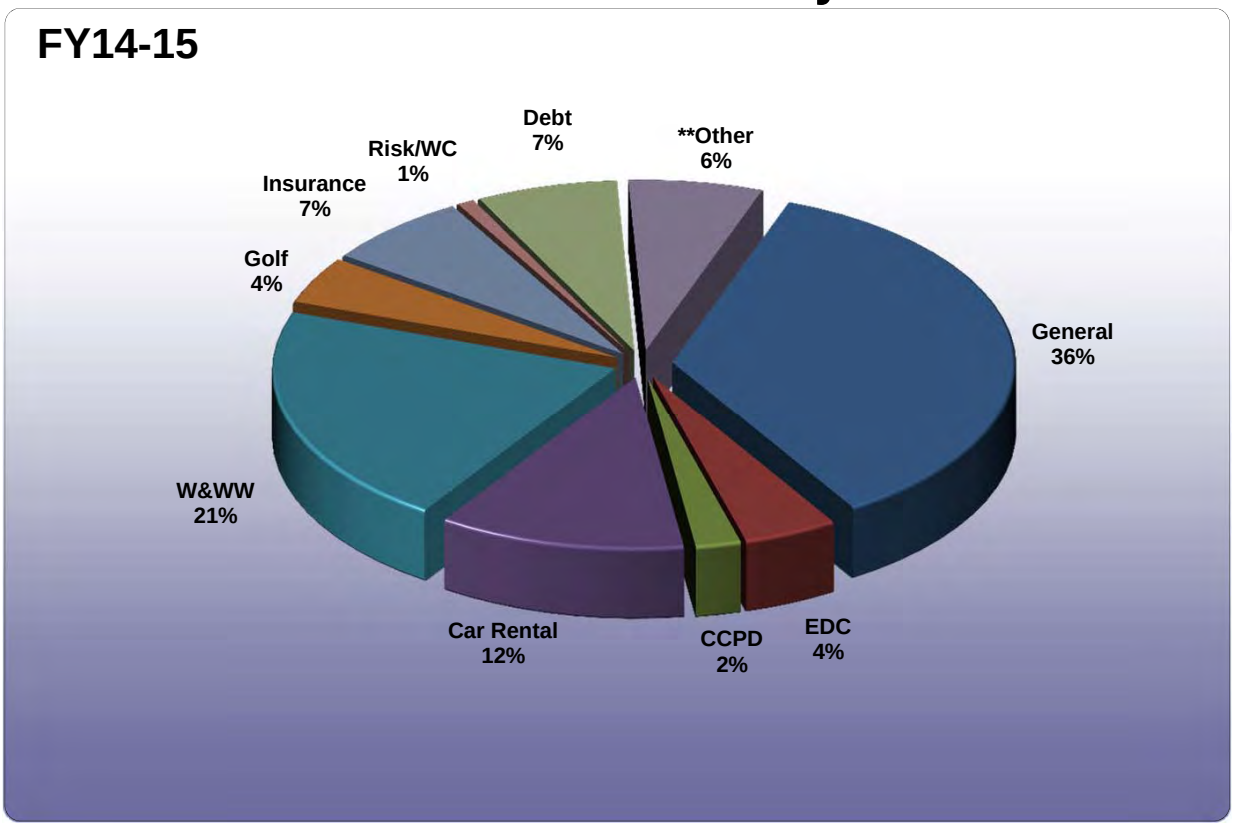
	Redevelopment CIP	Police Facility CIP	Car Rental Tax CIP	TSGC CIP	TSSC CIP
Beg. Working Capital FY14	**$205,396**	**$77,526**	**$762,965**	**$0**	**$752,857**
FY14 Estimated Revenues	36	26	169,740	599,383	249
Total Available:	205,432	77,552	932,705	599,383	753,106
FY14 Estimated Project Expenditures	(137,695)	(73,480)	(452,514)	(599,383)	0
Total Expenses:	(137,695)	(73,480)	(452,514)	(599,383)	0
Estimated Working Capital FY14	**$67,737**	**$4,072**	**$480,191**	**$0**	**$753,106**
FY15 Budgeted Revenues	400,000	0	1,271,895	65,000	0
Total Available:	467,737	4,072	1,752,086	65,000	753,106
FY15 Project Expenditures	(400,000)	0	(1,271,895)	(65,000)	0
Budgeted Carryover	(66,449)	(4,060)	(255,672)	0	0
Total Expenses:	(466,449)	(4,060)	(1,527,567)	(65,000)	0
Estimated Working Capital FY15	**$1,288**	**$12**	**$224,519**	**$0**	**$753,106**
FY15 Projects					
Redevelopment	400,000	0	0	0	0
Glade Parks Trail Connection Construction	0	0	357,545	0	0
Entry Monument Sign	0	0	20,000	0	0
Development & Engineering Building Design	0	0	94,350	0	0
Car Rental Contingency	0	0	700,000	0	0
Municipal Plaza Improvements	0	0	100,000	0	0
Miscellaneous Golf Course Improvements	0	0	0	65,000	0
Total FY15 Projects	**$400,000**	**$0**	**$1,271,895**	**$65,000**	**$0**

Where Does The Money Come From?

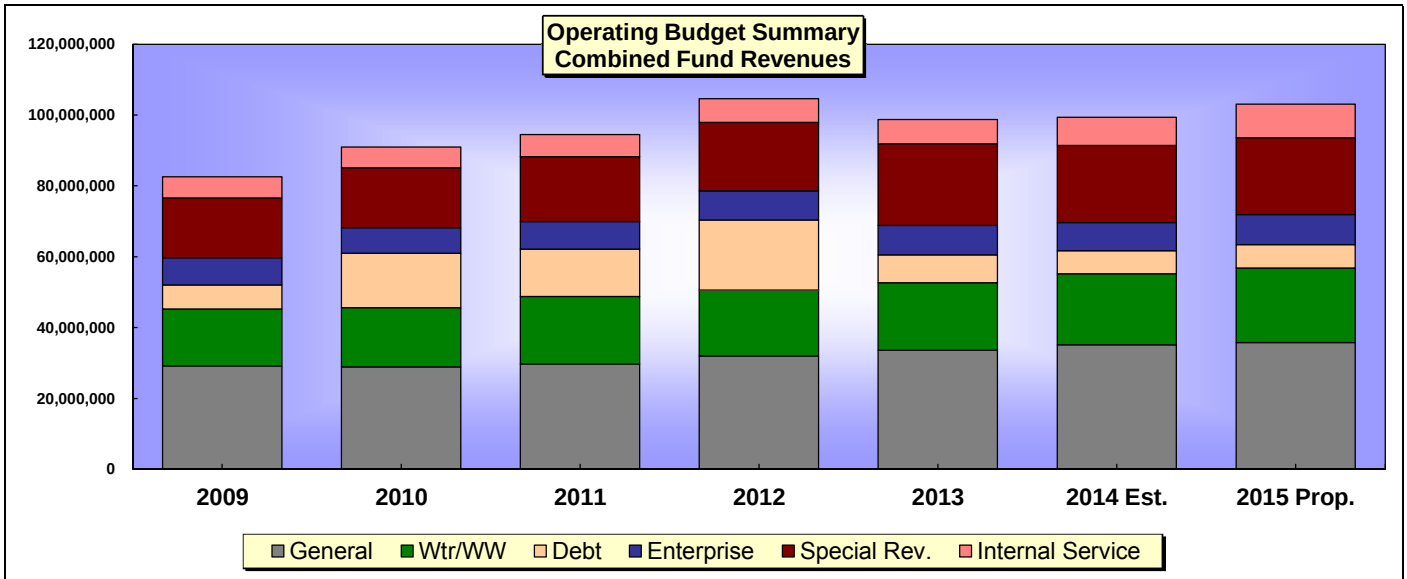


Fund	Budgeted FY13-14 Revenue	Budgeted FY13-14 Use of Reserves	Proposed FY14-15 Revenue	Proposed FY14-15 Use of Reserves
General	$ 33,901,762	$ 2,587,894	$ 35,741,295	$ 2,871,610
Hotel/Motel	$ 305,120	$ 55,398	$ 315,050	$ 68,398
Juvenile Case	$ 87,500	$ -	$ 115,030	$ -
EDC ½¢ Sales Tax	$ 4,100,532	$ 889,809	$ 4,444,038	$ 1,058,381
CCPD ¼¢ Sales Tax	$ 1,969,802	$ 261,606	$ 2,183,294	$ 185,705
Police Seized Assets Fund	$ -	$ 1,717,837	$ -	$ 309,228
Police Drug Fund	$ 1,000	$ -	$ 1,000	$ -
Public Safety Special Revenue	$ 148,927	$ -	$ 146,439	$ -
Car Rental	$ 13,462,751	$ 1,365,811	$ 13,879,560	$ 5,337,787
Glade Parks PID	$ 718,012	$ -	$ 93,263	$ -
Glade Parks TIRZ	$ 116,442	$ -	$ 392,265	$ -
Cable PEG Fund	$ 60,000	$ -	$ 120,000	$ 50,000
Water & Wastewater	$ 20,820,949	$ 456,654	$ 21,036,472	$ 837,385
Service Center	$ 1,173,610	$ 14,900	$ 1,192,805	$ 10,500
Drainage Utility	$ 709,500	$ 25,000	$ 714,520	$ 125,000
Recreation Classes	$ 442,732	$ 179,338	$ 474,030	$ 107,000
Arbor Daze	$ 60,000	$ -	$ 80,010	$ -
Texas Star Golf Course (TSGC)	$ 3,826,012	$ -	$ 4,465,069	$ -
Texas Star Sports Complex (TSSC)	$ 1,508,580	$ -	$ 1,572,580	$ -
Equip. Replacement	$ 1,120,576	$ 416,724	$ 1,728,117	$ -
Insurance	$ 6,006,016	$ 100,000	$ 6,915,989	$ 100,000
Risk/WC	$ 813,722	$ 300,910	$ 816,277	$ 175,000
G.O. Debt	$ 3,429,336	$ 123,451	$ 3,641,291	$ 94,674
Star Center Debt	$ 713,265	$ 650	$ 710,365	$ -
EDC Debt	$ 904,615	$ -	$ 907,103	$ -
Water & Wastewater Debt	$ 528,701	$ -	$ 607,654	$ -
TSSC Debt	$ 163,900	$ -	$ 159,400	$ -
TSGC Debt	$ 610,250	$ -	$ 612,049	$ -
TOTAL	$ 97,703,612	$ 8,495,982	$ 103,064,965	$ 11,330,668

Where Does The Money Go?



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

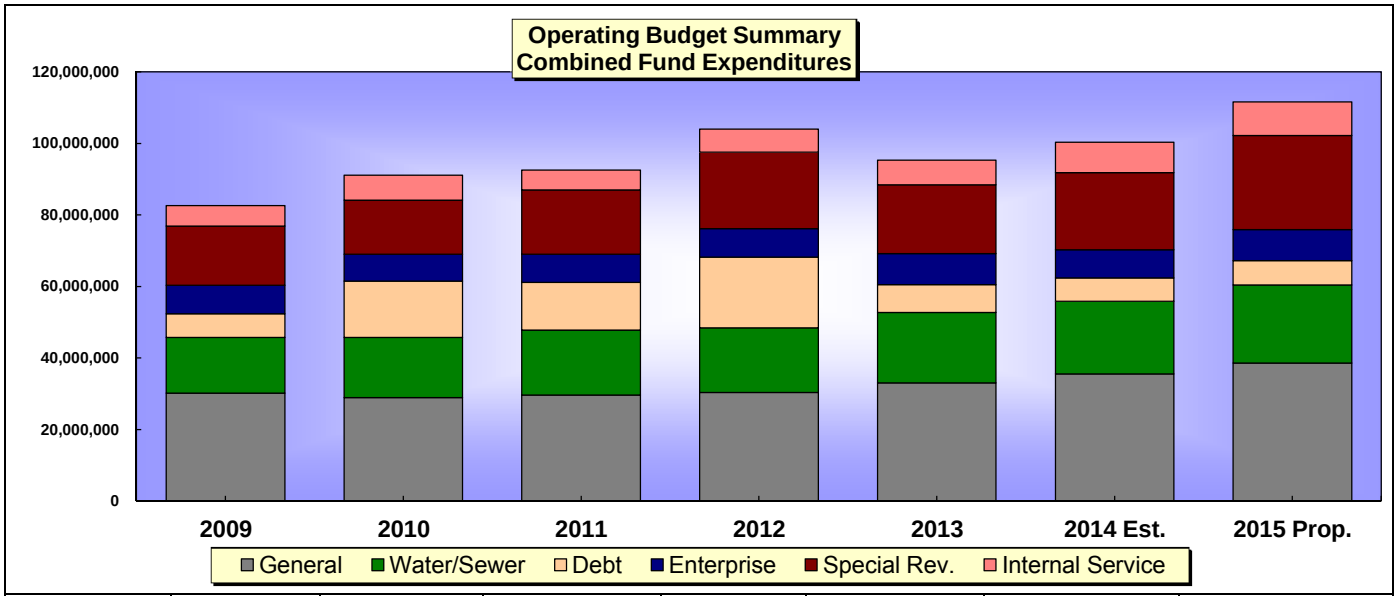


Revenues	General	Wtr/WW	Debt	Enterprise	Special Rev.	Internal Service	TOTAL
2009	29,136,358	16,127,593	6,747,614	7,734,339	16,852,789	5,968,409	82,567,102
2010	28,909,248	16,696,911	15,339,973	7,280,976	16,866,882	5,863,763	90,957,753
2011	29,750,082	19,075,624	13,316,859	7,763,055	18,340,924	6,203,596	94,450,140
2012	31,948,640	18,607,090	19,842,597	8,166,075	19,325,438	6,680,354	104,570,194
2013	33,578,202	19,081,457	7,853,577	8,302,133	23,021,487	6,921,872	98,758,728
2014 Est.	35,101,822	20,134,372	6,479,214	7,908,689	21,771,292	7,968,014	99,363,403
2015 Prop.	35,741,295	21,036,472	6,637,862	8,499,014	21,689,939	9,460,383	103,064,965

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 FY15 is 46.75¢ 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 (6.25%) 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 intergovernmental 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.

Note that totals are slightly overstated due to interfund transfers.



Expenditures	General	Water/Sewer	Debt	Enterprise	Special Rev.	Internal Service	TOTAL
2009	30,210,464	15,533,239	6,577,493	8,023,201	16,574,593	5,688,619	$82,607,609
2010	28,938,643	16,775,295	15,805,454	7,510,158	15,076,742	6,980,938	$91,087,230
2011	29,633,983	18,134,119	13,320,942	7,912,558	18,001,223	5,501,731	$92,504,556
2012	30,367,467	18,095,144	19,729,823	8,001,780	21,356,720	6,474,293	$104,025,227
2013	32,999,363	19,682,508	7,818,582	8,705,645	19,182,893	6,900,067	$95,289,058
2014 Est.	35,499,392	20,371,134	6,474,168	7,927,804	21,540,999	8,463,870	$100,277,367
2015 Prop.	38,595,868	21,843,520	6,732,536	8,721,463	26,319,780	9,397,786	$111,610,953

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.

Note that totals are slightly overstated due to interfund transfers.

Residential Monthly Service Charges

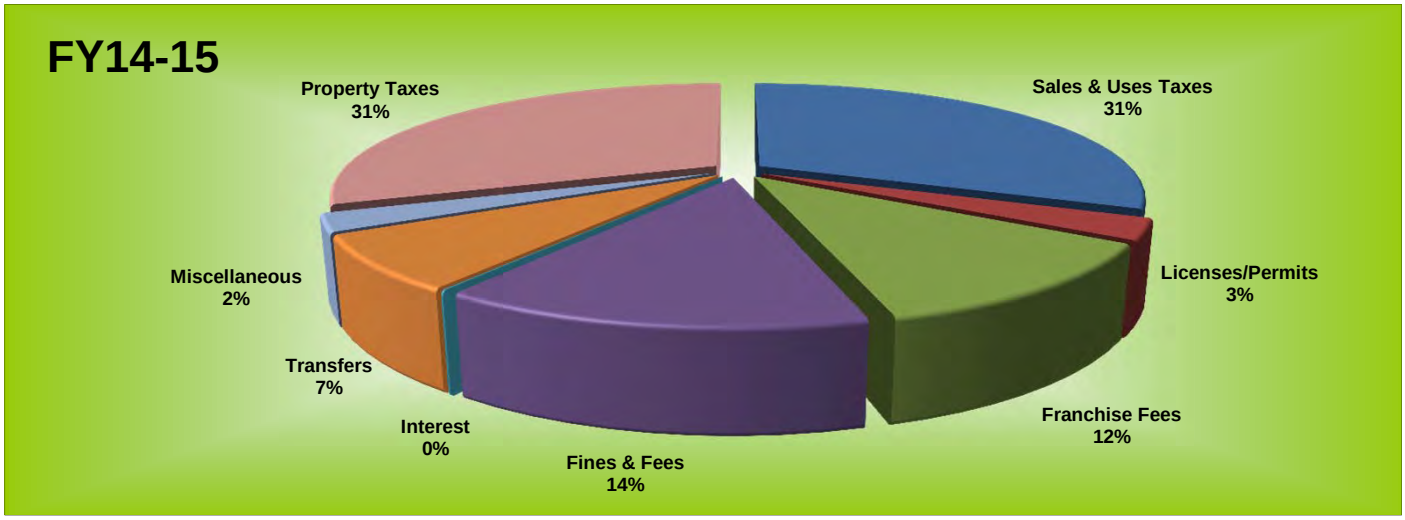
	Water	Wastewater	Trash	Drainage	Recycling
FY15 Prop	$8.95 Base Tiered Rates/tgals 0-2 tgals - $2.97 3-8 tgals - $3.90 9-15 tgals - $4.47 16-35 tgals - $5.00 Over 35 tgals - $5.60	$7.75+90% of metered water usage @ $3.33 per tgals.	$8.73	$2.50	$1.22 per home $2.60 per home-cart $.99 per apt. unit $.61 for Seniors $1.99 for Seniors home-cart
FY14	$8.45 Base Tiered Rates/tgals 0-2 tgals - $2.67 3-8 tgals - $3.60 9-15 tgals - $4.17 16-35 tgals - $4.70 Over 35 tgals - $5.30	$7.25+90% of metered water usage @ $3.19 per tgals.	$8.48	$2.50	$1.19 per home $2.53 per home-cart $.98 per apt. unit $.59 for Seniors $1.93 for Seniors home-cart
FY13	$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 per home $2.45 per home-cart $.97 per apt. unit $.58 for Seniors $1.88 for Seniors home-cart

General Fund
Key Fiscal Points

	Proposed FY15	% Change	Budget FY14	% Change	Actual FY13
Operating Expenses	$35,724,258	5.53%	$33,851,706	6.03%	$31,925,967
Capital Expenses	$ 2,871,610	10.96%	$ 2,587,894	141.09%	$ 1,073,397
Tax Rate	.467500 per $100 Debt = .102995 M&O = .364505	(.5%)	.470000 per $100 Debt = .109381 M&O = .360619	0.0%	.4700 per $100 Debt = .114870 M&O = .355130
Taxable Valuation*	$3,050,289,663	6.7%	$2,858,755,649	3.5%	$2,761,884,486
Debt Rating:					
Moody's	G.O. = Aa2 W&S = Aa2 Drainage = A1 Sales Tax = A1		G.O. = Aa2 W&S = Aa2 Drainage = A1 Sales Tax = A1		G.O. = Aa2 W&S = Aa2 Drainage = A1 Sales Tax = A1
S & P	G.O. = AA W&S=AA+ Drainage = AA+		G.O. = AA W&S=AA+ Drainage = AA+		G.O. = AA W&S=AA+ Drainage = AA+

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

General Fund Revenues

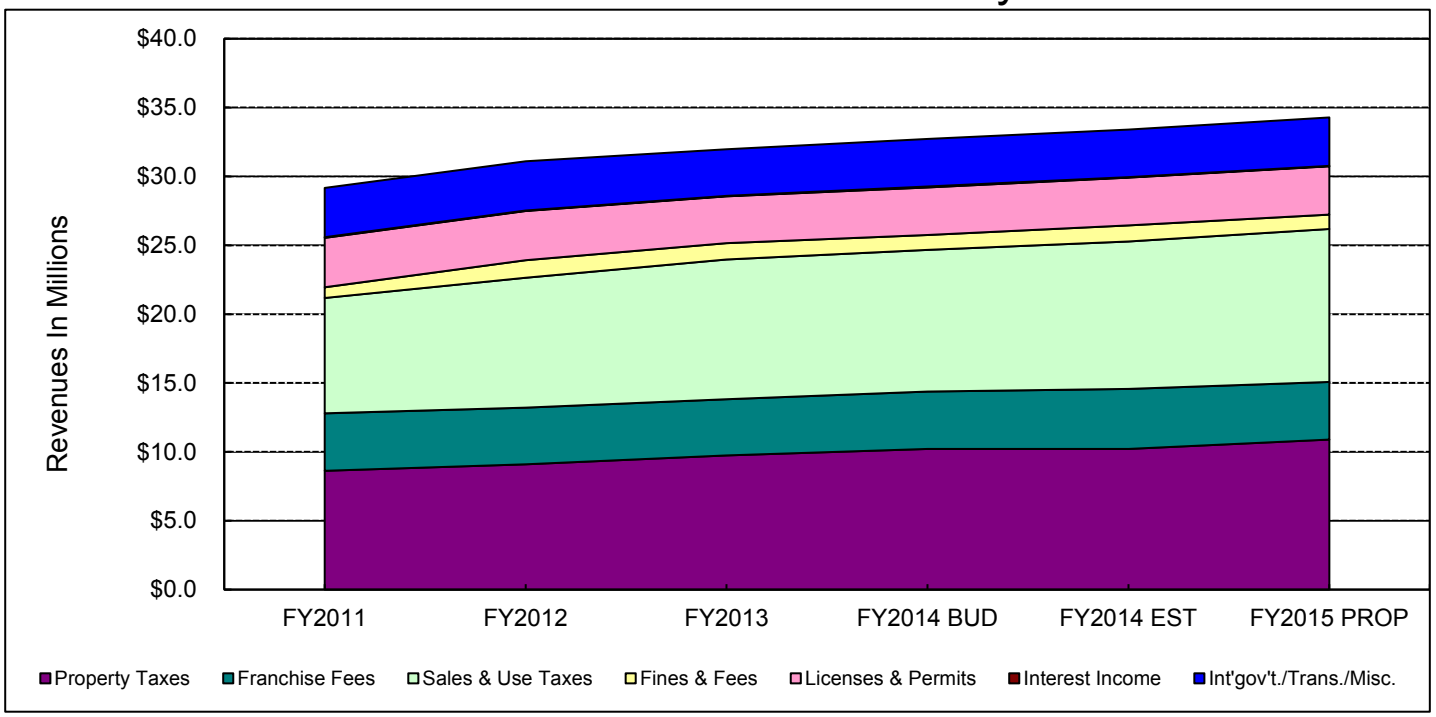


General Fund Revenues	Actual FY 13	Budget FY 14	Estimated FY 14	Proposed Budget FY 15	FY14 Budget to FY15 Proposed $ Diff	% Diff.
Property Taxes	$ 9,557,360	$ 10,107,677	$ 10,107,677	$ 10,799,160	$ 691,483	7%
Prior Year Property Taxes	$ 97,736	$ 48,411	$ 48,411	$ 40,000	$ (8,411)	(17%)
Penalties & Interest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

General Fund
FY2015 Revenue Assumptions

Revenue Source	Assumptions
Property Taxes	Projections are based on current tax rate of 46.75¢ with certified appraisals from Tarrant Appraisal District.
Prior Year Property Taxes	Projections are based on a slight decrease from FY14 estimates as collections rates have been better.
Penalties & Interest	Projections are based on a slight decrease from FY14 estimates as collections rates have been better.
Sales Tax	Projections based on current year actual collections with 3.0% growth and known new businesses less TIF allocation.
Additional Sales Tax	Based on 25% of projected sales tax revenues before TIF allocation.
Mixed Drink Tax	Projection based on current year actual collections with known new businesses.
Electric Franchise	Projected between FY14 budget and estimate as it includes growth but considers the effects of a milder year.
Gas Franchise	Projected over a 6% increase from FY13 with known rate increase but also projecting a year not as cold as FY14.
Telephone Access Line Fees	Projected a slight decrease from FY14 budget and estimates following historic trend.
Sanitation Services Franchise	Projection based on FY14 collections remaining flat.
Recycling Franchise	Projection based on FY14 collections remaining flat.
Cable Franchise	Projected based on FY13 actuals.
Water & Wastewater Franchise	Based on 5% of projected gross receipts in Enterprise Fund.
Other Permits	Projection to remain flat with FY14 estimated collections.
Health Permits	Projection to remain flat with FY14 estimated collections.
Fire Permits	Projection to remain flat with FY14 estimated collections.
Contractors Regulatory License	Projection to remain flat with FY13 collections.
Minimum Housing	Projections based on apartment inspection rate structure.
Miscellaneous Permits and Fees	Projected to decrease about 6% from FY14 budget.
Building Permits	Projecting a slight decrease to FY14 budget.
Police Program Reimbursements	Based on 80% of projected officer salary
School Police Reimbursements	Based on current contract of four patrol officers.
Municipal Court	Projection based on last couple of year.
Library Fees	Projected to increase almost 2% from FY14 estimated collections.
Ambulance Fees	Projected based on FY13 actuals.
Alarm Revenue	Projected to remain flat with FY14 estimates.
Jail Revenue	Projected reduction with the uncertainty of federal actions.
Interest Income	Projected to increase slightly from FY14 estimates as interest rates are expected to increase slightly in second quarter of 2015.
Miscellaneous	Projected to decrease 33% from FY14 estimates.
Tower Lease Revenue	Based on current lease agreements.
Betterment Contributions	Projected to remain flat with FY14 estimates.
Transfers	Based on administrative fees charged to utility operations and 1/3 of Euless' portion of the Car Rental Tax.

General Fund Multi-Year Analysis



REVENUE SOURCE	ACTUAL FY2011	ACTUAL FY2012	ACTUAL FY2013	BUDGETED FY2014	ESTIMATED FY2014	PROPOSED FY2015	FY14 Budget to FY15 Proposed % Diff
Property Taxes	$8,625,924	$9,100,486	$9,740,510	$10,211,088	$10,221,088	$10,899,160	6.7%
Franchise Fees	$4,174,627	$4,114,181	$4,077,699	$4,166,298	$4,355,159	$4,176,974	0.3%
Sales & Use Taxes	$8,372,611	$9,430,501	$10,157,469	$10,283,179	$10,694,996	$11,111,642	8.1%
Fines & Fees	$4,163,439	$4,418,694	$4,988,268	$4,637,245	$5,161,315	$4,971,630	7.2%
Licenses & Permits	$779,939	$1,263,731	$1,186,348	$1,083,030	$1,180,895	$1,038,800	(4.1%)
Interest Income	$47,407	$47,169	$40,710	$61,725	$29,229	$30,000	(51.4%)
Int'gov't./Trans./Misc.	$3,586,135	$3,573,878	$3,387,299	$3,459,197	$3,459,140	$3,513,089	1.6%
TOTAL REVENUES	$29,750,082	$31,948,640	$33,578,303	$33,901,762	$35,101,822	$35,741,295	5.4%
Revenue Source - Percentage of General Fund Revenues							***Average***
Property Taxes	29%	28%	29%	30%	29%	30%	29.37%
Franchise Fees	14%	13%	12%	12%	12%	12%	12.57%
Sales & Use Taxes	28%	30%	30%	30%	30%	31%	29.97%
Fines & Fees	14%	14%	15%	14%	15%	14%	14.16%
Licenses & Permits	3%	4%	4%	3%	3%	3%	3.26%
Interest Income	0%	0%	0%	0%	0%	0%	0.13%
Int'govern./Misc.	12%	11%	10%	10%	10%	10%	10.54%
TOTAL	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	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 now shows sales and use tax to be the largest source of revenues averaging 29.97% of the total. Previously this was property tax which is now the second highest source on average at 29.37% and fines third at 14.16%. Franchise Fees make up approximately 12.57% of total revenues with other sources varying from less than 1% to almost 11%.

The Cost of City Services

Based on average home value of $151,470 each household will pay $566.50* in city taxes for the year, or $47.21 per month, to support these city services:

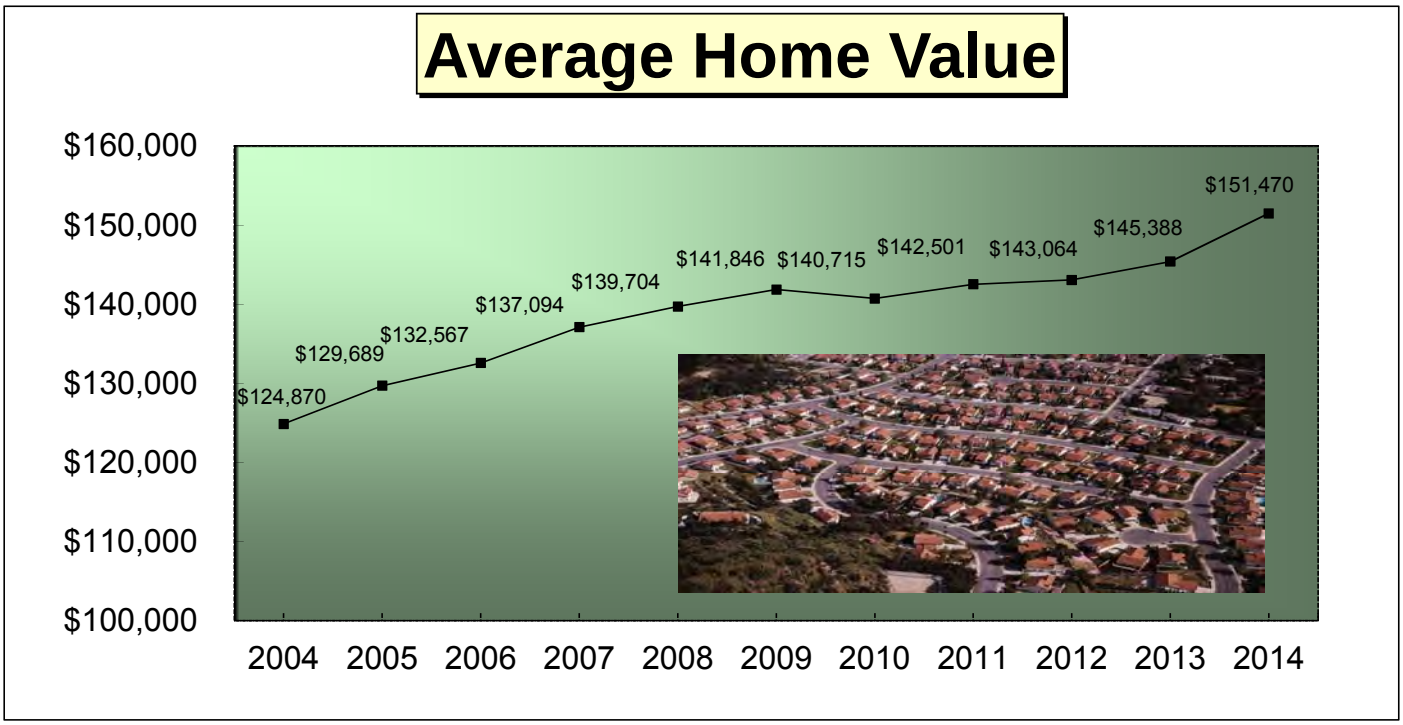
24 hour Police protection
24 hour Fire protection
24 hour Ambulance service
Maintenance of all public streets, street lighting and sidewalks
Library facility and service which circulates books and tapes
Park facilities including softball fields, walking trails, and a dog park
Recreational facilities including a gym, walking track, racquetball courts, and basketball court
Animal Control services
Environmental Health services
Building Inspections and Permitting services
Code Enforcement services

**$151,470 less 20% or $151,470-$30,294= $121,176*

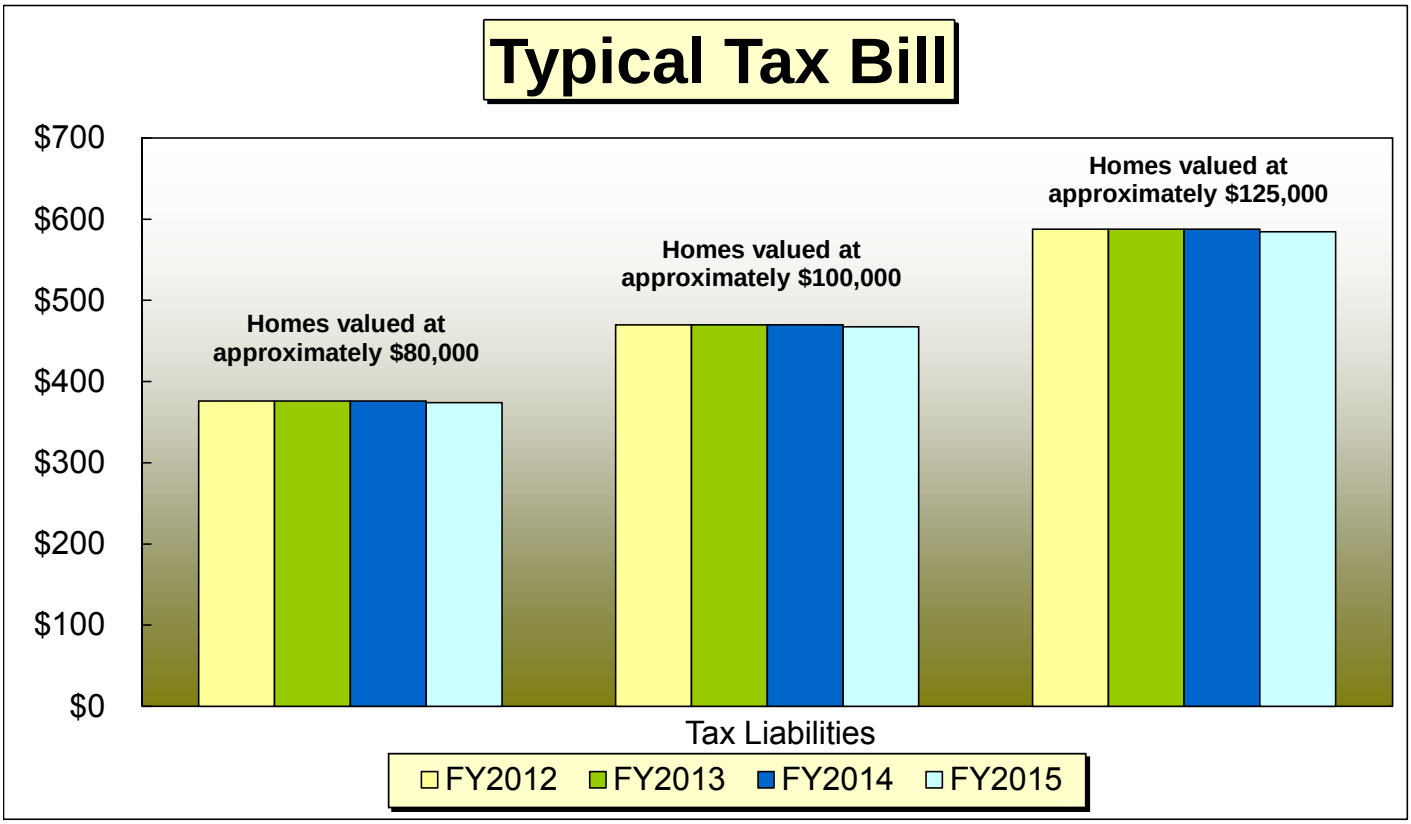
$121,176 x .4675/100 = $566.50/year

$566.50/ 12 months = $47.21 per month

(Assumes 20% homestead exemption)



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



Taxable Value	FY2012 0.470000	FY2013 0.470000	FY2014 0.470000	FY2015 0.467500	Difference From Prior Year
$80,000	$376.00	$376.00	$376.00	$374.00	($2.00)
$100,000	$470.00	$470.00	$470.00	$467.50	($2.50)
$125,000	$587.50	$587.50	$587.50	$584.38	($3.13)

Approximated Euless property values only. Category values do not include exemptions.
Euless reduced the tax rate for FY2015 by 1/4¢.

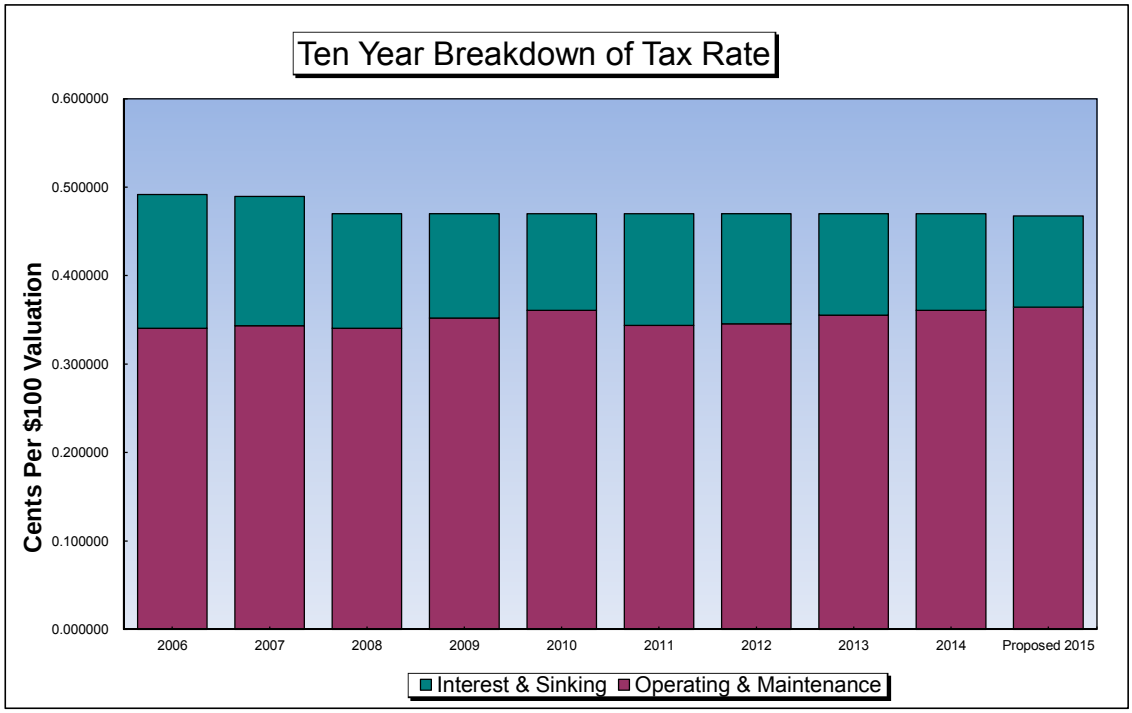
PROPERTY TAXES

Estimated Revenues FY15

	Operating & Maintenance	Debt Service
Adj. Net Taxable Value Assessed	$3,005,981,468	$2,885,803,090
TIF Increment Value	$44,308,195	
Proposed Tax Rate per $100 Valuation	0.364505	0.102995
Estimated Tax Levy	$10,956,953	$2,972,233
Est. Percent of Collection (O&M and I&S)	98.56%	100.00%
Estimated Collections	$10,799,160	$2,972,233

Proposed Fund Distribution

	Rate	Percent	$ Amount	Additional Sales Tax	Total
Operating & Maintenance - General Fund*	0.364505	77.97%	$10,799,160	$ 2,046,366	$ 12,845,526
Interest and Sinking - Debt Service Fund	0.102995	22.03%	$2,972,233	$ -	$ 2,972,233
TOTAL	0.467500	100.00%	$13,771,393	$ 2,046,366	$ 15,817,759

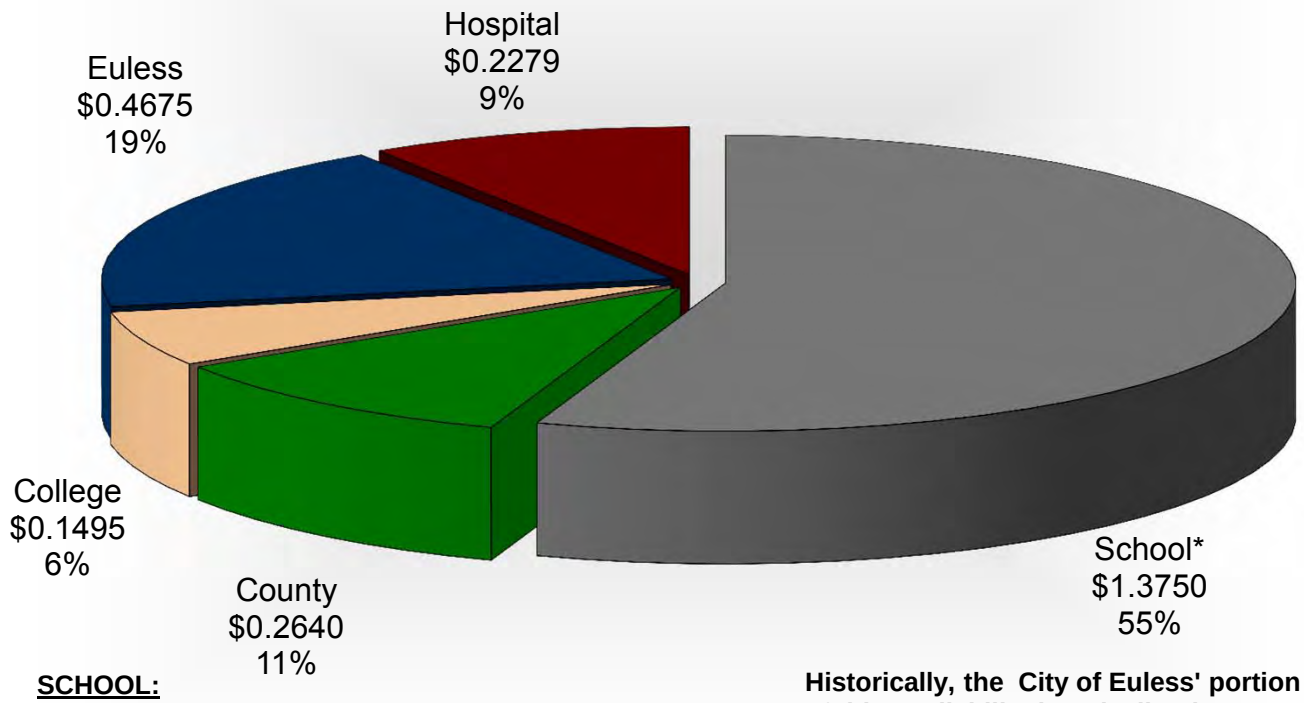


Fiscal Year	Operating & Maintenance	Interest & Sinking	Total Tax Rate
2006	0.340321	0.151456	0.491777
2007	0.343227	0.146273	0.489500
2008	0.340341	0.129659	0.470000
2009	0.351937	0.118063	0.470000
2010	0.360791	0.109209	0.470000
2011	0.343905	0.126095	0.470000
2012	0.345388	0.124612	0.470000
2013	0.355130	0.114870	0.470000
2014	0.360619	0.109381	0.470000
Proposed 2015	0.364505	0.102995	0.467500

The tax rate ratio funding operations and interest and sinking has averaged 74% and 26% respectively, during the 10 year period.

**Includes property tax revenue from mineral lease properties in the amount of $23,916.*

Overlapping Tax Liability
Average Homeowner



SCHOOL:
HEB ISD = 1.375*
GC ISD = 1.320

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

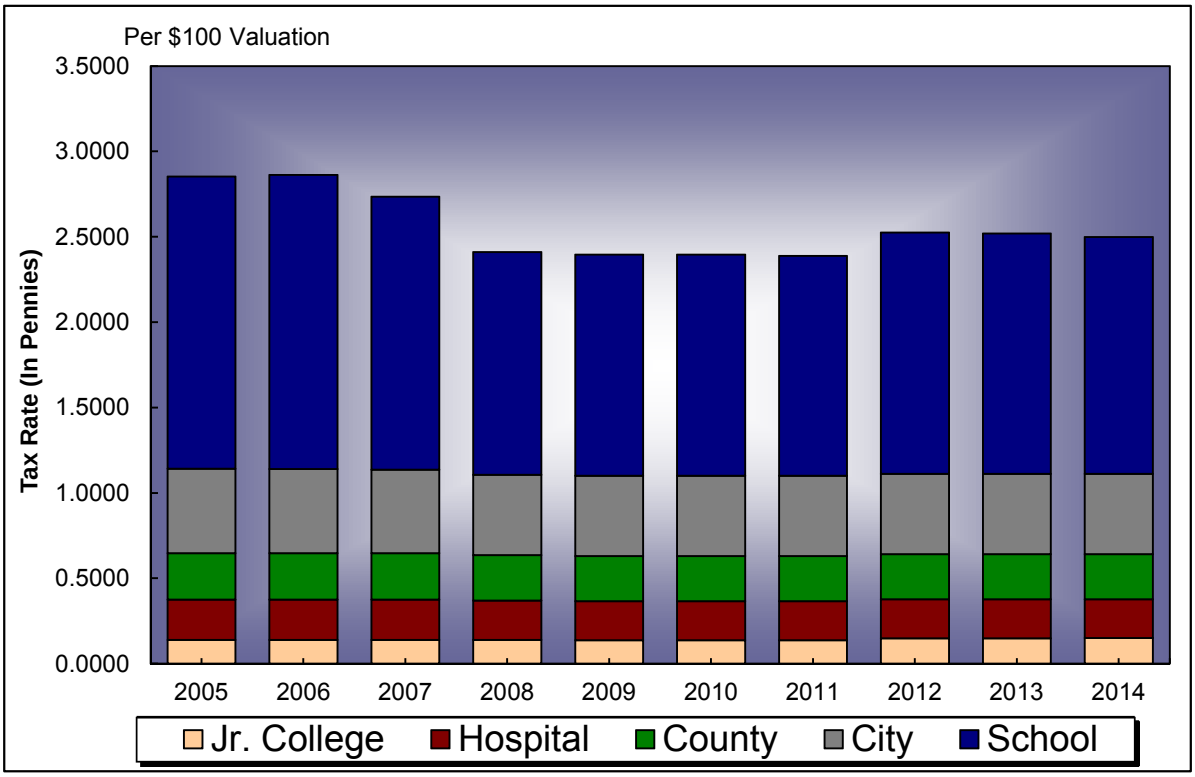
This information is utilized to determine the total tax liability of the average homeowner in the City of Euless. The current tax rates are shown.

The total overlapping tax rate for our citizens is $2.484 for the 2015 fiscal year, with the City's share approximately 19% of the combined total.

The average residential assessed valuation is estimated at $151,470. Based on this average value, the total overlapping tax liability for fiscal year 2015 is $3,763.

PROPERTY TAXES

Direct and Overlapping



Historical Property Tax Rates-Direct & Overlapping

Fiscal Year	Jr. College	Hospital	County	City	School	TOTAL
2005	0.139380	0.235397	0.272500	0.495000	1.710500	2.852777
2006	0.139380	0.235397	0.272500	0.491777	1.723000	2.862054
2007	0.139380	0.235397	0.272500	0.489500	1.597000	2.733777
2008	0.139380	0.230397	0.266500	0.470000	1.303711	2.409988
2009	0.138000	0.227900	0.264000	0.470000	1.295000	2.394900
2010	0.137670	0.227897	0.264000	0.470000	1.295453	2.395020
2011	0.137640	0.227897	0.264000	0.470000	1.288189	2.387726
2012	0.148970	0.227897	0.264000	0.470000	1.414000	2.524867
2013	0.148970	0.227897	0.264000	0.470000	1.407500	2.518367
2014	0.149500	0.227897	0.264000	0.470000	1.387500	2.498897
2015	0.149500	0.227897	0.264000	0.467500	1.375000	2.483897
% Change	**Jr. College**	**Hospital**	**County**	**City**	**School**	**TOTAL**
2006	0.00%	0.00%	0.00%	-0.65%	0.73%	0.33%
2007	0.00%	0.00%	0.00%	-0.46%	-7.31%	-4.48%
2008	0.00%	-2.12%	-2.20%	-3.98%	-18.36%	-11.84%
2009	-0.99%	-1.08%	-0.94%	0.00%	-0.67%	-0.63%
2010	-0.24%	0.00%	0.00%	0.00%	0.03%	0.01%
2011	-0.02%	0.00%	0.00%	0.00%	-0.56%	-0.30%
2012	8.23%	0.00%	0.00%	0.00%	9.77%	5.74%
2013	0.00%	0.00%	0.00%	0.00%	-0.46%	-0.26%
2014	0.36%	0.00%	0.00%	0.00%	-1.42%	-0.77%
2015	0.00%	0.00%	0.00%	-0.53%	-0.90%	-0.60%
Ten Year Average	**Jr. College**	**Hospital**	**County**	**City**	**School**	**TOTAL**
2006-2015	0.73%	-0.32%	-0.31%	-0.56%	-1.92%	-1.28%

Over the last ten years, the City's tax rate has decreased an average of 0.56% and the overlapping rate has decreased an average of 1.28%.

Property Tax Revenues

YTD Collection Review
As of September 30, 2014

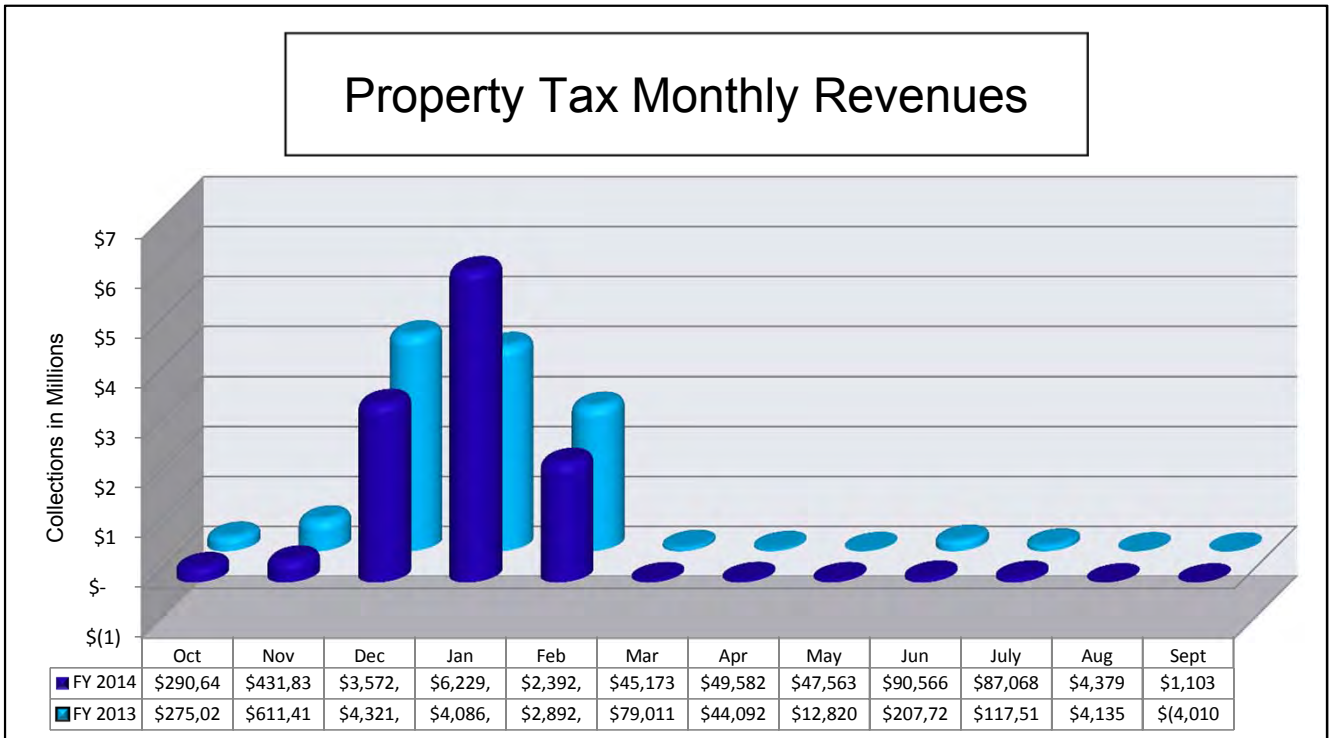
Revenue Type	FY 2014	FY 2013	CY Increase/ (Decrease) from PY	% of Change from PY
Current Year	$ 13,241,636	$ 12,648,635	$ 593,001	4.7%
Prior Year	$ 47,452	$ 131,928	$ (84,476)	(64.0%)
Penalty & Int.	$ 69,230	$ 113,019	$ (43,789)	(38.7%)
Total	$ 13,358,318	$ 12,893,582	$ 464,736	3.6%

Notes: Collections include General & Debt Service Funds.

Property Tax Monthly Revenues
Current Year Collections

Month	FY 2014	FY 2013	CY Increase/ (Decrease) from PY	% of Change from PY
October	$ 290,641	$ 275,028	$ 15,613	5.7%
November	$ 431,835	$ 611,417	$ (179,582)	(29.4%)
December	$ 3,572,465	$ 4,321,511	$ (749,046)	(17.3%)
January	$ 6,229,245	$ 4,086,557	$ 2,142,688	52.4%
February	$ 2,392,016	$ 2,892,834	$ (500,818)	(17.3%)
March	$ 45,173	$ 79,011	$ (33,838)	(42.8%)
April	$ 49,582	$ 44,092	$ 5,490	12.5%
May	$ 47,563	$ 12,820	$ 34,743	271.0%
June	$ 90,566	$ 207,729	$ (117,163)	(56.4%)
July	$ 87,068	$ 117,510	$ (30,442)	(25.9%)
August	$ 4,379	$ 4,135	$ 244	5.9%
September	$ 1,103	$ (4,010)	$ 5,113	(127.5%)
FYTD Total	$ 13,241,636	$ 12,648,634	$ 593,002	4.7%

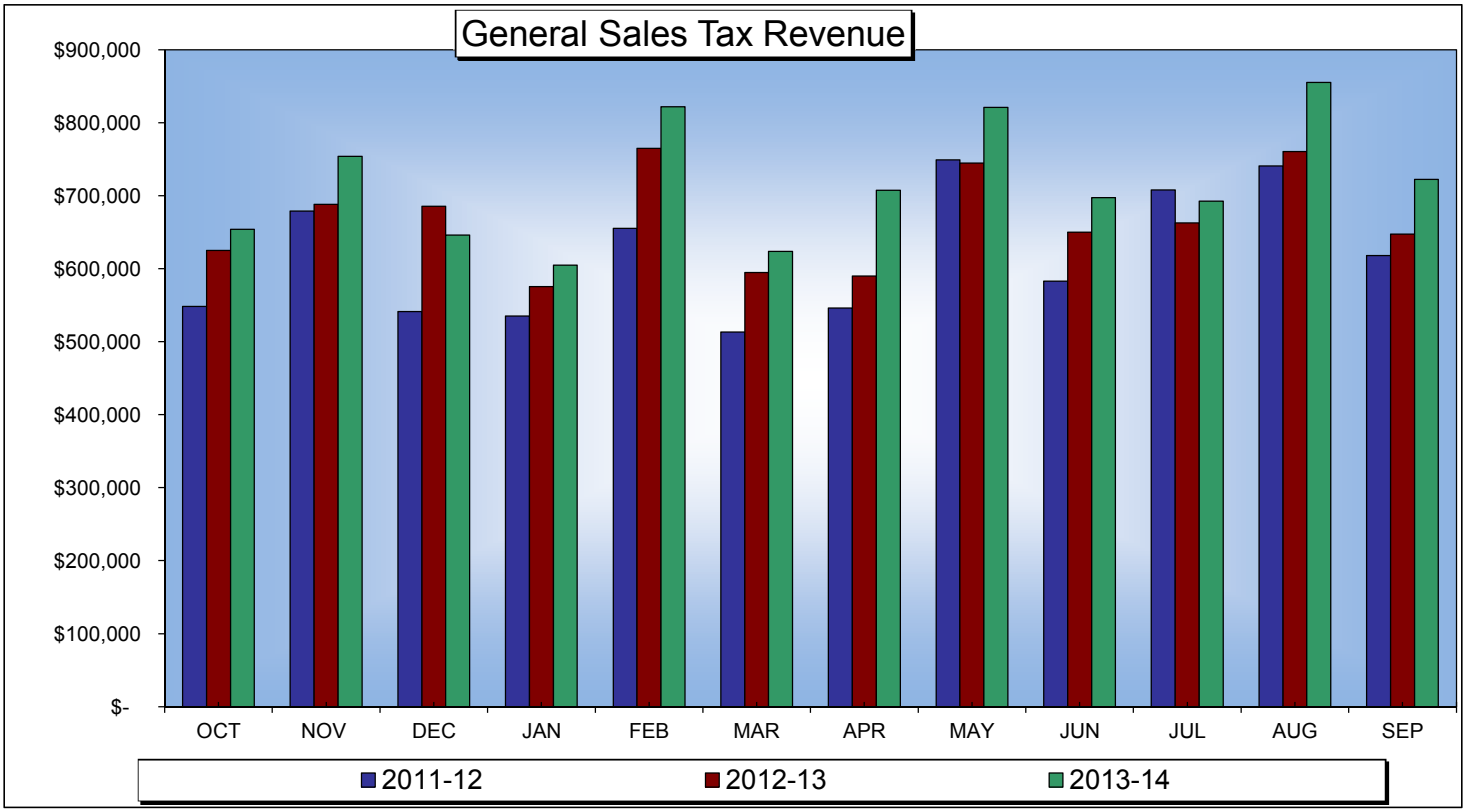
Note: Collections do not include Penalties or Interest



City of Euless
Summary of 1¢ General Fund Sales Tax

	2011-12 Monthly	YTD	% of Total	2012-13 Monthly	YTD	% of Total	2013-14 Monthly	YTD	% of Total
OCT	$ 548,489	$ 548,489	8%	$ 625,197	$ 625,197	7%	$ 653,846	$ 653,846	8%
NOV	$ 679,051	$ 1,227,540	17%	$ 688,150	$ 1,313,347	17%	$ 753,920	$ 1,407,766	16%
DEC	$ 541,165	$ 1,768,705	24%	$ 685,672	$ 1,999,018	24%	$ 646,189	$ 2,053,955	24%
JAN	$ 535,385	$ 2,304,089	31%	$ 575,688	$ 2,574,707	31%	$ 604,789	$ 2,658,744	31%
FEB	$ 655,481	$ 2,959,570	41%	$ 764,899	$ 3,339,606	40%	$ 822,008	$ 3,480,752	40%
MAR	$ 513,059	$ 3,472,629	48%	$ 594,892	$ 3,934,497	47%	$ 623,801	$ 4,104,554	48%
APR	$ 546,354	$ 4,018,982	54%	$ 590,215	$ 4,524,712	54%	$ 707,641	$ 4,812,194	56%
MAY	$ 749,016	$ 4,767,998	65%	$ 744,865	$ 5,269,577	64%	$ 821,152	$ 5,633,346	65%
JUN	$ 583,053	$ 5,351,051	74%	$ 650,183	$ 5,919,760	72%	$ 697,625	$ 6,330,971	74%
JUL	$ 707,728	$ 6,058,779	82%	$ 662,907	$ 6,582,667	82%	$ 692,668	$ 7,023,639	82%
AUG	$ 740,810	$ 6,799,589	92%	$ 760,620	$ 7,343,287	92%	$ 855,086	$ 7,878,725	92%
SEP	$ 618,243	$ 7,417,832	100%	$ 647,259	$ 7,990,546	100%	$ 722,513	$8,601,238	100%

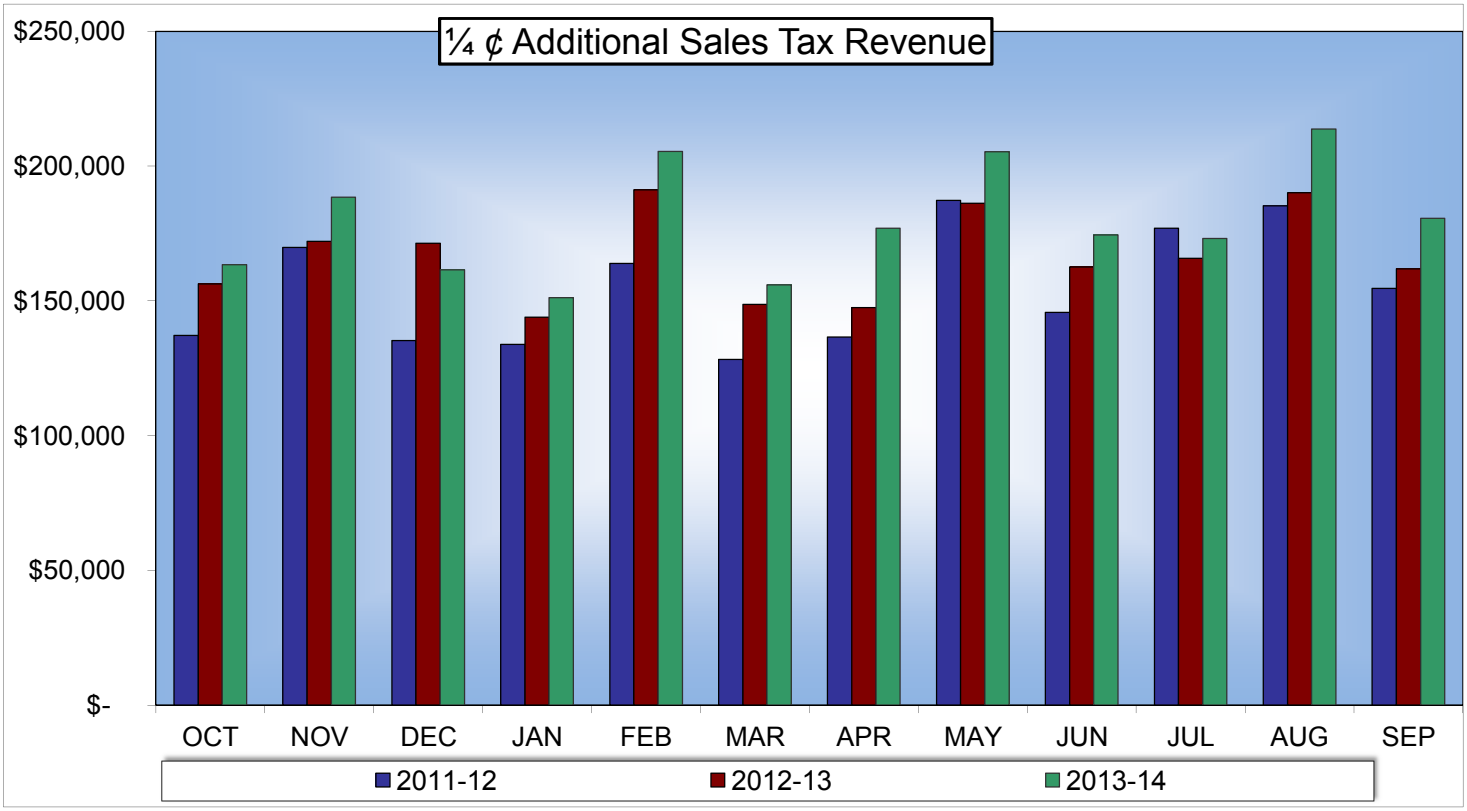
AVG:	$618,153	AVG:	$665,879	AVG:	$716,770
HI:	$749,016	HI:	$764,899	HI:	$855,086
LO:	$513,059	LO:	$575,688	LO:	$604,789



City of Euless
Summary of ¼ ¢ Additional Sales Tax

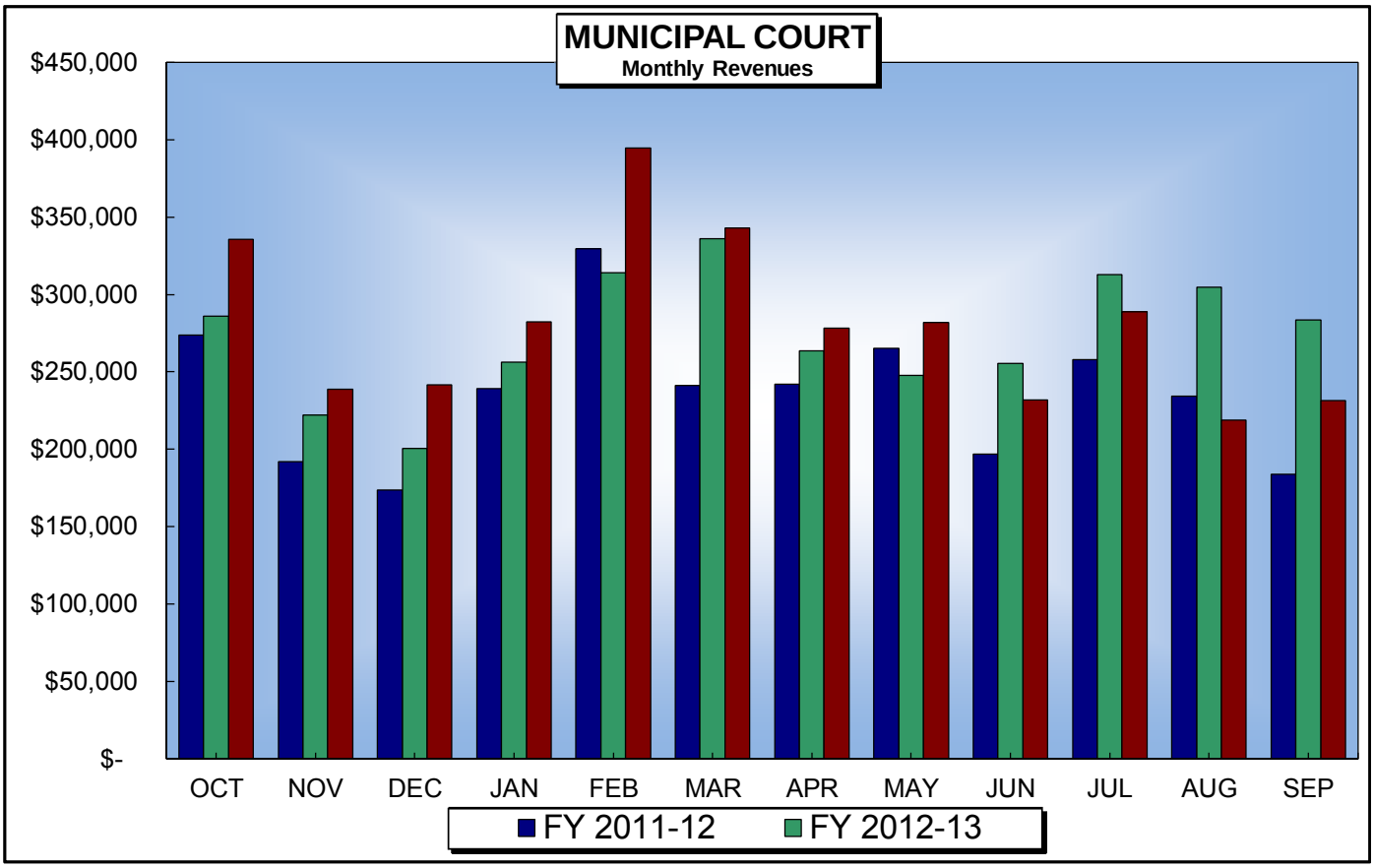
	2011-12 Monthly	YTD	% of Total	2012-13 Monthly	YTD	% of Total	2013-14 Monthly	YTD	% of Total
OCT	$ 137,122	$ 137,122	8%	$ 156,299	$ 156,299	7%	$ 163,462	$ 163,462	8%
NOV	$ 169,763	$ 306,885	17%	$ 172,038	$ 328,337	17%	$ 188,480	$ 351,942	16%
DEC	$ 135,291	$ 442,176	24%	$ 171,418	$ 499,755	24%	$ 161,547	$ 513,489	24%
JAN	$ 133,846	$ 576,022	31%	$ 143,922	$ 643,677	31%	$ 151,197	$ 664,686	31%
FEB	$ 163,870	$ 739,893	41%	$ 191,225	$ 834,901	40%	$ 205,502	$ 870,188	40%
MAR	$ 128,265	$ 868,157	48%	$ 148,723	$ 983,624	47%	$ 155,950	$ 1,026,138	48%
APR	$ 136,588	$ 1,004,746	54%	$ 147,554	$ 1,131,178	54%	$ 176,910	$ 1,203,049	56%
MAY	$ 187,254	$ 1,192,000	65%	$ 186,216	$ 1,317,394	64%	$ 205,288	$ 1,408,336	65%
JUN	$ 145,763	$ 1,337,763	74%	$ 162,546	$ 1,479,940	72%	$ 174,406	$ 1,582,743	74%
JUL	$ 176,932	$ 1,514,695	82%	$ 165,727	$ 1,645,667	82%	$ 173,167	$ 1,755,910	82%
AUG	$ 185,203	$ 1,699,897	92%	$ 190,155	$ 1,835,822	92%	$ 213,772	$ 1,969,682	92%
SEP	$ 154,561	$ 1,854,458	100%	$ 161,815	$ 1,997,636	100%	$ 180,628	$ 2,150,310	100%

AVG:	$154,538	AVG:	$166,470	AVG:	$179,192
HI:	$187,254	HI:	$191,225	HI:	$213,772
LO:	$128,265	LO:	$143,922	LO:	$151,197



Municipal Court
Revenues

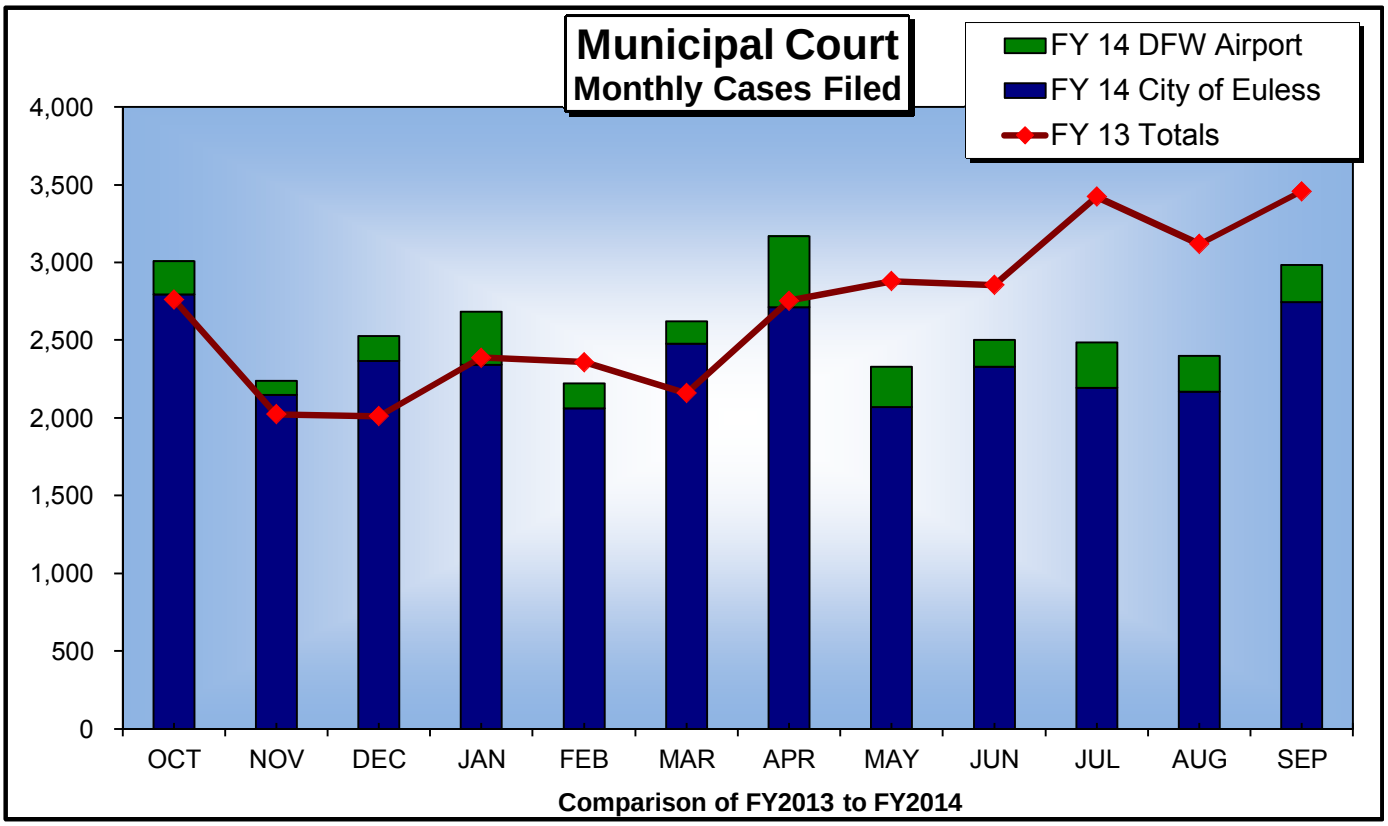
Month	FY 2011-12 MONTHLY	FY 2011-12 Cumulative	FY 2011-12 % of Total	FY 2012-13 MONTHLY	FY 2012-13 Cumulative	FY 2012-13 % of Total	FY 2013-14 MONTHLY	FY 2013-14 Cumulative	FY 2013-14 % of Total
OCT	$ 273,834	$ 273,834	10%	$ 285,899	$ 285,899	9%	$ 335,717	$ 335,717	10%
NOV	$ 191,937	$ 465,771	16%	$ 221,901	$ 507,800	15%	$ 238,569	$ 574,286	17%
DEC	$ 173,716	$ 639,487	23%	$ 200,608	$ 708,408	22%	$ 241,613	$ 815,899	24%
JAN	$ 239,029	$ 878,517	31%	$ 256,178	$ 964,586	29%	$ 282,232	$1,098,132	33%
FEB	$ 329,679	$1,208,196	43%	$ 313,952	$1,278,538	39%	$ 394,601	$1,492,733	44%
MAR	$ 241,328	$1,449,523	51%	$ 336,094	$1,614,632	49%	$ 342,973	$1,835,706	55%
APR	$ 241,986	$1,691,510	60%	$ 263,672	$1,878,304	57%	$ 278,195	$2,113,901	63%
MAY	$ 265,178	$1,956,688	69%	$ 247,895	$2,126,199	65%	$ 281,767	$2,395,668	71%
JUN	$ 196,780	$2,153,468	76%	$ 255,326	$2,381,525	73%	$ 231,841	$2,627,509	78%
JUL	$ 257,869	$2,411,337	85%	$ 312,814	$2,694,339	82%	$ 288,918	$2,916,427	87%
AUG	$ 234,151	$2,645,488	94%	$ 304,775	$2,999,114	91%	$ 218,904	$3,135,331	93%
SEP	$ 183,865	$2,829,353	100%	$ 283,409	$3,282,523	100%	$ 231,337	$3,366,668	100%
Total	$2,829,353			$3,282,523			$3,366,668		



City Of Euless

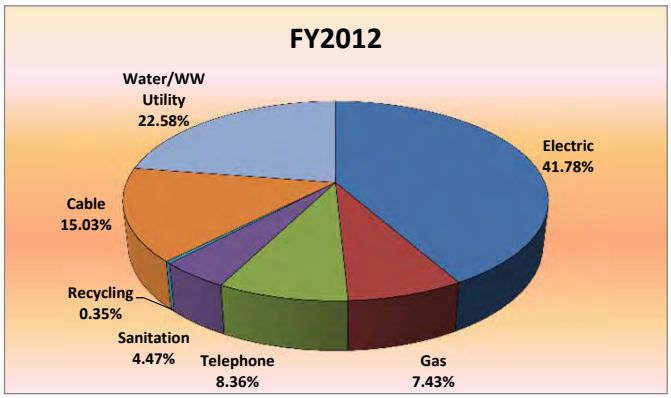
Municipal Court Case Volume Analysis

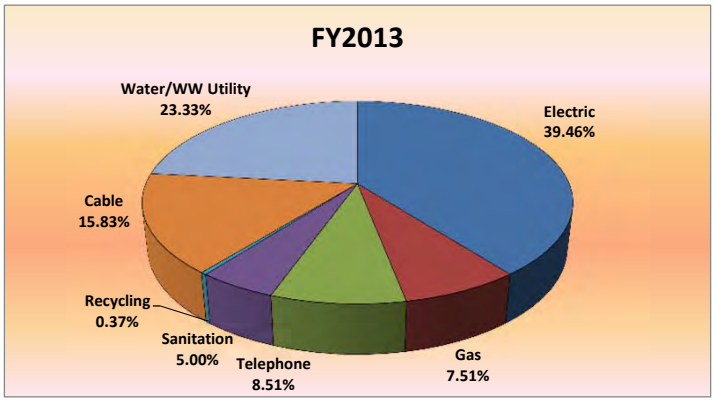
MONTH	FY2011-12 City	FY2011-12 DFW	FY2011-12 Total	FY2012-13 City	FY2012-13 DFW	FY2012-13 Total	FY2013-14 City	FY2013-14 DFW	FY2013-14 Total
OCT	1,980	160	2,140	2,584	179	2,763	2,796	212	3,008
NOV	1,913	149	2,062	1,893	130	2,023	2,147	93	2,240
DEC	1,838	101	1,939	1,939	71	2,010	2,366	160	2,526
JAN	2,032	118	2,150	2,238	150	2,388	2,341	342	2,683
FEB	2,172	67	2,239	2,149	209	2,358	2,063	161	2,224
MAR	2,102	112	2,214	1,957	203	2,160	2,478	144	2,622
APR	2,378	129	2,507	2,530	224	2,754	2,710	459	3,169
MAY	2,505	133	2,638	2,607	273	2,880	2,070	261	2,331
JUN	2,201	104	2,305	2,573	283	2,856	2,330	173	2,503
JUL	2,227	143	2,370	3,070	353	3,423	2,194	290	2,484
AUG	1,927	242	2,169	2,653	466	3,119	2,167	232	2,399
SEP	2,041	115	2,156	3,168	290	3,458	2,744	239	2,983
Total	25,316	1,573	26,889	29,361	2,831	32,192	28,406	2,766	31,172
% of Total	94.2%	5.8%	100.0%	91.2%	8.8%	100.0%	91.1%	8.9%	100.0%

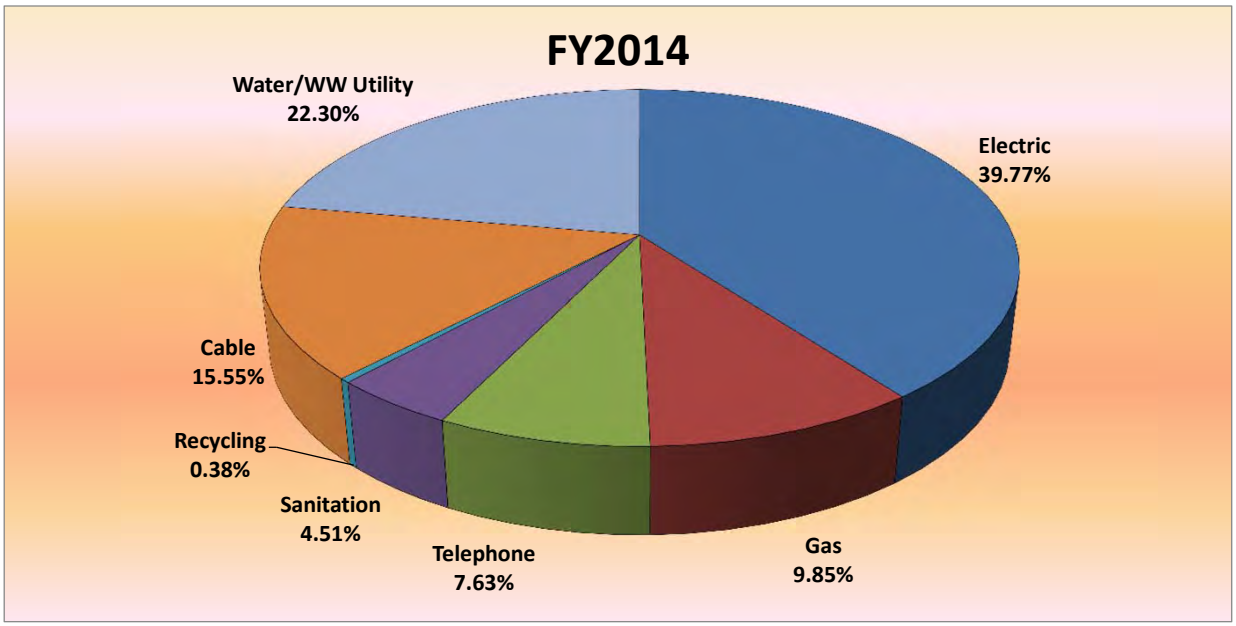


City of Euless
Gross Receipts Revenues

	2011-12 Actual	% of Total	2012-13 Actual	% of Total	2013-14 Actual YTD through 9/30/14	% of Total
Electric	$ 1,718,881	41.8%	$ 1,609,056	39.5%	$ 1,719,259	39.8%
Gas	$ 305,703	7.4%	$ 306,295	7.5%	$ 425,948	9.9%
Telephone	$ 343,861	8.4%	$ 346,864	8.5%	$ 330,022	7.6%
Sanitation	$ 183,872	4.5%	$ 203,770	5.0%	$ 194,961	4.5%
Recycling	$ 14,292	0.3%	$ 15,013	0.4%	$ 16,526	0.4%
Cable	$ 618,482	15.0%	$ 645,301	15.8%	$ 672,194	15.5%
Water/WW Utility	$ 929,090	22.6%	$ 951,400	23.3%	$ 963,936	22.3%
Total Gross Receipt Taxes	$ 4,114,181	100.0%	$ 4,077,699	100.0%	$ 4,322,846	100.0%



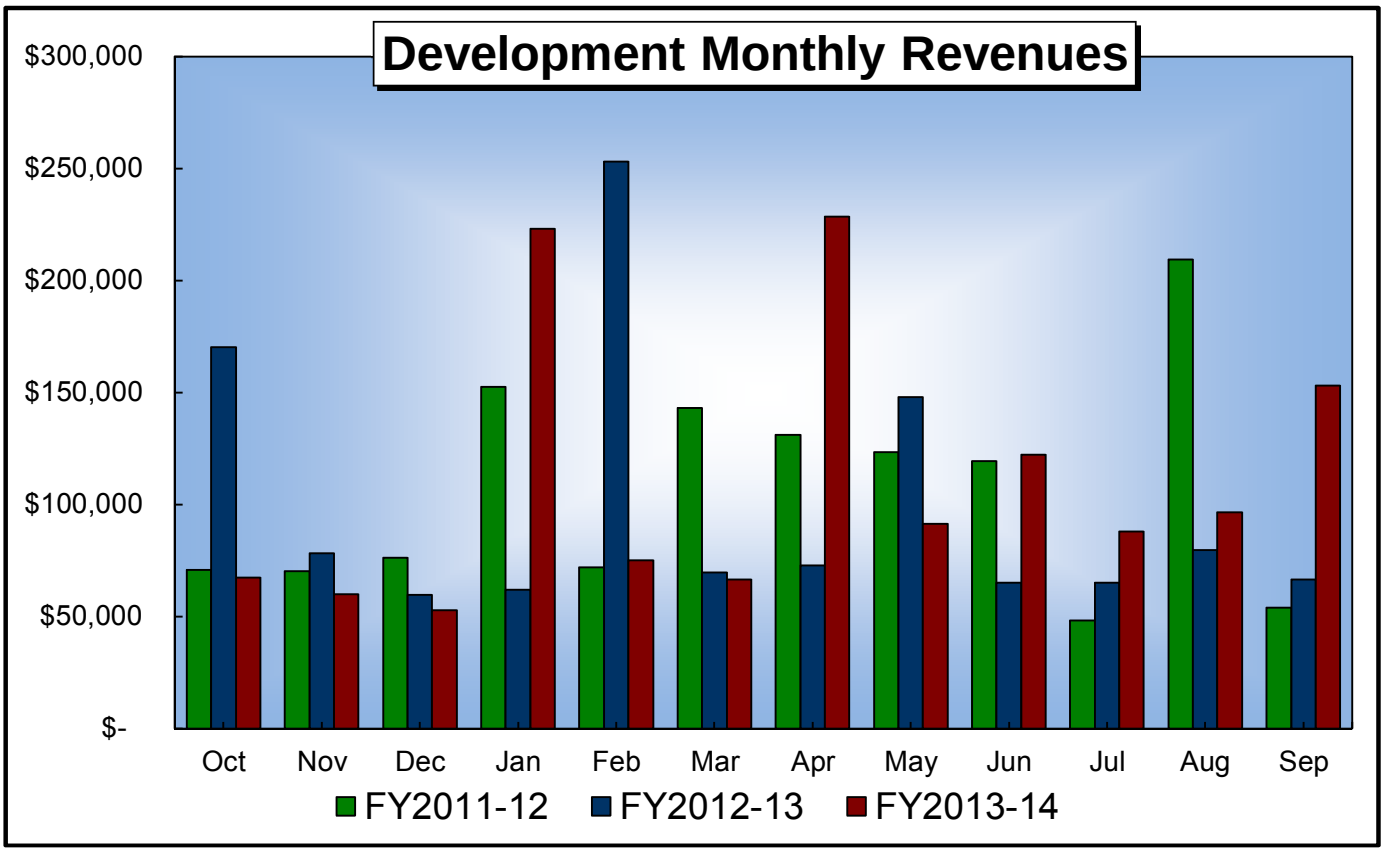




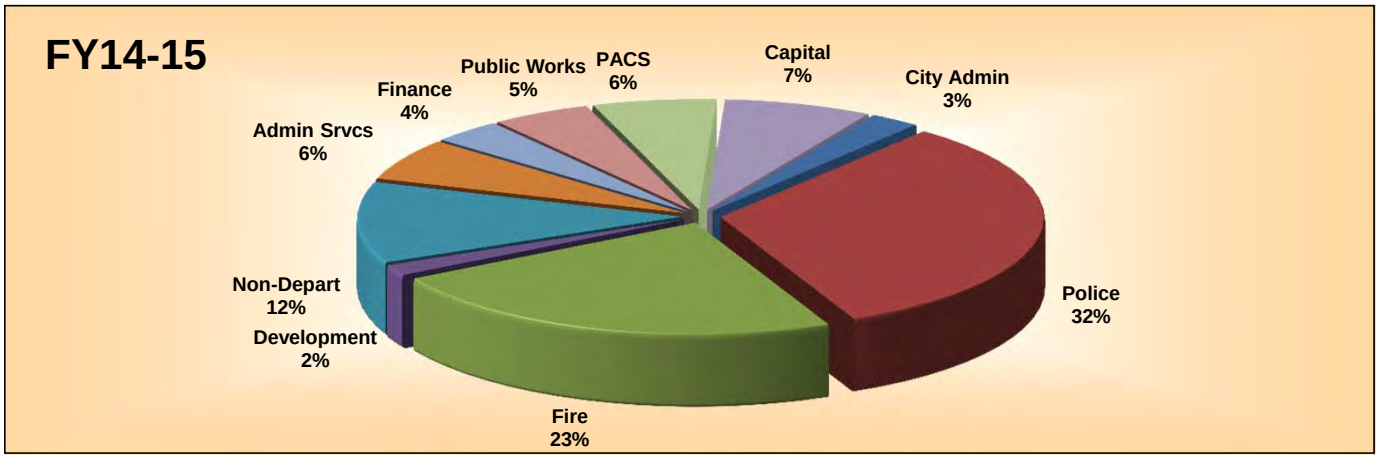
DEVELOPMENT

REVENUE SUMMARY

	FY2011-12			FY2012-13			FY2013-14		
Month	MONTHLY	YTD	% of Total	MONTHLY	YTD	% of Total	MONTHLY	YTD	% of Total
Oct	$ 70,803	$ 70,803	6%	$ 170,347	$ 170,347	14%	$ 67,480	$ 67,480	5%
Nov	$ 70,119	$ 140,923	11%	$ 78,139	$ 248,486	21%	$ 59,982	$ 127,462	10%
Dec	$ 76,204	$ 217,127	17%	$ 59,570	$ 308,056	26%	$ 52,772	$ 180,234	14%
Jan	$ 152,446	$ 369,572	29%	$ 62,047	$ 370,103	31%	$ 223,076	$ 403,310	30%
Feb	$ 71,951	$ 441,524	35%	$ 253,029	$ 623,132	52%	$ 75,207	$ 478,517	36%
Mar	$ 142,953	$ 584,477	46%	$ 69,556	$ 692,688	58%	$ 66,642	$ 545,159	41%
Apr	$ 131,088	$ 715,565	56%	$ 72,902	$ 765,590	64%	$ 228,535	$ 773,694	58%
May	$ 123,221	$ 838,786	66%	$ 148,052	$ 913,642	77%	$ 91,466	$ 865,160	65%
Jun	$ 119,449	$ 958,235	75%	$ 64,994	$ 978,636	82%	$ 122,187	$ 987,347	75%
Jul	$ 48,314	$ 1,006,549	79%	$ 65,039	$ 1,043,675	88%	$ 88,069	$ 1,075,416	81%
Aug	$ 209,352	$ 1,215,901	96%	$ 79,749	$ 1,123,424	94%	$ 96,538	$ 1,171,954	88%
Sep	$ 53,813	$ 1,269,714	100%	$ 66,608	$ 1,190,032	100%	$ 153,040	$ 1,324,994	100%
Total	$1,269,714			$1,190,032			$1,324,994		

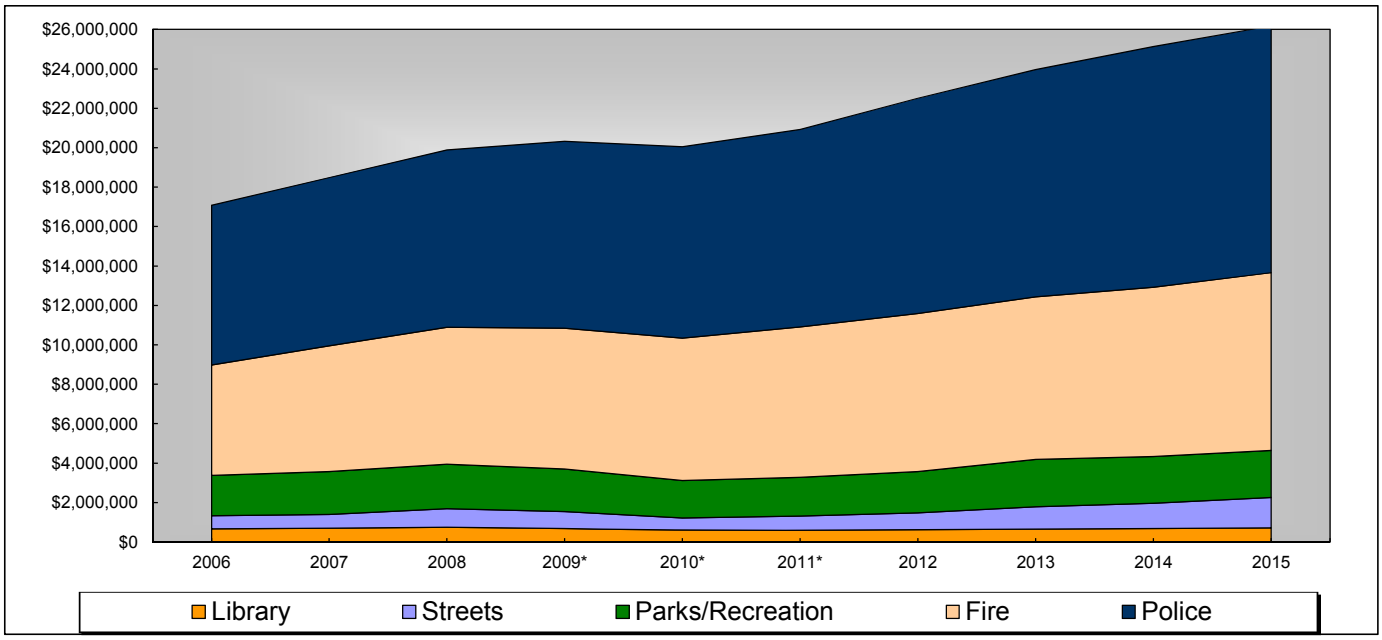


General Fund Expenditures



General Fund Expenditures	Actual FY 13	Budget FY 14	Estimated FY 14	Proposed Budget FY 15	FY14 Budget to FY15 Proposed $ Diff	% Diff.
City Council	$ 20,047	$ 38,875	$ 38,875	$ 40,875	$ 2,000	5%
City Administration	$ 488,310	$ 505,129	$ 505,129	$ 552,755	$ 47,626	9%
City Secretary	$ 318,855	$ 342,836	$ 342,836	$ 352,477	$ 9,641	3%
Communications/Marketing	$ 10,142	$ 12,773	$ 12,773	$ 23,475	$ 10,702	84%
Total - City Administration	**$ 837,354**	**$ 899,613**	**$ 899,613**	**$ 969,582**	**$ 69,969**	**8%**
Finance/Budget	$ 220,654	$ 216,371	$ 216,371	$ 232,304	$ 15,933	7%
Municipal Court	$ 662,037	$ 685,662	$ 685,662	$ 712,871	$ 27,209	4%
Accounting	$ 208,091	$ 308,691	$ 308,691	$ 321,144	$ 12,453	4%
Purchasing	$ 78,316	$ 86,261	$ 86,261	$ 91,643	$ 5,382	6%
Total - Finance	**$ 1,169,099**	**$ 1,296,985**	**$ 1,296,985**	**$ 1,357,962**	**$ 60,977**	**5%**
Emergency Management	$ 17,942	$ 39,855	$ 39,855	$ 50,775	$ 10,920	27%
Police Code Compliance	$ 1,382,205	$ 1,400,058	$ 1,400,058	$ 1,581,518	$ 181,460	13%
Police Administration	$ 663,406	$ 692,580	$ 692,580	$ 819,734	$ 127,154	18%
Police Patrol	$ 4,526,746	$ 4,865,437	$ 4,865,437	$ 4,881,511	$ 16,074	0%
Police CID	$ 1,671,152	$ 1,740,213	$ 1,740,213	$ 1,621,319	$ (118,894)	(7%)
Police Service	$ 1,890,796	$ 1,972,926	$ 1,972,926	$ 2,023,770	$ 50,844	3%
Police Detention	$ 1,378,869	$ 1,497,756	$ 1,497,756	$ 1,537,385	$ 39,629	3%
Total-Police	**$ 11,531,116**	**$ 12,208,825**	**$ 12,208,825**	**$ 12,516,012**	**$ 307,187**	**3%**
Fire Marshal/Education	$ 525,341	$ 550,865	$ 550,865	$ 570,860	$ 19,995	4%
Fire Administration	$ 322,378	$ 484,049	$ 484,049	$ 498,143	$ 14,094	3%
EMS/Suppression	$ 7,397,467	$ 7,554,724	$ 7,554,724	$ 7,952,330	$ 397,606	5%
Total-Fire	**$ 8,245,186**	**$ 8,589,638**	**$ 8,589,638**	**$ 9,021,333**	**$ 431,695**	**5%**
Information Services	$ 294,106	$ 331,637	$ 331,637	$ 343,371	$ 11,734	4%
Personnel	$ 340,754	$ 381,354	$ 381,354	$ 408,432	$ 27,078	7%
Facility Maintenance	$ 774,963	$ 865,815	$ 865,815	$ 907,210	$ 41,395	5%
Library	$ 647,959	$ 673,759	$ 673,759	$ 709,266	$ 35,507	5%
Total - Administrative Services	**$ 2,057,781**	**$ 2,252,565**	**$ 2,252,565**	**$ 2,368,279**	**$ 115,714**	**5%**
Planning & Development	$ 246,574	$ 278,616	$ 278,616	$ 291,732	$ 13,116	5%
Inspection Services	$ 313,287	$ 332,125	$ 332,125	$ 327,359	$ (4,766)	(1%)
Total-Development	**$ 559,861**	**$ 610,741**	**$ 610,741**	**$ 619,091**	**$ 8,350**	**1%**
Recreation	$ 613,096	$ 621,446	$ 621,446	$ 656,474	$ 35,028	6%
Parks	$ 1,289,101	$ 1,308,364	$ 1,308,364	$ 1,301,269	$ (7,095)	(1%)
Swimming Pools	$ 217,926	$ 132,500	$ 132,500	$ 132,500	$ -	0%
Senior Center	$ 193,533	$ 227,089	$ 227,089	$ 232,147	$ 5,058	2%
Recreation Admin.	$ 79,843	$ 75,735	$ 75,735	$ 68,386	$ (7,349)	(10%)
Total-Parks & Comm Srvcs	**$ 2,393,499**	**$ 2,365,134**	**$ 2,365,134**	**$ 2,390,776**	**$ 25,642**	**1%**
Street Maintenance	$ 1,144,223	$ 1,291,724	$ 1,291,724	$ 1,538,892	$ 247,168	19%
Animal Control	$ 271,255	$ 294,741	$ 294,741	$ 296,945	$ 2,204	1%
City Engineer	$ 47,084	$ 85,008	$ 85,008	$ 85,871	$ 863	1%
Total - Public Works	**$ 1,462,562**	**$ 1,671,473**	**$ 1,671,473**	**$ 1,921,708**	**$ 250,235**	**15%**
Legal Services	$ 104,642	$ 105,000	$ 105,000	$ 130,000	$ 25,000	24%
Non-Departmental	$ 3,548,641	$ 3,829,732	$ 3,981,860	$ 4,400,515	$ 570,783	15%
Betterment	$ 16,225	$ 22,000	$ 22,000	$ 29,000	$ 7,000	32%
Total - Non-Depart.	**$ 3,669,508**	**$ 3,956,732**	**$ 4,108,860**	**$ 4,559,515**	**$ 602,783**	**15%**
Total Operating Expenses	**$ 31,925,967**	**$ 33,851,706**	**$ 34,003,834**	**$ 35,724,258**	**$ 1,872,552**	**6%**
Capital Expenses	$ 1,073,397	$ 2,587,894	$ 1,495,558	$ 2,871,610	$ 283,716	11%
Total Expenses	**$ 32,999,364**	**$ 36,439,600**	**$ 35,499,392**	**$ 38,595,868**	**$ 2,156,268**	**6%**

GENERAL FUND EXPENDITURES PER CAPITA



As population has continued to escalate, so has the demand for City services. Over the past ten years, in an effort to keep pace with population growth, expenditures have also grown to ensure quality services are provided to all Euless residents. Expenditures for police and fire protection have increased 55% and 61% respectively (per capita increase: $160-$233 and $110-$168). While user fees have increased along with library services, expenditures have remained relatively stable (per capita flat at $13). In an attempt to provide a higher quality of life for the citizens of Euless, expansion of the parks system and growth in recreational opportunities have resulted in a 16% increase in expenditures as well as increases from other revenue sources (EDC). Per capita expenditures for street repair and maintenance have grown from $13 to $29 as a result of the City's efforts to provide quality infrastructure by allocating additional funds for street overlay, sidewalk maintenance, lighting, and traffic signals.

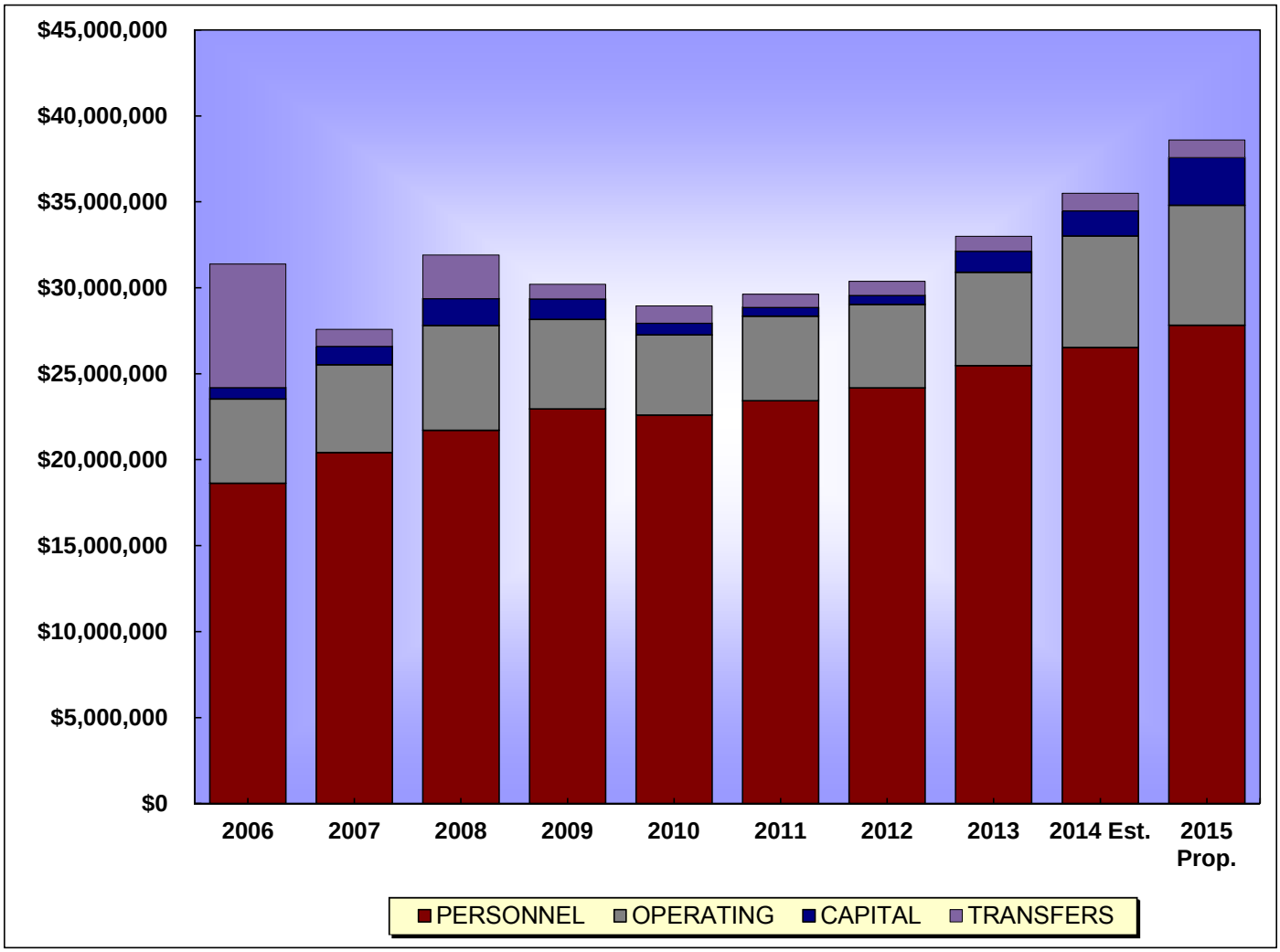
EXPENDITURES										
	2006	**2007**	**2008**	**2009***	**2010***	**2011***	**2012**	**2013**	**2014**	**2015**
Population	50,750	52,900	53,400	54,073	54,200	51,277	51,340	51,500	51,750	53,780
Department	***Actual***	***Actual***	***Actual***	***Actual***	***Actual***	***Actual***	***Actual***	***Actual***	***Estimated***	***Proposed***
Library	$ 669,677	$ 704,790	$ 748,754	$ 676,950	$ 608,341	$ 602,133	$ 612,810	$ 647,959	$ 673,759	$ 709,266
Per Capita	$ 13	$ 13	$ 14	$ 13	$ 11	$ 12	$ 12	$ 13	$ 13	$ 13
Streets	$ 656,964	$ 693,711	$ 943,171	$ 861,885	$ 610,996	$ 713,740	$ 861,749	$ 1,144,223	$ 1,291,724	$ 1,538,892
Per Capita	$ 13	$ 13	$ 18	$ 16	$ 11	$ 14	$ 17	$ 22	$ 25	$ 29
Police	$ 8,102,997	$ 8,533,218	$ 9,004,531	$ 9,483,458	$ 9,714,595	$ 10,011,972	$ 10,911,150	$ 11,531,116	$ 12,208,822	$ 12,516,012
Per Capita	$ 160	$ 161	$ 169	$ 175	$ 179	$ 195	$ 213	$ 224	$ 236	$ 233
Fire	$ 5,593,981	$ 6,382,670	$ 6,935,605	$ 7,139,282	$ 7,223,911	$ 7,626,313	$ 8,019,804	$ 8,245,186	$ 8,589,638	$ 9,021,333
Per Capita	$ 110	$ 121	$ 130	$ 132	$ 133	$ 149	$ 156	$ 160	$ 166	$ 168
Parks/Recreation	$ 2,056,521	$ 2,168,077	$ 2,258,027	$ 2,167,061	$ 1,889,702	$ 1,969,623	$ 2,101,387	$ 2,393,499	$ 2,365,134	$ 2,390,776
Per Capita	$ 41	$ 41	$ 42	$ 40	$ 35	$ 38	$ 41	$ 46	$ 46	$ 44
REVENUES										
General Fund	$ 26,042,663	$ 27,788,989	$ 28,075,693	$ 27,563,025	$ 27,294,649	$ 27,139,966	$ 29,584,030	$ 31,158,113	$ 32,509,179	$ 33,113,964
Transfers	$ 1,582,731	$ 1,482,842	$ 1,566,528	$ 1,573,333	$ 1,614,599	$ 2,610,116	$ 2,364,609	$ 2,420,190	$ 2,592,643	$ 2,627,331
Total	$ 27,625,394	$ 29,271,831	$ 29,642,221	$ 29,136,358	$ 28,909,248	$ 29,750,082	$ 31,948,639	$ 33,578,303	$ 35,101,822	$ 35,741,295
Per Capita	$ 544	$ 553	$ 555	$ 539	$ 533	$ 580	$ 622	$ 652	$ 678	$ 665
CONSUMER PRICE INDEX										
U.S.	188.9	189.6	205.9	207.3	211.3	214.8	222.8	228.1	233.1	236.2
D/FW Metroplex	198.8	201.5	198.5	200.1	204.3	204.9	209.3	211.1	215.5	217.2

* population updated

GENERAL FUND

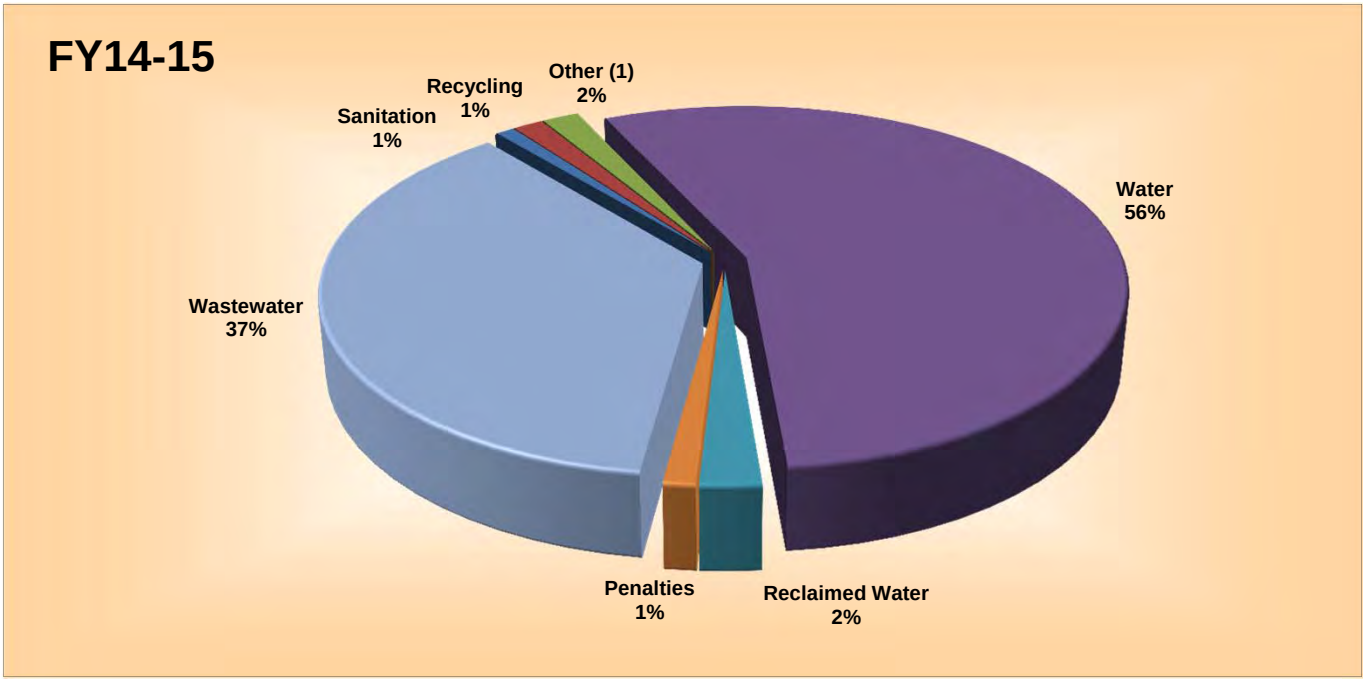
Department	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Proposed
City Administration					
Personnel	$740,022	$771,432	$798,240	$798,240	$840,824
Operations	$66,622	$64,190	$99,637	$99,637	$126,489
Capital	$0	$0	$0	$0	$0
Transfers	$1,139	$1,736	$1,736	$1,736	$2,269
TOTAL	**$807,783**	**$837,358**	**$899,613**	**$899,613**	**$969,582**
Fiscal Services					
Personnel	$974,368	$1,021,017	$1,157,792	$1,157,792	$1,208,219
Operations	$127,073	$148,082	$139,193	$139,193	$149,743
Capital	$0	$0	$0	$0	$0
Transfers	$0	$0	$0	$0	$0
TOTAL	**$1,101,441**	**$1,169,099**	**$1,296,985**	**$1,296,985**	**$1,357,962**
Police					
Personnel	$10,266,652	$10,933,106	$11,377,288	$11,377,288	$11,649,680
Operations	$446,044	$405,910	$584,456	$584,456	$604,607
Capital	$5,608	$0	$0	$0	$0
Transfers	$192,849	$240,835	$313,081	$313,081	$323,725
TOTAL	**$10,911,153**	**$11,579,851**	**$12,274,825**	**$12,274,825**	**$12,578,012**
Fire					
Personnel	$7,502,736	$7,770,214	$8,046,956	$8,046,956	$8,497,249
Operations	$288,199	$287,343	$353,062	$353,062	$377,124
Capital	$6,402	$8,075	$13,000	$13,000	$13,000
Transfers	$222,467	$179,559	$201,620	$201,620	$221,447
TOTAL	**$8,019,804**	**$8,245,191**	**$8,614,638**	**$8,614,638**	**$9,108,820**
Administrative Services					
Personnel	$1,286,435	$1,302,499	$1,302,295	$1,302,295	$1,347,409
Operations	$659,238	$756,745	$957,612	$957,612	$1,007,296
Capital	$0	$0	$0	$0	$0
Transfers	$7,661	$13,308	$12,658	$12,658	$13,574
TOTAL	**$1,953,334**	**$2,072,552**	**$2,272,565**	**$2,272,565**	**$2,368,279**
Planning & Development					
Personnel	$497,295	$531,616	$568,932	$568,932	$572,956
Operations	$27,029	$21,321	$34,347	$34,347	$37,102
Capital	$0	$0	$0	$0	$0
Transfers	$10,174	$6,928	$7,462	$7,462	$9,033
TOTAL	**$534,498**	**$559,865**	**$610,741**	**$610,741**	**$619,091**
Community Services					
Personnel	$1,733,655	$1,884,287	$1,709,493	$1,709,493	$1,706,612
Operations	$306,583	$415,499	$553,180	$553,180	$585,446
Capital	$0	$0	$0	$0	$0
Transfers	$61,149	$93,721	$102,461	$102,461	$98,718
TOTAL	**$2,101,387**	**$2,393,507**	**$2,365,134**	**$2,365,134**	**$2,390,776**
Public Works					
Personnel	$744,354	$833,999	$916,166	$916,166	$1,052,098
Operations	$170,317	$225,337	$227,843	$227,843	$259,193
Capital	$158,825	$311,684	$462,500	$462,500	$520,000
Transfers	$79,149	$91,541	$89,964	$89,964	$115,417
TOTAL	**$1,152,645**	**$1,462,561**	**$1,696,473**	**$1,696,473**	**$1,946,708**
Nondepartmental					
Personnel	$439,711	$431,946	$648,763	$648,763	$945,171
Operations	$2,753,797	$3,094,188	$3,395,162	$3,547,290	$3,832,229
Capital	$350,966	$912,173	$2,076,834	$984,498	$2,237,843
Transfers	$240,954	$241,095	$287,867	$287,867	$241,395
TOTAL	**$3,785,428**	**$4,679,402**	**$6,408,626**	**$5,468,418**	**$7,256,638**
FUND TOTAL	**$30,367,473**	**$32,999,386**	**$36,439,600**	**$35,499,392**	**$38,595,868**

General Fund Expenditures
Multi -Year Comparison



YEAR	PERSONNEL	OPERATING	CAPITAL	TRANSFERS	TOTAL
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	$24,185,228	$4,844,902	$521,801	$815,542	$30,367,473
2013	$25,480,116	$5,418,615	$1,231,932	$868,723	$32,999,386
2014 Est.	$26,525,925	$6,496,620	$1,459,998	$1,016,849	$35,499,392
2015 Prop.	$27,820,218	$6,979,229	$2,770,843	$1,025,578	$38,595,868

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

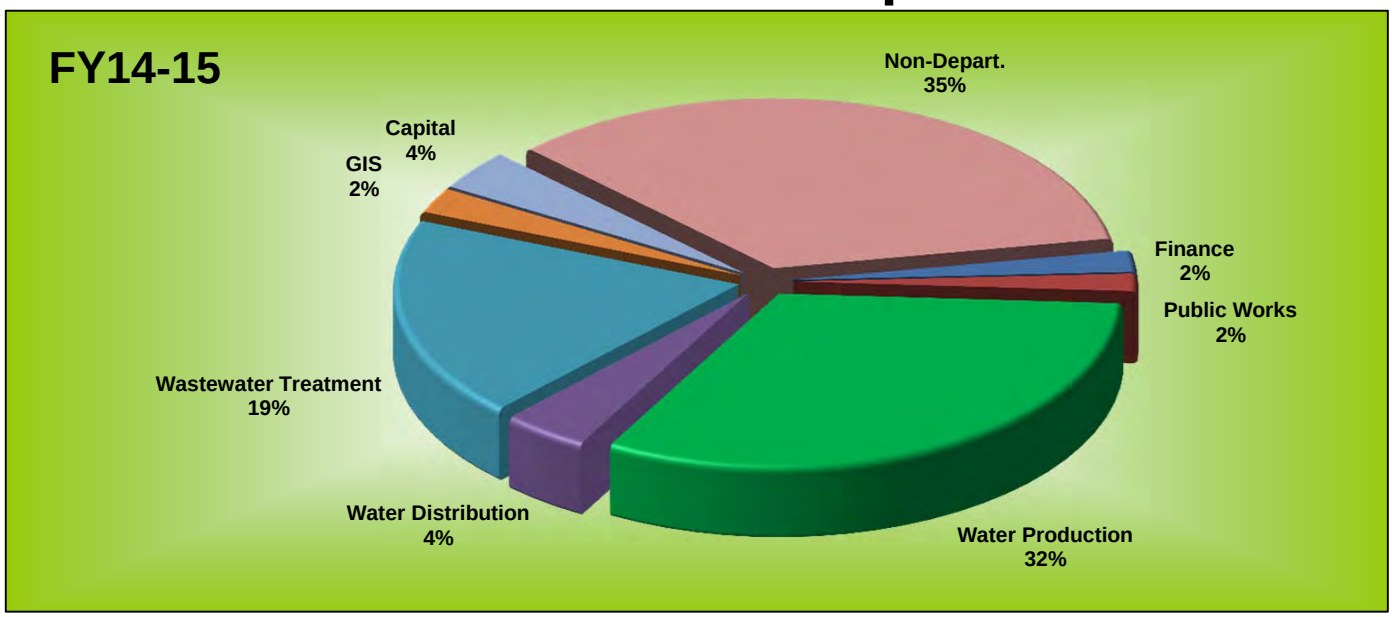
The above chart details revenues for the past, current, and upcoming fiscal years, as well as increases and decreases in service fee collections within the past year. The Water and Wastewater revenues are generated primarily from user charges for the variety of services provided to the citizens of Euless. 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
FY15 REVENUE ASSUMPTIONS

REVENUE SOURCE	ASSUMPTIONS
Interest Income	Projected to increase slightly from FY14 estimates as interest rates are expected to increase slightly in second quarter of 2015.
Sanitation Services	Projected to remain flat with FY14 estimates.
Water Service	Consumption flat with FY2014 year-end projections. Increases of 30¢ per 1000 gallons across all tiers and customer classes with a 50¢ or 5.9% increase in the base rate.
Wastewater Service	Consumption flat with FY2014 year-end projections. Increases of 14¢ per 1000 gallons for all customer classes with a 50¢ increase in the base rate.
Reclaimed Water Service	Consumption based on fiscal year-end projections plus addition of selected multi-family properties. Rates increased from 16¢ to 32¢ per 1000 gallons.
Sale of New Meters	Projected to remain flat with FY14 estimates.
Reconnect Fees	Projected to remain flat with FY14 estimates.
Inspection Fees	Projected to remain flat with FY14 estimates.
Miscellaneous	Projected to remain flat with FY13 original estimates.
Penalties	Projected to remain flat with FY13 revised estimates.
Initiation & Transfer Fees	Projected to remain flat with FY14 estimates.
Recycling Fees	Projected to remain flat with FY14 estimates.

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 Euless citizens.

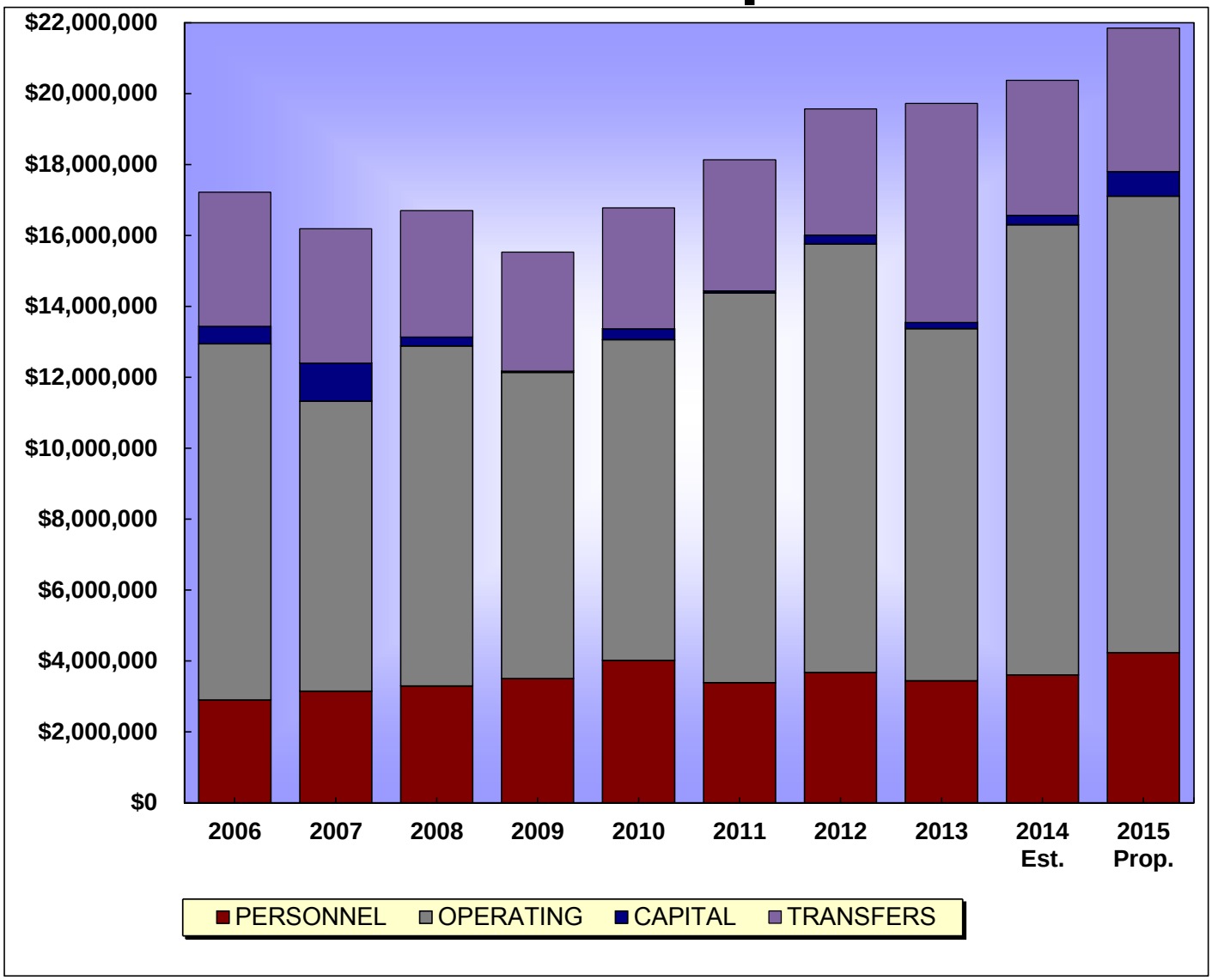
Water & Wastewater Expenditures	Actual FY 13	Budget FY 14	Estimated FY 14	Proposed Budget FY 15	FY14 Budget to FY15 Proposed $ Diff	% Diff.
Water Office	$ 472,368	$ 426,802	$ 425,151	$ 442,066	$ 15,264	4%
Total-Finance	**$ 472,368**	**$ 426,802**	**$ 425,151**	**$ 442,066**	**$ 15,264**	**4%**
City Engineer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

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	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Estimated	FY15 Proposed
Water Department					
Personnel	$302,933	$319,413	$333,777	$332,126	$349,041
Operations	$142,350	$152,955	$93,025	$93,025	$93,025
Capital	$0	$0	$0	$0	$0
Transfers	$0	$0	$0	$0	$0
TOTAL	**$445,283**	**$472,368**	**$426,802**	**$425,151**	**$442,066**
Administrative Services					
Personnel	$0	$3,039	$0	$0	$0
Operations	$29,098	$64,859	$41,300	$41,300	$41,300
Capital	$0	$0	$0	$0	$0
Transfers	$0	$0	$0	$0	$0
TOTAL	**$29,098**	**$67,898**	**$41,300**	**$41,300**	**$41,300**
Public Works					
Personnel	$1,815,674	$1,866,832	$1,993,445	$1,948,031	$2,037,779
Operations	$8,187,745	$8,459,451	$10,219,269	$9,588,770	$10,130,000
Capital	$20,118	$0	$25,000	$16,000	$25,000
Transfers	$204,601	$222,841	$224,712	$224,712	$217,910
TOTAL	**$10,228,138**	**$10,549,124**	**$12,462,426**	**$11,777,513**	**$12,410,689**
Nondepartmental					
Personnel	$1,560,255	$1,254,545	$1,379,853	$1,330,234	$1,848,177
Operations	$3,719,644	$1,253,621	$3,053,070	$2,967,798	$2,605,785
Capital	$229,327	$172,374	$248,580	$253,580	$667,385
Transfers	$3,358,328	$5,953,852	$3,597,458	$3,575,558	$3,828,118
TOTAL	**$8,867,554**	**$8,634,392**	**$8,278,961**	**$8,127,170**	**$8,949,465**
FUND TOTAL	**$19,570,073**	**$19,723,782**	**$21,209,489**	**$20,371,134**	**$21,843,520**

Water & Wastewater Expenditures Multi-Year Comparison



YEAR	PERSONNEL	OPERATING	CAPITAL	TRANSFERS	TOTAL
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	$3,678,862	$12,078,837	$249,445	$3,562,929	$19,570,073
2013	$3,443,829	$9,930,886	$172,374	$6,176,693	$19,723,782
2014 Est.	$3,610,391	$12,690,893	$269,580	$3,800,270	$20,371,134
2015 Prop.	$4,234,997	$12,870,110	$692,385	$4,046,028	$21,843,520

All Other Enterprise Operating Funds

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

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

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

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

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

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

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

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

Special Revenue Operating Funds

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

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

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

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

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

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

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

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

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

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

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

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

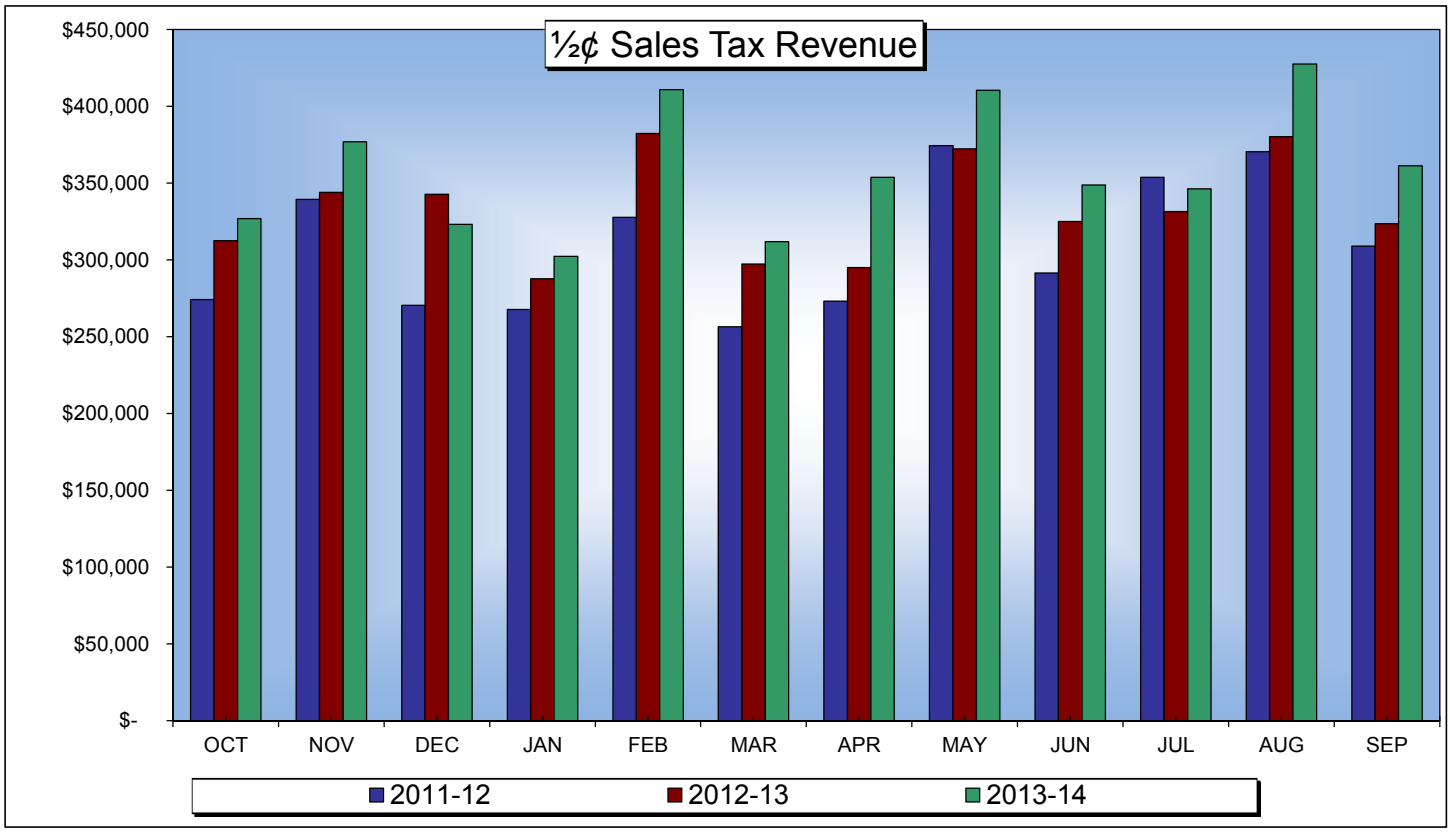
The **Glade Parks Tax Increment Reinvestment Zone (TIRZ) Fund** is used to account for new revenues generated from increased values of properties located within the Zone, based on the percentage pledged by each participating taxing entity. Expenses are used for the repayment of the related infrastructure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

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

City of Euless
Summary of ½¢ EDC Sales Tax

	2011-12 Monthly	YTD	% of Total	2012-13 Monthly	YTD	% of Total	2013-14 Monthly	YTD	% of Total
OCT	$ 274,244	$ 274,244	8%	$ 312,598	$ 312,598	7%	$ 326,923	$ 326,923	8%
NOV	$ 339,525	$ 613,770	17%	$ 344,075	$ 656,673	17%	$ 376,960	$ 703,883	16%
DEC	$ 270,582	$ 884,352	24%	$ 342,836	$ 999,509	24%	$ 323,094	$ 1,026,977	24%
JAN	$ 267,692	$ 1,152,045	31%	$ 287,844	$ 1,287,353	31%	$ 302,395	$ 1,329,372	31%
FEB	$ 327,740	$ 1,479,785	41%	$ 382,450	$ 1,669,803	40%	$ 411,004	$ 1,740,376	40%
MAR	$ 256,529	$ 1,736,314	48%	$ 297,446	$ 1,967,249	47%	$ 311,901	$ 2,052,277	48%
APR	$ 273,177	$ 2,009,491	54%	$ 295,107	$ 2,262,356	54%	$ 353,820	$ 2,406,097	56%
MAY	$ 374,508	$ 2,383,999	65%	$ 372,432	$ 2,634,788	64%	$ 410,576	$ 2,816,673	65%
JUN	$ 291,526	$ 2,675,526	74%	$ 325,092	$ 2,959,880	72%	$ 348,812	$ 3,165,485	74%
JUL	$ 353,864	$ 3,029,389	82%	$ 331,454	$ 3,291,334	82%	$ 346,334	$ 3,511,819	82%
AUG	$ 370,405	$ 3,399,794	92%	$ 380,310	$ 3,671,643	92%	$ 427,543	$ 3,939,362	92%
SEP	$ 309,122	$ 3,708,916	100%	$ 323,629	$ 3,995,273	100%	$ 361,256	$ 4,300,618	100%

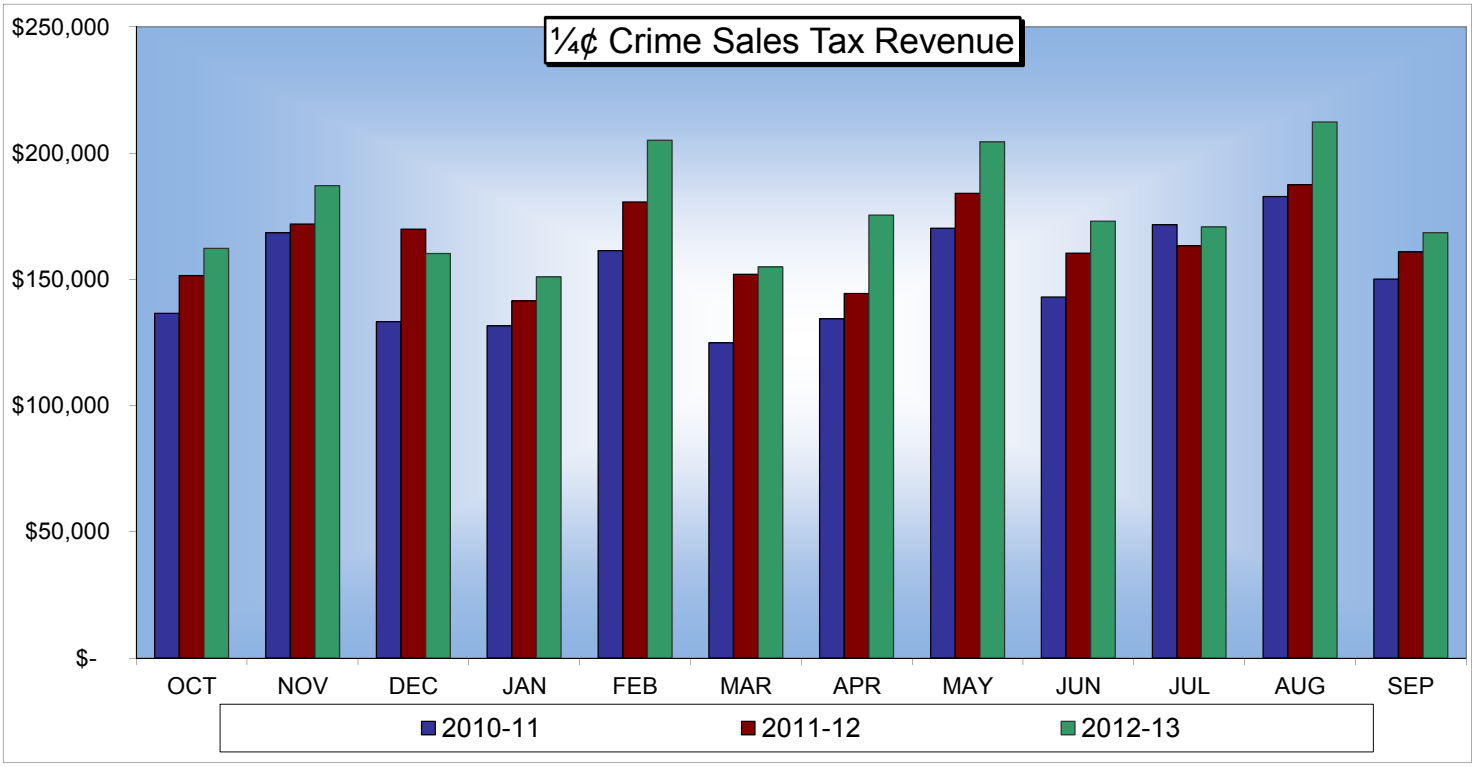
AVG:	$309,076	**AVG:**	$332,939	**AVG:**	$358,385
HI:	$374,508	**HI:**	$382,450	**HI:**	$427,543
LO:	$256,529	**LO:**	$287,844	**LO:**	$302,395



City of Euless
Summary of ¼¢ CCPD Sales Tax

	2010-11 Monthly	YTD	% of Total	2011-12 Monthly	YTD	% of Total	2012-13 Monthly	YTD	% of Total
OCT	$ 136,582	$ 136,582	8%	$ 151,523	$ 151,523	8%	$ 162,297	$ 162,297	8%
NOV	$ 168,458	$ 305,040	17%	$ 171,947	$ 323,469	17%	$ 187,151	$ 349,448	16%
DEC	$ 133,288	$ 438,328	24%	$ 169,923	$ 493,392	24%	$ 160,234	$ 509,682	24%
JAN	$ 131,629	$ 569,957	31%	$ 141,490	$ 634,883	32%	$ 150,939	$ 660,620	31%
FEB	$ 161,417	$ 731,374	41%	$ 180,636	$ 815,519	40%	$ 205,159	$ 865,780	41%
MAR	$ 124,842	$ 856,216	48%	$ 151,980	$ 967,499	47%	$ 154,940	$ 1,020,720	48%
APR	$ 134,343	$ 990,559	55%	$ 144,443	$ 1,111,943	55%	$ 175,474	$ 1,196,194	56%
MAY	$ 170,264	$ 1,160,823	65%	$ 184,006	$ 1,295,949	64%	$ 204,483	$ 1,400,677	66%
JUN	$ 142,958	$ 1,303,781	74%	$ 160,385	$ 1,456,334	72%	$ 173,032	$ 1,573,709	74%
JUL	$ 171,675	$ 1,475,456	82%	$ 163,224	$ 1,619,558	82%	$ 170,713	$ 1,744,422	82%
AUG	$ 182,759	$ 1,658,215	92%	$ 187,500	$ 1,807,057	92%	$ 212,312	$ 1,956,734	92%
SEP	$ 150,033	$ 1,808,248	100%	$ 160,903	$ 1,967,960	100%	$ 168,446	$ 2,125,180	100%

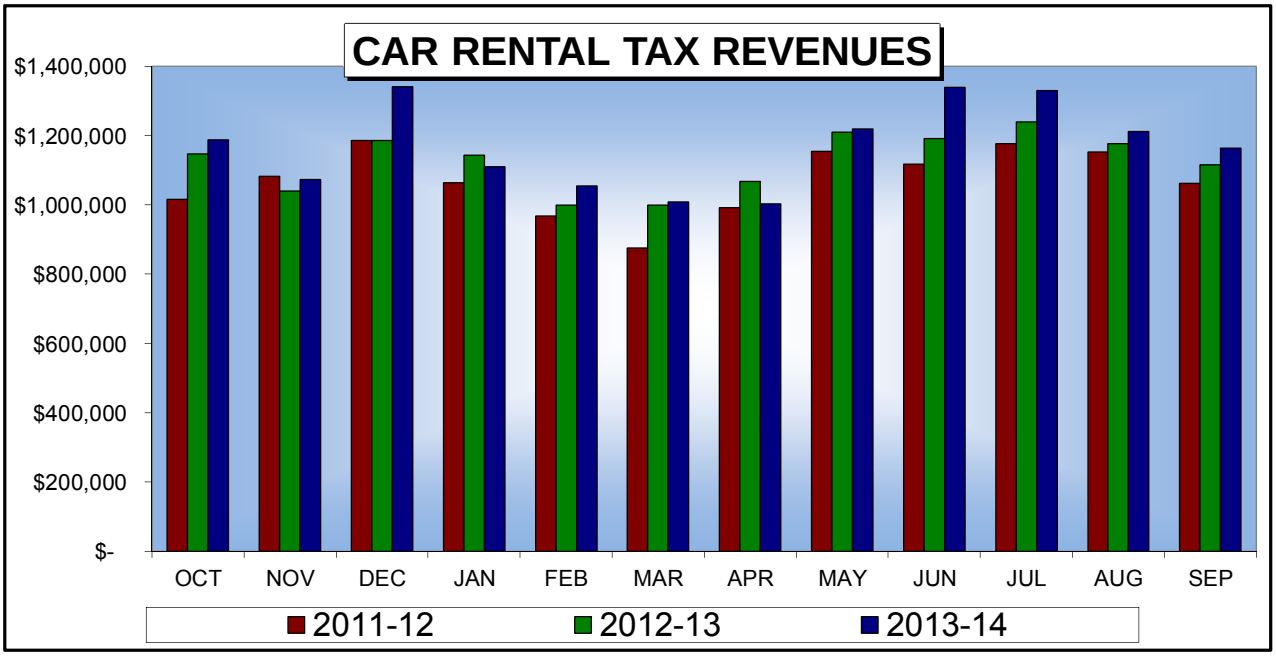
AVG:	$150,687	AVG:	$163,997	AVG:	$177,098
HI:	$182,759	HI:	$187,500	HI:	$212,312
LO:	$124,842	LO:	$141,490	LO:	$150,939



City Of Euless
Car Rental Tax

	2011-12 Monthly	YTD	% of Total	2012-13 Monthly	YTD	% of Total	2013-14 Monthly	YTD	% of Total
OCT	$ 1,015,306	$ 1,015,306	8%	$ 1,147,311	$ 1,147,311	8%	$ 1,187,921	$ 1,187,921	8%
NOV	$ 1,083,338	$ 2,098,644	16%	$ 1,040,814	$ 2,188,124	16%	$ 1,073,180	$ 2,261,101	16%
DEC	$ 1,185,425	$ 3,284,069	26%	$ 1,185,578	$ 3,373,703	25%	$ 1,340,614	$ 3,601,715	26%
JAN	$ 1,063,410	$ 4,347,479	34%	$ 1,142,533	$ 4,516,236	33%	$ 1,110,300	$ 4,712,015	34%
FEB	$ 967,331	$ 5,314,809	41%	$ 999,745	$ 5,515,981	41%	$ 1,054,773	$ 5,766,788	41%
MAR	$ 874,864	$ 6,189,673	48%	$ 1,000,143	$ 6,516,124	48%	$ 1,008,090	$ 6,774,878	48%
APR	$ 991,598	$ 7,181,272	56%	$ 1,067,951	$ 7,584,075	56%	$ 1,003,540	$ 7,778,418	55%
MAY	$ 1,155,047	$ 8,336,318	65%	$ 1,210,598	$ 8,794,673	65%	$ 1,218,775	$ 8,997,193	64%
JUN	$ 1,116,913	$ 9,453,231	74%	$ 1,190,893	$ 9,985,566	74%	$ 1,338,547	$ 10,335,740	74%
JUL	$ 1,176,202	$ 10,629,433	83%	$ 1,240,280	$ 11,225,846	83%	$ 1,329,351	$ 11,665,092	83%
AUG	$ 1,152,604	$ 11,782,037	92%	$ 1,177,307	$ 12,403,152	92%	$ 1,211,578	$ 12,876,670	92%
SEP	$ 1,062,366	$ 12,844,403	100%	$ 1,116,126	$ 13,519,279	100%	$ 1,163,404	$ 14,040,074	100%

AVG:	$1,070,367	**AVG:**	$1,126,607	**AVG:**	$1,170,006
HI:	$1,185,425	**HI:**	$1,240,280	**HI:**	$1,340,614
LO:	$874,864	**LO:**	$999,745	**LO:**	$1,003,540



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 Euless' Annual Operating Budget.

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

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

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

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

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

Debt Service Operating Funds

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

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

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

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

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

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

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

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

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

GENERAL FUND

Building on a Strong Foundation

THE CITY OF

EULESS

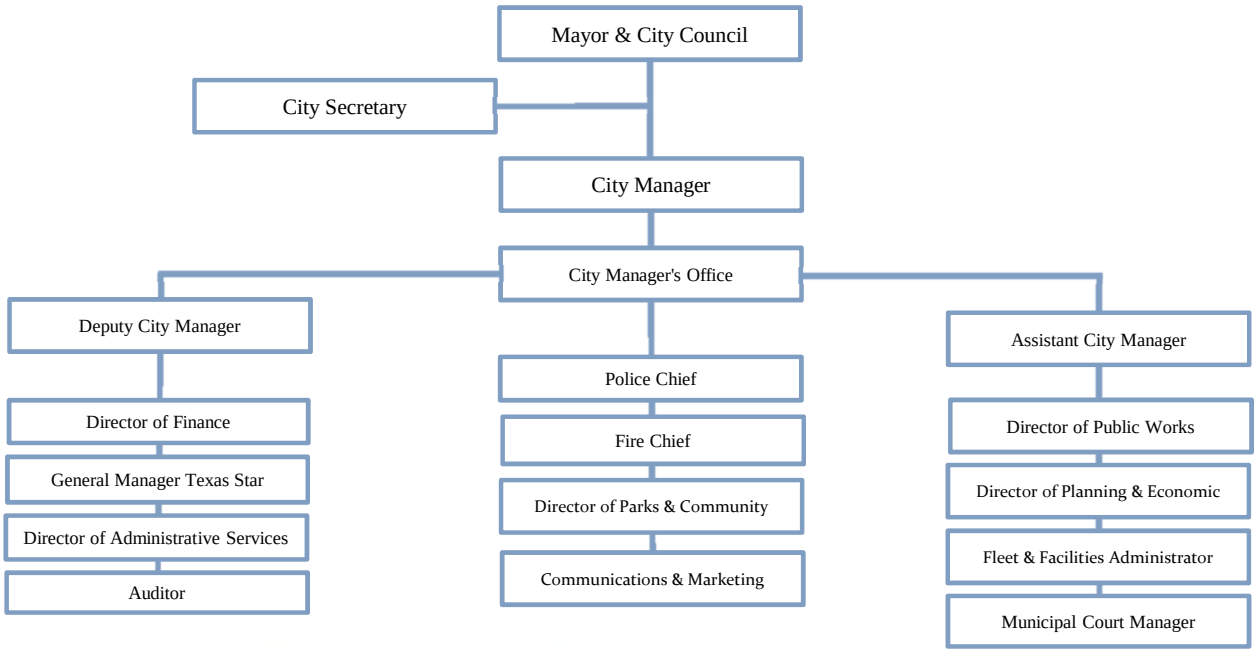
GENERAL FUND SUMMARY	ACTUAL FY2010-11	ACTUAL FY2011-12	ACTUAL FY2012-13	BUDGET FY2013-14	ESTIMATED FY2013-14	PROJECTED FY2014-15
BEGINNING FUND BALANCE	**$ 7,614,463**	**$ 7,730,562**	**$ 9,311,735**	**$ 9,890,674**	**$ 9,890,674**	**$ 9,493,104**
REVENUES						
Property Taxes	$ 8,565,215	$ 9,052,879	$ 9,655,096	$ 10,156,088	$ 10,156,088	$ 10,839,160
Gross Receipts Tax	$ 4,174,627	$ 4,114,181	$ 4,077,700	$ 4,166,298	$ 4,355,159	$ 4,176,974
General Sales Tax	$ 8,306,228	$ 9,376,363	$ 10,096,646	$ 10,228,179	$ 10,629,996	$ 11,038,642
Selective Sales Tax	$ 66,383	$ 54,138	$ 60,823	$ 55,000	$ 65,000	$ 73,000
Fines/Fees/Penalties	$ 1,670,553	$ 1,653,967	$ 2,044,182	$ 1,917,000	$ 2,174,000	$ 2,120,000
Licenses & Permits	$ 622,485	$ 1,059,591	$ 927,421	$ 848,585	$ 937,295	$ 810,200
Interest Income	$ 47,407	$ 47,169	$ 40,710	$ 61,725	$ 29,229	$ 30,000
Intergovernmental Revenue	$ 377,660	$ 363,343	$ 371,623	$ 376,325	$ 379,478	$ 388,650
Charges for Service	$ 2,718,474	$ 3,022,458	$ 3,292,110	$ 3,016,690	$ 3,299,715	$ 3,144,030
Miscellaneous/Rental Income	$ 590,934	$ 771,827	$ 591,802	$ 506,400	$ 483,219	$ 493,308
Insurance/Risk/Other Financing Sources	$ -	$ -		$ -	$ -	$ -
Revenues before Transfers	**$ 27,139,966**	**$ 29,515,916**	**$ 31,158,113**	**$ 31,332,290**	**$ 32,509,179**	**$ 33,113,964**
Transfers from Other Funds	$ 2,610,116	$ 2,432,724	$ 2,420,189	$ 2,569,472	$ 2,592,643	$ 2,627,331
TOTAL REVENUES	**$ 29,750,082**	**$ 31,948,640**	**$ 33,578,302**	**$ 33,901,762**	**$ 35,101,822**	**$ 35,741,295**
TOTAL RESOURCES	**$ 37,364,545**	**$ 39,679,202**	**$ 42,890,037**	**$ 43,792,436**	**$ 44,992,496**	**$ 45,234,399**
EXPENDITURES						
Personal Services	$ 23,399,247	$ 24,185,228	$ 25,480,116	$ 26,525,925	$ 26,525,925	$ 27,820,216
Professional/Technical Services	$ 807,103	$ 874,080	$ 860,222	$ 1,060,159	$ 1,060,159	$ 1,192,108
Contractual Services	$ 13,982	$ 17,303	$ 24,055	$ 12,000	$ 12,000	$ 12,000
Utilities	$ 941,646	$ 873,555	$ 958,544	$ 1,005,235	$ 1,005,235	$ 1,026,805
Maintenance	$ 716,780	$ 760,795	$ 874,053	$ 1,086,010	$ 1,086,010	$ 1,155,310
Other Services/Contingencies	$ 242,495	$ 207,588	$ 219,934	$ 437,641	$ 437,641	$ 449,143
Insurance	$ 2,131	$ 1,805	$ 2,440	$ 3,200	$ 3,200	$ 4,640
General & Administrative	$ 93,267	$ 78,664	$ 87,280	$ 146,212	$ 146,212	$ 162,513
Rebates/Incentives	$ 1,295,655	$ 1,144,105	$ 1,464,809	$ 1,624,597	$ 1,776,725	$ 1,869,750
Supplies	$ 733,357	$ 784,663	$ 826,082	$ 965,438	$ 965,438	$ 1,005,242
Capital Purchases (Equipment)	$ 513,743	$ 521,801	$ 1,239,099	$ 2,552,334	$ 1,459,998	$ 2,788,023
Debt Service/Bank Charges	$ 102,379	$ 102,338	$ 101,173	$ 4,000	$ 4,000	$ 101,720
Expenditures before Transfers	**$ 28,861,785**	**$ 29,551,925**	**$ 32,137,807**	**$ 35,422,751**	**$ 34,482,543**	**$ 37,587,470**
Transfers to Other Funds	$ 772,198	$ 815,542	$ 861,556	$ 1,016,849	$ 1,016,849	$ 1,008,398
TOTAL EXPENDITURES	**$ 29,633,983**	**$ 30,367,467**	**$ 32,999,363**	**$ 36,439,600**	**$ 35,499,392**	**$ 38,595,868**
ENDING FUND BALANCE	**$ 7,730,562**	**$ 9,311,735**	**$ 9,890,674**	**$ 7,352,836**	**$ 9,493,104**	**$ 6,638,531**

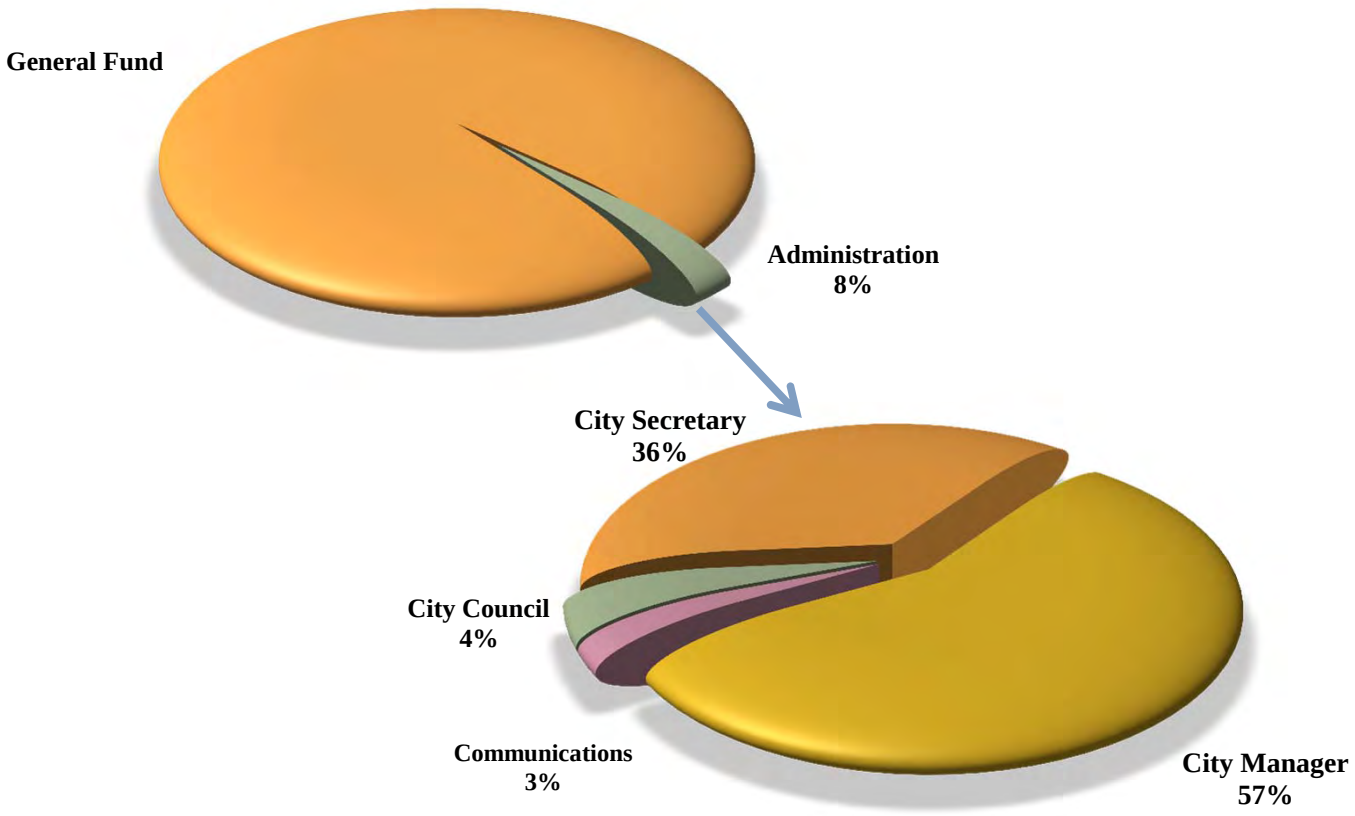
The estimated decline in fund balance is a planned drawdown used to purchase capital equipment, computers, and special "non-recurring" projects. This drawdown is funded from excess reserves above the recommended 60 day reserve level.

THE CITY OF

EULESS

ADMINISTRATION





Department:	**Division/Activity:**	**Account #:**
City Council	City Council	101-1010-510

Location and Hours of Operation:
201 N. Ector Drive
City Hall
Euless, Texas 76039
Monday-Friday
8:00 a.m. – 5:00 p.m.

Mission/Programs/Services:
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.

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.

FY2014 Highlights/Accomplishments:

- Completed street projects, street inventory, various sidewalks and street lighting projects.
- Held various community events inlcuding Open House events for Police, Fire, and Parks and many other programs at the Parks and Euless Public Library.
- Held two town hall meetings to receive feedback from the community.
- Maintained the City's tax rate while providing quality services.
- Participate in the Community Powered Revitalization (CPR) efforts.
- Honored two former Mayor's of the City by naming buildings after them as well as named the City ampateater after a long-term City Council Member.

FY2015 Goals & Objectives:

- Providing quality service at the current levels while reducing the City's tax rate.
- Participate in the Community Powered Revitalization (CPR) efforts.
- Work with developers on major tracts of undeveloped land as well as continuing emphasis on redevelopment.
- Provide for continued street improvements and continue the annual street overlay program.
- Seek grant opportunities to provide for additional amenities and equipment at a reduced cost to our citizens.
- Stay in close communications with the State as the constructiion work for State Highway 183 continues through the City.
- Continue to monitor and work with water constraints.

Major Budgetary Issues and Operational Trends:
Fiscal Year 2015 includes a regular session of the Texas Legislature. Close attention will be paid to any actions that maybe helpful or concerning to the City operations.

Department:	Division/Activity:	Account Number:
City Council	City Council	101-1010-510

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$0	$0	$0	$0
Operations	$20,047	$38,875	$38,875	$40,875
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$20,047**	**$38,875**	**$38,875**	**$40,875**
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

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Number of Citizens Represented	51,500	51,750	53,780
Property Tax Base	2,761,884,486	2,858,755,649	3,050,289,663
Output/Workload			
Meetings Held	31	31	31
Number of Ordinances Passed	39	30	30
Number of Resolutions Approved	17	25	25
Efficiency Measures/Impact			
M&O Budget per Capita	$0.39	$0.75	$0.76
M&O Budget % of City Budget	0.06%	0.11%	0.11%
Effectiveness Measures/Outcomes			
Tax Rate per $100 valuation	0.470000	0.470000	0.46750

Department:	Division/Activity:	Account Number:
City Administration	City Manager's Office	101-1011-513

Location:	***Hours of Operation:***
City Hall 201 N. Ector Drive Euless, TX 76039	Monday - Friday 8:00 A.M. - 5:00 P.M.

Mission/Programs/Services:

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 to see that all policies of the City are executed.

The City Manager is the chief administrative officer for the City of Euless. 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.

FY2014 Highlights/Accomplishments:

- Maintained a solid financial position including a stable property tax rate.
- Continued Community Powered Revitalization Program by extending partnership with Tarrant County, local churches, and the Cities of Hurst and Bedford to renovate and rehabilitate homes in HEB.
- Held city-wide town hall meetings for the 20th consecutive year to provide citizens the opportunity to express concerns and opinions in order to provide excellent service to citizens.
- Updated several City ordinances to enhance and protect the quality of life in Euless.
- Provided infrastructure improvements throughout the City including streets, drainage, water and wastewater improvements.

FY2015 Goals & Objectives:

- Maintain solid financial position while maintaining services to Euless citizens and restoring necessary personnel.
- Provide infrastructure improvements to keep streets and water/wastewater system sound.
- Provide communication forums with Euless 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 accordance with long-term capital plan and Parks Master Plan.

Major Budgetary Issues and Operational Trends:

Economic conditions have improved somewhat, but the City still faces budgetary challenges. City personnel and services to citizens remain a top priority.

Department:	Division/Activity:	Account Number:
City Administration	City Manager's Office	101-1011-513

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$474,516	$488,518	$488,518	$535,611
Operations	$12,060	$14,875	$14,875	$14,875
Capital	$0	$0	$0	$0
Transfers	$1,736	$1,736	$1,736	$2,269
TOTAL	**$488,312**	**$505,129**	**$505,129**	**$552,755**
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

Input/Demand	*Actual 12-13*	*Estimated 13-14*	*Budget 14-15*
Number of Meetings Held	33	32	
Number of Work Sessions	2	2	
Number of Citizens	51,500	51,750	53,780
Output/Workload			
Efficiency Measures/Impact			
M&O Budget per Capita	$9.48	$9.76	$10.28
M&O Budget % of City Budget	1.51%	1.49%	1.55%
Effectiveness Measures/Outcomes			
Tax Rate per $100 valuation	0.470000	0.470000	0.467500
G.O. Bond Rating (Moody's / S&P's)	Aa2 / AA	Aa2 / AA	Aa2 / AA
W &WW Revenue Bond Rating (Moody's / S&P's)	Aa2 / AA+	Aa2 / AA+	Aa2 / AA+
Sales Tax Revenue Bond Rating (Moody's / S&P's)	A1	A1	A1

Department:	Division/Activity:	Account Number:
City Administration	City Secretary	101-1014-510

Location:	***Hours of Operation:***
City Hall 201 N. Ector Drive Euless, TX 76039	Monday - Friday 8:00 A.M. - 5:00 P.M.

Mission/Programs/Services:

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.

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.

FY2014 Highlights/Accomplishments:

- Coordinated Annual Board and Commission Appreciation event.
- Conducted City Council General and Special Elections.
- Maintained document imaging system for City's legislative records.
- Completed supplemental updates to the Code of Ordinances.
- Increased data base of indexed documents for reference within electronic document management system.
- Completed annual review of records storage area and destruction of appropriate documents.
- Responded to all requests for open records within State statute requirements with an average turnaround time of 3.38 days.
- Provided opportunity for staff training in the city secretary certification program.
- Researched and implemented program to archive Social Media content.

FY2015 Goals & Objectives:

- Maintain the records of minutes of all boards and commissions.
- Conduct general election and runoff, if required.
- Process requests for public information according to State statutes.
- Maintain up-to-date code of ordinances.
- Encourage professional and individual growth through staff training opportunities to enhance service to citizens, Council Members and other staff members.

Major Budgetary Issues and Operational Trends:

With the constantly changing laws, staff training is critical to ensure compliance with state statutes related to the Texas Election Code, Open Meetings Act, and the Public Information Act to name a few. As a result, it is expected that training cost will continue to increase. The City Secretary's Office continues to see an increase in the number of Public Information Act requests. Staff plans to address possible ways to provide requestors the information on-demand through the use of a web-based public portal.

DEPARTMENT:	DIVISION/ACTIVITY:	ACCOUNT NUMBER:
City Administration	City Secretary	101-1014-510

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$296,916	$309,722	$309,722	$305,213
Operations	$21,940	$33,114	$33,114	$47,264
Capital	$0	$0	$0	$0
TOTAL	**$318,856**	**$342,836**	**$342,836**	**$352,477**
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

Input/Demand	*Actual 12-13*	*Estimated 13-14*	*Budget 14-15*
City Council Meetings Held	31	31	31
Boards Coordinated	8	8	8
Output/Workload			
Number of Ordinances Passed	39	30	30
Number of Resolutions Approved	17	25	25
Open Records Request	377	390	390
Proclamations & Certificates Issued	40	50	50
Records Destroyed (Cu ft.)	250	200	200
Efficiency Measures/Impact			
M&O Budget per Capita	$6.19	$6.62	$6.55
M&O Budget % of City Budget	0.99%	1.01%	0.99%
Effectiveness Measures/Outcomes			
# Open records request processed per clerk	97	103	
# Proclamations/certificates per clerk	20	20	
# Ordinances per clerk	9	9	
# Resolutions per clerk	7	7	

Department:	Division/Activity:	Account Number:
City Administration	Communications/Marketing	101-1022-513

Location:	***Hours of Operation:***
City Hall 201 N. Ector Drive Euless, TX 76039	Monday-Friday 8:00 A.M. - 5:00 P.M.

Mission/Programs/Services:

The Communications/Marketing office is the citizen, staff and media link to Euless city government enabling each to access information, understand local and regional issues and improve community relations through means of communication, including cable programming, website, digital and print newsletters, special publications, media relations, special events, crisis communication and other proactive marketing efforts.

FY2014 Highlights/Accomplishments:

- Promoted recycling in Euless and increased participation.
- Redesigned employee intranet.
- Redesigned and condensed the Euless Citizen's Fire and Police Academy Alumni websites.
- Assisted with small business promotion and retention efforts.
- Utilized advances in technology to continually increase communication and communication methods.
- Evaluated new and innovative ways to communicate with Euless residents.
- Worked with the rapidly changing face of media on Euless events and issues.
- Provided resources for citizens, staff and media to learn more about City issues and services.
- Reviewed and studied the need for additional technology for the cable channel and web site to keep audiences returning for updated information.

FY2015 Goals & Objectives:

- Create new oral history videos to archive our history.
- Provide additional programming on the Euless cable channel and Video channel.
- Redesign the City of Euless website.
- Create new avenues of promotion for water conservation and reclaimed water education.
- Begin new text messaging communication system via WENS.
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Major Budgetary Issues and Operational Trends:

Increasing postage and paper costs for Euless Today.
Working with the rapidly changing face of media as we have known it.
Communicating a strong message to all citizens regardless of medium.

Department:	Division/Activity:	Account Number:
City Administration	Communications/Marketing	101-1022-513

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$0	$0	$0	$0
Operations	$10,143	$12,773	$12,773	$23,475
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$10,143**	**$12,773**	**$12,773**	**$23,475**
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	0.00	0.00	0.00	0.00

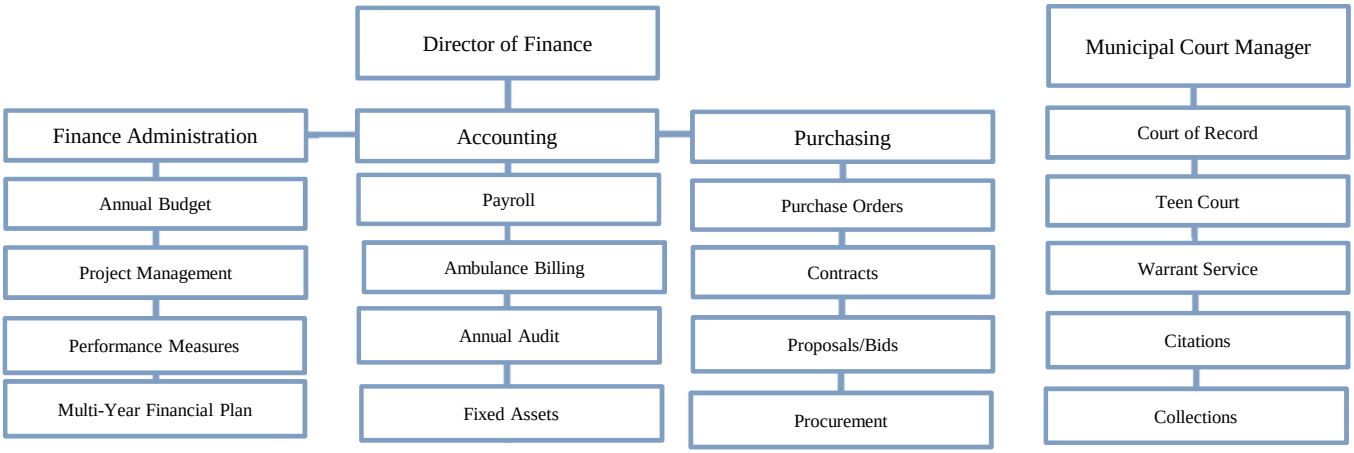
PERFORMANCE MEASURES/SERVICE LEVELS

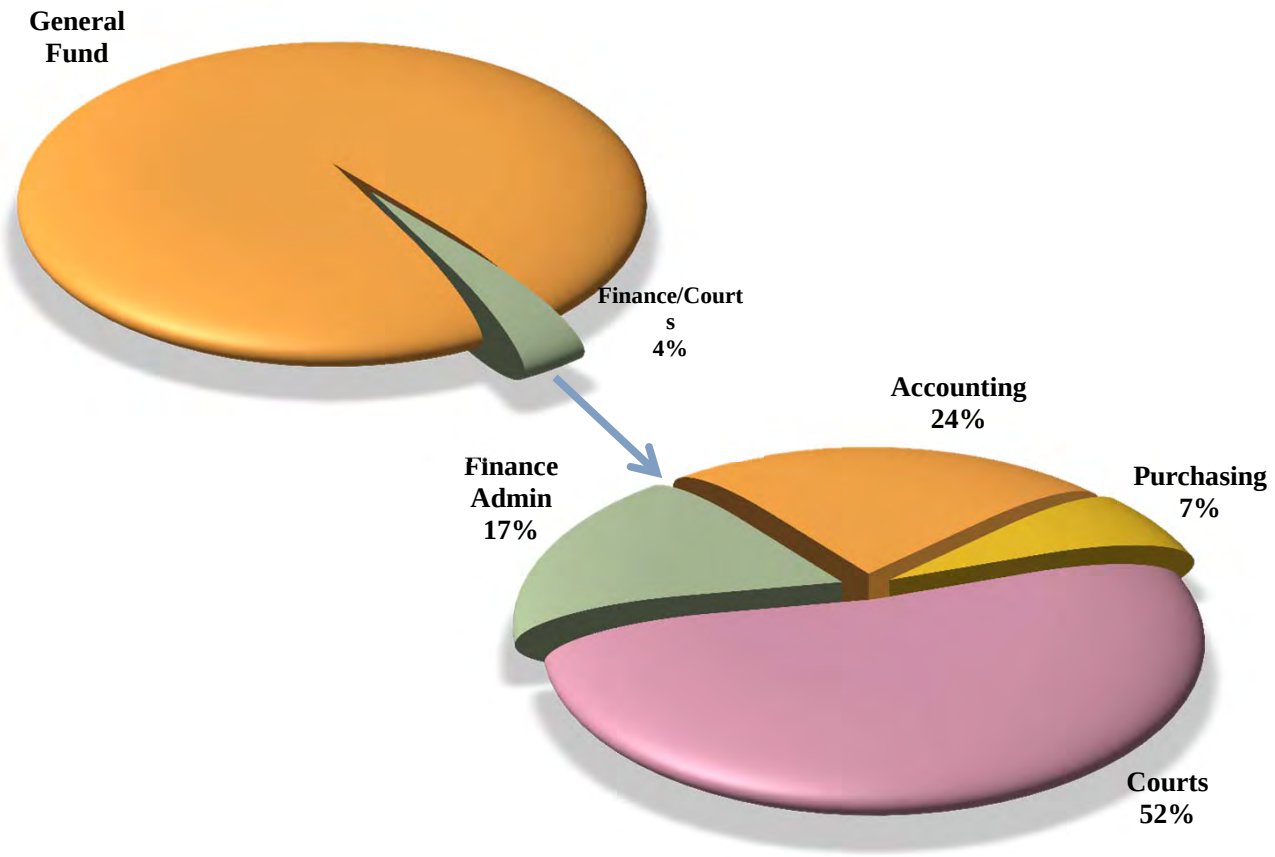
Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Citizens Represented	51,500	51,750	53,780
Web Users	322,482	330,000	330,000
MyEuless Subscribers	2,729	2,800	2,800
Output/Workload			
Euless Today	12	12	12
Web Site Pages	7,417	7,500	7,500
MyEuless emails sent	75	65	65
Web-Based Inquiries per month	20	20	20
Water Bill Stuffers	144,000	144,000	144,000
Efficiency Measures/Impact			
M&O Budget per Capita	$0.20	$0.25	$0.44
M&O Budget % of City Budget	0.03%	0.04%	0.07%
Euless Today Printing	$0.5825	$0.5825	
MyEuless emails	$0.0190	$0.0190	
Effectiveness Measures/Outcomes			
MyEuless Open Rate	47%	45%	45%
Web Site Views	1,727,255	1,700,000	1,700,000

THE CITY OF

EULESS

FINANCE & MUNICIPAL COURT





Department:	Division/Activity:	Account Number:
Finance Department	Administration	101-2012-515

Location:	***Hours of Operation:***
Finance Building 201 North Ector Drive Euless, TX 76039	Monday - Friday 8:00 A.M. - 5:00 P.M.

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.

FY2014 Highlights/Accomplishments:

- Received Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada ("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.
- Explored alternatives for automating investment reporting while ensuring compliance with mandated reporting requirements.

FY2015 Goals & Objectives:

- Receive 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 or debt issuance.
- 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.

Major Budgetary Issues and Operational Trends:

Monitor Texas State Legislative session for any activity that may effect City operations. 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.

Department:	Division/Activity:	Account Number:
Finance Department	Administration	101-2012-515

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$217,136	$211,271	$211,271	$227,204
Operations	$3,518	$5,100	$5,100	$5,100
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$220,654**	**$216,371**	**$216,371**	**$232,304**
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 12-13***	***Estimated 13-14***	***Budget 14-15***
Avg. consolidated cash balance	$298,047	$225,000	
Avg. investment portfolio balance	$65,570,668	$63,000,000	
Output/Workload			
# of major financial documents issued	5	5	
# of revenue manuals issued	4	4	
Average Benchmark yield	0.06%	0.08%	
Average Portfolio yield	0.28%	0.25%	
Weighted average maturity of portfolio	237	200	
Total interest earnings	$187,419	$185,000	
Efficiency Measures/Impact			
M&O budget per capita	$4.28	$4.18	$4.32
M&O budget % of city budget	0.68%	0.64%	0.65%
Avg. # of days to issue monthly reports	19	19	
Avg. # of business days to close month	15	15	
% of funds invested	100.00%	99.64%	
Budget distribution date	December 31	January 24	
Effectiveness Measures/Outcomes			
Receive GFOA Budget Award	Yes	Yes	
# of GFOA budget review outstanding comments	15	10	
% of actual to budgeted General Fund revenues	100.00%	100.00%	
Variance between benchmark/portfolio yield	0.22%	0.18%	

Department:	Division/Activity:	Account Number:
Municipal Court	Municipal Court	101-2013-515

Location:	***Hours of Operation:***
Police and Courts Building 1102 W. Euless Boulevard Euless, TX 76039	8:00 A.M. - 5:00 P.M. Monday - Wednesday & Friday 8:00 A.M. - 6:00 P.M. Thursday

Mission/Programs/Services:

Euless Municipal Court shall serve as the administrative arm of the City as an unbiased entity for the adjudication of Class C cases filed. The court and its officers are dedicated to the principles of fair and impartial justice administered with respect and equality.
Municipal Court administration provides administrative and clerical support for municipal court proceedings including, the collection of fines, fees and state costs, filing citations and complaints, court scheduling, issuing, tracking and clearing warrants, updating and maintaining court records, and reporting collections, convictions and statistical data to appropriate state agencies.

FY2014 Highlights/Accomplishments:

• Implementation of Brazos Ticket Writers.

• Development and implementation of processes to maximize the Document Management system for Municipal Court.

Victims Impact Panel hosted by Euless Municipal Court and Juvenile Case Manager, sponsored and presented by MADD biquarterly.

Continue to manage all cases filed in a timely manner.

FY2015 Goals & Objectives:

• Continue to explore and improve processes by maximizing current software available through our court technology consultant.

•Maintain performance level of 100% citations entered into the court system within 3 days of filing date and all warrants issued within 30 days form the date they become eligible for issuance.

• Remain current with the changes of procedures and court costs that are submitted to the State with each State Legislature revision.

Major Budgetary Issues and Operational Trends:

No major budgetary issues or operational trends at this time.

Department:	Division/Activity:	Account Number:
Municipal Court	Municipal Court	101-2013-515

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$538,370	$574,787	$574,787	$596,096
Operations	$123,666	$110,875	$110,875	$116,775
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$662,036**	**$685,662**	**$685,662**	**$712,871**
PERSONNEL:				
Full Time	7.75	7.75	7.75	7.75
Part Time	2.00	2.00	2.00	2.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Cases Filed	32,192	30,000	31,172
City Case Volume	29,361	28,000	
Dallas/FT. Worth Airport Case Volume	2,831	2,000	
Arrest Warrants	15,728	16,000	
Number of Court Full-Time Equivalents	7	7	
Output/Workload			
Cases Disposed	30,000	30,000	
Warrants Cleared	17,000	17,000	
Total Court Fines Collected	$3,282,523	3,000,000	
Efficiency Measures/Impact			
M&O Budget per Capita	$12.86	$13.25	$13.26
M&O Budget % of City Budget	2.05%	2.03%	2.00%
Cases Filed per (FTE)	4,154	3,871	
Cases Disposed per (FTE)	3,871	3,871	
Effectiveness Measures/Outcomes			
% of Cases Disposed	93%	100%	
% of Current Warrants Cleared	108%	106%	

Department:	Division/Activity:	Account Number:
Finance Department	Accounting	101-2018-515

Location:	***Hours of Operation:***
Finance Building 201 North Ector Drive, Euless, TX 76039	Monday - Friday 8:00 A.M. - 5:00 P.M.

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; and ensuring compliance with applicable state and federal statutes, bond covenants, grant contracts, and management policies.

FY2014 Highlights/Accomplishments:

- Awarded the Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (“GFOA”).
- Continued to streamline the preparation of budget schedules by utilizing computer system downloads to populate data forms. This "auto-population" methodology reduces the likelihood of keying errors.
- Continued to refine external audit process by updating and utilizing year-end closing and work paper preparation checklists and assignments. Continued streamlining the data verification process of the CAFR schedules.
- Continued updating and documenting accounting policies and procedures.
- Increased cross-training of new team members in order to maintain service levels and provide coverage when positions are vacant.
- Received the Leadership Circle Platinum Award from the State Comptroller's Office for transparency.

FY2015 Goals & Objectives:

- 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.
- Continue work on document imaging and workflow process project.
- Continue staff development and cross-training efforts.
- Receive the Leadership Circle Platinum Award from the State Comptroller's Office for transparency.

Major Budgetary Issues and Operational Trends:

To maintain stable property tax rate. To continue to provide quality services and achieve operational efficiencies while working within budgetary constraints. To utilize technology to streamline operations to accomplish more with less. To attract and retain knowledgeable, professional personnel and provide development opportunities for existing team members.

Department:	Division/Activity:	Account Number:
Finance Department	Accounting	101-2018-515

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$189,908	$287,891	$287,891	$295,694
Operations	$18,185	$20,800	$20,800	$25,450
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$208,093**	**$308,691**	**$308,691**	**$321,144**
PERSONNEL:				
Full Time	2.50	3.50	2.50	3.50
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	*Actual 12-13*	*Estimated 13-14*	*Budget 14-15*
# FTE technician positions (all funds combined)	3	3	3
# of journal entries	5,943	6,329	6,741
# of manual journal entries	3,587	3,715	3,845
# of accounts payable invoices	20,634	20,362	20,093
$ of EMS billing and collection fees	$105,466	$104,400	$81,000
Output/Workload			
# of total employee payments processed	14,445	15,458	15,500
# of direct deposits processed	12,322	13,186	13,221
# of accounts payable checks issued	9,605	9,255	8,913
# of journal entry lines processed	195,466	204,164	213,250
# of manual journal entry lines processed	30,943	31,472	32,010
# of period 13/14 adjustments	112	100	100
$ of EMS collections	$910,275	$900,000	$900,000
Efficiency Measures/Impact			
M&O budget per capita	$4.04	$5.97	$5.97
M&O budget % of city budget	0.6%	0.9%	0.9%
% of direct deposits to total employee pmts.	85.30%	85.30%	85.30%
# of invoices per accounts payable check	2.15	2.20	2.25
# of lines per journal entry posted	32.89	32.26	31.64
# of lines per manual journal entry posted	5.21	4.97	4.75
# of audit adjustments	0	1	1
Effectiveness Measures/Outcomes			
Receive GFOA Comprehensive Annual Financial Report (CAFR) Award	Yes	Yes	Yes
# of GFOA reviewer comments	7	5	5
# favorable audit opinions received	1	1	1
# of auditor comments	0	0	0
# of journal entries per tech	1,981	2,110	2,247
# of lines of journal entries per tech	65,155	68,055	71,083
# of accounts payable checks per tech	3,202	3,085	2,971
# of employee payments per tech	4,815	5,153	5,167
% of audit adjs. to period 13/14 adjs.	0.00%	1.00%	1.00%
% of EMS collection fees to $ collections	11.59%	11.60%	9.00%

Department:	Division/Activity:	Account Number:
Finance	Purchasing	101-5036-519

Location:	***Hours of Operation:***
Purchasing	201 North Ector Drive, Building D 8:00 A.M. to 5:00 P.M., Monday through Friday

Mission/Programs/Services:

To conduct all purchases in accordance with state laws. To foster an understanding and appreciation of a 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, 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, and to maintain sufficient quantities of inventoried supplies for the benefit of all City departments.

FY2014 Highlights/Accomplishments:

The City has held four online auctions since the last budget report and realized a revenue of $158.000.00. The City continued to expand the procurement card program with JPMorgan bank. Purchasing has established new annual contracts for various services and supplies to ensure the best value to the city. Purchasing continues to recycle cartridges and ink toners for rebates. The City credit card is now being used to increase usage for the annual rebate from JP Morgan. The city has also started using a vendor that distributes construction documents online which should result in lower costs and increased bidder activity.

FY2015 Goals & Objectives:

Continue to identify additional commodities and services that could be placed on an annual agreement with the intent of obtaining lower prices through economies of scale. Work with IS Department to automate purchase orders.

To continue disposing of city surplus through the online auctioning system.

Present Purchasing/Finance "Power Point" presentations to city staff for a refresher course in proper purchasing procedures.

Major Budgetary Issues and Operational Trends:

None

DEPARTMENT:	DIVISION/ACTIVITY:	ACCOUNT #:
Finance Department	Purchasing	101-5036-519

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$ 75,603	$ 83,843	$ 83,843	$ 89,225
Operations	$ 2,713	$ 2,418	$ 2,418	$ 2,418
Capital	$ -		$ -	$ -
Transfers	$ -		$ -	$ -
TOTAL	**$ 78,316**	**$ 86,261**	**$ 86,261**	**$ 91,643**
PERSONNEL:				
Full Time	1.00	1.00	1.00	1.00
Part Time	0.00	0.00	0.00	0.00

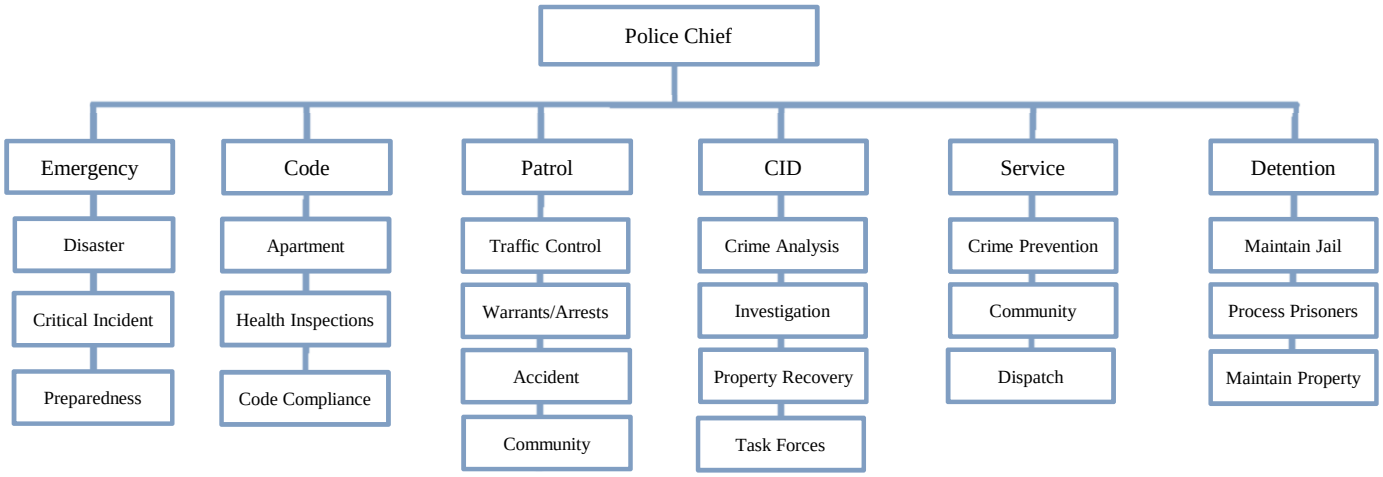
PERFORMANCE MEASURES/SERVICE LEVELS

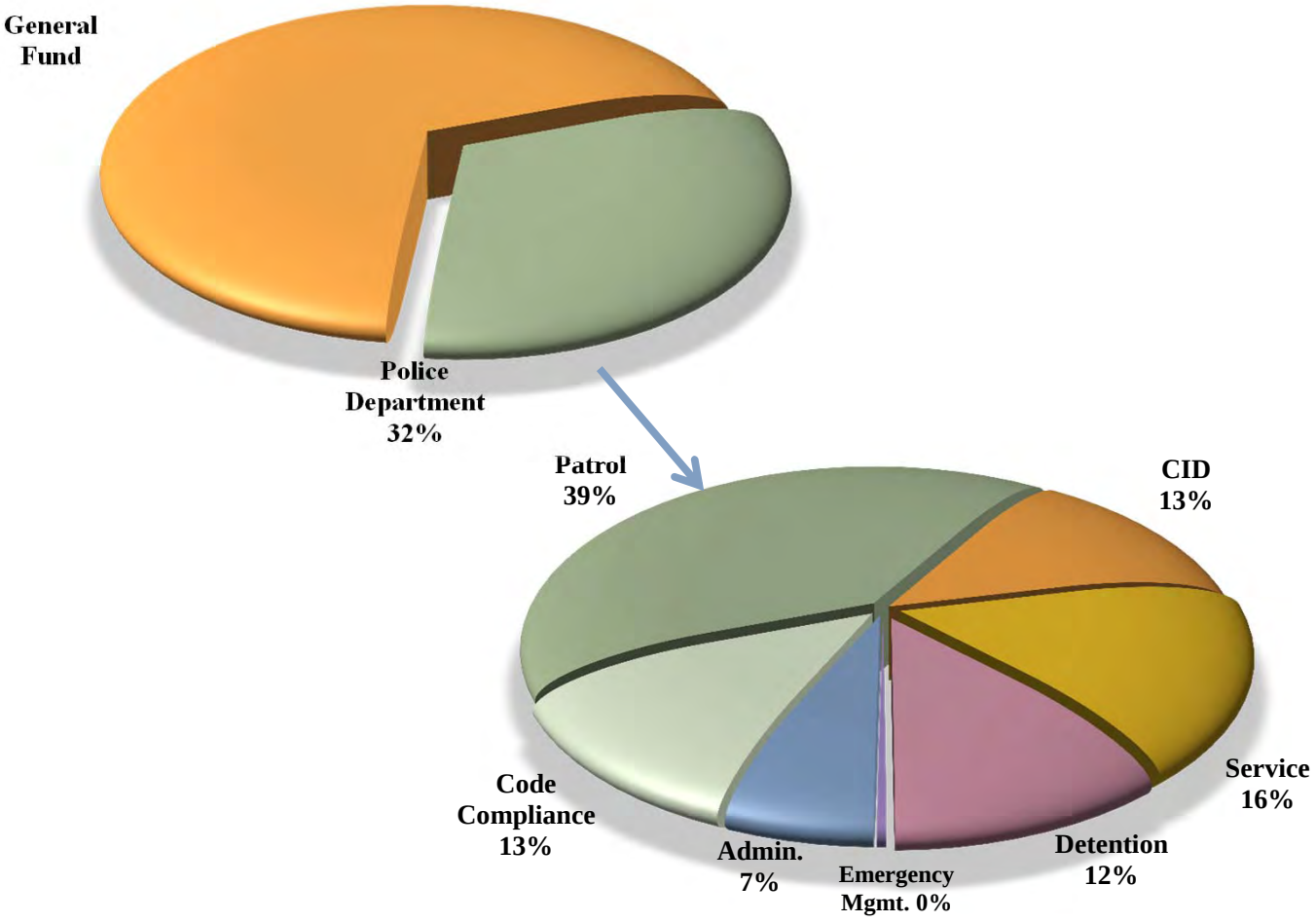
Input/Demand	*Estimated 12-13*	*Budget 13-14*	*Budget 14-15*
Output/Workload			
Formal Bids/Quotes Prepared	38	40	
PO's Issued	205	200	
Amount of PO's Issued	$5,937,153.22	$6,235,000.00	
RFP's Issued	37	40	
Deliveries Received	1,166	1,300	
Department Orders Processed	727	800	
Bid Requests Mailed	155	210	
Efficiency Measures/Impact			
M&O Budget per Capita	$1.52	$1.67	$1.70
M&O Budget % of City Budget	0.24%	0.25%	0.26%
PO's Issued in < 1 day	205	200	
RFP's Issued < 2 days	36	30	
EOM reports submitted in < 5 days	30	30	
Department Orders per FTE	727	800	
Effectiveness Measures/Outcomes			
Response to Bids Issued	75.0%	75.0%	

THE CITY OF

EULESS

POLICE DEPARTMENT





Department:	Division/Activity:	Account Number:
Police	Emergency Management	101-3024-521

Location:	***Hours of Operation:***
1102 West Euless Blvd. Euless, TX 76040	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 Euless.

FY2014 Highlights/Accomplishments:

- Completed update and submitting of City's HAZMAT plan into Tarrant County plan.
- Expanded Amateur Radio operations and communications capabilities.
- Continued monthly meetings with Tarrant County and HEB emergency managers.
- Continued supervisor involvement through monthly meetings.
- Began installation process of lightening alerting for outdoor venues.

FY2015 Goals & Objectives:

- Continue monthly meetings.
- Continue training throughout the City.
- Complete adoption process of Tarrant County HAZMAP plan.
- Complete expansion of weather warning capabilities to citizens and employees of the City in outdoor venues.

Major Budgetary Issues and Operational Trends:

- Continuing increase in training.
- Economic recovery competing with other necessities within the jurisdiction.
- Growing demands by Federal, State, and local Emergency Planners.

Department:	Division/Activity:	Account Number:
Police	Emergency Management	101-3024-521

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$0	$0	$0	$0
Operations	$17,941	$39,855	$39,855	$50,775
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$17,941**	**$39,855**	**$39,855**	**$50,775**
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

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
State compliance w/emergency plan review	13	1	
Emergency Warning system Tests	12	12	
State compliance w/hazard mitigation plan review		1	
Output/Workload			
Emergency Operation plan reviews and updates		1	
Monthly Siren and Warning System Tests		12	
Hazard mitigation plan review and updates		1	
Efficiency Measures/Impact			
M&O Budget per Capita	$0.35	$0.77	$0.94
M&O Budget % of City Budget	0.06%	0.12%	0.14%
Effectiveness Measures/Outcomes			

Department:	Division/Activity:	Account Number:
Police Department	Code Compliance	101-3025-521

Location:	***Hours of Operation:***
Police and Courts Building 1102 W. Euless Blvd. Euless, TX 76040	Monday - Friday 8:00 A.M. - 5:00 P.M.

Mission/Programs/Services:

To provide the Citizens of Euless a safe, healthy, prosperous community in which to live. Accomplishing this includes 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; and ensure that both residential and commercial areas of the City are maintained to the highest standards. Achievement of these objectives will increase the overall quality of life for the citizens served.

FY2014 Highlights/Accomplishments:

- Expanded and improved Citizens Police academy program.
- Developed and implemented standard operating procedures for code compliance.
- Developed training to improve quality of life through a cooperative effort throughout the City.
- Increased crime watch and burglary prevention methods for business and residential communities.
- Continued crime prevention ordinance implementation.
- Increased compliance within the Apartment Inspection Program.
- Continued proactive enforcement of code requirements.
- Continued to identify innovative ways to foster increased community involvement.
- Completed the purchase and implementation of new technology for code officers.

FY2015 Goals & Objectives:

- Expand and improve Citizens Police Academy Program.
- 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.
- Increase compliance within the Apartment Inspection Program.
- Continue proactive enforcement of code requirements.
- Continue to identify innovative ways to foster increased community involvement.

Major Budgetary Issues and Operational Trends:

- Increased Training
- Technology
- Manpower

Department:	Division/Activity:	Account Number:
Police	Code Compliance	101-3025-521

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$1,357,382	$1,352,657	$1,352,657	$1,542,214
Operations	$15,294	$29,383	$29,383	$28,650
Capital	$0	$0	$0	$0
Transfers	$9,532	$18,018	$18,018	$10,654
TOTAL	**$1,382,208**	**$1,400,058**	**$1,400,058**	**$1,581,518**
PERSONNEL:				
Full Time	14.00	14.00	14.00	14.75
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Budget 12-13***	***Budget 13-14***	***Estimated 14-15***
# Sworn Police Officers	8	8	8.75
# Civilian Employees	6	6	6
Population Served	51,500	51,750	53,780
Output/Workload			
Apartment Community Inspections	107	150	
Retail Food Permits	150	150	
Swimming Pool Inspections	100	120	
Crime Watch Meetings	75	75	
Efficiency Measures/Impact			
M&O Budget per Capita	$26.84	$27.05	$29.41
M&O Budget % of City Budget	4.27%	4.14%	4.43%
Effectiveness Measures/Outcomes			

Department:	Division/Activity:	Account Number:
Police Department	Administration	101-3045-521

Location:	***Hours of Operation:***
Police and Courts Building 1102 West Euless Blvd. Euless, TX 76040	Monday through Friday 8:00 AM to 5:00 PM Police Officers 24 hours a day

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.

FY2014 Highlights/Accomplishments:

- Continued to improve relations with the community.
- Continued to strive for community involvement.
- Continued improvement on Citizens Police Academy.
- Introduced new community programs for children and citizens.
- Reduced crime trends and community problems.
- Addressed “Order Maintenance” issues in the community.
- Met and exceeded TCLEOSE training standards.
- Improved/upgraded department equipment with Federal grant funds.
- Re-certified all department employees in CPR and AED use.

FY2015 Goals & Objectives:

- Continued to improve relations with the community.
- Continued to strive for community involvement.
- Continued improvement on Citizens Police Academy.
- Reduced crime trends and community problems.
- Addressed “Order Maintenance” issues in the community.
- Met and exceeded TCLEOSE training standards.
- Improved/upgraded department equipment with Federal grant funds.
- Start Cadet Program, targeting young people 17-23 YOA to develop future quality police employees.

Major Budgetary Issues and Operational Trends:

- Police Officers/Patrol Personnel
- Technology

Department:	Division/Activity:	Account Number:
Police	Administration	101-3045-521

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$612,031	$633,918	$633,918	$757,072
Operations	$47,997	$71,283	$71,283	$71,283
Capital	$0	$0	$0	$0
Transfers	$3,379	$3,379	$3,379	$3,379
TOTAL	**$663,407**	**$708,580**	**$708,580**	**$831,734**
PERSONNEL:				
Full Time	4.00	4.00	4.00	5.75
Part Time	1.00	1.00	1.00	1.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Sworn Police Officers (City Wide)	88	90	90
Civilian Employees	44	45	47
Population Served	51,500	51,750	53,750
Output/Workload			
Total Part I Offenses	1,737	1,900	
Efficiency Measures/Impact			
M&O Budget per Capita	$12.88	$13.69	$15.47
M&O Budget % of City Budget	2.05%	2.09%	2.33%
Sworn Officers per thousand population	1.71	1.74	1.67
Civilian per thousand population	0.85	0.87	0.87
Effectiveness Measures/Outcomes			
Crime Rate Population	3.37%	3.63%	

Department:	Division/Activity:	Account Number:
Police Department	Patrol	101-3046-521

Location:	***Hours of Operation:***
1102 W. Euless Boulevard Euless, Texas 76040	24 hours a day/7 days a week

Mission/Programs/Services:

The mission of the patrol division, in partnership with the community, is to aggressively and intelligently provide the most effective service possible to improve the quality of life for all of the citizens of Euless.

FY2014 Highlights/Accomplishments:

Streamlined the patrol division organizational structure to improve efficiency of operation and command and control.
Increased officer and citizen safety by emphasizing officer survival training and critical first aid techniques.
Equipped all officers with individual first-aid equipment.
Replaced retiring firearms instructors and increased instructor development.
Updated our field training program to improve the quality and efficiency of training.

FY2015 Goals & Objectives:

Continue preparing for the retirement of several employees and filling those vacancies.
Decrease the number of residential, commercial, and vehicular burglaries.
Continue training officers in street survival techniques and strategies and complete the critical first-aid techniques.
Continue instructor development for both the field training program as well as firearms and defensive tactics programs.

Major Budgetary Issues and Operational Trends:

Prepare personnel for advancement and leadership roles in the Department due to retirements at all levels.
Select and train the best candidates for new officer positions.
Improve our level of service and activity.
Improve our field training program to ensure only the best recruits are retained.
Improve our in-service training programs to ensure optimal performance and service by the officers.

DEPARTMENT:	DIVISION/ACTIVITY:	ACCOUNT #:
Police	Patrol	101-3046-521

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	4,337,354	$4,577,159	$4,577,159	$4,574,673
Operations	50,388	$87,623	$87,623	$87,623
Capital/Transfers	$187,734	$250,655	$250,655	$269,215
TOTAL	**$4,575,476**	**$4,915,437**	**$4,915,437**	**$4,931,511**
PERSONNEL:				
Full Time	42.50	42.00	42.00	41.00
Part Time	13.00	13.00	13.00	14.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 2012-13***	***Est. 2013-14***	***Budget 2014-15***
Sworn Officers (City Wide)	88	90	90
Calls for Service	112,606	110,000	
Output/Workload			
Citations Issued	26,356	30,000	
Warnings Issued	7,107	8,000	
Arrests Made	4,247	4,500	
Efficiency Measures/Impact			
M&O Budget per Capita	$88.84	$94.98	$91.70
M&O Budget % of City Budget	14.15%	14.52%	13.80%
Effectiveness Measures/Outcomes			
# of Citation per sworn officer	300	333	
# of Warnings per sworn officer	81	89	
# of Arrests per sworn officer	48	50	

Department:	Division/Activity:	Account Number:
Police	Criminal Investigations	101-3047-521

Location:	***Hours of Operation:***
Euless Police Department 1102 West Euless Blvd. Euless, Texas 76040	Monday - Friday 8:00 A.M. - 6:00 P.M.

Mission/Programs/Services:

The Criminal Investigation Division (CID) investigates alleged and suspected criminal activity reported to the Department. Personnel conduct follow-up investigations on criminal offenses, interview victims and witnesses, interrogate suspects, perform crime scene processing and evidence recovery, execute search and arrest warrants, prepare criminal cases for prosecution and provide courtroom testimony. In addition, CID is responsible for coordination of the Crime Victim's Assistance Program and registration of sexual offenders.

FY2014 Highlights/Accomplishments:

* Trained a new investigator.
* Continued in service training of Crime Scene Technicians.
* Met all TCOLE Training.
* Sent investigators to advanced criminal investigative training.
* Assisted with Citizen Police Academy class.
* Responsible for 351 arrest warrants and 44 search warrants.

FY2015 Goals & Objectives:

* Continue to meet rigorous state training requirements.
* Assisted with Citizen Police Academy class.
* Develop new investigators for upcoming movements within Department.
* Increase clearance and stolen property recovery rates by 1%.
* Increase deployment of bait vehicle.

Major Budgetary Issues and Operational Trends:

* Continues retirement of experienced personnel.
* Increase in crime and changing trends.

DEPARTMENT:	DIVISION/ACTIVITY:	ACCOUNT NUMBER:
Police	Criminal Investigations	101-3047-521

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$1,603,971	$1,654,610	$1,654,610	$1,536,016
Operations	$44,819	$62,902	$62,902	$62,602
Transfers	$22,363	$22,701	$22,701	$22,701
TOTAL	**$1,671,153**	**$1,740,213**	**$1,740,213**	**$1,621,319**
PERSONNEL:				
Full Time	15.00	15.00	15.00	13.50
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	*Actual 12-13*	*Estimated 13-14*	*Budget 14-15*
Number of Investigators	12	13	
Total Part 1 Offenses	2,300	2,350	
Stolen Property Value	3,000,00	3,100,00	
Output/Workload			
Total Part 1 Offenses Cleared	775	760	
Recovered Property Value	500,000	520,000	
Efficiency Measures/Impact			
Part 1 Cases Cleared Per Investigator	64.6	58.5	
M&O Budget per Capita	$32.45	33.63	30.15
M&O Budget % of City Budget	5.17%	5.14%	4.54%
Effectiveness Measures/Outcomes			
% of Stolen Property Recovered	16%	16%	
$ of Recovered Property Per Inv.	41,666	43,333	
% of Part 1 Offenses Cleared	34%	32%	

Department:	Division/Activity:	Account Number:
Police	Service	101-3048-521

Location:	***Hours of Operation:***
1102 W. Euless Blvd. Contact: Wayne Pavlik Ext. 1559 Mon.-Fri, 8am-5pm	Communications 24/7 Records, IT, and Mon.- Fri, 8am-5pm

Mission/Programs/Services:

The Service Division will provide, in an efficient and cost effective manner:
- twenty four hour emergency communications, including 911,
- the processing and storage of all police records,
- technical support and assistance for information management , and
- instruction to the citizens police academy and other local groups.

FY 2014Highlights/Accomplishments:

1. Certified 14 employees in Emergency Medical Dispatch.
2. Processed 29,863 emergency 9-1-1 calls and a total of 53,059 non-emergency calls in the Communication Center.
3. Reduced processing/dispatch time for Fire/EMS calls by 9 seconds per call, to 49 seconds.
4. Reduced processing/dispatching times for Police Priority 1 emergency calls to 1:12.
5. Successfully underwent a major Crimes software version update.
6. Conducted extensive local and county-wide research and planning for a new P-25 radio system.
7. Replaced UPS for Security System.
8. Completed the transition process of the analog radio system to the new P-25 system.
9. Upgraded equipment in the Communication Center with PSAP grant funds.
10. Implemented the new part-time dispatcher program to reduce overtime costs and improve staffing in the center.

FY 2015Goals & Objectives:

1. Serve our customers in a positive manner.
2. To continue to decrease dispatch times to: under <1:00 minute for Police P-1 CFS and to <45 seconds for Fire and EMS.
3. Continue instruction to citizen's group.
4. Actively seek all available grants, and PSAP monies available to help reduce costs to taxpayers.
5. To continue to use the part-time dispatcher program to increase staffing in the PSAP center and reduce overtime.
6. Continue to seek and provide quality training to all of the dispatch staff in the communication center.
7. To continue a TCIC/NCIC/warrant confirmation radio channel in the center for the traffic unit to improve and streamline communications between officers and dispatchers.
8. To continue training on the Rosette Stone on-line language training for all dispatchers in the center.

Major Budgetary Issues and Operational Trends:

1. Continued support for the staffing of each section of the Division and the training of that staff.
2. Prepare personnel to assume responsibilities currently carried out by personnel who are eligible to retire.
3. Continue to make progress in replacing our current radio system with a new P-25 system.
4. Continue to seek Federal monies in support of a county-wide radio network.
5. Continue to recertify all communication personnel on CPR, EMD and all mandatory training.

Department:	Division/Activity:	Account Number:
Police	Service	101-3048-521

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$1,727,959	$1,753,298	$1,753,298	$1,797,170
Operations	$147,129	$203,421	$203,421	$210,945
Capital	$0	$0	$0	$0
Transfers	$15,706	$16,207	$16,207	$15,655
TOTAL	**$1,890,794**	**$1,972,926**	**$1,972,926**	**$2,023,770**
PERSONNEL:				
Full Time	22.00	22.00	22.00	22.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Calls for Service	87,500	81,096	
Emergency 911 Calls Received	30,000	32,040	
Non-Emergency Calls Received	78,500	89,256	
Telephone Calls Dialed by Communications	39,000	30,327	
Total Telephone Calls Processed	147,500	148,600	
# of FTE Dispatchers	14	14	
Output/Workload			
Offense Processed	4,100	4,150	
Adult Arrest Processed	4,350	4,375	
Juvenile Arrests Processed	120	125	
Non-Criminal Incidents Processed	2,721	2,750	
Accidents Processed	1,200	1,209	
Supplements Processed	4,500	4,550	
Total Reports Processed	16,991	17,500	
Efficiency Measures/Impact			
M&O Budget per Capita	$36.71	$38.12	$37.63
M&O Budget % of City Budget	5.85%	5.83%	5.66%
Effectiveness Measures/Outcomes			
# of Calls per FTE	6,250	5,793	
# of Emergency Calls per FTE	2,143	2,289	
# of Non-Emergency Calls per FTE	5,607	6,375	

Department:	Division/Activity:	Account Number:
Police	Detention	101-3049-521

Location:	***Hours of Operation:***
1102 W. Euless Blvd. Contact: Wayne Pavlik (817 685- 1559)	Detention 24/7 365 days a year Property & Evidence Mon.-Fri. 8:00 a.m. - 5:00 p.m.

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.

FY2014 Highlights/Accomplishments:

1. The Detention Center & Staff received a perfect ICE annual inspection report.
2. The Detention Center processed and detained nearly 10,000 people this year.
3. The Center met or exceeded all of the Bureau of Immigration and Customs Standards.
4. The Part time program continues to be successful and is proven to be a cost efficient means of staffing.
5. The library Security program has proven to be a successful program, providing library patrons a safe and peaceful environment.
6. The Detention Center and Property Section successfully passed an internal audit.
7. Completed the resurface epoxy floor project in the cell POD showers and in the main floor areas of booking and housing in the jail facility.
8. Completed a systematic review and replacement of old and expiring jail equipment in the facility.

FY2015 Goals & Objectives:

1. Continue to provide a high level of service for our city and ICE detainees.
2. Perform an epoxy resurface of each of the individual cell pod floors in the jail facility.
3. Provide a clean safe environment for detention staff and detainees.
4. Provide hot nutritious meals to detainees in accordance with our ICE contract.
5. Make improvements in the Property and Evidence Section using color coding system.
6. To evaluate and improve the system of processing the disposition of adjudicated property and the destruction.
7. To increase and continue our high level of training of our jail staff to improve our quality of service.
8. Continue to review and replace the old and obsolete equipment in the jail facility.
9. To continue to meet the ICE standards in housing ICE detainees.

Major Budgetary Issues and Operational Trends:

1. To complete the epoxy resurface of each of the individual cell pod floors.
2. To paint the walls of the entire jail facility.
3. To replace and upgrade the camera and security system in the jail facility.

Department:	Division/Activity:	Account Number:
Police	Detention	101-3049-521

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$1,294,409	$1,405,646	$1,405,646	$1,442,535
Operations	$82,342	$89,989	$89,989	$92,729
Capital	$0	$0	$0	$0
Transfers	$2,121	$2,121	$2,121	$2,121
TOTAL	**$1,378,872**	**$1,497,756**	**$1,497,756**	**$1,537,385**
PERSONNEL:				
Full Time	17.00	18.00	18.00	18.00
Part Time	0.00	0.00	0.00	0.00

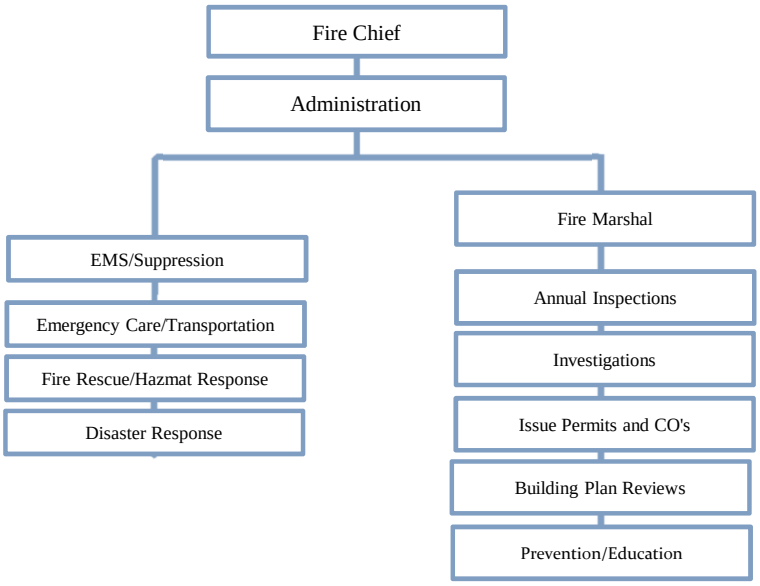
PERFORMANCE MEASURES/SERVICE LEVELS

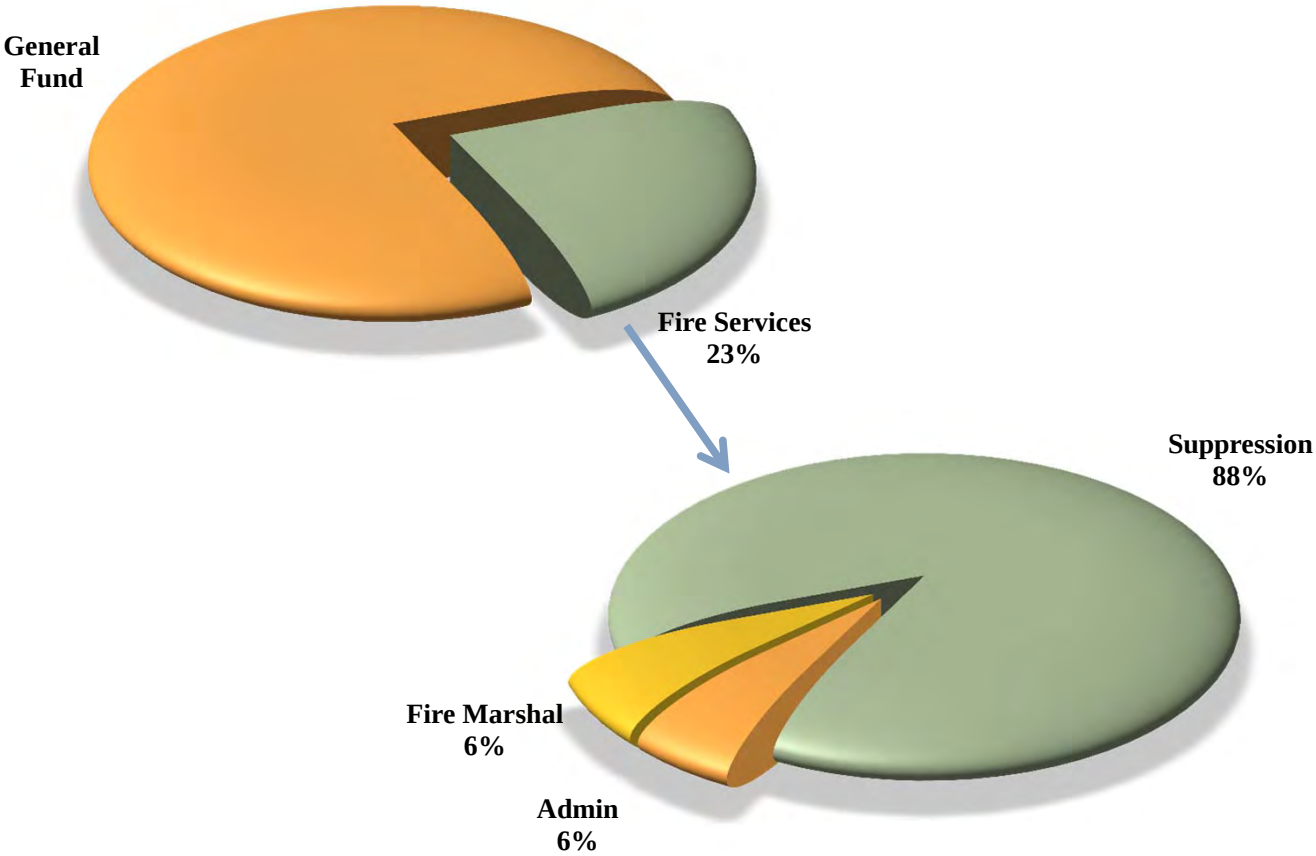
Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Immigration & Customs Enforcement (ICE)			
Prisoners Processed	4,000	5,442	
ICE Prisoners Man-Days	8,000	7,682	
City Prisoners Processed	5,000	4,182	
City Prisoners Man-Days	10,000	10,200	
Total Prisoners Processed	9,000	9,624	
Total Prisoners Man-Days	18,000	18,300	
# of Full-time jailers	14	15	
Output/Workload			
Total Beds	46	46	
Efficiency Measures/Impact			
M&O Budget per Capita	$26.77	$28.94	$28.59
M&O Budget % to City Budget	4.26%	4.42%	4.30%
Effectiveness Measures/Outcomes			
Average days served per Immigration & Naturalization Service (INS) prisoner	2.00	2.00	
Average days served per City prisoner	2.00	2.00	
Average days served in jail	2.00	2.00	
# of prisoners processed per jailer	643	615	

THE CITY OF

EULESS

FIRE DEPARTMENT





Department:	Division/Activity:	Account Number:
Fire Department	Fire Marshal	101-4023-522

Location:	***Hours of Operation:***
Fire Administration Building 201 N. Ector Drive Euless, TX 76039	Monday - Friday 7:00 A.M. to 6:00 P.M.

Mission/Programs/Services:

The mission of the Euless Fire Marshal's Office is to maintain fire prevention, fire inspection, fire investigation and fire education programs in the community. These programs are designed to protect and enhance the quality of life in Euless through a comprehensive program of services directed toward 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.

FY2014 Highlights/Accomplishments:

• Checked 4048 smoke detectors in occupied and vacant apartments.

• Continued to address training requirements resulting from the number of specialty certifications required for the efficient and effective operation of the Fire Marshal's office.

• Absorbed the Community Emergency Response Team (CERT) program alongside the Citizens Fire Academy (CFA) program.

• Provided training and materials to support the enhanced shift inspection program, honor guard and clown safety troop program.

FY2015 Goals & Objectives:

• Evaluate the 2015 International codes (Fire, Building, etc.) and begin preparation towards adoption late in 2015 or 2016.

• Expand the public education program where the opportunity arises.

• Expand the Community Emergency Response Team (CERT) program to better include the CERT graduates in a formal refresher training and preparation exercises for community readiness.

Major Budgetary Issues and Operational Trends:

• The growth we are seeing in 2014 and extending into 2015 will impact the fire marshals office as new construction begins. Increases in plan reviews and inspections are anticipated as Glade Parks and Riverwalk grow.
• The 2015 International codes will become available and the evaluation of these codes towards adoption will occur.
- Training demands on the division continue to be a factor due to the multiple required certifications and training to meet the challenges that are unique to investigating fires and prosecuting arson cases.

Department:	Division/Activity:	Account Number:
Fire	Fire Marshal	101-4023-522

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$486,857	$500,844	$500,844	$518,693
Operations	$29,273	$40,808	$40,808	$44,570
Capital	$0	$0	$0	$0
Transfers	$9,213	$9,213	$9,213	$7,597
TOTAL	**$525,343**	**$550,865**	**$550,865**	**$570,860**
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 12-13*	*Estimated 13-14*	*Budget 14-15*
Output/Workload			
# of Inspections	1,893	1,600	1,600
# of Permits	256	250	250
# of Citations/Warnings	28	25	25
# DRC/Construction Meetings	128	120	120
# Plans Received	242	245	245
# of Investigations	24	25	25
# of Offenses Filed	2	1	1
# of Classes/Programs	66	60	62
Public Relations Projects	11	12	12
Special Projects	15	12	12
Effectiveness Measures/Outcomes			
% Inspection Enforcement	1%	2%	2%
# Persons in Classes	8,767	8,500	9,200
% of population reached	16.60%	16.10%	17.40%
M&O Budget per Capita	10.20	10.64	10.61
M&O Budget % to City Budget	1.62%	1.63%	1.60%

Department:	Division/Activity:	Account Number:
Fire	Adminstration	101-4040-522

Location:	***Hours of Operation:***
Fire Administration Building 201 North Ector Drive Euless, TX 76039	Monday through Friday Hours: 7:00 AM to 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 services we are equipped, trained or capable of providing to the citizens or visitors of Euless,Texas.

Fire Administration is responsible for the personnel management, budget, payroll, research and development, records management, public education and oversight of the department.

FY2014 Highlights/Accomplishments:

* Increased communication with the community through social media.

* Hired two professional firefighter/paramedics.

* Developed new ideas for emergency scene management focusing on scene and firefighter safety.

* Worked closely with the Citizen Fire Academy Alumni Association as well as the (CERT) Community Emergency Response Team

FY2015 Goals & Objectives:

* Continue to stay involved at the local, regional and state levels of NEFDA (Northeast Fire Department Association), Tarrant County Fire Chiefs and Texas Fire Chiefs Association. Additionally, maintain involvement in the community and maintain positive relationships with other city departments.

* Implement second phase of strengthening leadership training for new officers and driver/engineers.

* Continue to develop succession planning for the department.

* Prepare a strategic plan for the Euless Fire Department.

Major Budgetary Issues and Operational Trends:

*Evaluate and analyze potential growth and development in the city and the possibility of increased service demands to the department.

*Continue to evaluate and prepare for a major remodel of Fire Station #2 at 1515 Westpark Way.

*Continue to evaluate and monitor trends to improve emergency and non-emergency service delivery.

Department:	Division/Activity:	Account Number:
Fire Department	Administration	101-4040-522

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$303,462	$462,436	$462,436	$476,530
Operations	$18,918	$21,613	$21,613	$21,613
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$322,380**	**$484,049**	**$484,049**	**$498,143**
PERSONNEL:				
Full Time	3.00	4.00	4.00	4.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
# Civilian Personnel	2	2	2
# Sworn personnel	1	2	2
Output/Workload			
Emergency Incidents	4,335	4,400	4,450
Avg. Emergency Response Time	5:30	5:40	5:37
Avg. Monthly Training Hours Per Firefighter	17	20	20
Efficiency Measures/Impact			
# Sworn Personnel per 1000	1.32	1.32	1.32
M&O Budget per Capita	$6.26	$9.35	$9.26
M&O Budget % to City Budget	1.00%	1.43%	1.39%
Effectiveness Measures/Outcomes			
Insurance Service Organization rating	1	1	1
Avg. Annual Dollar Loss	550,000	1,500,000.00	1,650,000

Department:	Division/Activity:	Account Number:
Fire	EMS/Suppression	101-4041-522

Location:	***Hours of Operation:***
Fire Administration Building 201 North Ector Drive Euless, TX 76039	Monday through Friday Hours: 7:00 AM to 6:00 PM

Mission/Programs/Services:

To effectively deliver all hazard emergency mitigation and emergency medical service to those who call within the Euless Fire Department response area. These services are delivered from three stations located strategically throughout the city for optimum response.

Services are targeted to preserve life and protect property. This may range from public education to fire extinguishment to life safety.

FY2014 Highlights/Accomplishments:

* Continue to staff/deploy Squad 55 when manning allows.
* Assumed responsibility for the coordination and program management of Community Emergency Response Team (CERT).
* Hosting our 2nd annual Kids Fire Academy Program.
* Completed Urban Area Security Initiative (UASI) grant for pick-up and supporting swift water rescue equipment.
* Took delivery of new Pierce Pumper which is deployed out of Fire Station #1
* Completed over 25,000 hours of Fire/EMS training.
* 14 citizens graduated from Citizen Fire Academy class #20.

FY2015 Goals & Objectives:

* Complete updates and revisions to department policies and procedures.
* Conduct the 3rd annual Kids Fire Academy.
* Implement second phase of strengthening leadership training for new officers and driver/engineers.
* Staff Squad 55 at or near 65-75% for fiscal year 2015.
* Actively seek grants and pursue new ways to reduce costs to citizens.
* Successfully complete Promotional exams for all testable ranks.
* Hire and train highly qualified personnel to fill vacancies from impending retirements.

Major Budgetary Issues and Operational Trends:

* Prepare for promotions due to projected retirements at supervisory levels.
* Develop a fiscally responsible plan to replace equipment that is nearing the end of its useful life expectancy.
* Continue to increase Squad 55 staffing.
* Provide for advanced Fire Officer development.

Department:	Division/Activity:	Account Number:
Fire	EMS / Suppression	101-4041-522

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$6,979,895	$7,083,676	$7,083,676	$7,502,026
Operations	$239,152	$290,641	$290,641	$310,941
Capital	$8,075	$13,000	$13,000	$13,000
Transfers	$170,346	$192,407	$192,407	$213,850
TOTAL	**$7,397,468**	**$7,579,724**	**$7,579,724**	**$8,039,817**
PERSONNEL:				
Full Time	65.00	64.00	64.00	64.00
Part Time	0.00	0.00	0.00	0.00

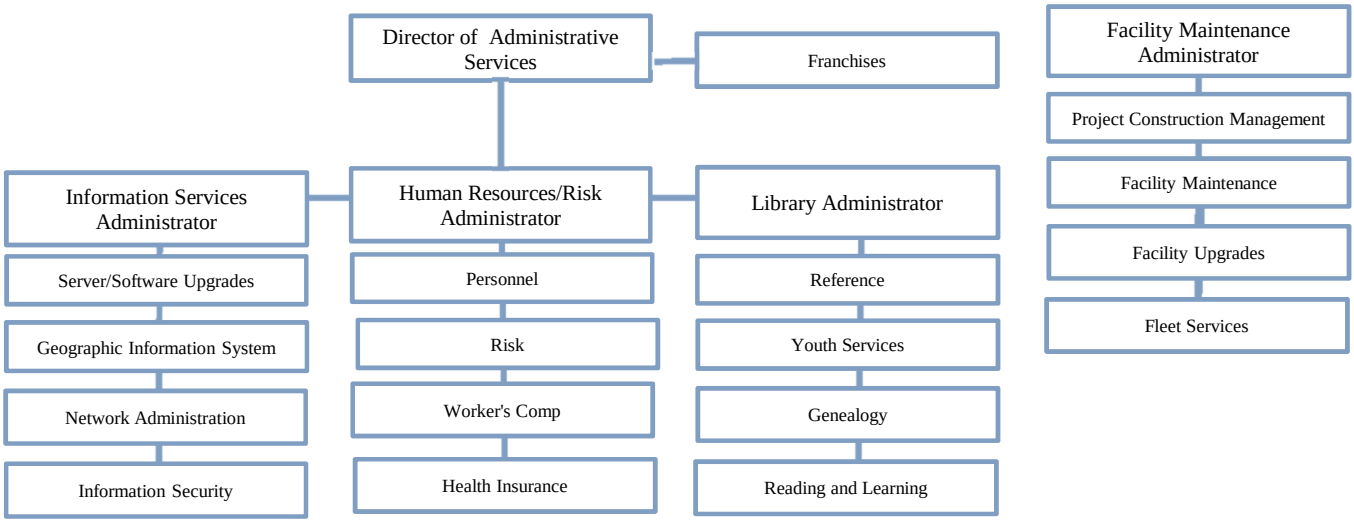
PERFORMANCE MEASURES/SERVICE LEVELS

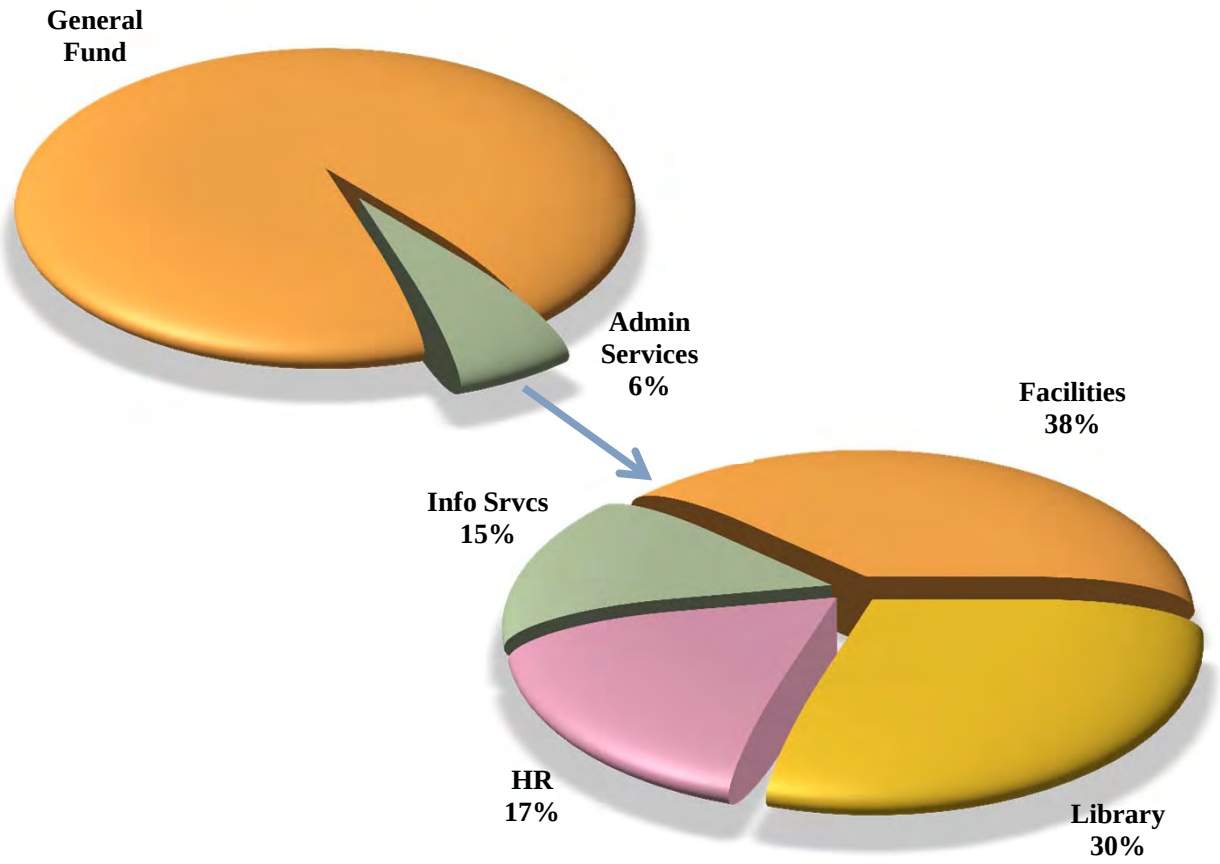
Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
# Civilian Personnel (City Wide)	2	2	
# Sworn personnel (City Wide)	70	70	
Output/Workload			
Emergency Incidents	4350	4427	
Avg. Emergency Response Time	4:48	4:44	
Avg. Monthly Training Hours Per Firefighter	20	26	
Efficiency Measures/Impact			
# Sworn Personnel per 1000	1.36	1.35	
M&O Budget per Capita	$143.64	$146.47	$149.49
M&O Budget % to City Budget	23%	22%	23%
Effectiveness Measures/Outcomes			
Insurance Service Organization rating	1	1	
Avg. Annual Dollar Loss	$1,441,140	$1,891,000	

THE CITY OF

EULESS

ADMINISTRATIVE SERVICES





Department:	Division/Activity:	Account Number:
Support Services	Information Services	101.5016.519

Location:	***Hours of Operation:***
201 North Ector Drive Fire Administration Building	8:00 AM to 5:00 P.M. Monday through Friday After hours services as necessary for critical systems

Mission/Programs/Services:

To provide timely and competent computer services to 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.

Provide in-house support for both software and hardware, and to assist other departments in systems selection, implementation, and operation

FY2014 Highlights/Accomplishments:

1. Completed fiber optic connectivity between remote Parks facilities and Texas Star.
2. Began design and implementation of a protected, dedicated network for processing credit card transactions.
3. Began design and implementation of LaserFiche document imaging in the Finance department.
4. Deployed multiple replacement servers and other hardware.
5. Began network redesign for sensitive information segmentation and security.

FY2015 Goals & Objectives:

1. Move city server hardware to a virtual environment.
2. Centralize backup systems.
3. Implement redundancy and fail-over systems for critical applications.

Major Budgetary Issues and Operational Trends:

Technology within the city is trending toward virtualization of hardware and applications and is a short-term goal for the Information Services division. This will allow for better management of systems and the ability to dedicate less funding to individual systems for each department.

Department:	Division/Activity:	Account Number:
Administrative Services	Information Services	101-5016-519

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$142,134	$145,751	$145,751	$144,469
Operations	$151,973	$185,886	$185,886	$198,902
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$294,107**	**$331,637**	**$331,637**	**$343,371**
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 12-13***	***Estimated 13-14***	***Budget 14-15***
Mini computers	1	1	1
Displays	1	1	1
Printers	2	2	2
PC CPU's	483	497	
PC Printers/lan Printer	168	168	168
PC Work Group Hubs	40	40	40
LAN Servers	32	32	32
# of FT techs (all funds combined)	4	4	4
Output/Workload			
PC Hardware Fixes	233	245	267
SW Installations	1,100	1,150	1,195
SW Trouble Shoots	475	475	480
RPG Program Fixes	65	65	65
Queries	200	200	200
Efficiency Measures/Impact			
M&O Budget per Capita	$5.71	$6.41	$6.38
M&O Budget % of City Budget	0.91%	0.98%	0.96%
Effectiveness Measures/Outcomes			
# of Hardware fixes per tech	58	61	65
# of software installations per tech	275	288	300
# of trouble shoots per tech	119	119	119
# of RPG program fixes per tech	16	16	16

Department:	Division/Activity:	Account Number:
Administrative Services	Human Resources	101-5019-519

Location:	***Hours of Operation:***
Finance Building 201 North Ector Drive Euless, TX 76039	Monday through Friday 8:00 A.M. to 5:00 P.M.

Mission/Programs/Services:

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 and risk management and communications.

• The Human Resources Department must ensure compliance with mandates established by the City of Euless, State of Texas, and United States Government.

FY2014 Highlights/Accomplishments:

• Completed update and revision of Civil Service Plan.
• Continued updating policies and procedures.
• Continued updating job descriptions.
• Created many new or improved communication materials.
• Assisted Fire and Police Departments with promotional testing.
• Coordinated new employee orientation sessions to promote employee assimilation.
• Streamlined and automated processes where possible to increase efficiencies.

FY2015 Goals & Objectives:

• Continue with the update and revision of personnel policies and procedures.

• Continue with the update and revision of all job descriptions

• Enhance training programs.

• Streamline and automate processes where possible to increase efficiencies

Major Budgetary Issues and Operational Trends:

Local economic conditions, implementation of the next phase of PPACA requirements, and rising healthcare costs remain an ongoing challenge.

DEPARTMENT:	DIVISION/ACTIVITY:	ACCOUNT #:
Administrative Services	Human Resources	101-5019-519

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$296,079	$319,699	$319,699	$341,117
Operations	$44,675	$61,655	$61,655	$67,315
Capital	$0	$0	$0	$0
TOTAL	**$340,754**	**$381,354**	**$381,354**	**$408,432**
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

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Total Number Full-time City Employees	370	370	371
Total Number of Active Employees	530	530	606
Number of Full-Time Employees Hired	25	25	37
Number of Part-Time Employees Hired	80	80	162
Number of Employees Terminated/Retired	90	90	112
Part-Time to Full-Time Transfers	3	3	2
Output/Workload			
Number of Applications Processed	1,500	1,500	2,583
Number of Positions Posted	30	30	48
Efficiency Measures/Impact			
M&O Budget per Capita	$6.62	$7.37	$7.59
M&O Budget % of City Budget	1.05%	1.13%	$0.01
Average Applications Per Position Posted	71	71	54
Effectiveness Measures/Outcomes			
Turnover Rate	3.00%	3.00%	5.60%

Department:	Division/Activity:	Account Number:
Fleet & Facility Operations	Facility Maintenance	101-5037-519

Location:	***Hours of Operation:***
Fleet & Facility Service Center 1314 Royal Parkway Euless, Texas 76040	Service Center Hours: Monday - Friday 7:00am - 5:00pm Personnel are on call 24 hours a day, seven days a week.

Mission/Programs/Services:

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.
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.
To maintain all construction and repair documents for city facilities, and building projects per the State of Texas Library Records Retention Schedule.

FY2014 Highlights/Accomplishments:

> Reorganization of both Fleet & Facility Operations allowed for the creation of a Fleet & Facility Supervisor.
> Hiring of a Fleet & Facility Operations secretary helped speed office operations, and enhance professionalism.
> Implementation of Ipad handheld devices for facility field staff. This allows for them to access the work order system, and emails in the field. Thus eliminating the need for costly trips back and forth to the shop to check, and update work orders.
> Continued the successful bi-monthly facility inspection program with directors involvement.
> Implementation of ADA/TAS recommendations for city facilities.

FY2015 Goals & Objectives:

> Convert part-time facility technician to full-time status.
> Convert part-time fleet & facility secretary to full-time status.
> Begin conversion of HPS/MH/Incandescent/Fluorescent lights to LED fixtures or bulb replacement kits.
> Establish a program for the "Greening" of our city facilities.
> Continued replacement of older none efficient HVAC systems.
> Complete inspection, assessment, and maintenance program plan for roof systems.

Major Budgetary Issues and Operational Trends:

> Establish a depreciation type program to help fund both HVAC system replacements, and roof replacements.
> Roof systems on various city buildings will begin to reach the end of their life cycles. Replacements will need to be budgeted in upcoming years.

Department:	Division/Activity:	Account Number:
Fleet and Facility Operations	Facility Maintenance	101-5037-519

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$256,799	$216,686	$216,686	$215,165
Operations	$519,625	$656,471	$656,471	$678,471
Capital	$0	$0	$0	$0
Transfers	$13,308	$12,658	$12,658	$13,574
TOTAL	**$789,732**	**$885,815**	**$885,815**	**$907,210**
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

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
# of facilities maintained	63	64	64
Tons of Refrigeration installed	300	305	305
Square Footage of Facilities maintained	480,000	453,000	453,000
Output/Workload			
Special Projects	8	12	12
Work Orders Processed	2,400	1,783	2,200
After Hours Services	25	48	25
Efficiency Measures/Impact			
M&O Budget per Capita	$15.33	$17.12	$16.87
M&O Budget % of City Budget	2.44%	2.62%	2.54%
Effectiveness Measures/Outcomes			
Work Orders Processed per FTE	686	509	629
Special Projects per FTE	2	3	3
% of Work orders processed within 3 day	90%	92%	
# of facilities per FTE	18	18	18
Refrigeration per FTE	86	87	87
Square Footage maintained per FTE	137,143	129,429	129,429

Department:	Division/Activity:	Account Number:
Administrative Services	Library	101-5054-519

Location:	***Hours of Operation:***
Library 201 N. Ector Drive Euless, TX 76039	Monday, Tuesday, Thursday 10:00 A.M. - 9:00 P.M. Wednesday 10:00 A.M. - 6:00 P.M. Friday, Saturday 10:00 A.M. - 5:00 P.M. Sunday 1:00 P.M. - 5:00 P.M.

Mission/Programs/Services:

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.

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 provider of other specialized resources such as small business assistance, young adult materials and electronic resources.

FY2014 Highlights/Accomplishments:

• Successfully launched new digital products: e-books, digital magazines, and children's e-books.

• Began using social media to market and promote library events and services.

• Increased the library's presence at city-wide events such as Arbor Daze.

• Increased community outreach to schools and other organizations.

• Offered new after-school programs for children and teens.

FY2015 Goals & Objectives:

• Increase the number of educational and cultural special events and programs.

• Provide additional methods for patrons to conveniently access library information and resources, such as an app for mobile devices.

• Continue to expand outreach into the community by working with other city departments, schools, and other community organizations to promote library services.

Major Budgetary Issues and Operational Trends:

The library's role in the community is evolving. Our book collection remains vibrant and strong, but we are also seeing demand grow for digital products, study and collaborative space, and a need to address technology lWe have new and exciting opportunities to serve the educational, cultural, and informational needs of our community. iteracy.

Department:	Division/Activity:	Account Number:
Administrative Services	Library	101-5054-519

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$607,487	$620,159	$620,159	$646,658
Operations	$40,472	$53,600	$53,600	$62,608
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$647,959**	**$673,759**	**$673,759**	**$709,266**
PERSONNEL:				
Full Time	9.00	9.00	9.00	9.00
Part Time	0.00	0.00	0.00	0.00

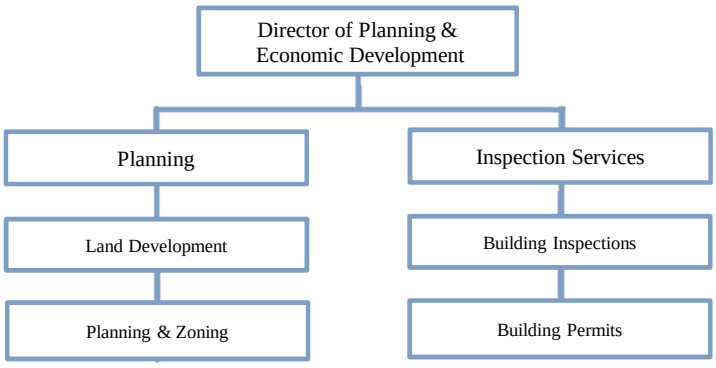
PERFORMANCE MEASURES/SERVICE LEVELS

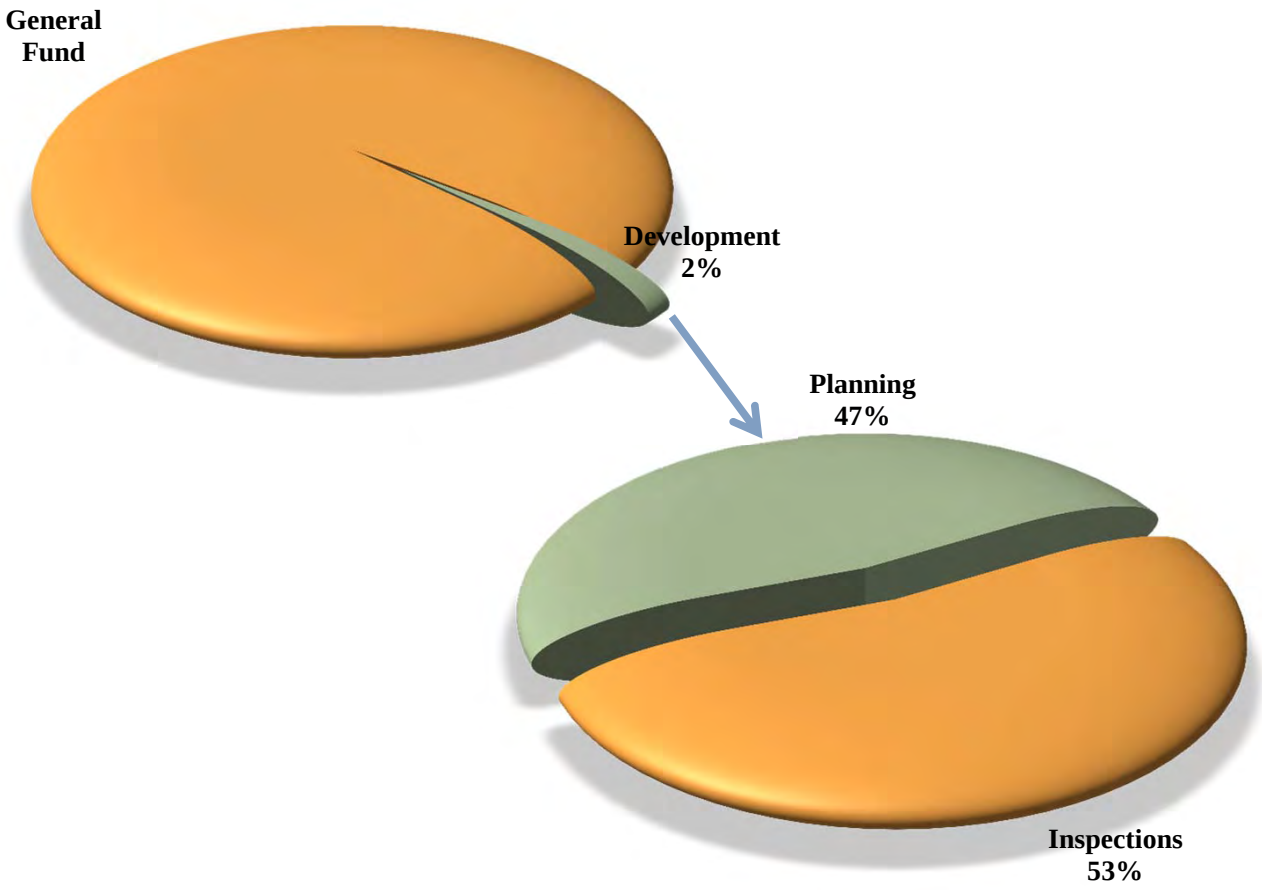
Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Registered Borrowers	38,000	37,000	36,500
Current Holdings	111,312	107,000	103,500
Total Library Visitations	250,000	238,000	230,000
ESL Students Enrolled	305	320	320
Summer Reading Club Participants	1,500	1,400	1,400
Population Served	51,500	51,750	53,780
Output/Workload			
Items Circulated	557,069	558,000	545,000
Items Added	16,061	16,000	15,000
Items Withdrawn	15,426	16,000	17,000
Efficiency Measures/Impact			
M&O budget per capita	$12.58	$13.02	$13.19
M&O budget % of city budget	2.00%	1.99%	1.99%
Annual Circ Per Capita	10.82	10.78	10.53
Annual Circ Per Registered Borrower	14.66	15.08	14.93
Current Holdings Per Capita	2.16	2.07	2.00
Current Per Registered Borrower	2.93	2.89	2.84
Effectiveness Measures/Outcomes			
Annual Library Visits Per Capita	4.85	4.60	4.44
Annual Library Visits Per Registered Borrower	6.58	6.43	6.30
# of borrowers per FTE	4,222	4,111	4,056
# of holdings per FTE	12,368	11,889	11,500
% of Population who are Registered Borrower	74%	71%	58%

THE CITY OF

EULESS

DEVELOPMENT





Department:	Division/Activity:	Account Number:
Development	Planning	101-6032-540

Location:	***Hours of Operation:***
Development and Engineering Building 201 North Ector Drive Euless, TX 76039	Monday - Friday 8:00 A.M. - 5:00 P.M.

Mission/Programs/Services:

To guide the growth and redevelopment of the City, in a well-planned and sustainable manner, whereby enhancing the quality of life for residents while encouraging future economic development. 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 physical development; and to assist in the planning, preparation, maintenance, coordination and enforcement of land development policies, regulations, and guidelines.

- Coordinate the activities of and prepare agendas, packets and minutes for a variety of Boards and Commissions.
- Assist developers and citizens with applications for various development activities.

FY2014 Highlights/Accomplishments:

- Facilitate over 60 residential and commercial cases through the Development Services Group, Planning and Zoning Commission, and City Council process, affecting 250 acres of property.
- Completed revisions to the Unified Development Code related to political signs, Glade Parks and Riverwalk Planned Development Ordinances, Glade Parks Preliminary Plat and various Site Plans.
- Facilitated various projects within the Glade Parks and Riverwalk Planned Developments.
- Worked with 26 business/property owners impacted by the Airport Freeway Segment 2E.
- Developed a redevelopment strategy for business/property owners impacted by the Airport Freeway Segment 2E.

FY2015 Goals & Objectives:

- Evaluate and recommend potential updating of the Unified Development Code; parking standards; landscaping and screening, permitted use table, handling of outdated CUD districts, and document reorganization.
- Effectively administer the redevelopment process associated with the Euless 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 Programs.
- Complete Main Street Overlay Study.
- Continue digital scanning of file documents into laserfiche.

Major Budgetary Issues and Operational Trends:

- Construction activity will continue/begin in residential subdivisions including: Camden Park, Cannon Gardens, the Dominion at Bear Creek, Gateway Court, Glade Parks (K HOV), Running Bear, Trinity Court, Silver Crest Addition, and The Preserve at Bear Creek (Urban Lofts).
- Construction activity will continue/begin with several commercial developments including: Dave & Busters (Glade Parks); restaurants displaced by Airport Freeway Segment 2W.
- The improved economy has created the most favorable development climate in over a decade. If projects were to become a reality, several hundreds of thousands of square feet of commercial/retail space could be under construction over the next few years. This would create challenges for our current staff to meet all of the work load demands created to get the projects through the development process, complete plan review, and construction inspections.

Department:	Division/Activity:	Account Number:
Development	Planning	101-6032-540

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$235,303	$258,689	$258,689	$270,305
Operations	$11,274	$19,927	$19,927	$21,427
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$246,577**	**$278,616**	**$278,616**	**$291,732**
PERSONNEL:				
Full Time	2.00	2.50	2.50	2.50
Part Time	0.00	0.00	0.00	1.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Zoning Change Applications	2	1	2
Planned Developments	2	5	4
Site Plan Applications	10	10	10
Preliminary Plat Applications	4	5	5
Final Plat Applications	4	5	5
Replat Applications	2	3	2
Specific use Permit Applications	20	20	14
Variance Requests	2	2	1
Special City Council/P&Z Request	2	10	5
Output/Workload			
Pre-Development Conferences	200	200	200
Planning & Zoning Commission Items	45	45	45
Council Related Items	40	40	40
Ordinance Review and Revisions	4	4	4
Special Reports and Studies	4	4	4
Efficiency Measures/Impact			
M&O Budget per Capita	$4.79	$5.38	$5.42
M&O Budget % of City Budget	0.76%	0.82%	0.82%
# of Applications processed per FTE	22.00	19.60	12.00
Effectiveness Measures/Outcomes			

Department:	Division/Activity:	Account Number:
Development	Inspection Services	101-6034-540

Location:	***Hours of Operation:***
Development and Engineering Building 201 N. Ector Drive Euless, TX 76039	Monday through Friday 8:00 AM to 5:00 PM

Mission/Programs/Services:

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 Euless and certain equipment specifically regulated.

To regulate thorough plan reviews and field inspections, the initial construction, subsequent remodeling, and occupancy of all buildings and structures within in the City of Euless.

FY2014 Highlights/Accomplishments:

- Streamlined the Certificate of Occupancy process and tracking with Access Euless.
- Streamlined and consolidated record keeping system and files.
- Improved communications between Fire Marshal's Office, Code Services, and this department.
- Improved scheduling of inspections through updates in HTE.
- Formalized plan review comments into a uniform distribution form.
- Initiated tracking of plans for review in Access Euless.
- Initiated the collection of plans review fees at time of submittal as per ordinance.
- Started process of emailing permits to reduce contractor inconvenience.

FY2015 Goals & Objectives:

- Perform all inspections within 24 hours of request.
- Provide comments on all plans reviewed within 10 business days of submittal.
- Provide weekly in-house training and formal training as need for inspection staff.
- Provide additional on-line services, applications and information.
- Online payment for permits and registrations.
- Continue scanning of certificates of occupancy into laserfische.
- Start scanning of current plans, archive into laserfische.

Major Budgetary Issues and Operational Trends:

There are 385 new single-family residential lots platted, which will increase our workload dramatically. Additionally, an increase in plans review, permitting and inspections are anticipated with Glade Parks commercial construction. Therefore, the average workload throughout the department will increase.

Department:	Division/Activity:	Account Number:
Development	Inspection Services	101-6034-540

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$296,313	$310,243	$310,243	$302,651
Operations	$10,047	$14,420	$14,420	$15,675
Capital	$0	$0	$0	$0
Transfers	$6,928	$7,462	$7,462	$9,033
TOTAL	**$313,288**	**$332,125**	**$332,125**	**$327,359**
PERSONNEL:				
Full Time	4.00	4.00	4.00	4.00
Part Time	0.00	0.00	0.00	0.00

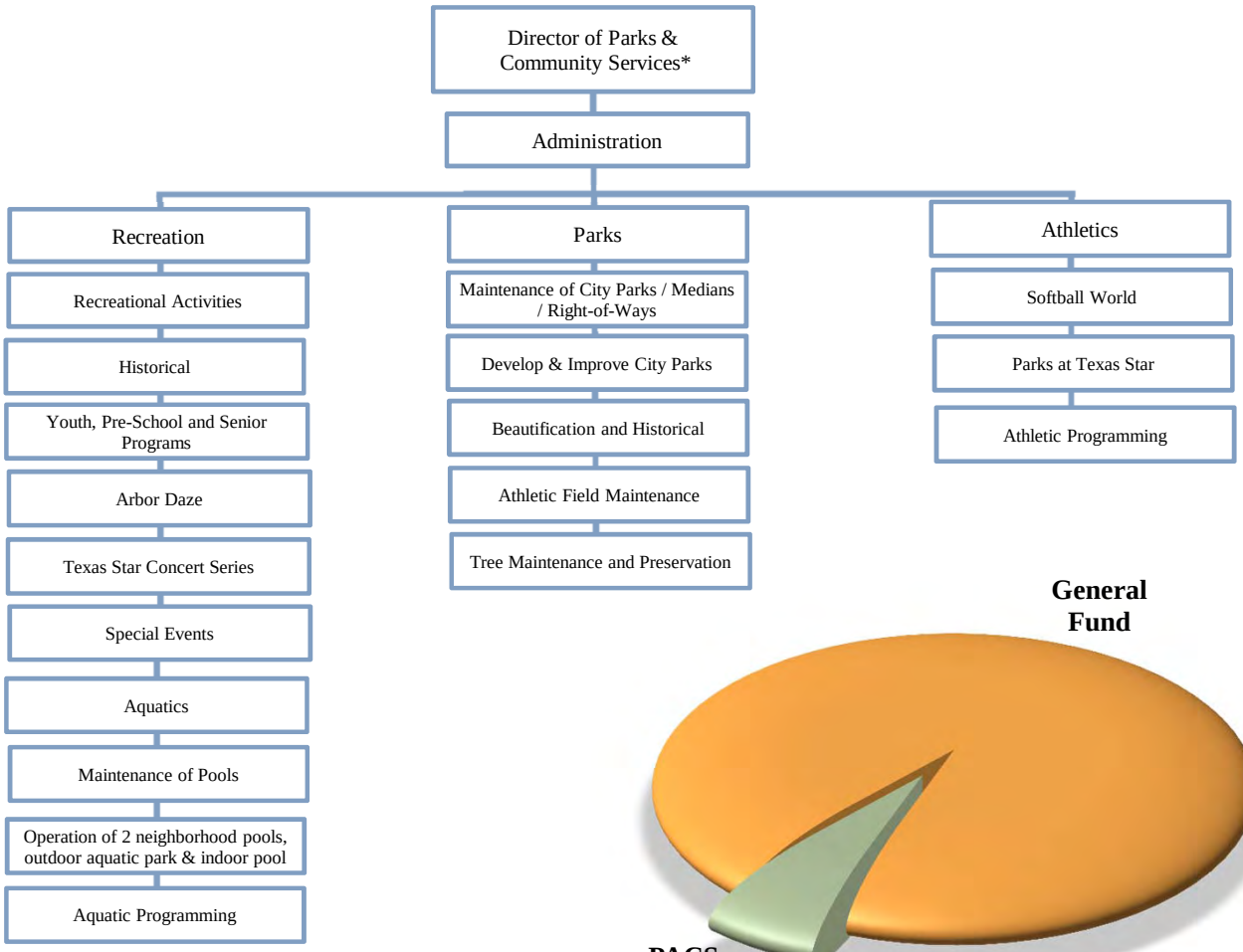
PERFORMANCE MEASURES/SERVICE LEVELS

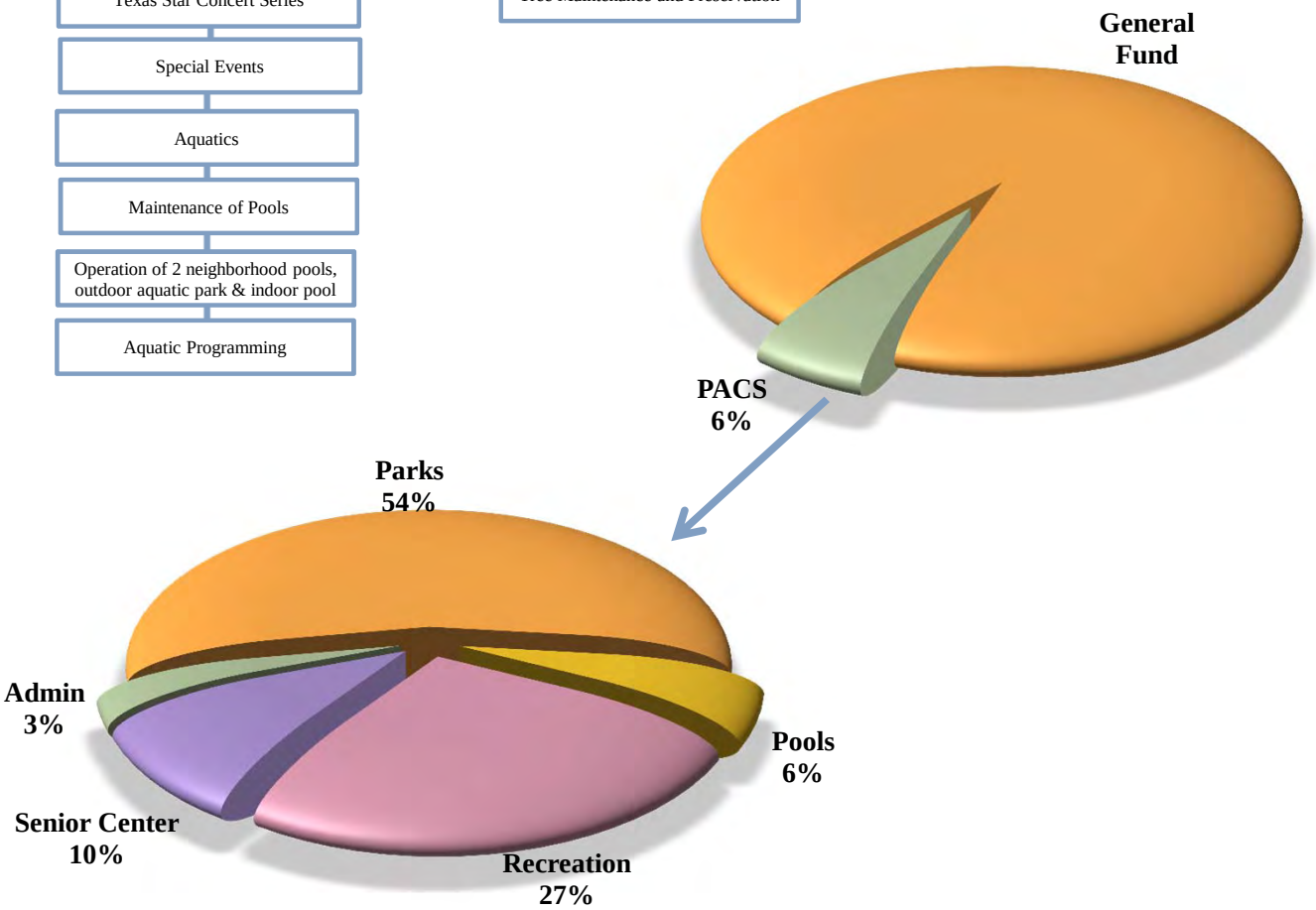
Input/Demand	*Actual 12-13*	*Estimated 13-14*	*Budget 14-15*
Output/Workload			
Residential- New/Attached	42	48	144
Residential- Remodel	161	140	138
Residential-Swimming Pools	16	5	18
Commercial- New	16	15	16
Commercial/Multifamily Remodel	98	30	152
Misc. Permits	1,181	1,100	1,780
Certificates of Occupancy	56	100	144
Inspections	2,660	3,000	7,396
Efficiency Measures/Impact			
M&O Budget per Capita	$6.08	$6.42	$6.09
M&O Budget % of City Budget	0.97%	0.98%	0.92%
# of Inspections per Inspector	665	750	1,849
# of Service Requests per Inspector	328	328	N/A
Effectiveness Measures/Outcomes			
Value of New Residential	$7,000,000	$15,600,000	$46,800,000
Value of New Commercial Development	$36,000,000	$22,500,000	$32,500,000
% of NOV per Inspection	17.11%	15.17%	N/A
Average $ of new residential	$166,667	$325,000	$325,000
Average $ of new commercial	$2,250,000	$1,500,000	$2,031,250

THE CITY OF

EULESS

PARKS & COMMUNITY SERVICES





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

Department:	Division/Activity:	Account Number:
Parks & Community Services	Recreation	101-7051-550

Location:	***Hours of Operation:***
PACS Building, 1314 B Royal Parkway Euless Family Life Center, 300 W. Midway Drive Simmons Center, 508 Simmons Drive	Monday - Friday, 8 a.m. - 5 p.m. Monday - Thursday, 5:30 a.m. - 9 p.m.; Friday, 5:30 a.m. -8 p.m.; Saturday, 8 a.m. - 6 p.m.; Sunday, 1 - 6 p.m. Available for rent, 9 a.m. - 9 p.m.

Mission/Programs/Services:

To provide and encourage a positive lifestyle that promotes a healthy atmosphere and the overall well-being of the community through exemplary fitness and recreational programs.

FY2014 Highlights/Accomplishments:

Developed a new Dance program at the Recreation Center.

Began mailing the Playbook to Euless residents.

Increased usage of the departments Facebook page for communication.

FY2015 Goals & Objectives:

To develop an internal and external communications plan for employees and customers to ensure information distributed is useful, on-time and effective.

To develop a marketing and advertising plan for activities, special events and programs.

To develop new programs and enhance existing programs for the citizens of Euless.

Major Budgetary Issues and Operational Trends:

The unknown policy revisions in regards to the Affordable Healthcare act and part-time/seasonal employee hours.

The need to upgrade existing cardio equipment and long-term expansion of the Fitness Center.

Ability to provide additional rental/meeting room space for citizens.

Department:	Division/Activity:	Account Number:
Parks and Community Services	Recreation	101-7051-550

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$586,056	$566,205	$566,205	$602,815
Operations	$12,331	$37,826	$37,826	$37,826
Capital	$0	$0	$0	$0
Transfers	$14,710	$17,415	$17,415	$15,833
TOTAL	**$613,097**	**$621,446**	**$621,446**	**$656,474**
PERSONNEL:				
Full Time	7.25	6.50	6.50	6.50
Part Time	6.00	6.00	6.00	6.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Number of Memberships Sold	5,137	5,200	5,200
# of Special Events	10	20	20
Output/Workload			
Racquetball Players	3,804	3,500	5,200
Track Users	15,835	15,500	15,000
Fitness Center Users	63,283	65,000	63,000
Web Registrations	400	450	450
Stars over Euless	1	1	1
Halloween Event	1	1	1
Volunteer Hours	2,000	2,000	2,000
Staff hours	900	900	900
Efficiency Measures/Impact			
M&O Budget per Capita	$11.90	$12.01	$12.21
M&O Budget % of City Budget	1.90%	1.84%	1.84%
# of Staff Hours per event	90	75	
# of Volunteer Hours per event	200	167	
Effectiveness Measures/Outcomes			
Midway Recreation Center Attendance	150,000	145,000	145,000
Ruth Millican Center Attendance	0	0	0
Senior Center Attendance	33,410	35,000	35,000
Gymnasium Attendance	57,397	58,000	58,000
Recreation Classes	9,814	10,000	10,000
Average Number of Events per month	0.83	1.50	1.50

Department:	Division/Activity:	Account Number:
Parks and Community Services	Parks	101-1052-550

Location:	***Hours of Operation:***
1997-C South Pipeline Road, Euless 76040	Monday-Friday 7:00am - 3:30pm with some Saturday and Sunday work to clean parks, athletic field preparation, and flexible (earlier) hours during summer months for water truck operations

Mission/Programs/Services:

• To provide a safe and aesthetically pleasing park system for the citizens of Euless 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 provide services necessary to upkeep, develop and maintain all parks within the city.

FY2014 Highlights/Accomplishments:

• Grown and planted over 40,000 seasonal plants, shrubs, and perennial plants for city wide landscaping.
• Installed and upgraded irrigation equipment at Midway, PATS, and Police & Courts Facility.

FY2015 Goals & Objectives:

• Continue to improve irrigation technology to reduce water usage for parks and City facilities.
• Develop park redevelopment and enhancement program that is identified by the Parks Master Plan.

Major Budgetary Issues and Operational Trends:

• Parks are aging and assessments need to be made to determine parks usage to provide the best experience.
• Landscapes continue to require more maintenance and materials to maintain standards.

Department:	Division/Activity:	Account Number:
Parks and Community Services	Parks	101-7052-550

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$952,510	$895,836	$895,836	$858,902
Operations	$257,584	$327,482	$327,482	$359,482
Capital	$0	$0	$0	$0
Transfers	$79,011	$85,046	$85,046	$82,885
TOTAL	**$1,289,105**	**$1,308,364**	**$1,308,364**	**$1,301,269**
PERSONNEL:				
Full Time	13.50	12.00	12.00	11.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Athletic Fields	27	27	27
Pavilions	5	6	6
Gazebos	2	3	3
Jogging Trails	6	6	6
Total Park Acreage	345	345	345
Output/Workload			
Amenities Maintenance Hours	4,165	3,200	3,225
Ballfield Maintenance Hours	4,498	4,400	4,400
Horticulture Hours	3,173	3,200	3,225
Irrigation Hours	1,246	1,200	1,100
Greenhouse Propagation Hours	1,182	1,600	1,400
Clerical Dispatch Hours	2,209	2,300	2,250
Trail Maintenance Hours	128	155	155
Hours Worked Mowing Facilities	5,648	5,000	4,800
Trash Maintenance Hours	2,996	3,000	3,000
Efficiency Measures/Impact			
M&O Budget per Capita	$25.03	$25.28	$24.20
M&O Budget % of City Budget	3.99%	3.86%	3.64%
Acres per FTE	26	29	31
Total Maintenance Hours per FTE	1,942	1,850	1,884
Effectiveness Measures/Outcomes			
Maintenance Hours per Ballfield	136	111	136
Maintenance Hours per Trail	26	26	25
Maintenance Hours per total Acreage	10	9	9

Department:	Division/Activity:	Account Number:
Parks & Community Services	Aquatics	101-7053-550

Location:	***Hours of Operation:***
Euless Family Life Aquatics Center, 300 W. Midway Dr. South Euless Pool, 605 S. Main Street Splash Island, 600 S. Main Street Wilshire Pool, 201 Sierra Drive	Monday-Saturday, 10a.m.-8p.m.; Sunday, Noon-7p.m. M\W\F, 1-8p.m.; T\Th, 1-5p.m.; S, 1-6p.m.; Su, 2-6p.m. M-Sa, 9a.m. - 9p.m.; Sun, Noon-6p.m. Mon-Fri, 1-5p.m.;Sat, 1-6p.m.; Su, 2-6p.m.

Mission/Programs/Services:

To provide and promote recreation and leisure opportunities that enhance the quality of life of the community.
To provide a safe, wholesome aquatic experience for citizens.
To provide programs for all ages and skill levels.
To provide a safe and sanitary environment by hiring and properly training aquatic staff to be prepared and professional.

FY2014 Highlights/Accomplishments:

Made improvements to the first year of operating the new outdoor pool.

Successfully opened and operated the new Indoor Pool.

Developed a new aquatic program for swimming lessons and water aerobics and operated with City staff for the citizens of Euless.

Provided applicable in-service training for swimming pool staff.

FY2015 Goals & Objectives:

To evaluate and make improvements to the first year of operating the new indoor pool.

To become more efficient in Pool Operations.

To provide a safe and enjoyable experience at all aquatic facilities.

Major Budgetary Issues and Operational Trends:

The policy revisions in regards to the Affordable Healthcare act and part-time/seasonal employee hours.

Age of the two existing older pools.

Department:	Division/Activity:	Account Number:
Parks and Community Services	Aquatics	101-7053-550

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$97,091	$0	$0	$0
Operations	$120,835	$132,500	$132,500	$132,500
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$217,926**	**$132,500**	**$132,500**	**$132,500**
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time *	22.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Day Open	96	95	95
Swimming Pools	3	4	4
Splash Pad	1	1	1
Output/Workload			
Guard Hours	34,943	55,000	55,000
Aquatic Maintenance Hours	2,080	2,080	2,080
Efficiency Measures/Impact			
M&O Budget per Capita	$4.23	$2.56	$2.46
M&O Budget % of City Budget	0.67%	0.39%	0.37%
Avg. Attendance per Day	496	509	509
# of attendees per FTE	4,329	4,409	
Effectiveness Measures/Outcomes			
Aquatic Park Attendance	43,706	45,000	45,000
South Euless Attendance	2,452	2,200	2,200
Wilshire Attendance	1,459	1,200	1,200
Pool Rentals	149	160	160
Natatorium Attendance		8,000	12,000

*Part-time staff funding was shared in the EDC fund for FY2012-13 and funded in EDC for FY2013-14 and FY 2014-15.

Department:	Division/Activity:	Account Number:
Parks & Community Services	Senior Center	101-7057-550

Location:	***Hours of Operation:***
Euless Family Life Senior Center, 300 W. Midway Drive	Monday - Wednesday and Friday, 6:30 a.m. - 4 p.m. Thursday, 6:30 a.m. - 9 p.m.

Mission/Programs/Services:

To promote a friendly environment for seniors to participate in programs that stimulates their minds, strengthens their bodies and enables them to contribute to the betterment of the Euless community.

FY2014 Highlights/Accomplishments:

Successfully worked with Aquatics to provide Senior opportunities in the Indoor Pool.

Developed a daily Senior lunch program for Seniors, offered in-house with existing staff.

Added 2 interactive Cyber Cycles and a treadmill replacement.

Added a security camera system to the building for safety.

FY2015 Goals & Objectives:

Continue to communicate with patrons so we are offering programs and activities of interest.

Major Budgetary Issues and Operational Trends:

Increased participation has placed additional stress on the facility with regards to cleanliness. Additional effort is being required by staff to keep the facility clean.

The policy revisions in regards to the Affordable Healthcare act and part-time/seasonal employee hours.

Department:	Division/Activity:	Account Number:
Parks and Community Services	Senior Center	101-7057-550

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$170,680	$176,317	$176,317	$181,109
Operations	$22,855	$50,772	$50,772	$51,038
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$193,535**	**$227,089**	**$227,089**	**$232,147**
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 12-13*	*Estimated 13-14*	*Budget 14-15*
Output/Workload			
Senior Luncheon	12	12	30
Efficiency Measures/Impact			
M&O Budget per Capita	$3.76	$4.39	$4.32
M&O Budget % of City Budget	0.60%	0.67%	0.65%
Effectiveness Measures/Outcomes			
Senior Center Attendance	33,410	35,000	35,000

Department:	Division/Activity:	Account Number:
Parks & Community Services	Recreation Administration	101-7084-550

Location:	***Hours of Operation:***
PACS Building 1314-B Royal Parkway Euless, TX 76040	Monday - Friday 8:00 A.M. - 5:00 P.M.

Mission/Programs/Services:

To provide direction, leadership and support to the Parks and Leisure Services Board, Historical Preservation Committee, Euless 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.

FY2014 Highlights/Accomplishments:

- Successfully opened and operated an indoor portion of the new aquatics facility.
- Expanded programs offered to citizens in all areas of recreation.
- Identified opportunities to partner with outside agencies or service groups to help expand programs and facilities.

FY2015 Goals & Objectives:

- To continue to develop programs, classes and events that meet the needs of our citizens.
- To look for unique and creative opportunities to update existing facilities in order to expand our program offerings and meet the needs of our growing population.
- To offer more training opportunities for the PACS staff so that we can develop a more well-rounded and professional group of employees and create more opportunities for personal and professional growth.

Major Budgetary Issues and Operational Trends:

Maintaining adequate staffing levels with the addition of new programs and facilities that will be necessary, while delivering the service that is expected; particularly with the limited number of part-time hours that will be allowed for each employee.

Department:	Division/Activity:	Account Number:
Parks and Community Services	Recreation Administration	101-7084-550

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$77,950	$71,135	$71,135	$63,786
Operations	$1,894	$4,600	$4,600	$4,600
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$79,844**	**$75,735**	**$75,735**	**$68,386**
PERSONNEL:				
Full Time	1.00	1.00	1.00	1.00
Part Time	0.00	0.00	0.00	0.00

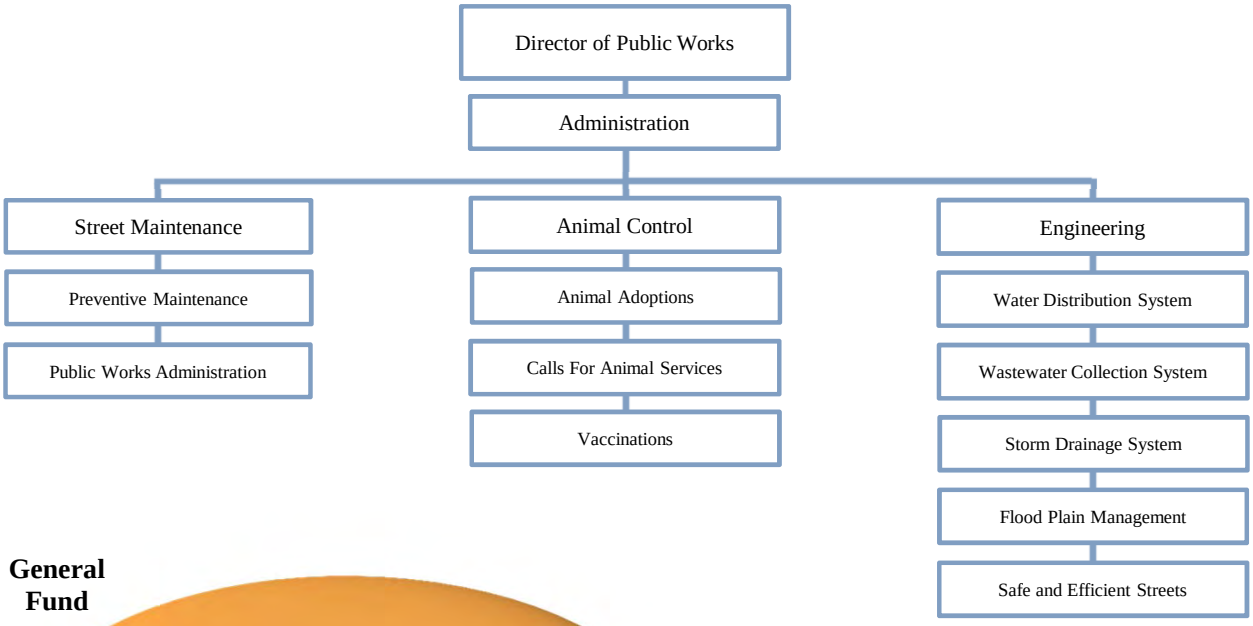
PERFORMANCE MEASURES/SERVICE LEVELS

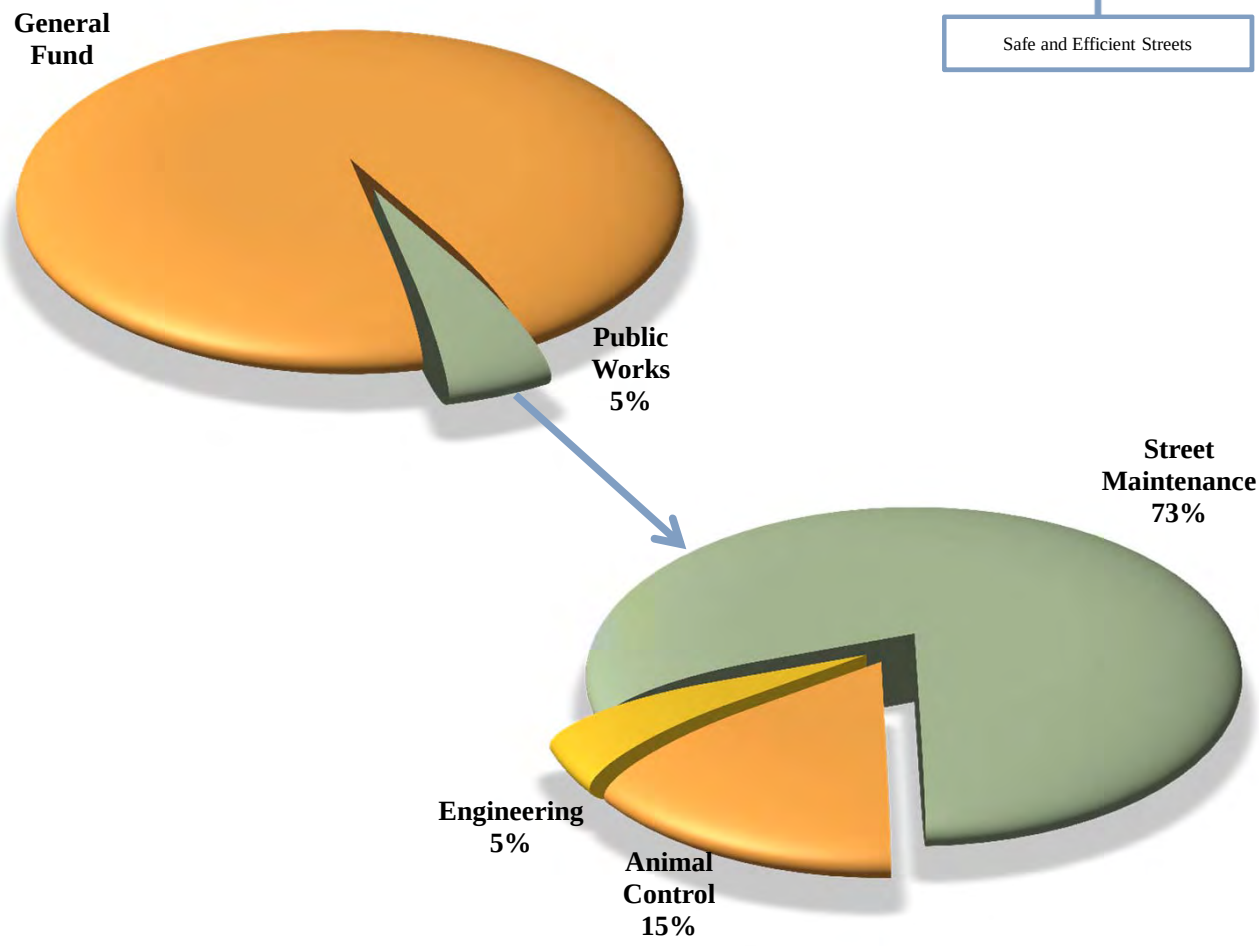
Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Parks & Leisure Services Board	11	11	11
EDC Meetings	4	2	2
Historical Preservation Committee	11	11	11
Output/Workload			
Efficiency Measures/Impact			
M&O Budget per Capita	$1.55	$1.46	$1.27
M&O Budget % of City Budget	0.25%	0.22%	0.19%
Effectiveness Measures/Outcomes			

THE CITY OF

EULESS

PUBLIC WORKS





Department:	Division/Activity:	Account Number:
Public Works	Street Maintenance	101-8033-531

Location:	***Hours of Operation:***
Public Works Building 1513 Westpark Way Euless, TX 76040	24/7 365 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 division performs the following duties: all street repairs; repairs to sidewalks, curbs and gutters; installation and replacement of all street signs and traffic control signs; right-of-way maintenance; and various other tasks such as drainage maintenance.

FY2014 Highlights/Accomplishments:

- Completed overlay of 365,654 square feet of asphalt street.
- Completed crack seal of 33,759 linear feet of street.
- Patched 1,296 potholes.
- Replaced 7,197 linear feet of curb and gutter.
- Replaced 16,503 square feet of sidewalk.
- Installed/replaced 1,393 signs.
- Installed 112,442 linear feet of roadway pavement markings, including City facilities.
- Replaced 34,444 square feet of flatwork.

FY2015 Goals & Objectives:

- Use private vendors to supplement City forces.
- Continue to concentrate on deteriorating streets.
- Concentrate on preventative maintenance.
- Implement the 2015 asphalt overlay plan.
- Implement the 2015 ADA plan.

Major Budgetary Issues and Operational Trends:

- A large number of streets are reaching the end of their useful life with many requiring extensive curb and gutter repairs and ADA ramp upgrades.
- Petroleum based products continue to increase in price; one of the main products in asphalt.
- The paver is advanced in age and the replacement expense so contracting out this work is necessary.

Department:	Division/Activity:	Account Number:
Public Works	Street Maintenance	101-8033-531

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$528,938	$547,067	$547,067	$679,932
Operations	$212,060	$192,193	$192,193	$223,543
Capital	$311,684	$462,500	$462,500	$520,000
Transfers	$91,541	$89,964	$89,964	$115,417
TOTAL	**$1,144,223**	**$1,291,724**	**$1,291,724**	**$1,538,892**
PERSONNEL:				
Full Time	8.00	8.00	8.00	9.50
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	**Estimated 13-14**	***Budget 14-15***
Linear Feet of Curb	182	182	
Linear Miles of Sidewalk	2	2	
Linear Lane Miles of Street	182	182	
Output/Workload			
Square Foot of Overlay	540,613	611,431	500,000
Linear Lane Feet Crack Sealed	23,628	62,591	63,000
Pot Holes Patched	425	994	1,000
Lane Miles Streets Swept	1,062	1,140	1,140
Linear Foot/Curb Gutter Replaced	5,236	4,278	4,300
Square Foot Flatwork Replaced	7,176	9,588	10,000
Square Foot Sidewalk Replaced	9,983	17,092	15,000
Miscellaneous Project Hours	3,260	6,772	3,500
Signs Made, Repaired, Replaced	1,124	1,334	1,400
Linear Lane Feet of Street Markings	64,563	33,900	50,000
Linear Feet of Channel Maintenance	6,959	7,878	8,000
Man Hours of Storm Sewer Maintenance	2,022	482	500
Efficiency Measures/Impact			
M&O Budget per Capita	$22.22	$24.96	$28.61
M&O Budget %of City Budget	3.54%	3.82%	4.31%
Effectiveness Measures/Outcomes			

Department:	Division/Activity:	Account Number:
Public Works	Animal Control	101-8064-531

Location:	***Hours of Operation:***
Animal Control Building 1517 Westpark Way Euless, Texas 76040	24 hours a day/7 days a week 365 days a year

Mission/Programs/Services:

To provide animal control services 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 community organizations.

FY2014 Highlights/Accomplishments:

- Participated in GAP sponsored events to encourage pet adoptions.
- Passed Texas State Health Inspection.
- Provided continuing education for animal control officers.
- Continued humane treatment and care of animals in the shelter.
- Encouraged adoption from the shelter through Euless publications and web site.

FY2015 Goals & Objectives:

- Provide continuing education for animal control officers.
- Encourage adoption from the shelter through Euless publications, web site and participation at GAP events.

Major Budgetary Issues and Operational Trends:

The shelter has reduced the hours of operation from 60 to 50 hours a week without experiencing a loss of service.
Finding adoption homes for animals.
Dealing with increased wildlife in residential neighborhoods.
GAP volunteers continue to support the shelter by washing, grooming and exercising the animals as well as cleaning the facility.

Department:	Division/Activity:	Account Number:
Public Works	Animal Control	101-8064-531

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel*	$257,979	$289,591	$289,591	$291,795
Operations	$13,277	$30,150	$30,150	$30,150
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$271,256**	**$319,741**	**$319,741**	**$321,945**
PERSONNEL:				
Full Time	3.00	3.00	3.00	3.00
Part Time	1.00	1.00	1.00	1.00

* Budget FY2014 as corrected.

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	**Estimated 13-14**	***Budget 14-15***
Calls for Service	1,982	1,722	1,800
Average Number of Animals In Shelter	737	582	600
Output/Workload			
Animals Picked Up	1,148	872	900
Animals Returned to Owners	45	30	40
Citations Issued	6	2	5
Dead Animals Removed	304	154	250
Adoptions	22	32	40
Euthanized	351	254	250
Efficiency Measures/Impact			
M&O Budget per Capita	$5.27	$6.18	$5.99
M&O Budget % of City Budget	0.84%	0.94%	0.90%
# of calls per FTE	566	492	514
# of Animals picked up per FTE	328	249	257
Effectiveness Measures/Outcomes			
Animal Bites	52	64	64
% of animals returned to owner	3.92%	7.50%	
% of animals adopted	1.92%	5.00%	
% of animals in Shelter	64.20%	70.00%	

Department:	Division/Activity:	Account Number:
Public Works	City Engineer	101-8066-531

Location:	***Hours of Operation:***
Development and Engineering Building 201 North Ector Drive Euless, TX 76039	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 and studies for regulation compliance, engineering design, safety and health concerns. Conducts acquisition of properties, right-of-way and easements and verifies legal documents.

FY2014 Highlights/Accomplishments:

- Completed construction of reclaimed water main and pump station along Bear Creek Parkway.
- Completed the construction of the wastewater line replacements for the FY13 wastewater project .
- Completed the design and initiated the construction of the FY14 wastewater line replacement at Denton Dr.
- Completed the design and initiated the construction of the FY14 water line replacement along El Camino Real.
- Completed the construction of the 39th Year CDBG ADA Ramp replacement project.
- Completed the construction on Cullum Dr from SH 10 to E. Huitt Ln and Rio Grande Blvd. to Cheek-Sparger Rd.
- Completed the design and initiated the construction of Brazos Blvd. from Red River to SH 121.
- Completed the design and construction of the TSGC Channel Improvement project along the No. 8 Tee-Box.
- Completed citywide well analysis, and pavement analysis & asset management inventory.
- Completed the design and construction of drainage improvements projects at the TSGC.

FY2015 Goals & Objectives:

- Complete the construction of the FY2014 wastewater line replacement project along Denton Drive .
- Complete the construction of the FY2014 water line replacement project along El Camino Real.
- Complete the construction of Brazos Blvd. from Red River to SH 121.
- Complete the construction of the 40th Year CDBG ADA Ramp replacement project.
- Complete the ADA modifications to the City Hall Complex.
- Initiate the design of the FY2015 wastewater line replacement project along XXX.
- Initiate the design of the FY2015 water line replacement project along S. Pipeline West.

Major Budgetary Issues and Operational Trends:

Construction unit bid prices show a slow inflationary trend.

Department:	Division/Activity:	Account Number:
Public Works	City Engineer	101-8066-531

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$47,082	$79,508	$79,508	$80,371
Operations	$0	$5,500	$5,500	$5,500
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$47,082**	**$85,008**	**$85,008**	**$85,871**
PERSONNEL:				
Full Time	0.50	0.50	0.50	0.50
Part Time	0.00	0.00	0.00	0.00

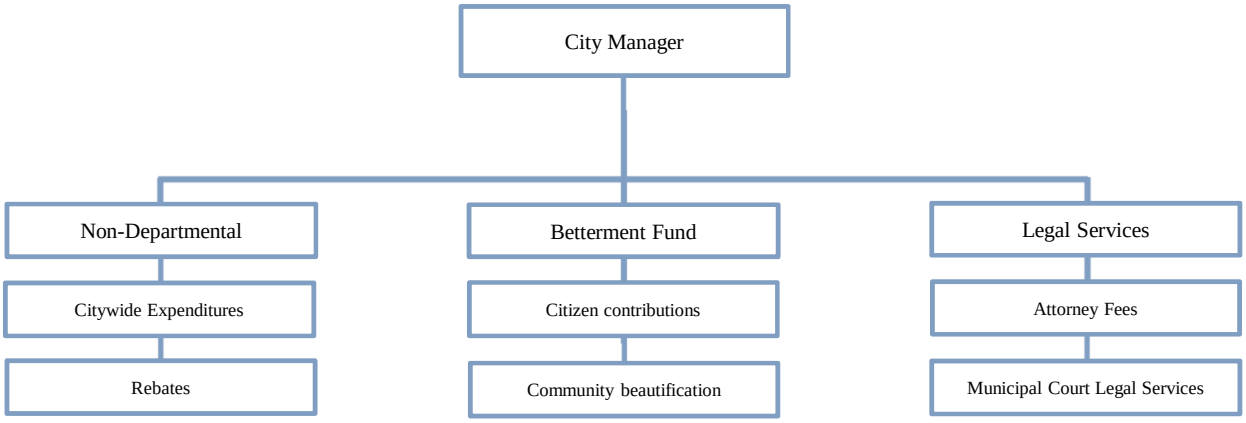
PERFORMANCE MEASURES/SERVICE LEVELS

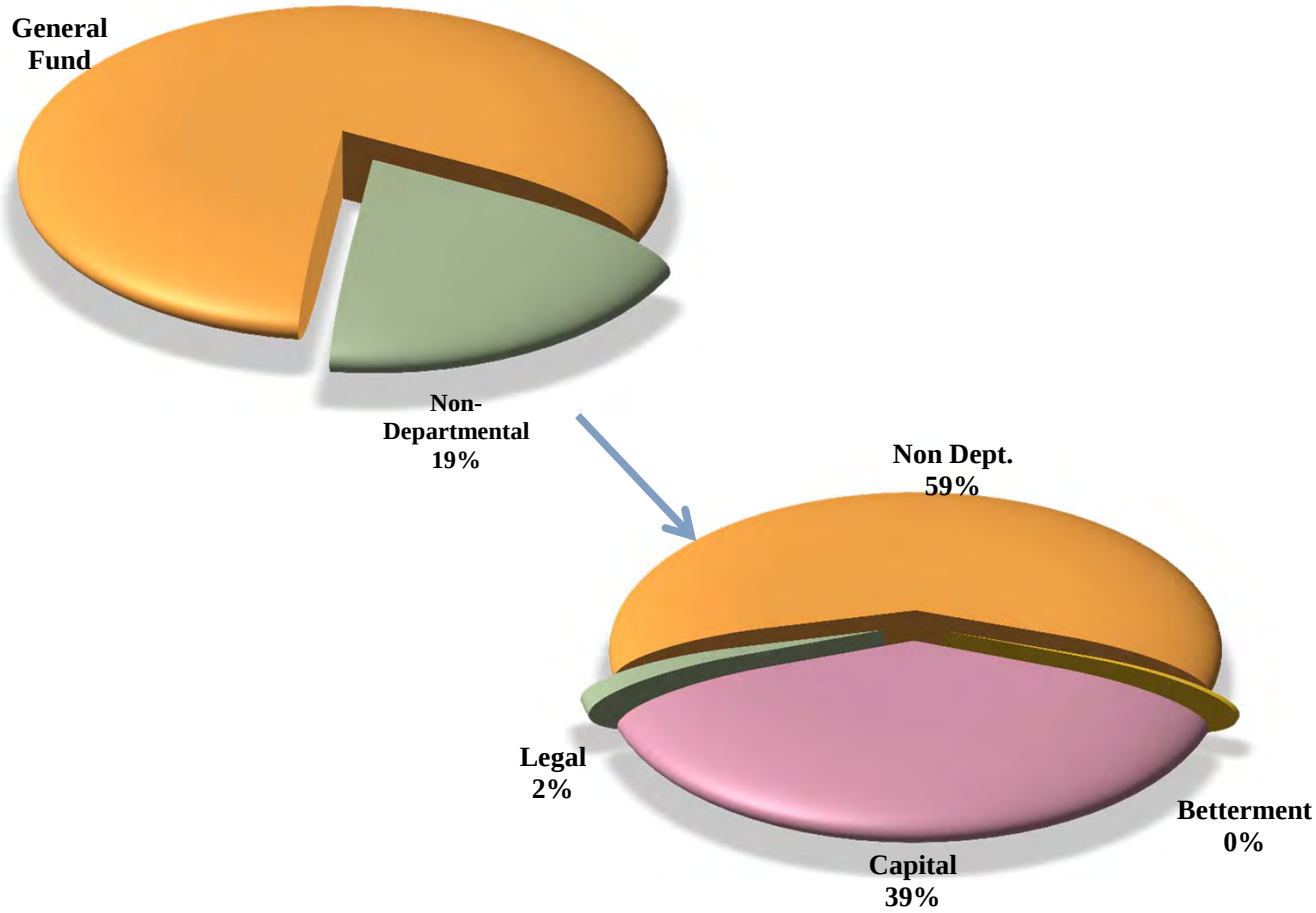
Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Number of Plats/Site Plans Reviewed for DRC	37	35	
Number of Engineering Plans Reviewed	19	15	
Output/Workload			
Reviewed:			
Engineering Plans	10		
Site Plans	15		
Zoning Cases	35		
Plats	22		
Public Service requests	202		
Street Use Permits	64		
Street Light Requests	163		
Floodplain related inquiries	28		
Lf. of sanitary sewer installed/inspected	8,666 lf.		
Lf. of water main installed/inspected	7,254 lf.		
Sq. yds. of pavement inspected/constructed	39,387 sq. yd.		
Lf. of storm sewer	5,934 lf.		
Efficiency Measures/Impact			
M&O budget per Capita	$0.91	$1.64	$1.60
M&O Budget % of City Budget	0.15%	0.25%	0.24%
# of plan reviews per FTE	74	70	
# of Engineering Plans reviewed per FTE	38	30	
Effectiveness Measures/Outcomes			

THE CITY OF

EULESS

NON-DEPARTMENTAL





Department:	Division/Activity:	Account Number:
Non-Departmental	General Fund	101-9060-590

Location:	***Hours of Operation:***
Not applicable	

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 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.

FY2014 Highlights/Accomplishments:

- 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 to maximize savings through increased awareness.
- Provided funding for a street lighting program and traffic signal replacement program which will enhance the safety of the City.

FY2015 Goals & Objectives:

- Provide funding for infrastructure improvements.
- Provide funding for one-time capital purchases.
- Provide funding for computer and equipment replacements in order to maximize productivity.
- Provide funding for energy conservation measures which ultimately results in savings in utility costs.

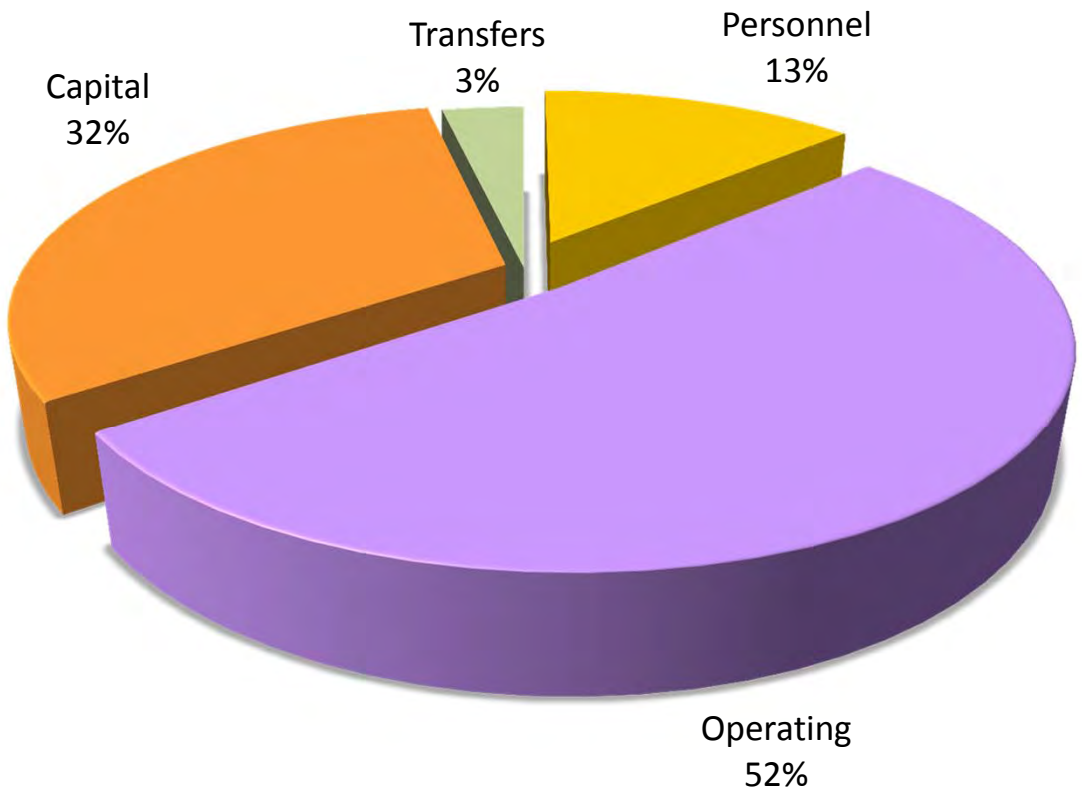
Major Budgetary Issues and Operational Trends:

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:	Division/Activity:	Account Number:
Non-Departmental	General Fund	101-9060-590

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$431,946	$648,763	$648,763	$945,171
Operations	$2,973,321	$3,268,162	$3,420,290	$3,673,229
Capital	$912,173	$2,076,834	$984,498	$2,237,843
Transfers	$241,095	$287,867	$287,867	$241,395
TOTAL	$4,558,535	$6,281,626	$5,341,418	$7,097,638
PERSONNEL:				
Full Time	0.00	1.00	0.50	0.50
Part Time	0.00	0.00	0.00	0.00



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

Department:	**Division/Activity:**	**Account #:**
Non-Departmental	Betterment Fund	101-9061-590

Location and Hours of Operation:
201 N. Ector Drive
City Hall
Euless, Texas 76039
Monday-Friday
8:00 a.m. – 5:00 p.m.

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 Euless 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.

FY2014 Highlights/Accomplishments:

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 was unfortunately cancelled due to a sever ice storm.

FY2015 Goals & Objectives:

Enhance Euless' long-standing tree commitment through a variety of marketing avenues. These avenues will include Hurst-Euless-Bedford schools, Arbor Daze Event, Tree Recycling Programs.

Organize Christmas Parade of Lights with emphasis on community involvement.

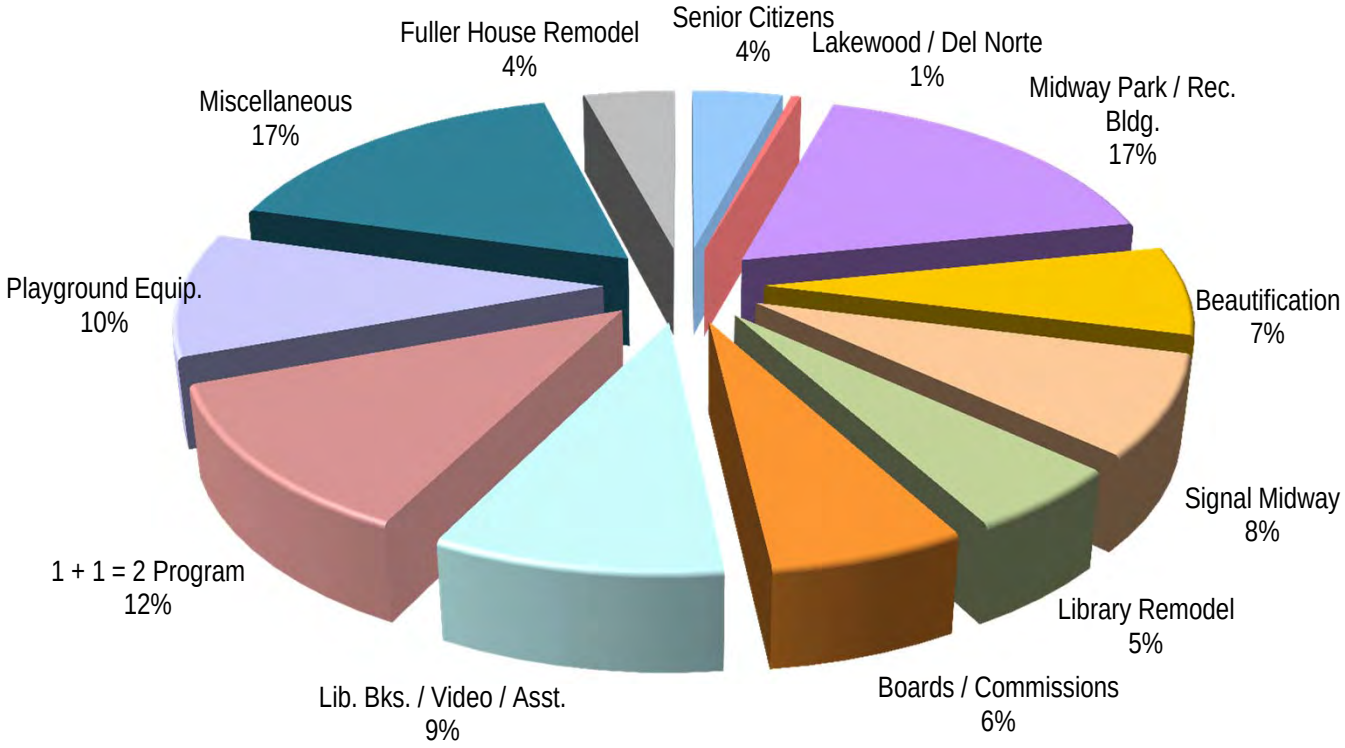
Major Budgetary Issues and Operational Trends:

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:	Division/Activity:	Account Number:
Non-Departmental	Betterment Fund	101-9061-590

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$0	$0	$0	$0
Operations	$16,225	$22,000	$22,000	$29,000
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	$16,225	$22,000	$22,000	$29,000
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	0.00	0.00	0.00	0.00

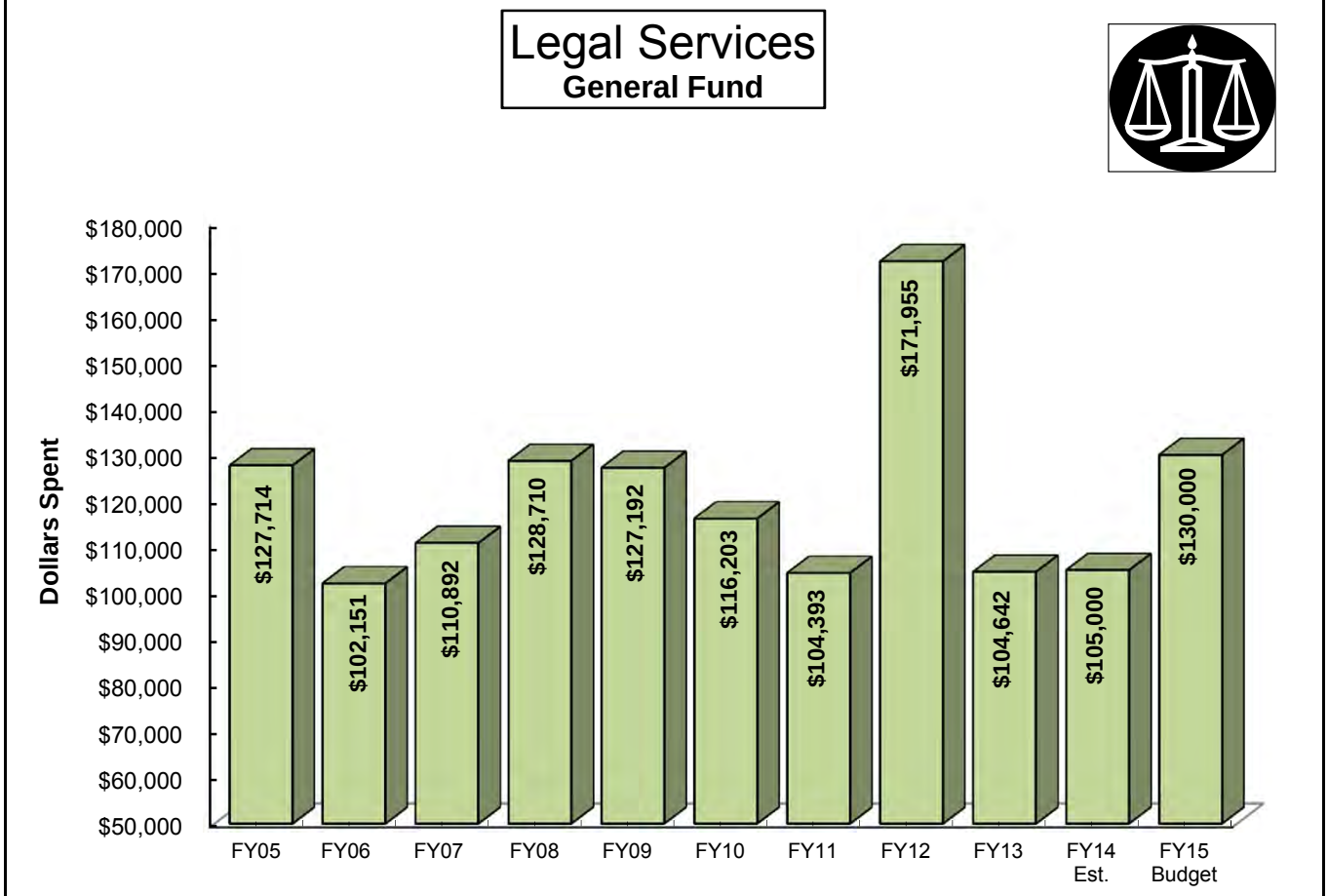
Betterment Fund



The Betterment fund is supported by voluntary contributions from Euless Citizens via the water department. The contributions are used to beautify or otherwise improve the City of Euless. According to the utility billing receipts approximately 21% of all accounts make voluntary contributions.

Department:	**Division/Activity:**	**Account Number:**
Non-Departmental	Legal Service	101-9021-590

EXPENDITURES	**2012-13 ACTUAL**	**2013-14 BUDGET**	**2013-14 ESTIMATED**	**2014-15 BUDGET**
Personnel			$0	$0
Operations	$104,642	$105,000	$105,000	$130,000
Capital			$0	$0
Transfers			$0	$0
TOTAL	$104,642	$105,000	$105,000	$130,000
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	0.00	0.00	0.00	0.00



ENTERPRISE FUNDS

Building on a Strong Foundation

THE CITY OF

EULESS

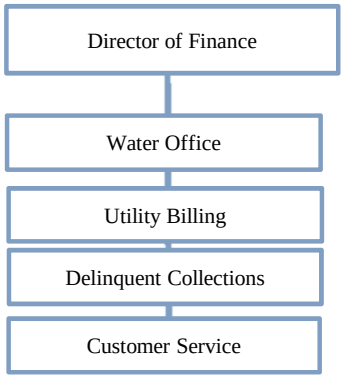
ENTERPRISE FUND SUMMARY	ACTUAL FY2011-12	ACTUAL FY2012-13	BUDGET FY2013-14	ESTIMATED FY2013-14	PROJECTED FY2014-15
BEGINNING FUND BALANCE	**$ 6,419,176**	**$ 7,095,417**	**$ 6,090,854**	**$ 6,090,854**	**$ 5,834,977**
REVENUES					
Property Tax	$ -	$ -	$ -	$ -	$ -
Gross Receipts Tax	$ -	$ -	$ -	$ -	$ -
General Sales Tax	$ -	$ -	$ -	$ -	$ -
Selective Sales Tax	$ -	$ -	$ -	$ -	$ -
Fines/Fees/Penalties	$ 276,748	$ 251,511	$ 269,000	$ 257,132	$ 257,200
License & Permits	$ -	$ -	$ -	$ -	$ -
Interest Income	$ 28,142	$ 16,589	$ 31,390	$ 10,690	$ 12,530
Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -
Charges for Service	$ 24,518,806	$ 25,269,978	$ 25,989,685	$ 25,079,841	$ 27,477,280
Miscellaneous/Rental Income	$ 123,447	$ 307,783	$ 8,944	$ 126,738	$ 21,645
Other Financing Sources	$ 15,746	$ 50,597	$ 1,000	$ 5,785	$ 1,000
Revenues before Transfers	**$ 24,962,889**	**$ 25,896,459**	**$ 26,300,019**	**$ 25,480,186**	**$ 27,769,655**
Transfer from other Funds	$ 1,810,276	$ 1,487,131	$ 2,241,364	$ 2,562,875	$ 1,765,831
TOTAL REVENUES	**$ 26,773,165**	**$ 27,383,590**	**$ 28,541,383**	**$ 28,043,061**	**$ 29,535,486**
TOTAL RESOURCES	**$ 33,192,341**	**$ 34,479,007**	**$ 34,632,237**	**$ 34,133,915**	**$ 35,370,463**
EXPENDITURES					
Personal Services	$ 6,928,443	$ 7,286,945	$ 7,365,476	$ 7,282,091	$ 7,802,729
Professional/Technical Services	$ 2,023,843	$ 2,121,106	$ 2,011,671	$ 2,053,766	$ 2,133,226
Contractual Services	$ 34,331	$ 17,824	$ 16,470	$ 23,980	$ 16,470
Utilities	$ 9,602,380	$ 9,979,864	$ 11,578,310	$ 11,086,916	$ 11,656,173
Maintenance	$ 475,516	$ 457,533	$ 589,481	$ 621,705	$ 675,981
Other Services/Contingencies	$ 202,657	$ 161,137	$ 143,700	$ 91,927	$ 167,700
Insurance	$ 32,016	$ 35,383	$ 41,900	$ 40,239	$ 40,400
General & Administrative	$ 102,967	$ 192,276	$ 105,714	$ 114,206	$ 120,002
Rebates/Incentives	$ -	$ -	$ -	$ -	$ -
Supplies	$ 1,876,256	$ 1,986,819	$ 1,779,250	$ 1,776,920	$ 2,020,694
Capital Purchases (Equipment)	$ 277,429	$ 218,465	$ 711,492	$ 469,418	$ 815,485
Debt Service/Bank Charges	$ 4,616	$ (112)	$ 4,000	$ 4,000	$ 4,000
Expenditures before Transfers	**$ 21,560,454**	**$ 22,457,239**	**$ 24,347,464**	**$ 23,565,168**	**$ 25,452,860**
Transfers to Other Funds	$ 4,536,470	$ 5,930,913	$ 4,755,670	$ 4,733,770	$ 5,112,123
TOTAL EXPENDITURES	**$ 26,096,924**	**$ 28,388,153**	**$ 29,103,134**	**$ 28,298,938**	**$ 30,564,983**
ENDING FUND BALANCE	**$ 7,095,417**	**$ 6,090,854**	**$ 5,529,103**	**$ 5,834,977**	**$ 4,805,480**

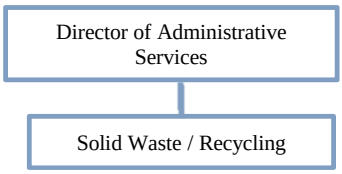
Total expenditures include capital purchases for equipment and transfers to capital improvement projects which are funded from excess reserves above the required 75 day reserve level.

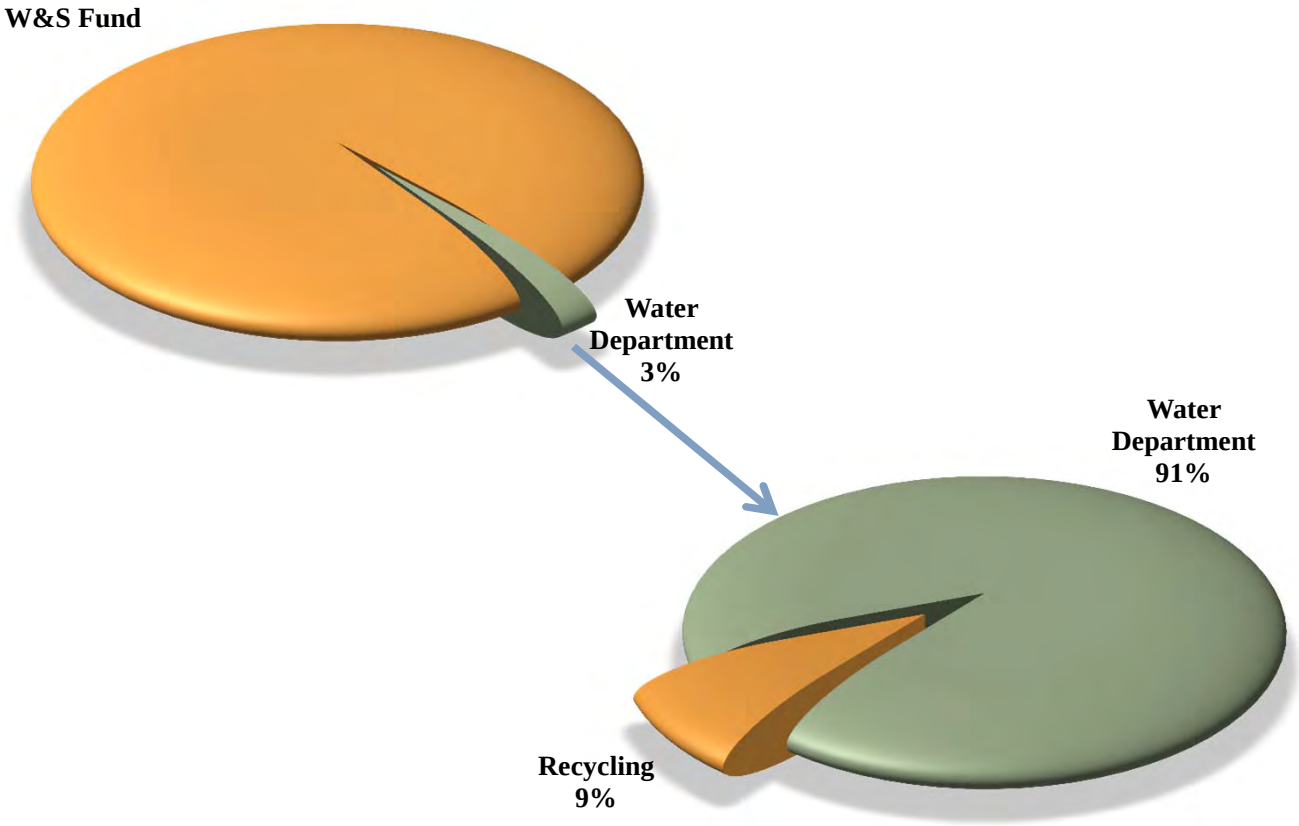
THE CITY OF

EULESS

WATER / ADMINISTRATIVE SERVICES







Department:	Division/Activity:	Account Number:
Finance	Utility Billing	501-2070-515

Location:	***Hours of Operation:***
201 N Ector Dr, Finance Bldg Euless, TX 76039	Monday through Friday 8:00 a.m. to 5:00 p.m.

Mission/Programs/Services:

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 will 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 water consumption, billing, answering customer inquiries, generating and completing work orders for the Water Dept and Public Works Dept, posting and depositing customer payments, processing delinquent accounts, receipting and posting financial activity for other City departments.

FY2014 Highlights/Accomplishments:

The enhancements to our online bill paying process was a huge success. In 2013, 17% of our total payments were made online; the trend-to-date for 2014, will put us at over 21%. For the first time in 10 years, this payment source will equal and probably exceed our walk-in payments and come very close to our mail-in payments.

Our updated recycling effort required that a totally new billing format be established. The first statements (April, 2013) were generated successfully with no glitch. Currently, 17% of our citizens have requested Carts or Bins and recyclable collections have increased.

FY2015 Goals & Objectives:

This department's number one goal is to focus on quality Customer Service by networking with other cities and finding ways to better serve our customers, both externally and internally. We will take advantage of available training through SunGard for our computer skills and will find ways to sharpen our proficiency in customer service.

We will look for ways to better communicate with our citizens regarding water provision and how their use and conservation can positively impact the future.

Electronic transfer of daily deposits would expedite the deposit process. The availability of monies would be almost immediate, and notification of returned items would be faster. Storage time is minimal.

The ability to run reports on call volume would greatly assist in better staff assignment in order to prevent calls rolling over to other departments.

Major Budgetary Issues and Operational Trends:

-Outsource bills to offset rising cost of mailer maintenance and postage rates/regulations.
-As we strive to meet citizen demands for convenience features such as online payment options and IVR system, we must look at ways to recover City expenses (credit card fees) and lost revenue (2013 Hang Tag/Reconnect fees collected were $219k).
-Conservation requirements demand that customers reduce their water consumption which means less revenue.
-Extremely old meters/transponders must be replaced in order to obtain accurate consumption numbers.

Department:	Division/Activity:	Account Number:
Finance Department	Utility Billing	501-2070-515

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$319,413	$333,777	$332,126	$349,041
Operations	$152,955	$93,025	$93,025	$93,025
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$472,368**	**$426,802**	**$425,151**	**$442,066**
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

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Service Calls	11,605	12,000	12,500
Monthly Average Water Accounts	13,530	14,000	14,000
Monthly Average Wastewater Accounts	12,980	13,000	13,200
Monthly Average of Sanitation Accounts	12,149	13,250	12,500
Output/Workload			
New Accounts	1,721	1,700	1,750
Transfers	64	45	60
Billing Cycles	48	48	48
Billed Water & Sewer	$17,497,607	$18,000,000	18,500,000
Billed Drainage	$698,611	$700,000	700,500
Billed Recycling	$300,264	$325,000	350,000
Gallons Billed-Water	2,337,687,000	2,500,000,000	2,500,000,000
Gallons Billed-Wastewater	1,559,839,819	1,750,000,000	1,675,000,000
Number of Hang Tags	9,094	9,750	10,000
Number of Service Cutoffs	1,448	1,475	1,550
Efficiency Measures/Impact			
M&O Budget per Capita	$9.17	$8.22	$8.22
Delinquent Cut-off per Water Customer	10.70%	10.54%	
Delinquent Cut-off per Tag Hung	15.92%	15.13%	
Effectiveness Measures/Outcomes			

Department:	**Division/Activity:**	**Account #:**
Administrative Services	Recycling	501-5039-519

Location and Hours of Operation:
201 N. Ector Drive
City Hall
Euless, Texas 76039
Monday-Friday
8:00 a.m. – 5:00 p.m.

Mission/Programs/Services:
To serve as a link between the City and its citizens as the educational and promotional representative for the Euless recycling program.

- Work to increase single-family and multi-family residential participation in City-wide recycling programs.
- Work with the solid waste and recycling contractors to ensure all obligations of recycling contracts are fulfilled.

FY2013 Highlights/Accomplishments:

- Coordinated with City staff, concerned citizens, and CWD to help distribute complimentary blue bags and promotional materials to Euless residents at the Water Office; Euless Library; Household Hazardous Material Collection events; Arbor Daze, and other Parks & Community Services' events.
- Conducted two City-wide hazardous household/electronic waste collections.

FY2014 Goals & Objectives:

- Work with contractors and City staff to increase participation and facilitate the collection of recyclable materials throughout the City.

Major Budgetary Issues and Operational Trends:

- Allied 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:	Division/Activity:	Account Number:
Administrative Services	Recycling	501-5039-519

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$3,039	$0	$0	$0
Operations	$64,859	$41,300	$41,300	$41,300
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$67,898**	**$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

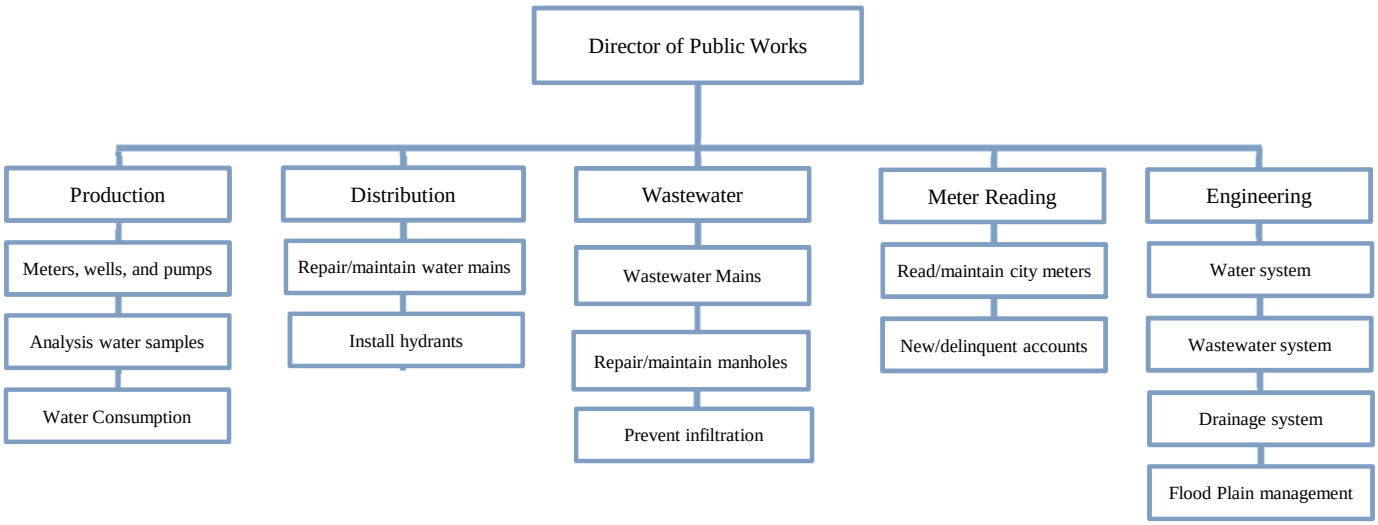
PERFORMANCE MEASURES/SERVICE LEVELS

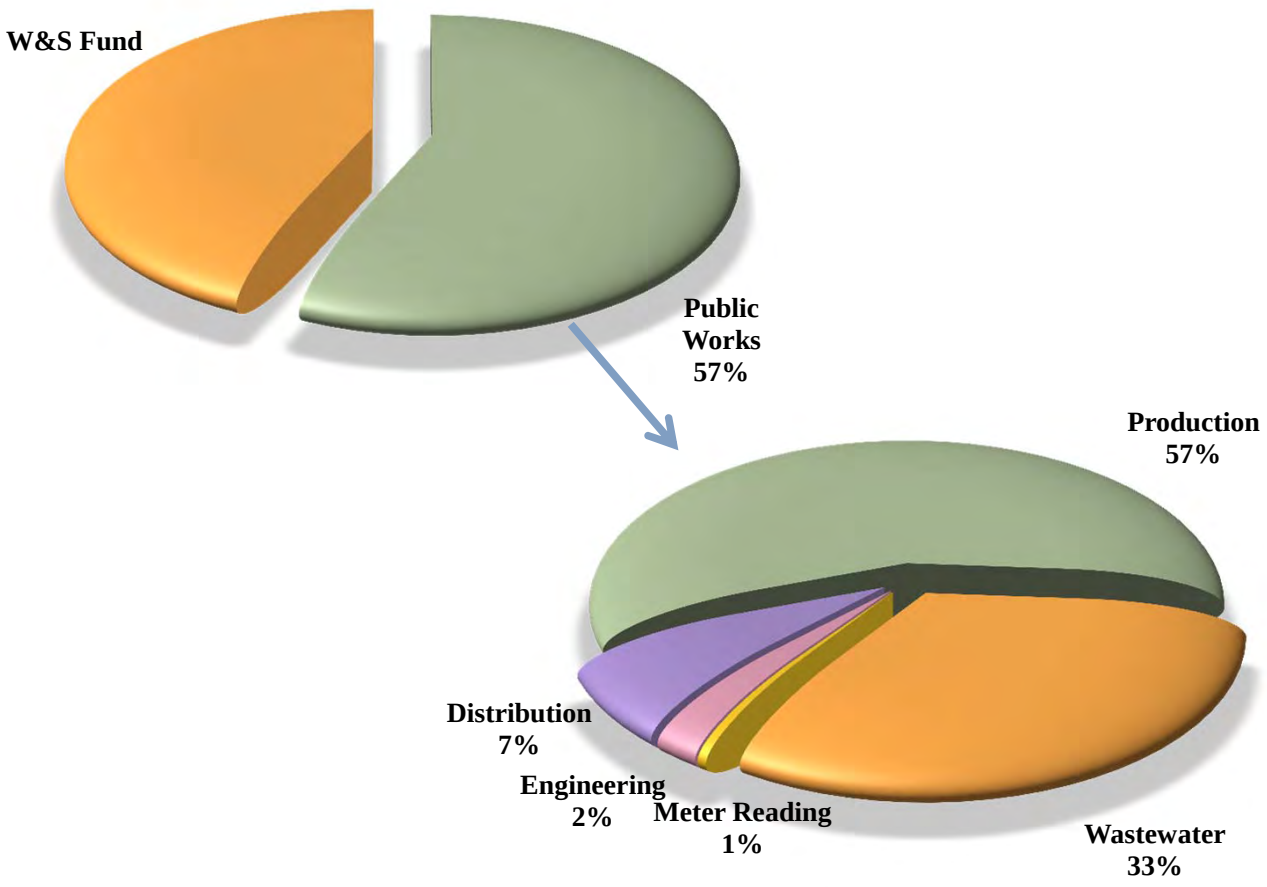
Input/Demand	*Actual 12-13*	*Estimated 13-14*	*Budget 14-15*
Output/Workload			
Blue Bags Distributed to Residents	3,000	3,000	3,000
Single Family Recycling Brochures Mailed	12	12	12
Multi Family Recycling Brochures Distributed	100	100	100
Efficiency Measures/Impact			
M&O Budget per Capita	$1.32	$0.80	$0.77
Effectiveness Measures/Outcomes			
Mobile Hazmat Event Participants	212	240	240
Solid Wastes Landfilled	18,000	17,775	17,775
Curbside Recyclable	1,100	1,125	1,125
Household Hazardous Materials	15	17	17

THE CITY OF

EULESS

PUBLIC WORKS





Department:	Division/Activity:	Account Number:
Public Works	City Engineer	501-8066-531

Location:	***Hours of Operation:***
Development and Engineering Building 201 North Ector Drive Euless, TX 76039	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 and studies for regulation compliance, engineering design, safety and health concerns. Conducts acquisition of properties, right-of-way and easements and verifies legal documents.

FY2014 Highlights/Accomplishments:

- Completed construction of reclaimed water main and pump station along Bear Creek Parkway.
- Completed the construction of the wastewater line replacements for the FY13 wastewater project .
- Completed design and initiated the construction of the wastewater line replacement at Denton Dr.
- Completed design and initiated the construction of the FY14 water line replacement project at El Camino Real.
- Completed the construction of the 39th Year CDBG ADA Ramp replacement project.
- Completed the construction on Cullum Dr. from SH 10 to E. Huitt Ln. and Rio Grande Blvd. to Cheek-Sparger Rd.
- Completed the design and initiated the construction of Brazos Blvd. from Red River to SH 121.
- Completed the design and construction of the TSGC Channel Improvement project along the No. 8 Tee-Box.
- Completed citywide well analysis, and pavement analysis & asset management inventory.
- Completed the design and construction of drainage improvements projects at the TSGC.

FY2015 Goals & Objectives:

- Complete the construction of the FY2014 wastewater line replacement project along Denton Drive .
- Complete the construction of the FY2014 water line replacement project along El Camino Real.
- Complete the construction on Brazos Blvd. from Red River to SH 121.
- Complete the construction of the 40th Year CDBG ADA Ramp replacement project.
- Complete the ADA modifications to the City Hall Complex.
- Initiate the design of the FY2015 wastewater line replacement project along Crane Drive and Town Creek Drive.
- Initiate the design of the FY2015 water line replacement project along S. Pipeline West.

Major Budgetary Issues and Operational Trends:

Construction unit bid prices show a slow inflationary trend.

Department:	Division/Activity:	Account Number:
Public Works	City Engineer	501-8066-531

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$286,202	$280,139	$255,754	$256,541
Operations	$20,288	$36,630	$36,795	$37,860
Capital	$0	$0	$0	$0
Transfers	$4,256	$4,256	$4,256	$4,256
TOTAL	**$310,746**	**$321,025**	**$296,805**	**$298,657**
PERSONNEL:				
Full Time	2.50	2.50	2.50	2.50
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Number of Plats/Site Plans Reviewed for Development Services Group	37	35	
Number of Engineering Plans Reviewed	19	15	
Output/Workload			
Reviewed:			
Engineering Plans	10		
Site Plans	15		
Zoning Cases	35		
Plats	22		
Public Service requests	202		
Street Use Permits	64		
Street Light Requests	163		
Floodplain related inquiries	28		
Linear feet of sanitary sewer installed/inspected	8,666 lf.		8,372
Linear feet of water main installed/inspected	7,254 lf.		10,334
Sq. yds. of pavement inspected/constructed	39,387 sq. yds.		28,597
Linear feet of storm sewer	5,934 lf.		5,596
Efficiency Measures/Impact			
M&O budget per Capita	$6.03	$5.74	$5.55
# of plan reviews per FTE	15	14	
# of Engineering Plans reviewed per FTE	8	6.00	
Effectiveness Measures/Outcomes			

Department:	Division/Activity:	Account Number:
Public Works	Water Production	501-8071-531

Location:	***Hours of Operation:***
Public Works Building 1513 Westpark Way Euless, TX 76040	24/7 365 days a year

Mission/Programs/Services:

To provide safe drinking water to all Euless water customers as professionally as possible. Primary functions include the reading of meters and disinfection of well water production.

FY2014 Highlights/Accomplishments:

- Completion and distribution of Consumer Confidence Reports.
- No violations on State inspections.
- Produced quality water from well system to supplement TRA water.
- Continued to maintain wells for increased production.
- Completed study and evaluation of City well production and determine future course of action.

FY2015 Goals & Objectives:

- Produce quality water from well system to supplement TRA water.
- Continue to maintain wells for production.
- Complete and distribute the Consumer Confidence Report
- Implement recommendations obtained by the completed study of the city wells and approval by Mayor & Council.
- Manage the city's reclaimed water system.

Major Budgetary Issues and Operational Trends:

- Aging well pipe and casing is beginning to show signs of deterioration.
- Additional funding is needed for future well rehabilitation.
- Addition of the reclaimed water system will require additional resources.

Department:	Division/Activity:	Account Number:
Public Works	Water Production	501-8071-531

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$504,440	$575,917	$554,888	$605,315
Operations	$5,728,419	$6,467,103	$5,860,048	$6,232,421
Capital	$0	$25,000	$16,000	$25,000
Transfers	$180,249	$180,249	$180,249	$173,447
TOTAL	**$6,413,108**	**$7,248,269**	**$6,611,185**	**$7,036,183**
PERSONNEL:				
Full Time	4.25	5.25	5.25	5.75
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Gallons of Water Supplied	2,775,000,000	2,154,227,400	2,200,000,000
Output/Workload			
Water Samples Taken	806	412	1041
Water Meters Replaced/Set	131	38	53
Transponders Replaced	25	52	75
Gallons Water Produced	600,000,000	388,845,000	400,000,000
Gallons Water Purchased	2,200,000,000	1,765,382,400	1,800,000,000
Gallons Water Supplied	2,775,000,000	2,154,227,400	2,200,000,000
Gallons Water Billed	2,650,000,000	1,895,558,400	2,024,000,000
Efficiency Measures/Impact			
M&O Budget per Capita	$124.53	$127.75	$130.83
% Water Billings to Water Consumed	20%		
Samples Taken per FTE	190	78	181
Transponders Replaced per FTE	6	10	13
Meters Set/Replaced per FTE	31	7	9
Effectiveness Measures/Outcomes			

Department:	Division/Activity:	Account Number:
Public Works	Water Distribution	501-8072-531

Location:	***Hours of Operation:***
Public Works Building 1513 Westpark Way Euless, TX 76040	24/7 365 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 protection.

FY2014 Highlights/Accomplishments:

- Completed large meter change out list for FY2014.
- Tracked water leaks, hydrant flushes and water main breaks to provide a more accurate estimate of unbilled water.
- Responded to water emergencies in a timely fashion.

FY2015 Goals & Objectives:

- Respond to water emergencies in a timely fashion and repair all water leaks within the first eight hours.
- Reduce the "unaccounted for" water loss and improve efficiency.
- Implement a water valve maintenance program.

Major Budgetary Issues and Operational Trends:

- Funding needed to continue replacing deteriorated water lines.
- Funding needed to replace malfunctioning valves and hydrants.
- Continue to consult with Bluebonnet Contractors for line relocation on the NTE Project.
- More service providers are placing their utilities underground creating problems for maintaining existing water lines.

Department:	Division/Activity:	Account Number:
Public Works	Water Distribution	501-8072-531

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$488,264	$523,819	$523,819	$540,763
Operations	$286,403	$299,980	$275,071	$339,802
Capital	$0	$0	$0	$0
Transfers	$8,554	$10,425	$10,425	$10,425
TOTAL	**$783,221**	**$834,224**	**$809,315**	**$890,990**
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

Input/Demand	*Actual 12-13*	*Estimated 13-14*	*Budget 14-15*
Output/Workload			
Water Leaks Repaired	183	94	150
Hydrant/Valve Maintenance	265	88	500
Hydrant/Valve Installed	78	18	20
Linear Feet of Water Line Installed	10	4	10
Water Line/Valves Located	157	64	75
Water Taps Made	4	2	5
Efficiency Measures/Impact			
M&O Budget per Capita	$15.21	$15.64	$16.57
Effectiveness Measures/Outcomes			

Department:	Division/Activity:	Account Number:
Public Works	Wastewater and Treatment	501-8073-531

Location:	***Hours of Operation:***
Public Works Building 1513 Westpark Way Euless, TX 76040	24/7 365 days a year

Mission/Programs/Services:

To maintain in proper working condition, all wastewater mains and manholes as effectively and efficiently as possible.
To reduce and prevent inflow and infiltration.
To respond quickly and courteously to all known wastewater problems.
This division is responsible for maintaining wastewater lines, manholes and clean outs as well as working to prevent inflow and infiltration.

FY2014 Highlights/Accomplishments:

- Decreased City wastewater stoppages.
- Completed the construction of wastewater line replacements E. Huitt Lane, W. Huitt Lane, Slaughter Lane and Ross Avenue.

FY2015 Goals & Objectives:

- Decrease City wastewater stoppages through maintenance.
- Replacement of wastewater lines along Harwood, Denton, Bell and Dallas.

Major Budgetary Issues and Operational Trends:

- Continue funding to replace deteriorated lines.
- Continue to consult with Bluebonnet Contractors for line relocation on the NTE Project.

Department:	Division/Activity:	Account Number:
Public Works	Wastewater and Treatment	501-8073-531

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$533,740	$556,630	$556,630	$575,829
Operations	$2,421,455	$3,412,756	$3,414,056	$3,517,117
Capital	$0	$0	$0	$0
Transfers	$29,782	$29,782	$29,782	$29,782
TOTAL	**$2,984,977**	**$3,999,168**	**$4,000,468**	**$4,122,728**
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

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Wastewater Calls:	124	130	105
City Problem	26	30	18
Customer Problem	98	100	87
Output/Workload			
Linear Feet Sewer Line Cleaned	644,114	736,264	568,121
Manholes Set, Repaired, Cleaned	85	46	66
Lines Repaired	10	4	5.5
Linear feet Sewer Line Installed/Repaired	57	11	30.5
Efficiency Measures/Impact			
M&O Budget per Capita	$57.96	$77.30	$76.66
Effectiveness Measures/Outcomes			
Man Hours on Misc. Projects	578	665	

Department:	Division/Activity:	Account Number:
Public Works	Meter Reading	501-8077-531

Location:	***Hours of Operation:***
Public Works Building 1513 Westpark Way Euless, TX 76040	Monday - Friday 8:00 A.M. - 5:00 P.M.

Mission/Programs/Services:

To accurately and correctly read water customers' 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.

FY2014 Highlights/Accomplishments:

Accurately read all meters.

FY2015 Goals & Objectives:

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:

Maintenance contracts on reading devices.
Software upgrades.
Meter changeout for residential accounts.
Consider transitioning from a drive-by reading system to a fixed base reading system.

Department:	Division/Activity:	Account Number:
Public Works	Meter Reading	501-8077-531

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$54,186	$56,940	$56,940	$59,331
Operations	$2,883	$2,800	$2,800	$2,800
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$57,069**	**$59,740**	**$59,740**	**$62,131**
PERSONNEL:				
Full Time	1.00	1.00	1.00	1.00
Part Time	0.00	0.00	0.00	0.00

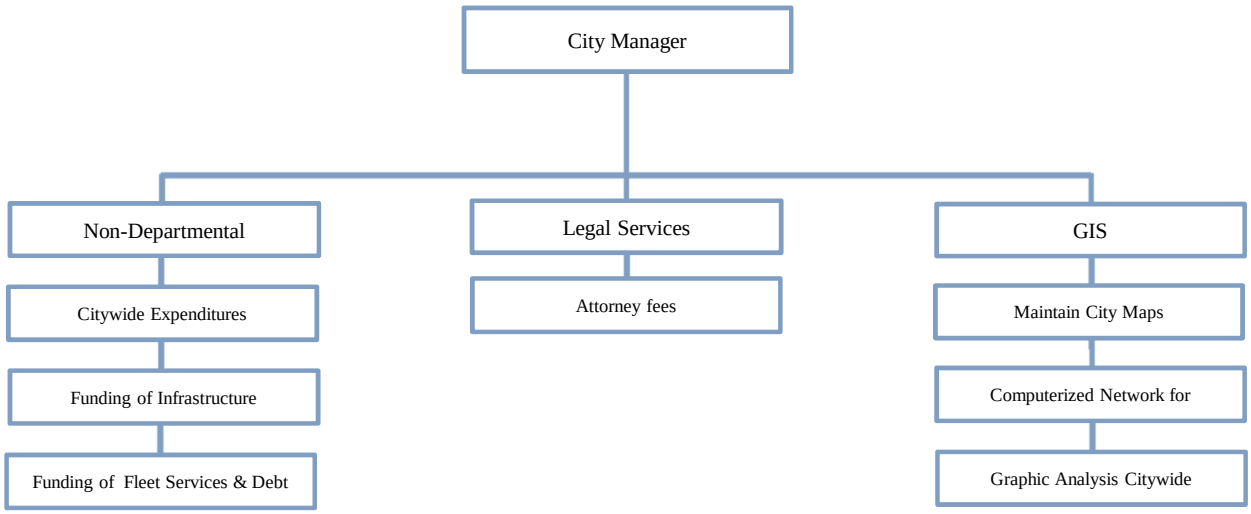
PERFORMANCE MEASURES/SERVICE LEVELS

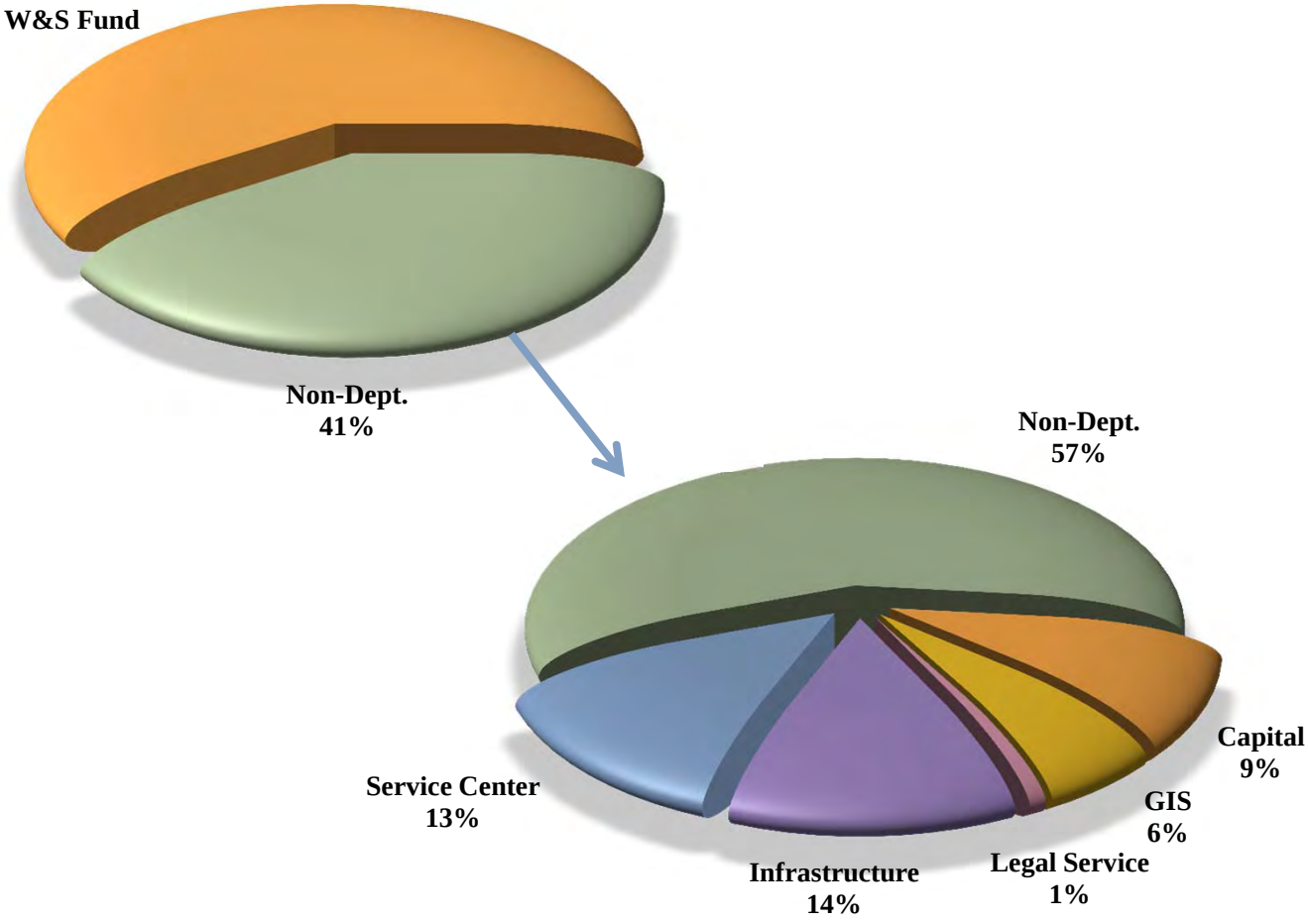
Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Monthly Average Water Accounts	13,530	13,600	
Monthly Average Wastewater Accounts	12,980	13,000	
Service Calls	11,605	12,000	
Output/Workload			
New Meters Set	98	100	200
Water Transponders Changed Out	304	325	
Efficiency Measures/Impact			
M&O Budget per Capita	$1.11	$1.15	$1.16
Effectiveness Measures/Outcomes			

THE CITY OF

EULESS

NON-DEPARTMENTAL





Department:	Division/Activity:	Account Number:
Administrative Services	G.I.S.	501-5076-519

Location:	***Hours of Operation:***
201 N. Ector Drive Euless, TX 76039	Monday through Friday 8:00 AM to 5:00 PM

Mission/Programs/Services:

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.
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 efforts with regional GIS agencies such as the Tarrant 9-1-1 District and the Tarrant Appraisal District.

FY2014 Highlights/Accomplishments:

1. Continued to maintain and upgrade the maps and software as necessary.
2. Automated more tasks that may be used by Planning or Engineering for map access and production.
3. Utilized new personnel in Engineering to develop and complete several data look-up projects.
4. Enhanced remote viewing capabilities of mobile devices for GIS maps and information.
5. Designed a new web-based digital map book for the Fire Department.

FY2015 Goals & Objectives:

1. Continue to enhance mobile GIS offerings to city field employees.

Major Budgetary Issues and Operational Trends:

City departments are using GIS in daily operations and the demand for mobile and remote access to mapping information is growing at a steady pace. The goal for fiscal year 2015 is to use existing systems and resources to grow our offering of mapping information to mobile users without increasing funding.

Department:	Division/Activity:	Account Number:
Information Services	G.I.S.	501-5076-519

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$419,461	$434,506	$426,156	$440,523
Operations	$56,803	$84,061	$84,061	$84,061
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$476,264**	**$518,567**	**$510,217**	**$524,584**
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 12-13***	***Estimated 13-14***	***Budget 14-15***
Public Notifications	25	25	25
Land Plan	15	15	15
Various Sites	15	15	15
Output/Workload			
Zoning	30	30	30
Water, Sewer, Storm Drain Map Books	40	40	40
Land Use	15	15	15
Street Map Books	200	200	200
Digital Map Books	50	50	50
Wall Maps Fire Department	20	20	20
Wall Maps Development Department	10	10	10
Wall Maps Other Departments	55	55	55
Efficiency Measures/Impact			
M&O Budget per Capita	$9.25	$9.86	$9.75
Effectiveness Measures/Outcomes			

Department:	Division/Activity:	Account Number:
Non-Departmental	Water and Wastewater	501-9060-590

Location:	***Hours of Operation:***
Not applicable	

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.

FY2014 Highlights/Accomplishments:

- 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.
- Provided funding for new capital equipment purchases.

FY2015 Goals & Objectives:

- Provide cash flow sufficient to fund an annual capital and infrastructure replacement program.
- Provide funding for computer hardware/software replacement program.

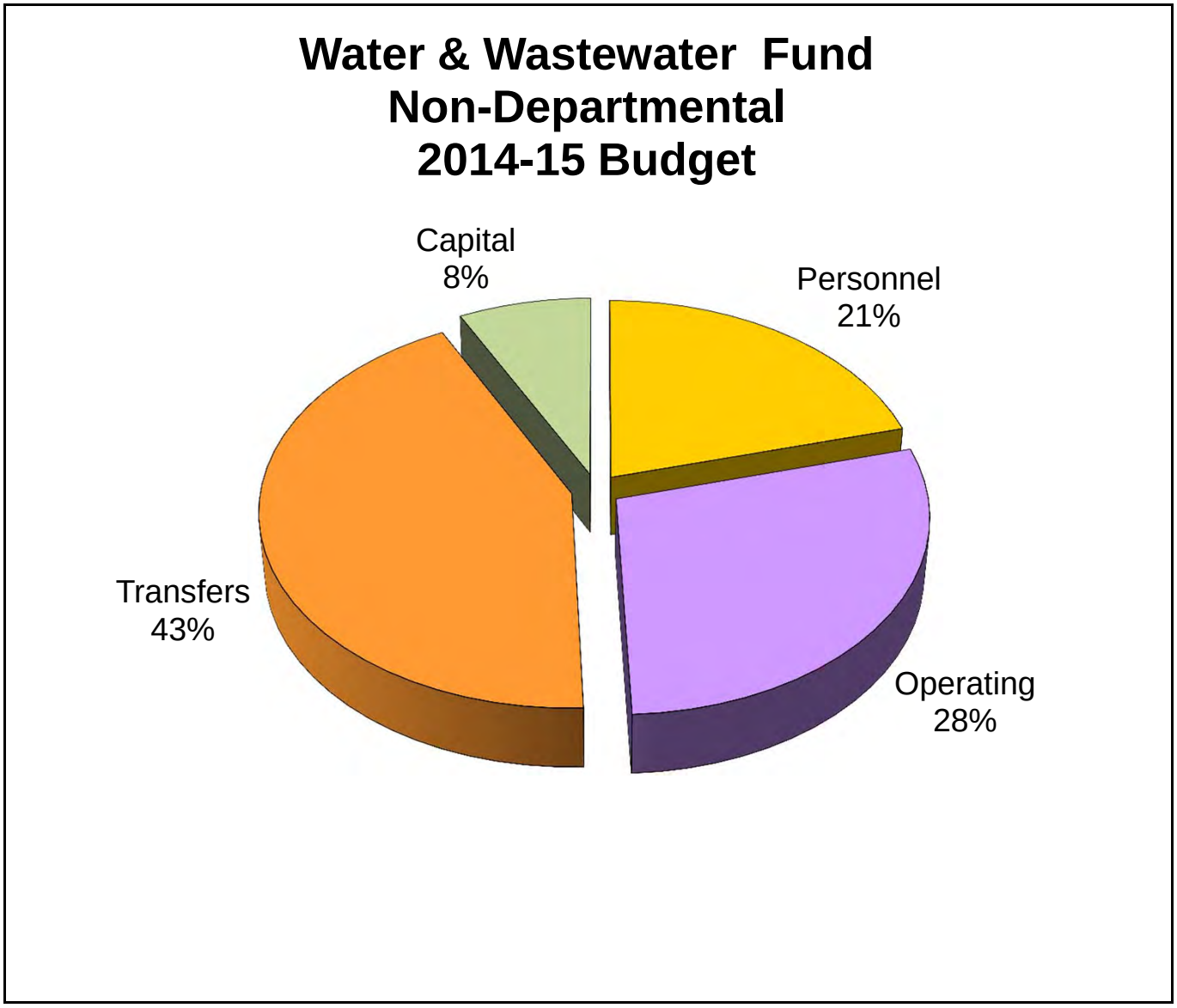
Major Budgetary Issues and Operational Trends:

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.

Department:	Division/Activity:	Account Number:
Non-Departmental	Water and Wastewater	501-9060-590

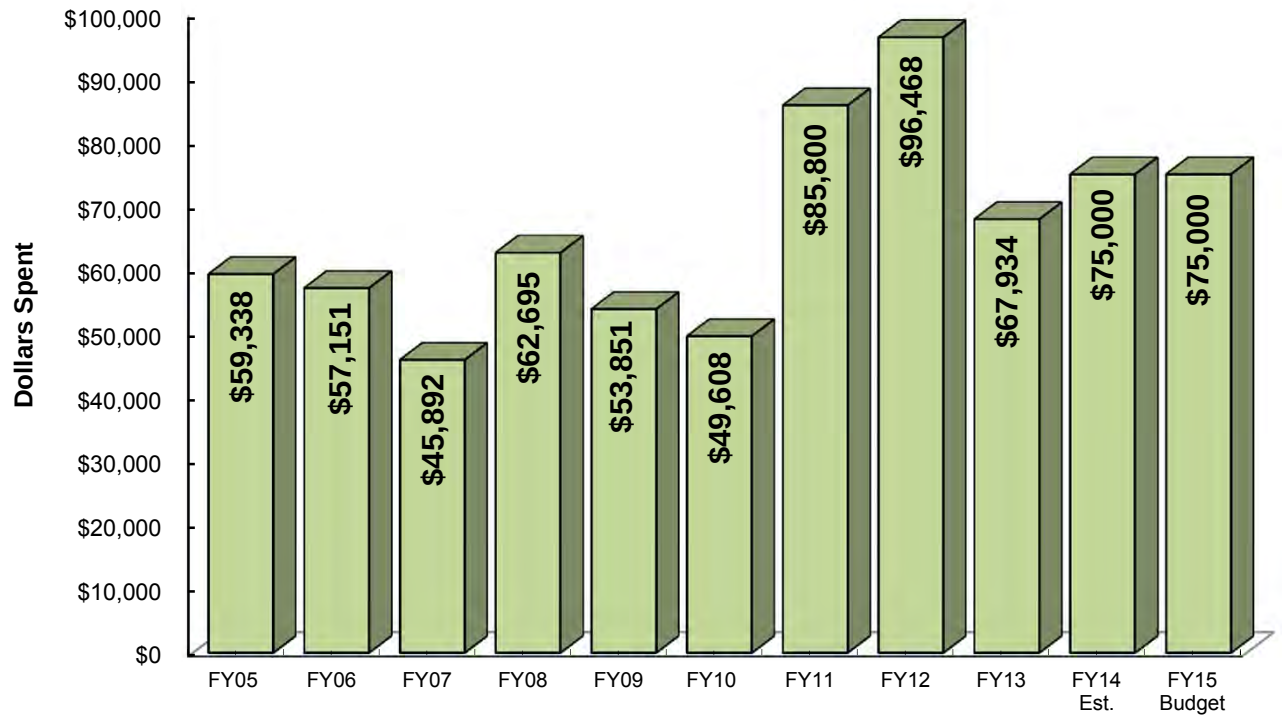
EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel*	$1,254,545	$1,350,234	$1,330,234	$1,848,177
Operations*	$1,185,687	$2,251,048	$2,892,798	$2,530,785
Capital*	$172,374	$486,654	$253,580	$667,385
Transfers	$5,953,852	$3,597,458	$3,575,558	$3,828,118
TOTAL	$8,566,458	$7,685,394	$8,052,170	$8,874,465
PERSONNEL:				
Full Time	9.50	10.50	10.00	10.00
Part Time	0.00	0.00	0.00	0.00

* Budget FY2014 as corrected.



Department:	Division/Activity:	Account Number:
Non-Departmental	Legal Service	501-9021-590

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$0	$0	$0	$0
Operations	$67,934	$75,000	$75,000	$75,000
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	$67,934	$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 FUNDS

Building on a Strong Foundation

Department:	Division/Activity:	Account Number:
Fleet & Facility Operations	Fleet Services	504-5090-519

Location:	***Hours of Operation:***
Fleet & Facility Service Center 1314 Royal Parkway Euless, Texas 76040	Service Center Hours: Monday - Friday 7:00am - 5:00pm Personnel are on call 24 hours a day, seven days a week.

Mission/Programs/Services:

> To ensure the highest level of automotive professionalism, the continued monitoring of the City's investment in vehicles and equipment, to provide quality corrective maintenance, and facilitate needed repairs in an expedient 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, and advanced operational technology.

FY2014 Highlights/Accomplishments:

> Reorganization of both Fleet & Facility Operations allowed for the creation of a Fleet & Facility Supervisor.
> Hiring of a Fleet & Facility Operations secretary helped to speed office operations, and enhance professionalism.
> City of Euless received it's third "Green Fleet - Silver" certification from Association of Equipment Maintenance Professionals (AEMP). In 2012 the city was the first municipality in the United States to receive this designation.
> Fleet Operations, again received the ASE "Blue Seal of Excellence" award from the National Institute for Automotive Service Excellence for the nineteenth consecutive year. There are now only seven 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.
> Staff continued work on ASE certifications. Three (3) additional certifications were taken and passed.

FY2015 Goals & Objectives:

> Continue to push for the conversion of a part-time clerical worker to a full-time position.
> EVT and ASE Certification testing for shop technicians.
> Reinstatement of frozen fleet technician position creating a "Fast-Lane" type PM program.
> Continued commitment in alternative fuel programs for fleet use.
> Training for fleet technicians in diesel, new generation electronics, and advance engine diagnostics.

Major Budgetary Issues and Operational Trends:

> 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 petroleum costs continues to drive 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:	Division/Activity:	Account Number:
Fleet and Facility Operations	Fleet Services	504-5090-519

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$392,152	$411,430	$411,430	$427,580
Operations	$802,313	$752,143	$752,143	$755,463
Capital	$0	$20,500	$20,500	$16,100
Transfers	$4,437	$4,437	$4,437	$4,162
TOTAL	**$1,198,902**	**$1,188,510**	**$1,188,510**	**$1,203,305**
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

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Work Orders Completed	4,800	4,500	4,500
Service Calls	200	240	210
Gallons of Fuel Dispensed	165,000	280,000	170,000
Fire Department Work Orders	200	172	190
Output/Workload			
Recycling Programs	15	15	15
Training Classes Attended	8	7	10
Training Classes Hosted	3	2	5
Efficiency Measures/Impact			
M&O Budget per Capita	$23.28	$22.97	$22.37
Effectiveness Measures/Outcomes			
ASE Certifications	145	148	154
DOT Certifications	27	28	29
OSHA Certifications	12	12	14
EVT Certifications	7	7	8
TXRR Certifications	22	22	22
Master Welder Certifications	2	2	3

Department:	Division/Activity:	Account Number:
Public Works	Drainage Utility Maintenance	510-8029-531

Location:	***Hours of Operation:***
Public Works Building 1513 Westpark Way Euless, TX 76040	24/7 365 days a year

Mission/Programs/Services:

To protect life and property through the maintenance of drainage facilities.

FY2014 Highlights/Accomplishments:

Maintained 130,000 linear feet of channel and storm drain.

FY2015 Goals & Objectives:

To provide the best possible service to the citizens of Euless through preventative maintenance and timely response to known problems.

Review and analyze the 1990 Drainage Utility System Study and prioritize work activities along the most deteriorated reaches of our city's stream ways.

Major Budgetary Issues and Operational Trends:

Increased requirements by TCEQ and service demands will require additional funding.
An increase in development has increased the demand for maintenance to existing creeks and channels.

Department:	Division/Activity:	Account Number:
Public Works	Drainage Utility Maintenance	510-8029-531

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$460,155	$458,206	$474,206	$473,028
Operations	$91,578	$206,000	$190,000	$203,000
Capital	$0	$0	$0	$0
Transfers	$315,690	$62,234	$62,234	$162,234
TOTAL	**$867,423**	**$726,440**	**$726,440**	**$838,262**
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

Input/Demand	*Actual 12-13*	*Estimated 13-14*	*Budget 14-15*
Output/Workload			
Linear Feet of Channel Maintenance	6,959	7,878	8,000
Man Hours of Storm Sewer Maintenance	2,022	482	500
Man Hours on Misc. Projects	3,892	6,360	6,500
Efficiency Measures/Impact			
M&O Budget per Capita	$16.84	$14.04	$15.59
Effectiveness Measures/Outcomes			

Department:	Division/Activity:	Account Number:
Parks & Community Services	Recreation Classes	520-7055-550

Location:	***Hours of Operation:***
PACS Building, 1314 B Royal Parkway Euless Family Life Center, 300 W. Midway Drive Simmons Center, 508 Simmons Drive	Monday - Friday, 8 a.m. - 5 p.m. Monday - Thursday, 5:30 a.m. - 9 p.m.; Friday, 5:30 a.m. -8 p.m.; Saturday, 8 a.m. - 6 p.m.; Sunday, 1 - 6 p.m. Available for rent, 9 a.m. - 9 p.m.

Mission/Programs/Services:

To provide and encourage a healthy atmosphere for the overall well-being of the community through progressive fitness and recreational programs.

FY2014 Highlights/Accomplishments:

Re-introduced a new Halloween and Valentine's event for the Community.
Re-introduced a concert series for the Community.
Added a Fitness on Demand system for the Recreation Center that enables users to pick the class of their choice.
Added 10 spin bikes at the Recreation Center for use in-class and by drop-in members.
Replaced several weight machines in the Fitness Center.
Began mailing the Playbook to Euless Residents.

FY2015 Goals & Objectives:

To continue to develop programs for the community that promotes a healthy lifestyle.

To develop a marketing and advertising plan for activities, special events and programs.

To develop new programs and enhance existing programs for the citizens of Euless.

Major Budgetary Issues and Operational Trends:

The policy revisions in regards to the Affordable Healthcare act and part-time/seasonal employee hours.

The need to upgrade existing cardio equipment and long-term expansion of the Fitness Center.

Ability to provide additional rental/meeting room space for citizens.

Department:	Division/Activity:	Account Number:
Parks and Community Services	Recreation Classes	520-7055-550

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$175,975	$171,806	$171,806	$176,945
Operations	$306,722	$265,926	$265,926	$287,360
Capital	$20,000	$179,338	$179,338	$0
Transfers	$0	$0	$0	$107,000
TOTAL	**$502,697**	**$617,070**	**$617,070**	**$571,305**
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	3.00	8.00	8.00	8.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Memberships	5,137	5,200	5,200
Special Events	15	20	20
Class Registrations	1,980	2,000	2,000
Rentals	641	525	650
Pools	149	160	160
Output/Workload			
Fitness Center Visits	63,283	65,000	65,000
Racquetball	3,804	3,500	3,500
Track	15,835	15,500	15,500
Gym Patrons	57,397	58,000	58,000
Summer Youth Camp Participants	1,700	1,700	1,700
Efficiency Measures/Impact			
M&O Budget per Capita	$9.76	$11.92	$10.62
Effectiveness Measures/Outcomes			
Average Number of Special Events per Month	1.25	1.67	1.67
Volunteer Hours Worked	1,470	1,500	1,500

Department:	Division/Activity:	Account Number:
Parks & Community Services	Arbor Daze	521-7056-550

Location:	***Hours of Operation:***
Euless City Hall Complex, 201 N. Ector Drive	Saturday, April 27, 9 a.m. - 8 p.m. Sunday, April 28, 2 - 6 p.m.

Mission/Programs/Services:

To promote the planting of trees and teach families the importance of trees in a community.

To continue Euless' commitment to the Tree City USA and the National Arbor Day Foundation programs through planting, preserving and educational efforts.

To provide a community event that benefits citizens, local businesses and community organization by providing an opportunity to feature entertainment, products and services to the festival attendees.

FY2014 Highlights/Accomplishments:

Developed a Tongan Cultural Awareness area where citizens can educate themselves about a large portion of our population.

Combined the Community Stage and Main Stage to provide more quality headliner acts.

Gave away 3,000 trees.

Received the distinction of Tree City USA for the 27th year.

FY2015 Goals & Objectives:

To increase programming opportunities for festival sponsors.

To look for interesting entertainment and activities that could be added to the festival.

Major Budgetary Issues and Operational Trends:

Increase in prices for equipment rental and services. (i.e. fuel increase has caused prices to go up)
Ability to find entertainment within budget.
There is no dedicated staff to this event and at times, it is difficult for staff to complete assignments due to day-to-day operations.
Construction on Highway 183.

Department:	Division/Activity:	Account Number:
Parks and Community Services	Arbor Daze	521-7056-550

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$0	$0	$0	$0
Operations	$66,885	$55,000	$55,000	$79,500
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$66,885**	**$55,000**	**$55,000**	**$79,500**
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

Input/Demand	*Actual 12-13*	*Estimated 13-14*	*Budget 14-15*
Output/Workload			
Volunteer Hours	700	700	700
PACS Staff Hours	600	600	600
Efficiency Measures/Impact			
M&O Budget per Capita	$1.30	$1.06	$1.48
Effectiveness Measures/Outcomes			
Attendance	7,500	7,500	7,500
Trees Distributed	3,000	3,500	3,500

Department:	Division/Activity:	Account Number:
Texas Star Golf Course	Non-Departmental	540-7060-550

Location:	***Hours of Operation:***
Texas Star Golf Course 1400 Texas Star Parkway Euless, Texas 76040	7:00 A.M. to 9:00 P.M. 7 days a week

Mission/Programs/Services:

This division administers activities and funds for various charges that are not defined or not directly related to any specific division of the golf course operation, such as electrical costs, general liability insurance, legal, and audit. The costs of providing general management to the operation is also a cost of this division.

FY2014 Highlights/Accomplishments:

- Received 4½ Star Rating from Golf Digest for 14 consecutive years.
- Named one of the Top Ranked Municipal Golf Courses in the Metroplex - Golf Week and Avid Golfer.
- Enhanced guest experience by improving the level of service provided to ensure that performance is consistent with course image and reputation.
- Sustained the current level of tournaments while increasing revenue generated from these events.
- Continued to implement and explore target marketing strategies to local businesses and organizations to promote weekday Conference Centre utilization.
- Monitored and expanded website presence comparable to local competition to guarantee visibility to existing guests and potential customers and visitors.

FY2015 Goals & Objectives:

- Receive 4½ Star Rating from Golf Digest for 15th consecutive year.
- Continue to be named of one of the top ranked municipal courses in the Metroplex by Golf Week and Avid Golfer.
- Increase presence and marketing through social media sites; ensure posts are timely and reviewed weekly.
- Evaluate and enhance staff education and training to improve service and productivity.
- Promote and increase play on the course with the newly resurfaced greens.
- Increase marketing efforts with local Chambers of Commerce and trade show events.
- Develop identification methods for the different member classes for proper charging and benefit utilization.
- Develop and implement improved customer service training guides and checklists for the different departments.
- Continue to explore opportunities for revenue enhancement in all operational areas.
- Continue to identify cost-saving measures without adversely affecting service levels or product quality.

Major Budgetary Issues and Operational Trends:

The cost to provide guests with expected level of service continues to increase in all areas of Texas Star. Unknown cost of mandatory healthcare, as well as cost of labor and services needed for baseline operating budget continues to increase yearly. Utilities, course maintenance materials, and operational supplies place a strain on the budget as well. We continue to monitor and confirm we are competitive with other local conference space. Increase in the cost of water due to the price increases.

Department:	**Division/Activity:**	**Account Number:**
Texas Star Golf Course	Non-Departmental	540-7060-550

EXPENDITURES	**2012-13 ACTUAL**	**2013-14 BUDGET**	**2013-14 ESTIMATED**	**2014-15 BUDGET**
Personnel*	$159,581	$122,958	$122,958	$119,196
Operations[1]	$360,162	$272,074	$272,074	$337,360
Capital	$0	$0	$0	$0
Transfers[2]	$737,242	$667,174	$667,174	$705,444
TOTAL	**$1,256,985**	**$1,062,206**	**$1,062,206**	**$1,162,000**
PERSONNEL:				
Full Time	1.00	0.75	0.75	0.75
Part Time	0.00	0.00	0.00	0.00

* Budget FY2014 corrected from FY2014 Budget Document.

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Total Charges for Services	$4,147,027	$3,053,440	$4,169,416
Green Fees	$1,346,403	$867,595	$1,364,500
Membership Fees	$87,261	$80,043	$100,380
Initiation Fees	$1,500	$1,538	$0
Output/Workload			
Number of Rounds Played	35,890	22,402	35,994
Individual Memberships	175	172	172
Corporate Memberships	15	11	11
Efficiency Measures/Impact			
M&O Cost per Capita	$24.41	$20.53	$21.61
M&O Cost per Round	$35.02	$47.42	$32.28
Effectiveness Measures/Outcomes			
Green Fee per Round	$37.51	$38.73	$37.91
Total Revenue per Round	$115.55	$136.30	$115.84
Avg. Membership Fee per Month	$38.27	$36.45	$45.71

[1] FY2012-13 Depreciation and amortization expenses excluded

[2] FY2012-13 End-of-Year period 13 adjustment for debt refunding excluded

Department:	Division/Activity:	Account Number:
Texas Star Golf Course	Golf Course Maintenance	540-7062-550

Location:	***Hours of Operation:***
TSGC Maintenance Facility 1997 South Pipeline Road Euless, TX 76040	7:00 A.M. - 6:00 P.M. 7 days a week

Mission/Programs/Services:

To maintain the golf course at the highest possible standards.

To provide the best possible golfing experience in the area.

To bring recognition to the City of Euless via Texas Star Golf Course.

FY2014 Highlights/Accomplishments:

- Monitored turf conditions and soil tests to ensure cultural practices used accommodate the use of reclaimed water for irrigation.
- Secured all materials and contractors required for course renovation. Worked with contractors to assure all work is completed in allotted time and is of the quality desired. Utilized existing maintenance staff to reduce outside contractor expenses when possible. Grew-in and groomed all re-surfaced areas in order to re-open with championship quality playing conditions in the Fall.
- Continued to develop and implement procedures and cost efficiencies to physically and financially improve maintenance operations.

FY2015 Goals & Objectives:

- Continue to refine maintenance techniques on new Bermuda grass greens in order to provide the best possible putting surface and utilize turf to its full potential.
- Increase frequency of aerification and topdressing in high traffic areas along with improved use of directional signage along cart paths to reduce wear patterns.
- With a much improved golf course with different greens turf and bunker materials than those used in the past, staff will be retrained in many areas on new and different maintenance techniques in order to care for these areas and keep them in the pristine condition throughout the year.

Major Budgetary Issues and Operational Trends:

Utilities, maintenance and operational supplies continue to increase. Labor costs and benefits will also rise due to annual increases to retain staff and potential changes in required health care benefits. Continued modifications in fertilization and water treatment will be needed to safeguard turf health due to use of reclaimed water for irrigation.

Department:	Division/Activity:	Account Number:
Texas Star Golf Course	Golf Course Maintenance	540-7062-550

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$694,738	$658,772	$658,772	$737,687
Operations	$220,620	$183,540	$183,540	$209,944
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$915,358**	**$842,312**	**$842,312**	**$947,631**
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

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Total Golf Revenue	$2,175,786	$1,412,135	$2,193,400
Total Maintenance Costs	$915,358	$820,061	$969,680
Contract Labor	$387,780	$337,974	$404,510
Output/Workload			
Number of Rounds Played	35,890	22,402	35,994
Efficiency Measures/Impact			
M&O Cost per Capita	$17.77	$16.28	$17.62
M&O Per Round Played	$25.50	$37.60	$26.33
Effectiveness Measures/Outcomes			
Maintenance Cost per Round	$25.50	$37.60	$26.33
Labor % of Golf Revenue	18%	24%	18%

Department:	Division/Activity:	Account Number:
Texas Star Golf Course	Golf Course Pro Shop	540-7063-550

Location:	***Hours of Operation:***
Texas Star Golf Course 1400 Texas Star Parkway Euless, Texas 76040	7:00 A.M. - 6:00 P.M. 7 days a week

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 course.
Increase golf participation for juniors and women through programs and clinics.

FY2014 Highlights/Accomplishments:

- Worked with local universities to promote collegiate play and marketing for Texas Star.
- Developed and implemented improved systems and controls over Golf Shop inventory and train staff in new procedures and processes.
- Maintained current level of tournaments while increasing revenue generated from these events.

FY2015 Goals & Objectives:

- Establish an outside services leader to aid in providing and improving guests services.
- Work with three new vendors to provide a fresh approach in the Proshop.
- Work with the new Tee Sheet program to start offering more online deals and opportunities which will push more players to our website thereby resulting in additional revenues.
- Find two or three hotel facilities with an interest in partnering with Texas Star for "Stay and Play" packages.
- Hold one weekly clinic each for juniors, women, and men over a three-month period.

Major Budgetary Issues and Operational Trends:

Nationwide, the current golf market outlook is flat resulting in heavy competition for golf dollars. An uncertain financial environment generally results in fewer rounds and heavy discounting. The industry as a whole is still down significantly from previous highs, although some improvement has been realized over the last year. Proshop sales are down industry-wide due to online wholesalers and big box discounters. In order to compete with this type of retailer, COGS would likely increase from approximately 70% to 85%-90% which does not work with our current retail model.

Department:	**Division/Activity:**	**Account Number:**
Texas Star Golf Course	Golf Course Pro Shop	540-7063-550

EXPENDITURES	**2012-13 ACTUAL**	**2013-14 BUDGET**	**2013-14 ESTIMATED**	**2014-15 BUDGET**
Personnel	$211,352	$208,076	$208,076	$225,670
Operations*	$206,225	$155,294	$155,294	$215,819
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$417,577**	**$363,370**	**$363,370**	**$441,489**
PERSONNEL:				
Full Time	2.00	2.50	2.00	2.50
Part Time	2.00	2.00	2.00	2.00

* Budget FY2014 as corrected.

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Green Fee Revenues	$1,346,403	$867,595	$1,364,500
Pro Shop Retail Revenues	$281,756	$181,252	$287,000
Club Rental Revenues	$31,385	$24,971	$28,025
Cart Rental Revenue	$339,909	$204,162	$328,625
Total Golf Revenue	$2,175,786	$1,412,135	$2,193,400
Cost of Goods Sold	$193,956	$126,497	$200,900
Output/Workload			
# of Tournament Rounds	9,822	6,650	10,075
# of Paid Rounds	35,890	23,124	35,994
Average Inventory	$94,815	$88,290	$91,500
Efficiency Measures/Impact			
M&O Cost per Capita	$8.11	$7.02	$8.21
Green Fee per Round	$37.51	$37.52	$37.91
Retail Revenue per Round	$7.85	$7.84	$7.97
Club Rental per Round	$0.87	$1.08	$0.78
Cart Fee per Round	$9.47	$8.83	$9.13
Effectiveness Measures/Outcomes			
Cost of Goods Percentage	68.84%	69.79%	70.00%
Annual Inventory Turnover	2.05	1.43	2.20
# of Days to Turnover Inventory	178	180	166
Total Golf Revenue per Round	$60.62	$61.07	$60.94
Cost per Round	$11.63	$15.71	$12.27
% of Tournament to Paid Rounds	27%	29%	28%

NOTE: FY2013-14 # of Days to turn inventory is calculated using 258 days course is open

Department:	Division/Activity:	Account Number:
Texas Star Golf Course	Food and Beverage	540-7067-550

Location:	***Hours of Operation:***
Texas Star Golf Course 1400 Texas Star Parkway Euless, Texas 76040	Monday - Sunday 7:00 A.M. to 9:00 P.M.

Mission/Programs/Services:

To provide quality food and beverage service to Raven's Grille guests in a timely and professional manner.

Provide quality food and beverage service to guests on the golf course.

To enhance the overall Texas Star experience for all guests.

FY2014 Highlights/Accomplishments:

- Sustained and grew revenue sales in the Food and Beverage division.
- Reviewed and implemented different approaches to increase breakfast and dinner sales.
- Evaluated and implemented training procedures for all areas of Food and Beverage service.
- Continued to assess methods to reduce costs without sacrificing quality or service.

FY2015 Goals & Objectives:

- Increase beverage sales by utilizing new menus and expanding options.
- Re-evaluate current menus and implement more cost effective ingredients.
- Host three wine dinners and with more member involvement.
- Keep monthly specials fresh and exciting.
- Increase utilization of social media to attract additional business.

Major Budgetary Issues and Operational Trends:

- Increased cost of hourly wage workers and related benefits due for implementation over the next few years is of major concern.
- Cost of raw and pre-made foods, as well as supplies, continues to increase due to fuel costs or surcharges.
- Continuous evaluation of COGS and menu pricing is necessary to ensure they are in line with current costs.
- Replacement of aging beverage unit on one of the new beverage carts is necessary to improve service to patrons on the course.

Department:	Division/Activity:	Account Number:
Texas Star Golf Course	Food and Beverage	540-7067-550

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$673,799	$549,185	$549,185	$653,796
Operations	$717,266	$586,428	$586,428	$714,581
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$1,391,065**	**$1,135,613**	**$1,135,613**	**$1,368,377**
PERSONNEL:				
Full Time	4.00	5.00	3.00	3.00
Part Time	16.00	16.00	16.00	16.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Raven's Grill F&B Revenue	$785,392	$689,895	$792,500
On-Course F&B Revenue	$325,809	$221,442	$330,750
Total F&B Revenue	$1,745,427	$1,438,159	$1,753,250
Cost of Goods Sold	$608,403	$505,558	$610,304
Contract Labor	$382,093	$335,195	$415,603
Output/Workload			
Training Meetings	6	6	6
TABC Certification Classes	1	1	1
Euless Food Handler's Card Classes	3	2	2
Number of Rounds Played	35,890	22,402	35,994
Average Inventory	$25,307	$23,716	$25,500
Efficiency Measures/Impact			
M&O Cost per Capita	$27.01	$21.94	$25.44
Total F&B Revenue per Round	$48.63	$64.20	$48.71
Raven's F&B Revenue per Round	$21.88	$30.80	$22.02
On-Course F&B Revenue per Round	$9.08	$9.88	$9.19
Effectiveness Measures/Outcomes			
Cost of Goods - F&B Combined	34.9%	35.2%	34.8%
Annual Inventory Turnover	24.04	21.32	23.93
# of Days to Turnover Inventory	15	17	15
Contract Labor % of Total F&B Revenue	22%	23%	24%
Total Personnel % of Total F&B Revenue	39%	38%	37%

Department:	Division/Activity:	Account Number:
Texas Star Golf Course	Conference Centre	540-7068-550

Location:	***Hours of Operation:***
Texas Star Golf Course 1400 Texas Star Parkway Euless, TX 76040	7:00 A.M. - 12:00 A.M. depending on event times

Mission/Programs/Services:

To provide a versatile, first class conference venue that reflects the pride of Euless.

To market a beautifully maintained facility that provides excellent service and professionalism while continuously striving to go beyond the expectations of guests.

FY2014 Highlights/Accomplishments:

- Increased the number of weekday meetings, social gatherings, and community events.
- Improved and implemented use of audio/visual technology to improve service to guests.
- Worked more with area Chambers of Commerce and other networking groups to gain potential clientele.
- Provided a turnkey service for guests of social and business meetings to generate additional revenue.

FY2015 Goals & Objectives:

- Work with chefs to ensure menus continue to be fresh and new to offer clients a personalized feel to their event.
- Increase social media presence.
- Continue to focus on providing a high level of customer service.
- Create new additions to meeting packages to bring in more revenue and increase amenities for clients.

Major Budgetary Issues and Operational Trends:

Tournament hosts are demonstrating a downward trend in spending on meals due to lack of sponsorships and play participation. COGS continue to increase while clientele continue to price shop events. Businesses are being attentive to cost with regard to rentals and menu selections. Social and wedding receptions are looking for bargains and special incentives to accommodate their increasing guest counts. Rates on room rentals with amenities are competitive and, in many instances, lower than other local facilities. Competition is increasing locally with the availability of nontraditional venues and rental space.

Department:	Division/Activity:	Account Number:
Texas Star Golf Course	Conference Centre	540-7068-550

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$254,471	$242,808	$242,808	$262,200
Operations	$88,234	$68,981	$68,981	$83,289
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$342,705**	**$311,789**	**$311,789**	**$345,489**
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 12-13***	***Estimated 13-14***	***Budget 14-15***
Conference Centre F&B Revenues	$634,227	$526,822	$630,000
Conference Centre Rentals & Fees	$155,756	$159,457	$160,000
Catering Fees	$68,057	$43,689	$62,766
Total Conference Centre Revenues	$858,040	$729,968	$852,766
Contract Labor	$184,153	$171,272	$199,650
Output/Workload			
Golf Events	60	45	65
Wedding Receptions	32	30	35
Meetings	270	240	275
Other Events:			
Bridal Shows	4	4	4
City Events	31	31	31
Treaty Room / Member	57	55	55
Sunday Brunch	3	4	3
Total Events	457	409	468
Efficiency Measures/Impact			
M&O Cost per Capita	$6.65	$6.02	$6.42
Average Cost per Event	$749.90	$762.32	$666.22
Effectiveness Measures/Outcomes			
Average Revenue per Event	$1,877.55	$1,784.76	$1,822.15
Cost to Revenue % per Event	40%	43%	37%
Contract Labor % of Revenue	21%	23%	23%
Total Personnel % of Revenue	30%	33%	31%

Department:	Division/Activity:	Account Number:
Texas Star Golf Course	Cart Operations/Driving Range	540-7069-550

Location:	***Hours of Operation:***
Texas Star Golf Course 1400 Texas Star Parkway Euless, TX 76040	7:00 A.M. - 6:00 P.M. 7 days a week

Mission/Programs/Services:

- 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 ("PA") 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.

FY2014 Highlights/Accomplishments:

- Adjusted staffing levels based on player counts throughout the week in an effort to control labor expenses.
- Worked with PA staff to improve customer service with tournaments and regular play.
- Continuously maintained the cart fleet to ensure operational integrity and cleanliness.

FY2015 Goals & Objectives:

- Ensure cleanliness and maintain professional appearance in and around pavilion and clubhouse to visually improve the public access areas around these facilities.
- Find two leads to work with the PA staff to find replacements and maintain schedules. Organize PAs into days of the week for regular play and tournaments in order to provide better coverage.
- Find and secure cart program marketing dollars to offset Visage program costs.
- Rewrite training manuals for PA staff and Outside Service staff and provide full customer service training.

Major Budgetary Issues and Operational Trends:

In efforts to bring in additional rounds the need to discount and stay competitive with pricing is a major concern. When discounting green fees and cart fees we've found that the potential for damaged golf carts, mats, den caddies and other guest supplies has increased. Driving range supplies and other outside guest supplies such as tees, towels, scorecards, and tournament supplies have all had price increases.

Department:	Division/Activity:	Account Number:
Texas Star Golf Course	Golf Cart /Driving Range Operation	540-7069-550

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$129,794	$81,522	$81,522	$133,100
Operations	$60,120	$29,200	$29,200	$58,530
Capital	$0	$0	$0	$0
Transfers	$0	$0	$0	$0
TOTAL	**$189,914**	**$110,722**	**$110,722**	**$191,630**
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

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Cart Revenues	$339,909	$204,162	$328,625
Driving Range Revenues	$87,572	$52,574	$87,870
Total Revenues	$427,481	$256,736	$416,495
Output/Workload			
Number of Rounds Played	35,890	22,402	35,994
Efficiency Measures/Impact			
M&O Cost per Capita	$3.69	$2.14	$3.56
Cost per Round	$5.29	$4.94	$5.32
Labor Cost per Round	$3.62	$3.64	$3.70
Effectiveness Measures/Outcomes			
Cart Revenues Per Round	$9.47	$9.11	$9.13
Driving Range Revenue per Round	$2.44	$2.35	$2.44
Total Revenue per Round	$11.91	$11.46	$11.57
Cost to Revenue per Round %	44%	43%	46%

Department:	Division/Activity:	Account Number:
Parks and Community Services	Texas Star Sports Complex	530-7050-550 550-7078-550

Location:	***Hours of Operation:***
Softball World - 1375 W. Euless Blvd Parks at Texas Star - 1501 South Pipeline Road	Monday through Sunday 7:00 A.M. to 11:00 P.M.

Mission/Programs/Services:

• To provide and promote recreation and leisure opportunities that enhance the quality of life in the community.
• To provide a safe and aesthetically pleasing athletic complex for the citizens in the most cost efficient manner possible.
• 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 youth baseball programs to players from around the Metroplex, state and country.
• To be recognized nationally as the best baseball complex in the country.

FY14 Highlights/Accomplishments:

• Programmed over 127 tournament events and 9 league sessions.
• Added additional parking at The Parks at Texas Star on the South side of the complex.
• Provided necessary leadership and training for the part-time staff which has led to a motivated staff who wants to see the operation be successful.
• Increased concession sales through the use of the concession trailer at baseball games as well as special events.
• Signed iT'z Pizza, Taco Casa and Freddy's Steak Burgurs as new partners.

FY15 Goals & Objectives:

• Increase opportunities for sponsorship and advertising.
• To be proactive in creating new programs and services for our customers.
• Increase participation and quality of The Parks at Texas Star Baseball League.
• Retain qualified and quality umpires.
• Provide quality concessions operations with expanded options at a competitive price.
• Establish a high level of customer service to current and future participants.

Major Budgetary Issues and Operational Trends:

• Maximizing the use of the facility verses the quality of the field conditions with increased utilization.
• Level of maintenance required for the batting cages.
• Additional workload required to coordinate and successfully run the Texas Star Sports Complex facilities.

DEPARTMENT:	DIVISION/ACTIVITY:	ACCOUNT #:
Parks & Community Services	Texas Star Sports Complex	530-7050-550
		550-7078-550

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$323,964	$332,751	$332,751	$155,530
Operations	$1,388,807	$948,207	$948,207	$1,222,690
Capital	$0	$0	$0	$0
Transfers	$180,707	$199,655	$199,655	$194,255
TOTAL	$1,893,478	$1,480,613	$1,480,613	$1,572,475
PERSONNEL:				
Full Time	1.5	1.5	1.5	1.5
Part Time	26.0	26.0	26.0	26.0

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
State Tournaments	3	3	3
National Tournaments	4	3	3
World Tournaments	1	0	0
Other Tournaments	120	130	130
Tournament Teams	2,093	2,100	2,150
League Teams	1,213	1,200	1,210
Bedford Euless Soccer Association Soccer Teams	130	140	150
Batting Cages	14,100	14,200	14,200
Attendance	232,475	235,000	235,100

Output/Workload

Efficiency Measures/Impact

Effectiveness Measures/Outcomes

Effectiveness Measures/Outcomes

THE CITY OF

EULESS

SPECIAL REVENUE FUNDS

Building on a Strong Foundation

THE CITY OF

EULESS

SPECIAL REVENUE FUND SUMMARY	ACTUAL FY2011-12	ACTUAL FY2012-13	BUDGET FY2013-14	ESTIMATED FY2013-14	PROJECTED FY2014-15
BEGINNING FUND BALANCE	**$ 8,125,745**	**$ 6,094,463**	**$ 9,933,057**	**$ 9,933,057**	**$ 10,163,350**

REVENUES					
Property Tax	$ -	$ -	$ 110,028	$ 110,075	$ 368,276
Gross Receipts Tax	$ 161,955	$ 131,864	$ 60,000	$ 120,000	$ 120,000
General Sales Tax	$ 5,581,394	$ 6,045,712	$ 6,068,788	$ 6,396,165	$ 6,641,201
Selective Sales Tax	$ 13,226,815	$ 13,921,624	$ 13,745,816	$ 14,122,582	$ 14,179,560
Fines/Fees	$ 54,622	$ 112,736	$ 218,012	$ 218,012	$ 93,263
License/Permits	$ -	$ -	$ -	$ -	$ -
Interest Income	$ 30,068	$ 19,765	$ 24,515	$ 15,638	$ 16,980
Intergovernmental Revenue	$ 99,285	$ 2,594,884	$ 69,958	$ 97,112	$ 70,000
Charges For Service	$ 77,558	$ 93,781	$ 87,500	$ 108,000	$ 115,000
Miscellaneous/Rental Income	$ 16,114	$ 17,426	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Revenues before Transfers	**$ 19,247,811**	**$ 22,937,792**	**$ 20,384,617**	**$ 21,187,584**	**$ 21,604,280**
Transfers from Other Funds	$ 77,627	$ 83,695	$ 585,469	$ 583,708	$ 85,659
TOTAL REVENUES	**$ 19,325,438**	**$ 23,021,487**	**$ 20,970,086**	**$ 21,771,292**	**$ 21,689,939**
TOTAL RESOURCES	**$ 27,451,183**	**$ 29,115,950**	**$ 30,903,143**	**$ 31,704,349**	**$ 31,853,289**

EXPENDITURES					
Personal Services	$ 3,148,671	$ 3,564,604	$ 4,295,475	$ 4,294,975	$ 4,817,159
Professional/Technical Services	$ 140,497	$ 175,402	$ 227,611	$ 227,111	$ 236,370
Contractual Services	$ -	$ -	$ -	$ -	$ -
Utilities	$ 180,433	$ 174,946	$ 277,000	$ 277,000	$ 277,000
Maintenance	$ 40,706	$ 47,190	$ -	$ -	$ -
Other Services/Contingencies	$ 16,058	$ 69,484	$ 77,832	$ 70,525	$ 70,525
Insurance	$ -	$ -	$ -	$ -	$ -
General & Administrative	$ 3,573	$ 3,975	$ 38,500	$ 68,500	$ 74,890
Rebates/Incentives	$ 8,669,115	$ 9,215,311	$ 9,379,408	$ 9,415,086	$ 9,464,912
Supplies	$ 321,285	$ 312,219	$ 427,980	$ 427,980	$ 446,880
Capital Purchases (Equipment)	$ 712,366	$ 691,738	$ 1,450,261	$ 739,307	$ 4,264,052
Debt Service/Bank Charges	$ -	$ -	$ 2,357,718	$ 2,357,718	$ 913,603
Expenditures before Transfers	**$ 13,232,704**	**$ 14,254,869**	**$ 18,531,785**	**$ 17,878,202**	**$ 20,565,391**
Transfer to Other Funds	$ 8,124,016	$ 4,928,024	$ 3,710,264	$ 3,662,797	$ 5,754,389
TOTAL EXPENDITURES	**$ 21,356,720**	**$ 19,182,893**	**$ 22,242,049**	**$ 21,540,999**	**$ 26,319,780**
ENDING FUND BALANCE	**$ 6,094,463**	**$ 9,933,057**	**$ 8,661,094**	**$ 10,163,350**	**$ 5,533,509**

The estimated decline in fund balance in FY15 is a planned drawdown used to purchase capital equipment and to cash flow capital improvement projects. This drawdown is funded from excess reserves above the recommended reserve level.

Department:	Division/Activity:	Account Number:
Parks & Community Services	Hotel/Motel	201-7080-550

Location:	***Hours of Operation:***
PACS Building 1314 B Royal Parkway Euless, TX 76040	Monday - Friday 8:00 A.M. - 5:00 P.M.

Mission/Programs/Services:

To preserve and promote awareness of local heritage and demonstrate how history defines current culture and provides a bridge between yesterday, today and tomorrow.

FY2014 Highlights/Accomplishments:

- Planned and managed Heritage Park Christmas with 600 attendees.
- Assisted with twelve (12) Open Houses monthly throughout the year.
- Developed an advertising and marketing plan to increase attendance.

FY2015 Goals & Objectives:

To continue to design creative ways to preserve the City's heritage and implement those strategies with the historical Preservation Committee.

To develop a plan for rotating exhibits at the Museum.

Major Budgetary Issues and Operational Trends:

Recruitment of additional members for the Historical Preservation Committee.

Department:	Division/Activity:	Account Number:
Parks and Community Services	Hotel/Motel	201-7080-550

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$0	$0	$0	$0
Operations	$0	$0	$0	$0
Capital	$0	$55,398	$15,398	$68,398
Transfers	$277,810	$304,165	$344,165	$304,407
TOTAL	**$277,810**	**$359,563**	**$359,563**	**$372,805**
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

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Open House Tours	12	12	12
School Tours	4	2	2
Committee Meetings	10	11	11
Special Events	1	1	1
Output/Workload			
Staff Hours	400	400	400
Part-time Staff Hours	300	300	300
Minutes/Agendas	10	10	10
Heritage Park Christmas	1	1	1
Efficiency Measures/Impact			
M&O Budget per Capita	$5.39	$6.95	$6.93
Effectiveness Measures/Outcomes			
Open House Tours	1,025	1,000	1,000
School Tours	450	200	200
Heritage Park Christmas	600	600	750

Department:	Division/Activity:	Account Number:
Euless Development Corporation	Operations	210-1031-513

Location:	***Hours of Operation:***
City Hall 201 N. Ector Drive Euless, TX 76039	Monday - Friday 8:00 A.M. - 5:00 P.M.

Mission/Programs/Services:

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. The Euless Development Corporation ("EDC") was established to advise City Council on use of the funds and to facilitate the process.

• Improve the quality of life for Euless citizens by providing safe, clean, spacious park facilities.
• Provide new and modern library equipment to keep citizens in touch with technology.

FY2014 Highlights/Accomplishments:

• Provided funding for debt repayment on the EDC Sales Tax Revenue bonds.

• Completed annual audit of the EDC.

• Encouraged economic development to provide the City with financial flexibility.

FY2015 Goals & Objectives:

• Promote the City of Euless 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.

Major Budgetary Issues and Operational Trends:

The Economic Development Corporation is funded by a half-cent sales tax. Due to the volatile nature of this revenue source, a conservative approach is used when estimating revenues and allocating expenditures. We continue to look for economic development opportunities to increase the revenue in this fund.

Department:	Division/Activity:	Account Number:
Euless Development Corporation	Operations	210-1031-513

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$0	$0	$0	$0
Operations	$237,172	$238,853	$274,531	$278,372
Capital	$0	$0	$0	$0
Transfers	$901,914	$904,615	$904,615	$1,122,168
TOTAL	$1,139,086	$1,143,468	$1,179,146	$1,400,540
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

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Outstanding Revenue Bonds	$2,050,000		
Output/Workload			
Number of Principal			
Number of Interest			
Efficiency Measures/Impact			
M&O Budget per Capita	$22.12	$22.79	$26.04
Effectiveness Measures/Outcomes			

Department:	Division/Activity:	Account Number:
Euless Development Corporation	Parks	210-1052-550

Location:	***Hours of Operation:***
1997-C South Pipeline Road, Euless 76040	Monday-Friday 7:00am - 3:30pm with some Saturday and Sunday work to clean parks, athletic field preparation, and flexible (earlier) hours during summer months for water truck operations

Mission/Programs/Services:

• To provide a safe and aesthetically pleasing park system for the citizens of Euless 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 provide services necessary to upkeep, develop and maintain all parks within the city.

FY2014 Highlights/Accomplishments:

• Designed and installed landscaping for new aquatic facility at Euless Family Life Center.

• Produced over 5,000 trees for Arbor Daze

• Grown over 25,000 seasonal and perennial plants for City wide usage.

FY2015 Goals & Objectives:

• Continue to refine athletic field maintenance to keep up with the demand of league play and rental usage.

• Continue to find ways to enhance the parks system with landscaping, trees, and other amenities.

Major Budgetary Issues and Operational Trends:

• Increased usage of athletic fields require more staff time for the maintenance that is required.

• Staff continues to supplement mowing covered by contractor to stay within operating budget.

Department:	Division/Activity:	Account Number:
Euless Development Corporation	Parks	210-1052-550

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$735,218	$1,023,181	$1,127,181	$1,339,665
Operations	$369,125	$504,330	$400,330	$519,330
Capital	$49,813	$293,000	$293,000	$355,000
Transfers	$307,626	$32,626	$32,626	$30,633
TOTAL	**$1,461,782**	**$1,853,137**	**$1,853,137**	**$2,244,628**
PERSONNEL:				
Full Time	6.75	10.25	10.25	12.25
Part Time*	29.00	24.00	24.00	29.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Aerators	6	6	6
Amphitheater	1	1	1
Athletic Fields	27	27	27
Game	20	20	20
Practice	15	15	15
Basketball Courts	2	2	2
Output/Workload			
Ballfield Maintenance Hrs.	4,498	4,400	4,400
City Assistance Hrs.	51	65	65
Clerical Dispatch Hrs.	2,208	2,200	2,200
Greenhouse Hrs.	1,182	1,200	1,200
Equipment Maintenance Hrs.	249	300	300
Amenities Maintenance Hrs.	4,165	4,100	4,100
Tree Maintenance Hrs.	1,742	1,800	1,700
Efficiency Measures/Impact			
M&O Budget per Capita	$28.38	$35.81	$41.74
Effectiveness Measures/Outcomes			

Department:	Division/Activity:	Account Number:
Euless Development Corporation	Library	210-5054-519

Location:	***Hours of Operation:***
Library 201 N. Ector Drive Euless, TX 76039	Monday, Tuesday, Thursday 10:00 A.M. - 9:00 P.M. Wednesday 10:00 A.M. - 6:00 P.M. Friday, Saturday 10:00 A.M. - 5:00 P.M. Sunday 1:00 P.M. - 5:00 P.M.

Mission/Programs/Services:

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.

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 provider of other specialized resources such as small business assistance, young adult materials and electronic resources.

FY2014 Highlights/Accomplishments:

• Successfully launched new digital products: e-books, digital magazines, and children's e-books.

• Began using social media to market and promote library events and services.

• Increased the library's presence at city-wide events such as Arbor Daze.

• Increased community outreach to schools and other organizations.

• Offered new after-school programs for children and teens.

FY2015 Goals & Objectives:

• Increase the number of educational and cultural special events and programs.

• Provide additional methods for patrons to conveniently access library information and resources, such as an app for mobile devices.

• Continue to expand outreach into the community by working with other city departments, schools, and other community organizations to promote library services.

Major Budgetary Issues and Operational Trends:

The library's role in the community is evolving. Our book collection remains vibrant and strong, but we are also seeing demand grow for digital products, study and collaborative space, and a need to address technology literacy. We have new and exciting opportunities to serve the educational, cultural, and informational needs of our community.

Department:	Division/Activity:	Account Number:
Euless Development Corporation	Library	210-1054-519

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$699,031	$773,624	$773,624	$783,550
Operations	$252,100	$266,500	$266,500	$287,500
Capital	$11,637	$46,149	$46,149	$48,445
Transfers	$0	$0	$0	$0
TOTAL	**$962,768**	**$1,086,273**	**$1,086,273**	**$1,119,495**
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 12-13***	***Estimated 13-14***	***Budget 14-15***
Registered Borrowers	38,000	37,000	36,500
Current Holdings	111,312	107,000	103,500
Total Library Visitations	250,000	238,000	230,000
ESL Students Enrolled	305	320	320
Summer Reading Club Participants	1,500	1,400	1,400
Output/Workload			
Items Circulated	557,069	558,000	545,000
Items Added	16,061	16,000	15,000
Items Withdrawn	15,426	16,000	17,000
Efficiency Measures/Impact			
M&O budget per capita	$18.69	$20.99	$20.82
Annual Circ Per Capita	10.82	10.78	10.13
Annual Circ Per Registered Borrower	14.66	15.08	14.93
Current Holdings Per Capita	2.16	2.07	2.00
Current Per Registered Borrower	2.93	2.89	2.84
Effectiveness Measures/Outcomes			
Annual Library Visits Per Capita	4.85	4.60	4.44
Annual Library Visits Per Registered Borrower	6.58	6.43	6.30
% of Population who are Registered Borrower	73.79%	71.50%	58.00%

Department:	Division/Activity:	Account Number:
Euless Development Corporation	Economic Development	210-1081-540

Location:	***Hours of Operation:***
Development and Engineering Building 201 N. Ector Drive Euless, TX 76039	Monday-Friday 8:00 A.M - 5:00 P.M.

Mission/Programs/Services:

- Encourage and facilitate activity that brings sales tax generating businesses to the community.
- Implement the best practices available to market Euless properties to the development community.
- Foster and promote Euless 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 Euless businesses for City purchases.

FY2014 Highlights/Accomplishments:

- Assisted several local businesses to accomplish expansion and relocation goals.
- Assisted brokers/consultants working with prospects to satisfy multiple requests providing information packets in a quick and timely manner.
- Facilitated and maintained a streamlined, efficient, and predictable permitting process through the Development Services Group.
- Completed City Manager's Monthly Status Report and HEB Economic Development Foundation Quarterly Report.
- Attended and prepared marketing materials/scheduled appointments for two ICSC retail trade shows to promote new businesses.

FY2015 Goals & Objectives:

- Identified the boundaries of a defined commercial/industrial area between Raider Drive and S.H. 157, south of S.H. 10. Established branding strategies to establish an easy to recognize identity.
- Identified vision, values, and goals for the redevelopment of Main Street between S.H. 10 and Midway Road.
- Continued to support development of a comprehensive redevelopment strategy for Euless Point.
- Continued to support property/business owners impacted by the widening of Airport Freeway - Segment 2W.

Major Budgetary Issues and Operational Trends:

- 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 to spur new development and redevelopment as the city/region continues its economic recovery.

Department:	**Division/Activity:**	**Account Number:**
Euless Development Corporation	Economic Development	210-1081-540

EXPENDITURES	**2012-13 ACTUAL**	**2013-14 BUDGET**	**2013-14 ESTIMATED**	**2014-15 BUDGET**
Personnel	$133,286	$151,948	$151,948	$146,903
Operations	$34,546	$46,300	$46,300	$46,300
Capital*	$31,500	$632,515	$632,515	$512,699
Transfers	$25,000	$25,000	$25,000	$25,000
TOTAL	**$224,332**	**$855,763**	**$855,763**	**$730,902**
PERSONNEL:				
Full Time	0.50	1.00	1.00	1.00
Part Time	0.00	0.00	0.00	0.00

* Budget FY2014 as corrected.

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Output/Workload			
Efficiency Measures/Impact			
M&O Budget per Capita	$4.36	$16.54	$13.59
Effectiveness Measures/Outcomes			

Department:	Division/Activity:	Account Number:
Police Department	Crime Control & Prevention District	220-3045-521

Location:	***Hours of Operation:***
Police and Courts Building 1102 West Euless Blvd. Euless, TX 76040	Monday through Friday 8:00 AM to 5:00 PM Police Officers 24 hours a day

Mission/Programs/Services:

To provide the citizens of Euless 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.

FY2014 Highlights/Accomplishments:

- Upgraded current radio system.
- Developed new avenues for community involvement.
- Maintained and improved officer training.
- Maintained Citizens Police Academy program.
- Increased Neighborhood Watch Programs.
- Improved safety equipment for officers.
- Increased business and residential partnerships with the Police Department.

FY2015 Goals & Objectives:

- Develop new avenues for community involvement.
- Maintain and improve officer training.
- Maintain Citizens Police Academy program.
- Increase Neighborhood Watch Programs.
- Improve safety equipment for officers.
- Increase business and residential partnerships with the Police Department.

Major Budgetary Issues and Operational Trends:

- Cost of equipment
- Technology
- Manpower

Department:	Division/Activity:	Account Number:
Police	Crime Control and Prevention District	220-3045-521

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$1,757,205	$1,892,347	$1,892,347	$2,042,189
Operations	$12,646	$104,933	$104,933	$122,020
Capital	$120,974	$222,759	$222,759	$159,125
Transfers	$0	$0	$0	$0
TOTAL	**$1,890,825**	**$2,220,039**	**$2,220,039**	**$2,323,334**
PERSONNEL:				
Full Time	16.50	17.00	17.00	18.00
Part Time	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Number of Sworn Police Officers	17	17	18
Output/Workload			
Efficiency Measures/Impact			
M&O Budget per Capita	$36.72	$42.90	$43.20
Number of Sworn Officers Per 1000 Population from CCPD	0.32	0.33	0.33
Effectiveness Measures/Outcomes			
Neighborhood Watch Programs	125	125	
Neighborhood Watch Meetings	115	115	

Department:	Division/Activity:	Account Number:
Non-Departmental	Car Rental Tax	240-9060-590

Location:	***Hours of Operation:***
201 North Ector Drive City Hall Euless, TX 76039	Monday - Friday 8:00 A.M. - 5:00 P.M.

Mission/Programs/Services:

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.

Mission - to utilize this revenue source to accomplish:

- 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.

FY2014 Highlights/Accomplishments:

- Provided funding for transfers to the General Fund to help maintain a stable tax rate for citizens.
- Provided cash funding for building and infrastructure projects and eliminated the need to issue debt for these projects.
- Provided funding for economic development incentive to retain Euless businesses.

FY2015 Goals & Objectives:

- Provide funding for transfers to the General Fund to help maintain a stable tax rate for citizens.
- Provide funding for purchase of firetruck thereby eliminating the need to issue debt.
- Provide funding for capital purchases and projects such as the annual radio lease payment, computer hardware and software, and street overlay projects.

Major Budgetary Issues and Operational Trends:

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 FY2015 budget year.

Department:	Division/Activity:	Account Number:
Non-Departmental	Car Rental Tax	240-9060-590

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$0	$0	$0	$0
Operations	$9,033,888	$8,960,544	$9,204,362	$9,243,040
Capital*	$439,257	$759,025	$751,718	$2,780,320
Transfers	$3,175,680	$3,023,323	$3,062,741	$4,970,703
TOTAL	$12,648,825	$12,742,892	$13,018,821	$16,994,063
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	0.00	0.00	0.00	0.00

* Budget FY2014 as corrected.

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	*Actual 112-13*	*Estimated 113-14*	*Budget 114-15*
Output/Workload			
Efficiency Measures/Impact			
M&O Budget Per Capita	$245.61	$251.57	$315.99
Effectiveness Measures/Outcomes			

THE CITY OF

EULESS

INTERNAL SERVICE FUNDS

Building on a Strong Foundation

THE CITY OF

EULESS

INTERNAL SERVICE FUND SUMMARY	ACTUAL FY2011-12	ACTUAL FY2012-13	BUDGET FY2013-14	ESTIMATED FY2013-14	PROJECTED FY2014-15
BEGINNING FUND BALANCE	**$ 6,478,972**	**$ 6,685,033**	**$ 6,706,839**	**$ 6,706,839**	**$ 6,210,983**
REVENUES					
Property Tax	$ -	$ -	$ -	$ -	$ -
Gross Receipts Tax	$ -	$ -	$ -	$ -	$ -
General Sales Tax	$ -	$ -	$ -	$ -	$ -
Selective Sales Tax	$ -	$ -	$ -	$ -	$ -
Fines/Fees	$ -	$ -	$ -	$ -	$ -
License/Permits	$ -	$ -	$ -	$ -	$ -
Interest Income	$ 25,412	$ 14,404	$ 14,200	$ 36,054	$ 15,200
Intergovernmental Revenue	$ -	$ 36,230	$ -	$ -	$ -
Charges for Service	$ -	$ -	$ -	$ -	$ -
Miscellaneous/Rental Income	$ 37,404	$ 34,791	$ -	$ -	$ -
Insurance/Risk/Other Financing Sources	$ 5,480,780	$ 1,585,392	$ 2,064,938	$ 2,070,784	$ 2,198,730
Revenues before Transfers	**$ 5,543,596**	**$ 1,670,818**	**$ 2,079,138**	**$ 2,106,838**	**$ 2,213,930**
Transfer from Other Funds	$ 1,136,758	$ 5,251,054	$ 5,861,176	$ 5,861,176	$ 7,246,453
TOTAL REVENUES	**$ 6,680,354**	**$ 6,921,872**	**$ 7,940,314**	**$ 7,968,014**	**$ 9,460,383**
TOTAL RESOURCES	**$ 13,159,326**	**$ 13,606,905**	**$ 14,647,153**	**$ 14,674,853**	**$ 15,671,366**
EXPENDITURES					
Personal Services	$ 515,590	$ 1,295,925	$ 531,126	$ 531,126	$ 634,971
Professional/Technical Services	$ 166,263	$ 226,534	$ 205,000	$ 198,000	$ 225,000
Contractual Services	$ -	$ -	$ -	$ -	$ -
Utilities	$ -	$ -	$ -	$ -	$ -
Maintenance	$ -	$ -	$ -	$ -	$ -
Other Services/Contingencies	$ 20,901	$ -	$ 364,590	$ 364,590	$ 220,665
Insurance	$ 5,255,596	$ 4,269,993	$ 5,694,069	$ 5,697,969	$ 6,626,435
General & Administrative	$ 125	$ 2,031	$ 1,000	$ 1,000	$ 1,000
Rebates/Incentives	$ -	$ -	$ -	$ -	$ -
Supplies	$ 4,367	$ 4,106	$ 4,875	$ 7,975	$ 7,375
Capital Purchases (Equipment)	$ 511,451	$ 1,101,478	$ 1,537,300	$ 1,663,210	$ 1,682,340
Debt Service/Bank Charges	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures before Transfers	**$ 6,474,293**	**$ 6,900,067**	**$ 8,337,960**	**$ 8,463,870**	**$ 9,397,786**
Transfers To Other Funds	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 6,474,293**	**$ 6,900,067**	**$ 8,337,960**	**$ 8,463,870**	**$ 9,397,786**
ENDING FUND BALANCE	**$ 6,685,033**	**$ 6,706,839**	**$ 6,309,193**	**$ 6,210,983**	**$ 6,273,580**

The projected slight increase in fund balance is a planned increase in available funds for the replenishment of capital equipment when needed.

Department:	Division/Activity:	Account Number:
Fleet and Facility Operations	Vehicle/Equipment Replacement	601-5090-519

Location:	***Hours of Operation:***
Fleet & Facility Service Center 1314 Royal Parkway Euless, Texas 76040	Monday - Friday 7:00 A.M. - 5:00 P.M.

Mission/Programs/Services:

- 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 Euless.
- 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.

FY2014 Highlights/Accomplishments:

- Continued to work closely with user departments to maximize usage of vehicles and equipment.
- Transferred low mileage limited usage units to optimize usage.
- Transferred of units that are better served in other departments due to size and specifications.

FY2015 Goals & Objectives:

- Purchase of additional Alternative Fueled vehicles.
- Achieve "Green Fleet" certification for third year.
- Add HVAC and roof systems to replacement fund.

Major Budgetary Issues and Operational Trends:

- 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:	Division/Activity:	Account Number:
Fleet and Facility Operations	Vehicle/Equipment Replacement	601-5090-519

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$0	$0	$0	$0
Operations (including Depr.)	$764,255	$0	$0	$0
Capital	$80,924	$1,537,300	$1,537,300	$1,407,340
Transfers	$0	$0	$0	$0
TOTAL	**$845,179**	**$1,537,300**	**$1,537,300**	**$1,407,340**
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

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Output/Workload			
Efficiency Measures/Impact			
Capital Budget per Capita	$16.41	$29.71	$26.17
Effectiveness Measures/Outcomes			
Vehicles / Equipment	280	283	283
Tx Star Equipment	145	146	146
Purchased / Planned	24	28	29

Department:	Division/Activity:	Account Number:
Administrative Services	Benefits/Insurance	610-5015-519

Location:	***Hours of Operation:***
Finance Building 201 N. Ector Drive Euless, TX 76039	Monday through Friday 8:00 A.M. to 5:00 P.M.

Mission/Programs/Services:

To provide City employees with a competitive benefits program at the most cost-effective price to the employees and to the City. Our mission is to ensure our employes 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 ensure agreed upon services are delivered in a timely and accurate manner, and to review management reports and make recommendations based on that information.

FY2014 Highlights/Accomplishments:

- Continued with wellness program, offering incentives to participants.
- Held Wellness Fair to offer health educational opportunities to employees.
- Held Open Enrollment Meetings to allow employees to learn more about available benefit programs.
- Immunized 283 employees, retirees and eligible dependents with the flu vaccine at no charge.
- Evaluated the medical, pharmaceutical and dental benefit plans and implemented changes as needed to be more cost effect while continuing to provide quality medical care and service.
- Implemented PPACA regulations as required by federal law.
- Designed and implemented HIPAA/HITECH policy and trained personnel.
- Assumed more of the management of the benefits administration function.

FY2015 Goals & Objectives:

- Implement an automated benefit enrollment system to improve efficiencies and reduce paper.

- Continue with the implementation of the Patient Protection and Affordable Care Act (PPACA) regulations as required by federal law.

- Evaluate the current medical, pharmacy and dental benefit plans and implement changes as needed to be more cost effective while continuing to provide quality medical care and services.

Major Budgetary Issues and Operational Trends:

Spiraling health care costs will require continued monitoring of all expenses and development of cost containment measures. This is further complicated by the PPACA requirements and mandatory fees.

Healthcare costs have continued to rise, which makes providing benefits more challenging each year.

DEPARTMENT:	DIVISION/ACTIVITY:	ACCOUNT #:
Administrative Services	Benefits/Insurance	610-5015-519

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$1,238,242	$472,430	$472,430	$574,494
Operations	$3,937,579	$5,523,809	$5,523,809	$6,331,250
Capital*	$0	$100,000	$100,000	$100,000
TOTAL	**$5,175,821**	**$6,096,239**	**$6,096,239**	**$7,005,744**
PERSONNEL:				
Full Time	1.00	1.00	1.00	1.00
Part Time	0.00	0.00	0.00	0.00

* Budget FY2014 as corrected.

PERFORMANCE MEASURES/SERVICE LEVELS			
Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Covered Lives			
Employees	335	340	320
Dependents	435	435	439
Retirees	80	85	90
Flex Participants	130	135	150
Output/Workload			
Tuition Reimbursements Processed	60	60	39
Bids Reviewed	7	10	9
Efficiency Measures/Impact			
M&O Budget per Capita	$100.50	$117.80	$130

Department:	Division/Activity:	Account Number:
Administrative Services	Risk Management	615-5017-519

Location:	***Hours of Operation:***
Finance Building 201 North Ector Drive Euless, TX 76039	Monday through Friday 8:00 A.M. to 5:00 P.M.

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 and to monitor and ensure compliance with mandates established by the City of Euless, State of Texas and US 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 citizens, staff and employees.

FY2014 Highlights/Accomplishments:

- Presented monthly safety education programs.
- Routinely monitored motor vehicle records and took action as necessary.
- Administered routine random drug and alcohol tests as required by DOT and internal policy.
- Focused on training in areas with greatest risk per quarterly assessments.
- Continued to investigate and settle property claims in a fair and timely manner.
- Developed communication to better advise employees of policies and procedures.
- Partnered with TML for educational opportunities.
- Continued emphasis on compliance with ADA and compiled ADA Transition Plan.
- Processes and logistics within Risk were reviewed and streamlined where possible.

FY2015 Goals & Objectives:

- Focus on training in areas with greatest risk per quarterly assessments.
- Continue to investigate and settle property claims in a fair and timely manner.
- Develop communication pieces to better advise our employees of the policies and procedures.
- Continue to partner with TML for education opportunities.
- Continue emphasis to ensure compliance with ADA.

Major Budgetary Issues and Operational Trends:

- Vandalism to Parks and City facilities continues to be a problem.
- Property claims cost will continue to rise dues to inflationary trends.

DEPARTMENT:	DIVISION/ACTIVITY:	ACCOUNT #:
Fiscal & Administrative Services	Risk Management	615-5017-519

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$57,683	$58,696	$58,696	$60,477
Operations	$333,903	$368,375	$368,375	$383,375
Capital	$0	$0	$0	$0
TOTAL	$391,586	$427,071	$427,071	$443,852
PERSONNEL:				
Full Time	0.5	0.5	0.5	0.5
Part Time	0	0	0	0

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
Claims:			
In-House	50	50	38
Texas Municipal League	10	10	7
Verification, Driver's License & Status	1,160	1,033	1,032
Output/Workload			
Safety Programs	12	12	12
Defensive Driving Classes	1	1	1
Closed Claims	50	50	43
Annual TML Audit/Rate Calculation	1	1	1
Efficiency Measures/Impact			
M&O Budget per Capita	$7.60	$8.25	$8.25
Effectiveness Measures/Outcomes			
# days to Complete & Close Claim	10	10	10

Department:	Division/Activity:	Account Number:
Administrative Services	Workers' Comp Insurance	615-5020-519

Location:	***Hours of Operation:***
Finance Building 201 North Ector Drive Euless, TX 76039	Monday through Friday 8:00 A.M. to 5:00 P.M.

Mission/Programs/Services:

The mission of the Workers' Compensation Insurance function of the Human Resources Department is to ensure, through pre-placement physicals, all new employees are capable of performing the essential functions of the job for which they are hired; to administer the occupational injury program; and to provide instructional training in safe and efficient performance of job duties.

To provide cost-effective medical treatment through 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.

FY2014 Highlights/Accomplishments:

- Provided flu shots to employees and family members.
- Provided immunizations and vaccinations for employees in positions subject to exposure to blood-borne pathogens.
- Ensured departments hold safety training meetings.
- Updated Directors on injured employees; requested use of light duty, if eligible and available, to reduce lost time.
- Produced management reports providing information related to types and causes of injuries.

FY2015 Goals & Objectives:

- Review 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.
- Continue to produce management reports to bring attention to causes and types of injuries for prevention purposes.
- Ensure departments hold safety training meetings.

Major Budgetary Issues and Operational Trends:

Medical treatment and rehabilitative costs continue to rise.

DEPARTMENT:	DIVISION/ACTIVITY:	ACCOUNT #:
Administrative Services	Workers' Comp Insurance	615-5020-519

EXPENDITURES	2012-13 ACTUAL	2013-14 BUDGET	2013-14 ESTIMATED	2014-15 BUDGET
Personnel	$0	$0	$0	$0
Operations	$231,945	$377,350	$377,350	$365,850
Capital*	$0	$300,910	$300,910	$175,000
TOTAL	**$231,945**	**$678,260**	**$678,260**	**$540,850**
PERSONNEL:				
Full Time	0.00	0.00	0.00	0.00
Part Time	0.00	0.00	0.00	0.00

* Budget FY2014 as corrected.

PERFORMANCE MEASURES/SERVICE LEVELS

Input/Demand	***Actual 12-13***	***Estimated 13-14***	***Budget 14-15***
WC TML Claims	65	65	64
Immunizations (Exposure)	150	150	50
DOT-Required Drug & Alcohol Testing	120	120	93
Output/Workload			
Monthly Financial Reports	12	12	12
Annual TML Audit/Rate Calculations	1	1	1
First Reports of Injury Claims Processed	50	50	64
Efficiency Measures/Impact			
M&O Budget per Capita	$4.50	$13.11	$10.06
Effectiveness Measures/Outcomes			
# days to Complete & Close Claim	10	10	10

THE CITY OF

EULESS

CAPITAL IMPROVEMENTS

Building on a Strong Foundation

THE CITY OF

EULESS

CAPITAL PROJECTS FUND SUMMARY	ACTUAL FY2011-12	ACTUAL FY2012-13	BUDGET FY2013-14	ESTIMATED FY2013-14	PROJECTED FY2014-15
BEGINNING FUND BALANCE	**$ 15,737,935**	**$ 18,593,371**	**$ 13,967,070**	**$ 13,967,070**	**$ 10,471,898**
REVENUES					
Property Tax	$ -	$ -	$ -	$ -	$ -
Gross Receipts Tax	$ -	$ -	$ -	$ -	$ -
General Sales Tax	$ -	$ -	$ -	$ -	$ -
Selective Sales Tax	$ -	$ -	$ -	$ -	$ -
Fines/Fee/Penalties	$ 47,354	$ -	$ -	$ -	$ -
License/Permits	$ -	$ -	$ -	$ -	$ -
Interest Income	$ 40,416	$ 36,941	$ 20,012	$ 25,931	$ -
Intergovernmental Revenue	$ 649,330	$ 24,900	$ 106,916	$ 82,017	$ 385,028
Charges for Services	$ 248,905	$ 191,866	$ 107,000	$ 482,932	$ 159,005
Miscellaneous/Rental Income	$ 485,437	$ 316,776	$ -	$ 261,664	$ 182,000
Other Financing Sources	$ 50,000	$ 1,446,603	$ -	$ -	$ 18,524,924
Revenues before Transfers	**$ 1,521,442**	**$ 2,017,086**	**$ 233,928**	**$ 852,544**	**$ 19,250,957**
Transfers from Other Funds	$ 6,319,501	$ 7,291,627	$ 2,003,128	$ 2,037,583	$ 4,274,501
TOTAL REVENUES	**$ 7,840,943**	**$ 9,308,713**	**$ 2,237,056**	**$ 2,890,127**	**$ 23,525,458**
TOTAL RESOURCES	**$ 23,578,878**	**$ 27,902,084**	**$ 16,204,126**	**$ 16,857,197**	**$ 33,997,356**
EXPENDITURES					
Personal Services	$ -	$ -	$ -	$ -	$ -
Professional/Technical Services	$ 216,155	$ 905,031	$ 532,088	$ 534,770	$ 555,370
Contractual Services	$ -	$ -	$ -	$ -	$ 72,771
Utilities	$ 210,000	$ 210,000	$ 150,000	$ 150,000	$ 100,000
Maintenance	$ 5,986	$ 9,027	$ 9,216	$ 9,215	$ -
Other Services/Contingencies	$ 27,898	$ 35,269	$ -	$ 161	$ 1,066,886
Insurance	$ -	$ -	$ -	$ -	$ -
General & Administrative	$ -	$ 1,711	$ -	$ -	$ 242
Rebates/Incentives	$ -	$ -	$ -	$ -	$ 75,000
Supplies	$ 6,556	$ 18,204	$ 15,597	$ 15,596	$ 115,263
Capital Improvements Projects	$ 3,984,625	$ 10,990,467	$ 6,147,468	$ 5,156,860	$ 25,196,090
Debt Service/Bank Charges	$ -	$ -	$ -	$ -	$ -
Expenditures before Transfers	**$ 4,451,220**	**$ 12,169,708**	**$ 6,854,369**	**$ 5,866,601**	**$ 27,181,622**
Transfer to Other Funds	$ 534,287	$ 1,765,306	$ 483,943	$ 518,698	$ 531,191
TOTAL EXPENDITURES	**$ 4,985,507**	**$ 13,935,014**	**$ 7,338,312**	**$ 6,385,299**	**$ 27,712,813**
ENDING FUND BALANCE	**$ 18,593,371**	**$ 13,967,070**	**$ 8,865,814**	**$ 10,471,898**	**$ 6,284,543**

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 the fiscal year, 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 Euless 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 Euless 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 Euless. 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 Euless. 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.

Texas Star Sports 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 Euless 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 FY2014-15 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 FY2014-15 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.

	Funded Projects	Unfunded Projects		
		Priority A	Priority B	Priority C
Drainage	$ 11,567,833[1]	$ -0-	$ -0-	TBD
Street	$ 14,565,142[2]	$ 795,600	$ 3,434,000	TBD
Wastewater	$ 2,269,086	$ 622,000	$ 3,389,000	TBD
Water	$ 21,453,936[3]	$ 220,000	$ 2,527,000	TBD
Other	$ 24,448,757	$ 1,251,895	$ 13,229,710	TBD
Funded	$ 74,304,754	$ 2,889,495	$ 22,579,710	TBD
Total Funded	$ 74,304,754	Total Unfunded Projects		$ 25,469,205

(1) Includes future debt issue.
(2) Includes future debt issue.
(3) Includes future debt issue.

Fund Balance Summary - Capital
Estimated FY14 and Budgeted FY15 Capital Improvement Projects

		Developer's Escrow	Streets CIP	EDC Half-Cent CIP	General CIP
Beg. Working Capital FY14		**$1,447,759**	**$1,656,622**	**$1,043,408**	**$681,021**
FY14 Estimated Revenues		172,582	687,374	51,987	261,907
	Total Available:	1,620,341	2,343,996	1,095,395	942,928
FY14 Estimated Project Expenditures		(101,830)	(1,486,163)	(108,162)	0
	Total Expenses:	(101,830)	(1,486,163)	(108,162)	0
Estimated Working Capital FY14		**$1,518,511**	**$857,833**	**$987,233**	**$942,928**
FY15 Budgeted Revenues		0	10,204,187	50,000	182,000
	Total Available:	1,518,511	11,062,020	1,037,233	1,124,928
FY15 Project Expenditures		0	(920,600)	(50,000)	0
Budgeted Carryover		0	(10,129,022)	(569,437)	0
	Total Expenses:	0	(11,049,622)	(619,437)	0
Estimated Working Capital FY15		**$1,518,511**	**$12,398**	**$417,796**	**$1,124,928**
FY15 Projects					
FY2015 40th CDBG - ADA/TAS Improvements		0	495,600	0	0
FY2015 Street Overlay		0	300,000	0	0
Miscellaneous Street Repair		0	75,000	0	0
ADA/TAS Infrastructure Improvements		0	50,000	0	0
Park Irrigation Projects		0	0	25,000	0
Incentives		0	0	25,000	0
Total FY15 Projects		**$0**	**$920,600**	**$50,000**	**$0**

Fund Balance Summary - Capital
Estimated FY14 and Budgeted FY15 Capital Improvement Projects

	Redevelopment CIP	Police Facility CIP	Car Rental Tax CIP	TSGC CIP	TSSC CIP
Beg. Working Capital FY14	**$205,396**	**$77,526**	**$762,965**	**$0**	**$752,857**
FY14 Estimated Revenues	36	26	169,740	599,383	249
Total Available:	205,432	77,552	932,705	599,383	753,106
FY14 Estimated Project Expenditures	(137,695)	(73,480)	(452,514)	(599,383)	0
Total Expenses:	(137,695)	(73,480)	(452,514)	(599,383)	0
Estimated Working Capital FY14	**$67,737**	**$4,072**	**$480,191**	**$0**	**$753,106**
FY15 Budgeted Revenues	400,000	0	1,271,895	65,000	0
Total Available:	467,737	4,072	1,752,086	65,000	753,106
FY15 Project Expenditures	(400,000)	0	(1,271,895)	(65,000)	0
Budgeted Carryover	(66,449)	(4,060)	(255,672)	0	0
Total Expenses:	(466,449)	(4,060)	(1,527,567)	(65,000)	0
Estimated Working Capital FY15	**$1,288**	**$12**	**$224,519**	**$0**	**$753,106**
FY15 Projects					
Redevelopment	400,000	0	0	0	0
Glade Parks Trail Connection Construction	0	0	357,545	0	0
Entry Monument Sign	0	0	20,000	0	0
Development & Engineering Building Design	0	0	94,350	0	0
Car Rental Contingency	0	0	700,000	0	0
Municipal Plaza Improvements	0	0	100,000	0	0
Miscellaneous Golf Course Improvements	0	0	0	65,000	0
Total FY15 Projects	**$400,000**	**$0**	**$1,271,895**	**$65,000**	**$0**

Fund Balance Summary - Capital
Estimated FY14 and Budgeted FY15 Capital Improvement Projects

	W&WW CIP	Water Impact Fee	Wastewater Impact Fee	Drainage CIP
Beg. Working Capital FY14	**$4,012,491**	**$1,599,717**	**$480,530**	**$1,246,778**
FY14 Estimated Revenues	1,200,581	245,151	72,757	27,737
Total Available:	5,213,072	1,844,868	553,287	1,274,515
FY14 Estimated Project Expenditures	(3,253,151)	(420,901)	(100,000)	(251,403)
Total Expenses:	(3,253,151)	(420,901)	(100,000)	(251,403)
Estimated Working Capital FY14	**$1,959,921**	**$1,423,967**	**$453,287**	**$1,023,112**
FY15 Budgeted Revenues	10,599,337	517,183	110,856	125,000
Total Available:	12,559,258	1,941,150	564,143	1,148,112
FY15 Project Expenditures	(1,540,000)	(369,034)	(100,000)	(125,000)
Budgeted Carryover	(10,832,218)	0	0	(1,014,426)
Total Expenses:	(12,372,218)	(369,034)	(100,000)	(1,139,426)
Estimated Working Capital FY15	**$187,040**	**$1,572,116**	**$464,143**	**$8,686**
FY15 Projects				
Wastewater Line Replacement	622,000	0	0	0
Water Line Replacement	220,000	0	0	0
Meters/Transponders	158,000	0	0	0
Water and Wastewater Rehab	240,000	0	0	0
Well Repairs	300,000	0	0	0
Water Tank Debt Payment	0	248,140	0	0
Reclaimed Water Line Extension Debt Payment	0	120,894	0	0
TRA Payments	0	0	100,000	0
Miscellaneous Drainage Improvements	0	0	0	95,000
Miscellaneous Creek Improvements	0	0	0	30,000
Total FY15 Projects	**$1,540,000**	**$369,034**	**$100,000**	**$125,000**

CAPITAL IMPROVEMENT PROGRAMS
FY15 PROPOSED & UNFUNDED PROJECTS - SORTED BY TYPE

			PROPOSED METHOD OF FINANCING									
Project Description	**Priority**	**Estimated Cost**	**Operating Fund**	**CIP Fund Balance**	**Bond Sale**	**Grants/ Contributions**	**Impact Fees**	**Escrow Funds**	**Car Rental Tax**	**Other**	**EDC**	**To Be Determined**
DRAINAGE PROJECTS												
None Currently	A	$ -										
Sub-Total Drainage Priority A-Proposed FY15		**$ -**										
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												
FY2015 40th CDBG-ADA/TAS Infrastructure Improvements	A	$ 495,600				$ 385,028			$ 110,572			
FY2015 Street Overlay	A	$ 300,000							XX			
Sub-Total Street Priority A-Proposed FY15		**$ 795,600**										
FY2016 41st CDBG-ADA/TAS Infrastructure Improvements (16)	B	$ 300,000				XX						
FY2016 Street Overlay (16)	B	$ 300,000							XX			
East Harwood Road Extension (16)	B	$ 100,000							XX			
State Highway 183 East Improvements (16)	B	$ 250,000							XX			
FY2017 42nd CDBG-ADA/TAS Infrastructure Improvements (17)	B	$ 300,000				XX						
FY2017 Street Overlay (17)	B	$ 300,000							XX			
FY2018 43rd CDBG-ADA/TAS Infrastructure Improvements (18)	B	$ 300,000				XX						
FY2018 Street Overlay (18)	B	$ 300,000							XX			
Traffic Signal-Harwood Road at Bear Creek Parkway (18)	B	$ 180,000							XX			
FY2019 44th CDBG-ADA/TAS Infrastructure Improvements (19)	B	$ 300,000				XX						
FY2019 Street Overlay (19)	B	$ 300,000							XX			
E Alexander Lane Reconstruction (19)	B	$ 504,000							XX			
Sub-Total Street Priority B-Unfunded		**$ 3,434,000**										
Bear Creek Parkway Reconstruction	C	TBD										XX
Cresthaven Drive Reconstruction	C	TBD										XX
Fuller-Wiser Road Reconstruction-Harwood Road to Mid Cities Boulevard	C	TBD										XX
Fuller-Wiser Road Reconstruction-SH183 to Harwood Road	C	TBD										XX
Highland Drive Reconstruction	C	TBD										XX
Ross Avenue Extension	C	TBD										XX
South Pipeline Road Reconstruction	C	TBD										XX
Vine Street Reconstruction-SH183 to SH10	C	TBD										XX
Sub-Total Street Priority C-Unfunded		**$ -**										
STREET PROJECTS - TOTAL		**$ 4,229,600**										

CAPITAL IMPROVEMENT PROGRAMS
FY15 PROPOSED & UNFUNDED PROJECTS - SORTED BY TYPE

			PROPOSED METHOD OF FINANCING									
Project Description	**Priority**	**Estimated Cost**	**Operating Fund**	**CIP Fund Balance**	**Bond Sale**	**Grants/ Contributions**	**Impact Fees**	**Escrow Funds**	**Car Rental Tax**	**Other**	**EDC**	**To Be Determined**
WASTEWATER PROJECTS												
LR: Crane Drive	A	$ 185,000	XX									
LR: Town Creek Drive	A	$ 437,000	XX									
Sub-Total Wastewater Priority A-Proposed FY15		**$ 622,000**										
LR: Cedar Hill Estates/Hollywood Boulevard [16]	B	$ 121,000	XX									
LR: Milam Drive [16]	B	$ 280,000	XX									
LR: Oakwood Terrace Phase I [16]	B	$ 248,000	XX									
SH183 Phase II Wastewater Relocation [16]	B	$ 600,000								XX		
LR: Ector Drive/Fayette Drive [17]	B	$ 300,000	XX									
LR: Oakwood Terrace Phase II [17]	B	$ 437,000	XX									
LR: Kynette Drive/Wilshire Drive [18]	B	$ 380,000	XX									
LR: Huntington/Koen/Atkerson/E Huitt/Slaughter/Martin [19]	B	$ 494,000	XX									
LR: NW Midway Drive/Rusk Drive/Parker Drive/Rockwall Drive [19]	B	$ 529,000	XX									
Sub-Total Wastewater Priority B-Unfunded		**$ 3,389,000**										
LR: Collin Drive/Harris Drive/Irion Drive	C	TBD										XX
LR: Donley Drive/Shelmar Drive	C	TBD										XX
LR: Eastcliff Drive/Windlea Drive/Signet Drive	C	TBD										XX
LR: Ector Drive/Donley Drive/Crane Drive	C	TBD										XX
LR: Evans Drive/Canyon Ridge Drive/N Kynette Drive	C	TBD										XX
LR: Glenn Drive	C	TBD										XX
LR: Janann Street/Brownstone/Shelmar Drive	C	TBD										XX
LR: Lakewood Boulevard/Dogwood Circle/Bocowood Circle	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: S Main Street	C	TBD										XX
LR: Sagebrush/Toplea/Wilshire/Yorkshire/Tyler	C	TBD										XX
LR: Sierra Drive	C	TBD										XX
LR: W Donley/Private Drive/Mimosa/Magnolia/Redbud	C	TBD										XX
LR: W Midway/Victoria/Delta/ Lamar/Rockwall	C	TBD										XX
Sub-Total Wastewater Priority C-Unfunded		**$ -**										
WASTEWATER PROJECTS - TOTAL		**$ 4,011,000**										

LR = Line Replacement

CAPITAL IMPROVEMENT PROGRAMS
FY15 PROPOSED & UNFUNDED PROJECTS - SORTED BY TYPE

			PROPOSED METHOD OF FINANCING									
Project Description	**Priority**	**Estimated Cost**	**Operating Fund**	**CIP Fund Balance**	**Bond Sale**	**Grants/ Contributions**	**Impact Fees**	**Escrow Funds**	**Car Rental Tax**	**Other**	**EDC**	**To Be Determined**
WATER PROJECTS												
24-Inch Valve Replacement Cinnamon, Anice, Fuller-Wiser	A	$ 220,000	XX									
Sub-Total Water Priority A-Proposed FY15		**$ 220,000**										
LR: S Pipeline Road West [16]	B	$ 307,000	XX									
SH183 Phase II Water Relocation [16]	B	$ 1,200,000								XX		
Water System Security Camera Installation [16]	B	$ 75,000		XX								
LR: Ector Drive [17]	B	$ 291,000	XX									
LR: Blessing Creek/Stony Creek/Rock Creek [18]	B	$ 365,000	XX									
LR: Kynette Drive [18]	B	$ 289,000	XX									
Sub-Total Water Priority B-Unfunded		**$ 2,527,000**										
LR: Collin Drive-Dallas Drive to Harwood Road	C	TBD										XX
LR: Collin Drive-Denton Drive to Dallas Drive	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: Fuller Drive	C	TBD										XX
LR: Hollow Oak 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
SH360 Water Crossing	C	TBD										XX
LR: Shady Creek Drive/Cliffwood Road	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
Sub-Total Water Priority C-Unfunded		**$ -**										
WATER PROJECTS - TOTAL		**$ 2,747,000**										

LR = Line Replacement

CAPITAL IMPROVEMENT PROGRAMS
FY15 PROPOSED & UNFUNDED PROJECTS - SORTED BY TYPE

			PROPOSED METHOD OF FINANCING									
Project Description	**Priority**	**Estimated Cost**	**Operating Fund**	**CIP Fund Balance**	**Bond Sale**	**Grants/ Contributions**	**Impact Fees**	**Escrow Funds**	**Car Rental Tax**	**Other**	**EDC**	**To Be Determined**
OTHER PROJECTS												
Car Rental Contingency	A	$ 700,000							XX			
Development/Engineering Building Design	A	$ 94,350							XX			
Glade Parks Trail Connection Construction	A	$ 357,545		XX		XX			XX			
Municipal Plaza Improvements Phase I	A	$ 100,000							XX			
Sub-Total Other Priority A-Proposed FY15		**$ 1,251,895**										
Blessing Branch Park Improvements [16]	B	$ 267,120									XX	
Development/Engineering Building Construction [16]	B	$ 1,464,300							XX			
Municipal Plaza Improvements Phase II [16]	B	$ 150,000							XX			
Texas Star Sports Complex Phase V Design [16]	B	$ 688,000	XX	XX								
Trail Enhancements Phase I [16]	B	$ 182,756		XX								
Texas Star Sports Complex Phase V Construction [17]	B	$ 8,462,164		XX	XX					XX		
Trail Connection South Euless [17]	B	$ 51,240		XX								
Trailwood Park Improvements [17]	B	$ 220,500							XX			
Library Remodel Design [18]	B	$ 147,630							XX			
Library Remodel Construction [19]	B	$ 1,596,000							XX			
Sub-Total Other Priority B-Unfunded		**$ 13,229,710**										
Animal Shelter Expansion/Renovation	C	TBD										XX
Fire Station #2 Remodel	C	TBD										XX
Kiddie Carr Park Improvements	C	TBD										XX
South Euless Park Upgrades	C	TBD										XX
Trail Enhancements Phase II	C	TBD										XX
Trail Enhancements Villages of Bear Creek	C	TBD										XX
Wilshire Park Upgrades	C	TBD										XX
Sub-Total Other Priority C-Unfunded		**$ -**										
OTHER PROJECTS - TOTAL		**$ 14,481,605**										

CITY OF EULESS
FY2015 PROPOSED PROJECTS
PRIORITY A

STREET PROJECTS

FY2015 40th CDBG – ADA INFRASTRUCTURE IMPROVEMENTS
TOTAL ESTIMATED PROJECT COST: $495,600

Description: This project provides for continued improvements to accessibility ramps by removing architectural barriers to accessibility as required by Federal and State mandated Americans with Disabilities Act and Texas Accessibility Standards ("ADA/TAS"). The 40th Year CDBG project consists of two separate scopes of work. The first is the replacement of fifty (50) sidewalk ramp locations identified by the Engineering Department. These areas are primarily located along W. Pipeline Road, Kynette Drive, and Signet Drive. Sidewalk accessibility ramp installations are eligible for CDBG funding regardless of their location within the community. Secondly, staff has also identified an accessibility project which affects citizen access to municipal buildings within the City Municipal Complex. This portion of the project also focuses on the reconstruction of pathways for ADA compliance.

Justification: Removing architectural barriers to accessibility is an eligible CDBG activity and will assist in the City's efforts to maintain compliance with applicable Federal and State ADA/TAS codes.

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

FY2015 STREET OVERLAY
TOTAL ESTIMATED PROJECT COST: $300,000

Description: The project consists of edge milling, asphalt overlay, and restriping on various streets prioritized by their pavement condition index.

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.

WASTEWATER PROJECTS

LINE REPLACEMENT – CRANE DRIVE
TOTAL ESTIMATED PROJECT COST: $185,000

Description: The project consists of the replacement of wastewater mains between Crane Drive and Donley Drive north of Harwood Road to the upper end of the main north of Glenn 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 – TOWN CREEK DRIVE
TOTAL ESTIMATED PROJECT COST: $437,000

Description: The project consists of the replacement of the following wastewater mains:
1. Town Creek Drive from Salem Drive to Carter Drive,
2. Carter Drive south of Town Creek Drive,
3. Westport Circle,
4. Newport Circle,
5. Asbury Circle, and
5. the outfall between Westport Circle and Newport Circle.

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.

WATER PROJECTS

24-INCH VALVE REPLACEMENT – CINNAMON LN, ANICE LN, FULLER-WISER RD
TOTAL ESTIMATED PROJECT COST: $220,000

Description: The project will replace three 24-inch gate valves on the 24-inch main line running between North Main Street and Fuller-Wiser Road.

Justification: Old and deteriorated water valves prevent water lines from being isolated in the event of a line break. Not being able to isolate as small a segment as possible during a line break increases the labor required to isolate the line, as well as the number of residents and fire hydrants that would be affected by a line break. Systematic annual replacement of old deteriorated water valves will increase efficiency, reduce maintenance costs, and ensure maximum fire protection and water service availability.

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.

CITY OF EULESS
FY2015 PROPOSED PROJECTS
PRIORITY A

OTHER PROJECTS

CAR RENTAL CONTINGENCY
TOTAL ESTIMATED PROJECT COST: $700,000

Description: To provide funding for development opportunities that arise throughout the year.

Justification: The project provides flexibility and enables the City to act quickly on development opportunities.

Operating Impact: New development and redevelopment help keep the City vibrant and increase tax revenues.

DEVELOPMENT/ENGINEERING BUILDING DESIGN
TOTAL ESTIMATED PROJECT COST: $94,350

Description: Planning and design phase for renovation of the Development and Engineering Building scheduled for FY2016. Selected firm will conduct staff interviews, identify potential utilization of available space, complete design process, create budget projections, and prepare plans and specifications for bid documents.

Justification: The Development and Engineering Building received a major remodel in 1996 with renovation of the building's interior. Due to limited funding at that time, certain elements could not be justified as part of the remodel.

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

GLADE PARKS TRAIL CONNECTION CONSTRUCTION
TOTAL ESTIMATED PROJECT COST: $357,545

Description: The project consists of the construction of a trail that will connect to the existing trail at Creekwood Estates, run underneath the northbound service road, SH121, and the southbound service road to the southeast corner of the Glade Parks Development. Future connectivity through Glade Parks is planned within the overall development of that site.

Justification: Very high interest in trails and trail connectivity were identified in the scientific survey conducted for the adopted Parks Master Plan. 88% of those who participated in the survey singled out trail connections between existing and future park developments as the number one priority. Additionally, 76% identified the need for trail connectivity to other cities as a top priority.

The City of Euless has experienced significant progress in the last few years in the area of trail development with an extensive network of paved and unpaved trails. The trails system is a valuable asset to the community as it assists not only in providing a safe means for non-vehicular travel, but also in providing an opportunity for a variety of unstructured, low-impact recreational pursuits. The development and maintenance of the trails system continued to receive significant support from the citizens as indicated in the responses to the needs assessment survey conducted as a part of the Parks Master Plan update.

Operating Impact: This project will have a small impact on overall maintenance costs in future years.

MUNICIPAL PLAZA IMPROVEMENTS PHASE I
TOTAL ESTIMATED PROJECT COST: $100,000

Description: Landscaping and irrigation improvements to the Municipal Plaza following the 40th CDBG ADA accessibility and infrastructure improvements. The introduction of native plants and grasses in this area will serve as a visual demonstration to developers and citizens alike of heat and drought tolerant landscaping options.

Justification: Beautification of the municipal plaza following the hardscape improvements.

Operating Impact: Little to no impact on operations is anticipated due to the use of heat and drought tolerant landscaping.

CAPITAL IMPROVEMENTS PROGRAM
FUNDED PROJECTS SUMMARY

Project Number	Project Description	Budget as of 5/31/13	Appropriation/ Amendment	Budget as of 5/31/14	Expended as of 5/31/14	Remaining Funds	Revised Project Cost Estimates	Unfunded/ (Excess Funding)	
DRAINAGE PROJECTS									
DR9903	Misc. Drainage Improvements	$ 812,833	$ 25,000	$ 837,833	$ 143,783	$ 694,050	$ 932,833	$ 95,000	
DR1101	Flooding Mitigation	$ 500,000	$ -	$ 500,000	$ 18,334	$ 481,666	$ 500,000	$ -	
DR1201	Misc. Creek Maintenance **(min bal $100,000)**	$ 105,000	$ -	$ 105,000	$ 34,534	$ 70,466	$ 135,000	$ 30,000	
DR0000	Boyd Branch Improvements	$ 10,000,000	$ -	$ 10,000,000	$ -	$ 10,000,000	$ 10,000,000	$ -	(1)
FB9902	Fund Balance - Drainage CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ (6,823)	
Sub-Total Drainage Projects		$ 11,417,833	$ 25,000	$ 11,442,833	$ 196,651	$ 11,246,182	$ 11,567,833	$ 118,177	
STREET PROJECTS									
PS1102	Glade Parks Improvements	$ 12,100,604	$ -	$ 12,100,604	$ 2,625,092	$ 9,475,512	$ 12,100,604	$ -	(2)
PS1202	ADA/TAS Infrastructure Improvements	$ 413,800	$ -	$ 413,800	$ 366,927	$ 46,873	$ 463,800	$ 50,000	
PS1203	Misc. Street Repairs **(min bal $150,000)**	$ 300,000	$ 30,000	$ 330,000	$ 170,649	$ 159,351	$ 405,000	$ 75,000	
PS1303	Cullum Drive Improvements	$ 200,000	$ 1,095,738	$ 1,295,738	$ 516,265	$ 779,473	$ 1,295,738	$ -	
PS1401	FY2014 39th CDBG-ADA/TAS Infrastructure Improvements	$ -	$ 300,000	$ 300,000	$ -	$ 300,000	$ 300,000	$ -	
FB9907	Fund Balance - Street CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ (7,456)	
Sub-Total Street Projects		$ 13,014,404	$ 1,425,738	$ 14,440,142	$ 3,678,933	$ 10,761,209	$ 14,565,142	$ 117,544	
WASTEWATER PROJECTS									
WW0002	Misc. Wastewater Rehab **(min bal $100,000)**	$ 341,086	$ 75,000	$ 416,086	$ 375,547	$ 40,539	$ 506,086	$ 90,000	
WW0605	TRA Wastewater Payments - Impact	$ 480,000	$ 100,000	$ 580,000	$ 480,000	$ 100,000	$ 680,000	$ 100,000	
WW1203	SH183 Phase I Wastewater Relocation	$ 454,000	$ -	$ 454,000	$ -	$ 454,000	$ 454,000	$ -	
WW1401	Line Rep - Denton Drive	$ -	$ 629,000	$ 629,000	$ 25,067	$ 603,933	$ 629,000	$ -	
FB9911	FB - Wastewater Impact (Restricted)	$ -	$ -	$ -	$ -	$ -	$ -	$ (549,027)	
Sub-Total Wastewater Projects		$ 1,275,086	$ 804,000	$ 2,079,086	$ 880,614	$ 1,198,472	$ 2,269,086	$ (359,027)	

[1] Debt not yet issued.

[2] Portion of debt not yet issued.

CAPITAL IMPROVEMENTS PROGRAM
FUNDED PROJECTS SUMMARY

Project Number	Project Description	Budget as of 5/31/13	Appropriation/ Amendment	Budget as of 5/31/14	Expended as of 5/31/14	Remaining Funds	Revised Project Cost Estimates	Unfunded/ (Excess Funding)	
WATER PROJECTS									
WT0001	Misc. Water Rehab **(min bal $150,000)**	$ 418,511	$ 25,000	$ 443,511	$ 442,952	$ 559	$ 593,511	$ 150,000	
WT0101	Water Tank Debt Payment-Impact	$ 3,480,048	$ 250,232	$ 3,730,280	$ 3,647,064	$ 83,216	$ 3,978,420	$ 248,140	
WT0104	Well Repairs **(min bal $200,000)**	$ 1,113,992	$ 200,000	$ 1,313,992	$ 1,156,935	$ 157,057	$ 1,613,992	$ 300,000	
WT0803	Meters/Transponders **(annual transfer $158,000)**	$ 1,295,750	$ 158,000	$ 1,453,750	$ 994,134	$ 459,616	$ 1,611,750	$ 158,000	
WT0901	TRA Water Payments-Impact	$ 700,000	$ 50,000	$ 750,000	$ 700,000	$ 50,000	$ 750,000	$ -	
WT1201	Reclaimed Water Line Extension	$ 6,500,000	$ 150,000	$ 6,650,000	$ 3,035,320	$ 3,614,680	$ 6,650,000	$ -	(3)
WT1401	Line Rep - El Camino Real	$ -	$ 515,000	$ 515,000	$ 58,757	$ 456,243	$ 515,000	$ -	
WT1402	Fixed Base Meter Reading and Water Meter Changeout	$ -	$ 5,500,000	$ 5,500,000	$ -	$ 5,500,000	$ 5,500,000	$ -	(4)
WT1403	Reclaimed Water Line Extension Debt Payment-Impact	$ -	$ 120,369	$ 120,369	$ 80,248	$ 40,121	$ 241,263	$ 120,894	
FB9910	FB- Water Impact (Restricted)	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,192,157)	
FB9901	FB - Water & Wastewater CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ (208,121)	
Sub-Total Water Projects		$ 13,508,301	$ 6,968,601	$ 20,476,902	$ 10,115,410	$ 10,361,492	$ 21,453,936	$ (423,244)	
OTHER									
AC1201	Texas Star Sports Complex Phase IV	$ 840,687	$ -	$ 840,687	$ 556,196	$ 284,491	$ 840,687	$ -	
CM0304	Entry Monument Sign Program	$ 115,782	$ -	$ 115,782	$ 93,027	$ 22,755	$ 135,782	$ 20,000	
CM0804	Redevelopment	$ 974,022	$ 278	$ 974,300	$ 907,847	$ 66,453	$ 1,374,300	$ 400,000	
DV9901	EDC Incentive Funds	$ 475,854	$ 25,000	$ 500,854	$ 450,853	$ 50,001	$ 525,854	$ 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/TAS Facility Improvements **(min bal $75,000)**	$ 50,000	$ 50,000	$ 100,000	$ 26,586	$ 73,414	$ 100,000	$ -	
GC1201	TSGC Misc. Improvements **(min bal $150,000)**	$ 250,000	$ -	$ 250,000	$ 145,247	$ 104,753	$ 315,000	$ 65,000	
GC1401	Golf Course Upgrades	$ -	$ 587,000	$ 587,000	$ 5,221	$ 581,779	$ 587,000	$ -	
PD9901	Police and Courts Facility	$ 11,718,184	$ 109	$ 11,718,293	$ 11,640,751	$ 77,542	$ 11,718,293	$ -	
PR0720	Misc. Park Improvements **(min bal $100,000)**	$ 575,000	$ -	$ 575,000	$ 457,469	$ 117,531	$ 575,000	$ -	
PR0804	Park Irrigation	$ 150,000	$ 25,000	$ 175,000	$ 83,761	$ 91,239	$ 200,000	$ 25,000	
PR1201	Euless Family Life Center Aquatics	$ 7,504,972	$ -	$ 7,504,972	$ 7,305,539	$ 199,433	$ 7,504,972	$ -	
PR1401	Glade Parks Trail Connection Design	$ -	$ 117,000	$ 117,000	$ 28,104	$ 88,896	$ 117,000	$ -	
FB9906	FB-EDC CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ (417,694)	
FB9908	FB-Texas Star Sports Complex CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ (753,029)	
FB9909	FB-General CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ (189,246)	
FB9913	FB-Car Rental CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ (37,660)	
Sub-Total Other Projects		$ 23,109,370	$ 804,387	$ 23,913,757	$ 21,805,470	$ 2,108,287	$ 24,448,757	$ (862,629)	
TOTAL FUNDED PROJECTS		$ 62,324,994	$ 10,027,726	$ 72,352,720	$ 36,677,078	$ 35,675,642	$ 74,304,754	$ (1,409,179)	

[3] Portion of debt not yet issued.

[4] Debt not yet issued.

CITY OF EULESS
FUNDED PROJECTS
ADDITIONAL INFORMATION

DRAINAGE PROJECTS

MISCELLANEOUS DRAINAGE IMPROVEMENTS (DR9903)
TOTAL ESTIMATED PROJECT COST: $932,833
FUNDS REMAINING ON PROJECT: $694,050*

***Additional project funding of $95,000 for FY2015 is not included in funds remaining.

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.

FLOODING MITIGATION (DR1101)
TOTAL ESTIMATED PROJECT COST: $500,000
FUNDS REMAINING ON PROJECT: $481,666

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: $135,000
FUNDS REMAINING ON PROJECT: $70,466*

***Additional project funding of $30,000 for FY2015 is not included in funds remaining.

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

GLADE PARKS IMPROVEMENTS (PS1102)
TOTAL ESTIMATED PROJECT COST: **$12,100,604**
FUNDS REMAINING ON PROJECT: **$ 409,908** (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 $236,000 to $241,000 annually. The debt will be paid in full in fiscal year 2030.

ADA/TAS INFRASTRUCTURE IMPROVEMENTS (PS1202)
TOTAL ESTIMATED PROJECT COST: $463,800
FUNDS REMAINING ON PROJECT: $46,873*

***Additional project funding of $50,000 for FY2015 is not included in funds remaining.

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: $405,000
FUNDS REMAINING ON PROJECT: $159,351*

***Additional project funding of $75,000 for FY2015 is not included in funds remaining.

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.

CULLUM DRIVE IMPROVEMENTS – SH10 to HUITT LANE (PS1303)
TOTAL ESTIMATED PROJECT COST: $1,295,738
FUNDS REMAINING ON PROJECT: $779,473

Description: The project consists of the engineering, required right-of-way acquisition and construction for a 31' wide concrete roadway to replace an existing deteriorating asphalt roadway from SH10 to Huitt Lane. The project scope includes underground storm drainage, sidewalks and wastewater main replacement.

Justification: Reconstruction of this street will provide a residential street in compliance with current City standards.

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

FY2014 39th CDBG – ADA INFRASTRUCTURE IMPROVEMENTS (PS1401)
TOTAL ESTIMATED PROJECT COST: $300,000
FUNDS REMAINING ON PROJECT: $300,000

Description: This project provides for continued improvements to accessibility ramps by removing architectural barriers to accessibility as required by Federal and State mandated Americans with Disabilities Act and Texas Accessibility Standards ("ADA/TAS"). The project scope includes identification of architectural barriers to accessibility that meets CDBG eligibility guidelines and the subsequent replacement thereof.

Justification: Removing architectural barriers to accessibility is an eligible CDBG activity and will assist in the City's efforts to maintain compliance with applicable Federal and State ADA/TAS codes.

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

WASTEWATER PROJECTS

MISCELLANEOUS WASTEWATER REHAB (WW0002)
TOTAL ESTIMATED PROJECT COST: $506,086
FUNDS REMAINING ON PROJECT: $40,539*

*Additional project funding of $90,000 for FY2015 is not included in funds remaining.

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: $100,000 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.

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: The estimated payments of $100,000 annually reduce the Water and Wastewater Fund's operating expenses for TRA services. At the conclusion of the drawdown period, Water and Wastewater operating fund will be required to absorb this annual obligation.

SH183 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.

LINE REPLACEMENT – DENTON DRIVE (WW1401)
TOTAL ESTIMATED PROJECT COST: $629,000
FUNDS REMAINING ON PROJECT: $603,933

Description: The project consists of the replacement of the following wastewater mains:
1. Denton Drive between Collin Drive and Harwood Drive to include a portion of Bell Drive,

2. Dallas Drive between Denton Drive and Irion Drive, and
3. Irion Drive between Dallas Drive and Harwood 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.

WATER PROJECTS

MISCELLANEOUS WATER REHAB (WT0001)
TOTAL ESTIMATED PROJECT COST: $593,511
FUNDS REMAINING ON PROJECT: $559*

***Additional project funding of $150,000 for FY2015 is not included in funds remaining.

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: $3,978,420
FUNDS REMAINING ON PROJECT: $ 83,216*

***Additional project funding of $248,140 for FY2015 is not included in funds remaining.

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 reduces the burden on the Water and Wastewater operating fund. The annual payments range from $245,000 to over $258,000 annually through 2020.

WELL REPAIRS (WT0104)
TOTAL ESTIMATED PROJECT COST: $1,613,992
FUNDS REMAINING ON PROJECT: $ 157,057*

***Additional project funding of $300,000 for FY2015 is not included in funds remaining.

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.

METERS AND TRANSPONDERS REPLACEMENT PROGRAM (WT0803)
TOTAL ESTIMATED PROJECT COST: $1,611,750
FUNDS REMAINING ON PROJECT: $ 459,616*

***Additional project funding of $158,000 for FY2015 is not included in funds remaining.

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: $750,000
FUNDS REMAINING ON PROJECT: $ 50,000

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.

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: The estimated payments of $50,000 annually reduce the Water and Wastewater Fund's operating expenses for TRA services. At the conclusion of the drawdown

period, 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 $3.2M)
FUNDS REMAINING ON PROJECT: **$ 358,343**

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.

LINE REPLACEMENT – EL CAMINO REAL (WT1401)
TOTAL ESTIMATED PROJECT COST: **$515,000**
FUNDS REMAINING ON PROJECT: **$456,243**

Description: The project consists of the replacement of an existing 8" AC water main with a 10" PVC water main on El Camino Real from W Pipeline Road to the south City limits. The project scope includes approximately 3200 linear feet of 10" PVC, 20 valves, and 8 fire hydrants. New water service connections to the apartments and townhomes will also be included in the project.

Justification: Old and deteriorated water mains increase the City's maintenance costs. Substandard size water mains provide inadequate flow of water. Systematic replacement of old deteriorated or substandard size water mains will reduce maintenance costs. The water main on El Camino Real has experienced several breaks within the last two years.

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.

FIXED BASE METER READING AND WATER METER CHANGEOUT (WT1402)
TOTAL ESTIMATED PROJECT COST: **$5,500,000**
FUNDS REMAINING ON PROJECT: **$ -0-** (funding approved, debt unissued)

Description: Replace existing drive by meter reading system to a fixed base reading system. Currently, City water meters are divided into one of four reading cycles with each cycle being read on a monthly basis. The reading occurs as a City vehicle traverses each street within the

cycle that is being read for that week. By implementing a fixed base system, all City water meters can be read at the same time with the readings transmitted to the Utility Billing Office utilizing current City infrastructure.

Justification: Implementing the new system will:
1. allow real time reading of approximately 15,000 meters,
2. allow for more timely billing to coincide with billings from TRA,
3. provide the ability to track water efficiency (billed vs produced and purchased) with greater accuracy,
4. replace the high percentage of meters nearing the point at which there is a loss of accuracy due to age and volume,
5. store consumption history allowing for pinpointing of consumption patterns for suspected leak resolution,
6. facilitate enforcement of time of day irrigation violations during times of drought and watering restrictions,
7. depending upon manufacturer chosen, offer system wide leak monitoring/detection as an option,
8. allow customer access to water use patterns, and
9. replace meters with low/no lead brass meters to meet EPA requirements.

Operating Impact: Anticipated improvement in water efficiency rating will likely reduce operating costs. Since at least a portion of the project funding is from debt, annual debt service costs will increase.

RECLAIMED WATER LINE EXTENSION DEBT PAYMENT (WT1403)
TOTAL ESTIMATED PROJECT COST: $241,263*
FUNDS REMAINING ON PROJECT: $ 40,121

***Additional project funding of $120,894 for FY2015 is not included in funds remaining.

Description: This project includes the transfer of funds from the water impact fee to pay debt service (W/S System Revenue Bonds, series 2013) related to the first phase of the extension of the reclaimed water system.

Justification: The project provides a non-potable water source for irrigation which will 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: The debt for phase I of the extension is funded from impact fees thereby relieving the operating fund of this portion of the debt burden. Payments approximate $120,000 annually.

CITY OF EULESS
FUNDED PROJECTS
ADDITIONAL INFORMATION

OTHER PROJECTS

TEXAS STAR SPORTS COMPLEX IMPROVEMENTS, PHASE IV (AC1201)
TOTAL ESTIMATED PROJECT COST: $840,687
FUNDS REMAINING ON PROJECT: $284,491*

***Project includes $195,000 of contributed capital.

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: $135,782
FUNDS REMAINING ON PROJECT: $ 22,755*

***Additional project funding of $20,000 for FY2015 is not included in funds remaining.

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: $1,374,300
FUNDS REMAINING ON PROJECT: $ 66,453*

***Additional project funding of $400,000 for FY2015 is not included in funds remaining.

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: $525,854
TOTAL ESTIMATED PROJECT COST: $ 50,001*

***Additional project funding of $25,000 for FY2015 is not included in funds remaining.

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: $100,000
FUNDS REMAINING ON PROJECT: $ 73,414

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 $75,000. When the balance falls below this threshold, a transfer from an operating fund is required to maintain this funding level.

TSGC MISCELLANEOUS IMPROVEMENTS (GC1201)
TOTAL ESTIMATED PROJECT COST: $315,000
FUNDS REMAINING ON PROJECT: $104,753*

***Additional project funding of $65,000 for FY2015 is not included in funds remaining.

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.

GOLF COURSE UPGRADES (GC1401)
TOTAL ESTIMATED PROJECT COST: $587,000
FUNDS REMAINING ON PROJECT: $581,779

Description: Resurface the 18 Bentgrass greens on the course and the green nursery. Strip and prepare putting surface and collars for new turf, fumigate greens and collars to kill all plants, weed seeds, diseases, nematodes, and insects present in the soil. Sprig putting surface with Mini Verde Ultra Dwarf Bermuda and re-sod collars with 419 Bermuda. Reconstruct all sand bunkers to consistent standards and specifications including the removal

of existing sand material and drainage, reshape the bunkers as needed, install new drainage and bunker liner material, and refill with premier crushed quartz bunker sand material to a uniform depth. The existing sand will be used for agronomic practices around the course and practice areas. Tee leveling, cart path improvements, expansion of the tee boxes and various miscellaneous improvements are included in the project scope.

Justification: Texas Star is a championship daily fee golf facility known for its high level of service and excellent course conditions. At this point in the life of the greens, it has become increasing more difficult to maintain the Bentgrass greens in an acceptable condition during the summer months. This is due in large part to a reduction in drainage capabilities of the greens themselves, weed and surrounding turf encroachment, the utilization of fans for air circulation, and the use of reclaimed water containing higher salt levels. The proposed Ultra Dwarf Bermuda greens are much better suited to withstand the heat of North Texas summers and are much more forgiving of drainage issues, poor air circulation, and the use of reclaimed water. Additionally, the sand bunkers have been a consistent area of concern which staff has addressed on a limited number of bunkers each year by repair or replacement of both the bunker sand and underlying drainage. Simultaneous reconstruction of all sand bunkers to consistent standards and specifications would result in not only an aesthetically pleasing look, but optimal playing conditions as well.

Operating Impact: The installation of the Bermuda grass will result in elimination of greens fans, so some savings in electrical costs are anticipated. Upon maturity, the Bermuda will tolerate additional foot traffic which provides the potential for additional revenues.

POLICE & COURTS FACILITY (PD9901)
TOTAL ESTIMATED PROJECT COST: $11,718,293
FUNDS REMAINING ON PROJECT: $ 77,542

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: $117,531

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: $200,000
FUNDS REMAINING ON PROJECT: $ 91,239*

***Additional project funding of $25,000 for FY2015 is not included in funds remaining.

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 (PR1201)
TOTAL ESTIMATED PROJECT COST: $7,504,972
FUNDS REMAINING ON PROJECT: $ 199,433

Description: The project consists of the design and construction 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: The net operating impact is an increase in expense of approximately $114,000 for staffing both facilities. The remainder of the expenditures will be offset with anticipated revenue from operating the facilities.

GLADE PARKS TRAIL CONNECTION DESIGN (PR1401)
TOTAL ESTIMATED PROJECT COST: $117,000
FUNDS REMAINING ON PROJECT: $ 88,896

Description: This phase of the project consists of the design, engineering, surveying and geotech services for a trail that will connect to the existing trail at Creekwood Estates, run underneath the northbound service road, SH121, and the southbound service road to the southeast corner of the Glade Parks Development. Future connectivity through Glade Parks is planned within the overall development of that site.

Justification: Very high interest in trails and trail connectivity were identified in the scientific survey conducted for the adopted Parks Master Plan. 88% of those who participated in the survey singled out trail connections between existing and future park developments as the number one priority. Additionally, 76% identified the need for trail connectivity to other cities as a top priority.

The City of Euless has experienced significant progress in the last few years in the area of trail development with an extensive network of paved and unpaved trails. The trails system is a valuable asset to the community as it assists not only in providing a safe means for non-vehicular travel, but also in providing an opportunity for a variety of unstructured, low-impact recreational pursuits. The development and maintenance of the trails system continued to receive significant support from the citizens as indicated in the responses to the needs assessment survey conducted as a part of the Parks Master Plan update.

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

THE CITY OF

EULESS

DEBT

Building on a Strong Foundation

DEBT FUND SUMMARY	ACTUAL FY2011-12	ACTUAL FY2012-13	BUDGET FY2013-14	ESTIMATED FY2013-14	PROPOSED FY2014-15
BEGINNING FUND BALANCE	**$ 732,455**	**$ 845,229**	**$ 880,224**	**$ 880,224**	**$ 885,270**
REVENUES					
Property Taxes	$ 3,265,086	$ 3,125,468	$ 2,968,649	$ 3,099,650	$ 2,994,233
Gross Receipts Tax	$ -	$ -	$ -	$ -	$ -
General Sales Tax	$ -	$ -	$ -	$ -	$ -
Selective Sales Tax	$ -	$ -	$ -	$ -	$ -
Fines/Fees/Penalties	$ 17,185	$ 27,605	$ 20,000	$ 22,000	$ 22,000
Licenses & Permits	$ -	$ -	$ -	$ -	$ -
Interest Income	$ 1,142	$ 1,448	$ 1,350	$ 771	$ 820
Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -
Charges for Service	$ -	$ -	$ -	$ -	$ -
Miscellaneous/Rental Income	$ 714,347	$ 709,929	$ 712,915	$ 712,619	$ 495,000
Insurance/Risk/Other Financing Sources	$ 13,340,435	$ 1,239,046	$ -	$ -	$ -
Revenues before Transfers	**$ 17,338,195**	**$ 5,103,496**	**$ 3,702,914**	**$ 3,835,040**	**$ 3,512,053**
Transfers from Other Funds	$ 2,504,402	$ 2,750,081	$ 2,647,153	$ 2,644,174	$ 3,125,809
TOTAL REVENUES	**$ 19,842,597**	**$ 7,853,577**	**$ 6,350,067**	**$ 6,479,214**	**$ 6,637,862**
TOTAL RESOURCES	**$ 20,575,052**	**$ 8,698,806**	**$ 7,230,291**	**$ 7,359,438**	**$ 7,523,132**
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	$ 19,729,823	$ 7,818,582	$ 6,474,168	$ 6,474,168	$ 6,732,536
Expenditures before Transfers	**$ 19,729,823**	**$ 7,818,582**	**$ 6,474,168**	**$ 6,474,168**	**$ 6,732,536**
Transfers to Other Funds	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 19,729,823**	**$ 7,818,582**	**$ 6,474,168**	**$ 6,474,168**	**$ 6,732,536**
ENDING FUND BALANCE	**$ 845,229**	**$ 880,224**	**$ 756,123**	**$ 885,270**	**$ 790,596**

The projected FY15 decrease is due to the use of excess reserves to pay current year debt service.

DEBT RESERVE FUND SUMMARY	ACTUAL FY2011-12	ACTUAL FY2012-13	BUDGET FY2013-14	ESTIMATED FY2013-14	PROPOSED FY2014-15
BEGINNING FUND BALANCE	**$ 6,406,883**	**$ 6,161,113**	**$ 6,620,097**	**$ 6,620,097**	**$ 5,342,264**
REVENUES					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Gross Receipts Tax	$ -	$ -	$ -	$ -	$ -
General Sales Tax	$ -	$ -	$ -	$ -	$ -
Selective Sales Tax	$ -	$ -	$ -	$ -	$ -
Fines/Fees/Penalties	$ -	$ -	$ -	$ -	$ -
Licenses & Permits	$ -	$ -	$ -	$ -	$ -
Interest Income	$ 21,014	$ 16,709	$ 13,700	$ 12,146	$ 15,570
Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -
Charges for Service	$ -	$ -	$ -	$ -	$ -
Miscellaneous/Rental Income	$ 513,610	$ 716,981	$ 411,500	$ 581,962	$ 331,137
Insurance/Risk/Other Financing Sources	$ -	$ -	$ -	$ -	$ -
Revenues before Transfers	**$ 534,624**	**$ 733,690**	**$ 425,200**	**$ 594,108**	**$ 346,707**
Transfers from Other Funds	$ 127,295	$ -	$ 115,000	$ 75,000	$ 289,452
TOTAL REVENUES	**$ 661,919**	**$ 733,690**	**$ 540,200**	**$ 669,108**	**$ 636,159**
TOTAL RESOURCES	**$ 7,068,802**	**$ 6,894,803**	**$ 7,160,297**	**$ 7,289,205**	**$ 5,978,423**
EXPENDITURES					
Personal Services	$ -	$ -	$ -	$ -	$ -
Professional/Technical Services	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -	$ -	$ -
Utilities	$ -	$ -	$ -	$ -	$ -
Maintenance	$ 26,691	$ 11,384	$ -	$ -	$ -
Other Services/Contingencies	$ -	$ -	$ 48,621	$ 75,000	$ -
Insurance	$ -	$ -	$ -	$ -	$ -
General & Administrative	$ -	$ -	$ -	$ -	$ -
Rebates/Incentives	$ -	$ -	$ -	$ -	$ -
Supplies	$ -	$ -	$ -	$ -	$ -
Capital Purchases (Equipment)	$ 288,098	$ 33,579	$ 585,739	$ 656,751	$ -
Debt Service/Bank Charges	$ 27,463	$ -	$ -	$ -	$ -
Expenditures before Transfers	**$ 342,252**	**$ 44,963**	**$ 634,360**	**$ 731,751**	**$ -**
Transfers to Other Funds	$ 565,437	$ 229,743	$ 893,607	$ 1,215,190	$ 606,398
TOTAL EXPENDITURES	**$ 907,689**	**$ 274,706**	**$ 1,527,967**	**$ 1,946,941**	**$ 606,398**
ENDING FUND BALANCE	**$ 6,161,113**	**$ 6,620,097**	**$ 5,632,330**	**$ 5,342,264**	**$ 5,372,025**

Projected FY15 increase is due to meeting both the designated reserve level set by bond covenants and the recommended reserve level set by the City's Fiscal Policies.

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 sixteen years of remaining payments with additional debt capacity as the structure begins to decline in 2017 and 2019 and falls dramatically in 2021 and 2022 and again in 2025. The final debt service payment lies in fiscal year 2033.

This debt structure also represents the following ratios:

Debt per Capita:	Debt to Tax Base:	Current Debt to Revenue:
City - $512	.69%	9.5%

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 10%.

The portion of the tax rate that is dedicated for existing debt levels is right at 22%, 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 $0.4675 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 nineteen years of remaining payments with additional debt capacity as the structure begins to decline in 2021. The final payment lies in 2033.

Current coverage ratio is 9.22 times, as calculated below:

Net Income	2,567,959	9.22
Avg. Annual Debt outstanding	278,494	

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 falls dramatically in 2016 and again in 2017. 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 20.2 times, as calculated below:

Gross Sales Tax Receipts	4,042,405	20.2
Avg. Annual Debt outstanding	199,873	

Euless' 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

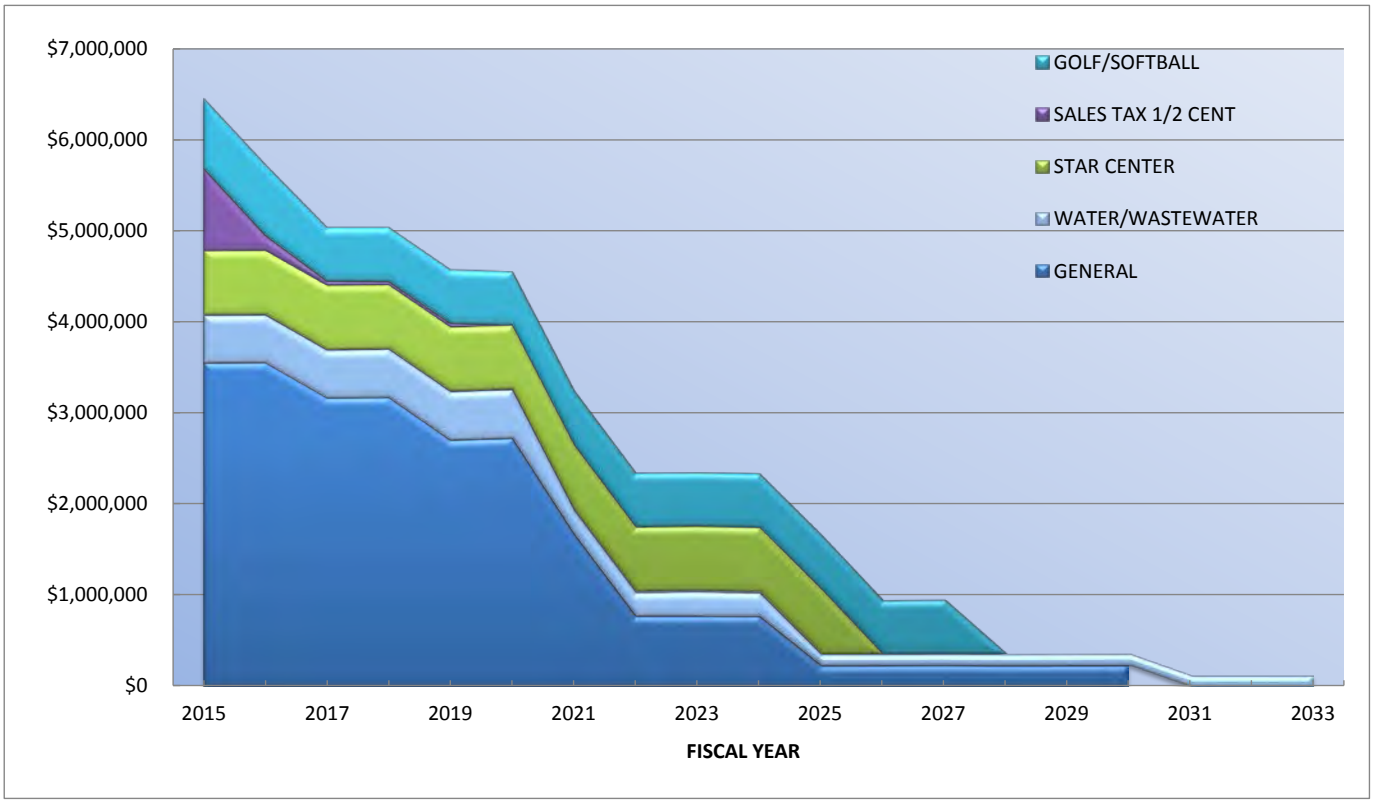
TYPE	AMOUNT	YEAR
Certificate of Obligation Bonds	6,000,000	2014-2015
Certificate of Obligation Bonds	3,065,000	2015-2016
Water & Wastewater Revenue Bonds	5,200,000	2014-2015
Water & Wastewater Revenue Bonds	1,450,000	2015-2016
Water & Wastewater Revenue Bonds	740,000	2017-2018
EDC Revenue Bonds	6,755,000	2016-2017

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.

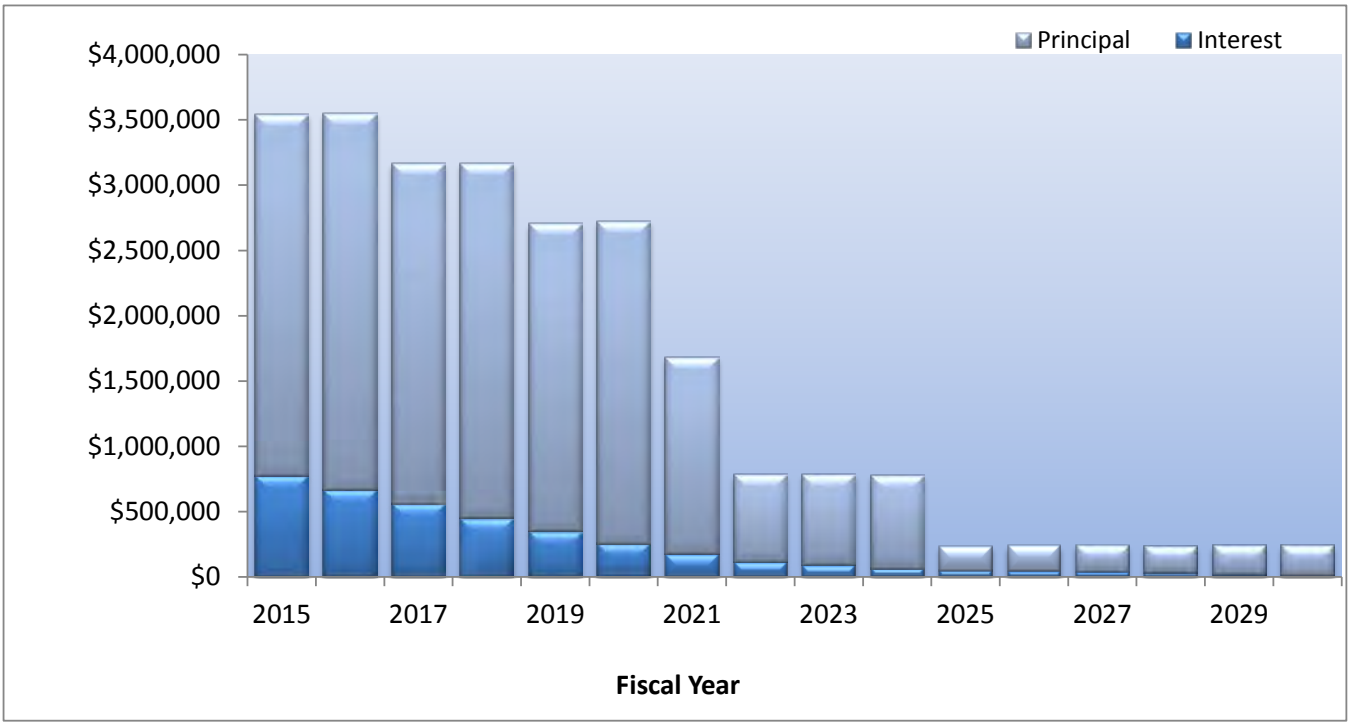
ANNUAL DEBT SERVICE
TOTAL G.O. BONDS AND REVENUE BONDS



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 ½ CENT	REQUIREMENTS
2015	$3,547,163	$771,125	$526,922	$709,365	$906,803	$6,461,377
2016	$3,553,663	$776,725	$523,618	$708,805	$169,076	$5,731,886
2017	$3,166,438	$589,675	$525,210	$711,555	$46,716	$5,039,593
2018	$3,171,538	$595,425	$531,002	$705,900	$36,073	$5,039,937
2019	$2,705,875	$588,600	$531,438	$708,390	$40,572	$4,574,875
2020	$2,726,425	$589,125	$531,674	$708,863	$0	$4,556,086
2021	$1,680,263	$594,125	$261,704	$712,495	$0	$3,248,586
2022	$784,663	$591,275	$256,528	$710,020	$0	$2,342,486
2023	$785,163	$590,444	$266,351	$706,020	$0	$2,347,977
2024	$782,003	$588,738	$255,790	$708,740	$0	$2,335,271
2025	$236,444	$591,072	$120,050	$715,140	$0	$1,662,706
2026	$239,044	$587,419	$116,850	$0	$0	$943,313
2027	$241,244	$592,678	$118,650	$0	$0	$952,572
2028	$237,788	$0	$119,825	$0	$0	$357,613
2029	$239,125	$0	$120,775	$0	$0	$359,900
2030	$239,775	$0	$121,500	$0	$0	$361,275
2031	$0	$0	$121,500	$0	$0	$121,500
2032	$0	$0	$121,250	$0	$0	$121,250
2033	$0	$0	$120,750	$0	$0	$120,750
TOTAL	**$24,336,610**	**$8,046,425**	**$5,291,385**	**$7,805,293**	**$1,199,239**	**$46,678,951**

General Obligation & C.O. Bonds
Composition of Debt Service



DEBT SERVICE REQUIREMENTS SUMMARY OF GENERAL OBLIGATION BONDS			
YEAR	**INTEREST**	**PRINCIPAL**	**REQUIREMENTS**
2015	$777,163	$2,770,000	$3,547,163
2016	$668,663	$2,885,000	$3,553,663
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	**$3,701,610**	**$20,635,000**	**$24,336,610**

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%, 2019-2010 @ 4.50%
PAYING AGENT:	U.S. BANK, ST PAUL, MN
OPTION DATE:	FEBRUARY 1, 2016

YEAR	COUPON	INTEREST FEBRUARY 1	INTEREST AUGUST 1	PRINCIPAL FEBRUARY 1	TOTAL REQUIREMENTS
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		**$575,563**	**$403,063**	**$7,100,000**	**$8,078,625**

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 2013-2014 @ 2.000%, 2015-2016 @ 3.000%, 2017-2019 @ 3.500%, 2020-2021 @ 4.000%				
PAYING AGENT:	U.S. BANK, DALLAS, TX				
OPTION DATE:	N/A				
		INTEREST		**PRINCIPAL**	**TOTAL**
YEAR	**COUPON**	**FEBRUARY 15**	**AUGUST 15**	**AUGUST 15**	**REQUIREMENTS**
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		**$409,925**	**$409,925**	**$5,340,000**	**$6,159,850**

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 2011-2018 @ 3.000%, 2019-2026 @ 4.000%, 2027-2028 @ 4.125%, 2029-2030 @ 4.250%			
PAYING AGENT:		U.S. BANK, DALLAS, TX			
OPTION DATE:		August 15, 2021			
		INTEREST		**PRINCIPAL**	**TOTAL**
YEAR	**COUPON**	**FEBRUARY 15**	**AUGUST 15**	**AUGUST 15**	**REQUIREMENTS**
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		**$30,550**	**$30,550**	**$170,000**	**$231,100**

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 2011-2018 @3.000%, 2019-2026 @ 4.000%, 2027-2028@ 4.125%, 2029-2030 @4.250%
PAYING AGENT:	U.S. BANK, DALLAS, TX
OPTION DATE:	August 15, 2021

YEAR	COUPON	INTEREST FEBRUARY 15	INTEREST AUGUST 15	PRINCIPAL AUGUST 15	TOTAL REQUIREMENTS
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		**$491,778**	**$491,778**	**$2,610,000**	**$3,593,556**

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.

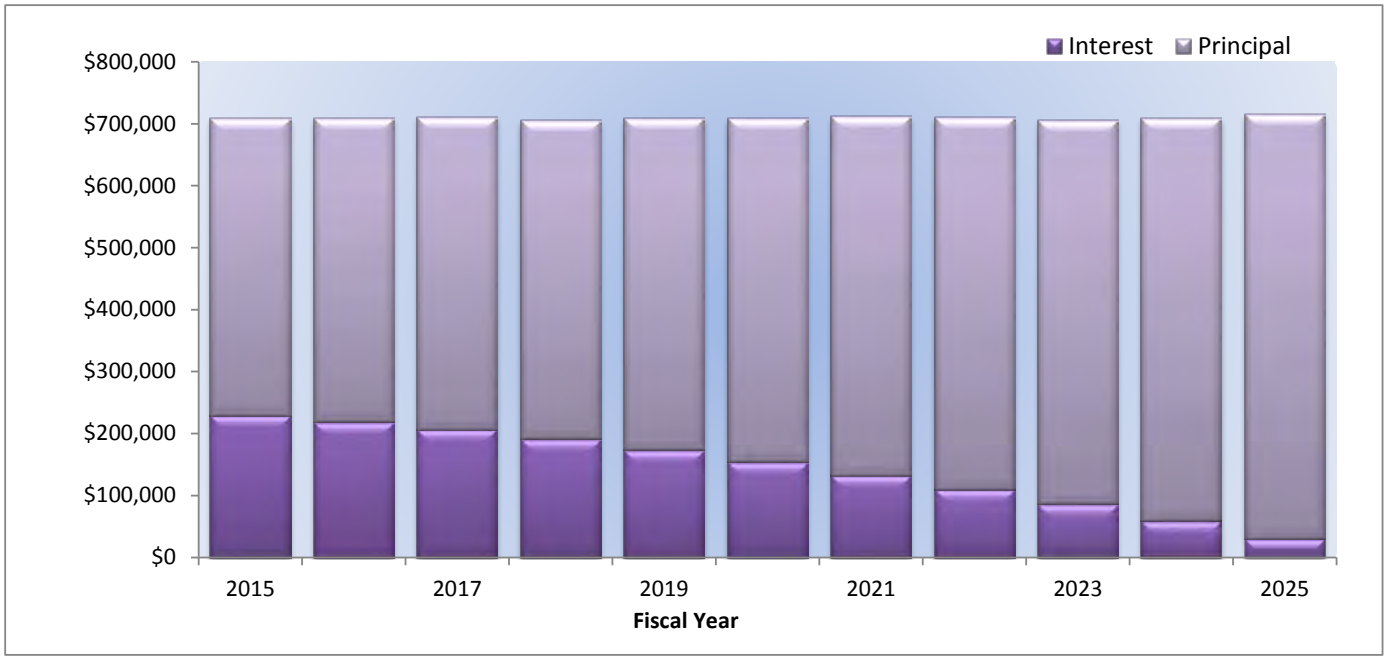
CITY OF EULESS DEBT SERVICE REQUIREMENTS					
DESCRIPTION:		GENERAL OBLIGATION REFUNDING BONDS,SERIES 2012			
DATED:		December 31, 2011			
ORIGINAL AMOUNT:		$5,955,000			
INTEREST RATES:		BOND YEAR 2012-2016 @ 2.000%, 2017-2019 @ 3.000%, 2020-2022 @ 4.000%, 2023 @ 3.000% and 2024 @ 3.125%			
PAYING AGENT:		U.S. BANK, National Association			
OPTION DATE:		February 15, 2021			
		INTEREST		**PRINCIPAL**	**TOTAL**
YEAR	**COUPON**	**FEBRUARY 15**	**AUGUST 15**	**FEBRUARY 15**	**REQUIREMENTS**
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		**$450,169**	**$377,009**	**$4,640,000**	**$5,467,178**

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:	GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012A				
DATED:	November 1, 2012				
ORIGINAL AMOUNT:	$1,285,000				
INTEREST RATES:	BOND YEAR 2013-2014 @ 2.00%, 2015-2016 @ 4.000%				
PAYING AGENT:	U.S. BANK				
OPTION DATE:	N/A				
		INTEREST		**PRINCIPAL**	**TOTAL**
YEAR	**COUPON**	**FEBRUARY 15**	**AUGUST 15**	**FEBRUARY 15**	**REQUIREMENTS**
2015	4.000%	$15,500	$7,900	$380,000	$403,400
2016	4.000%	$7,900	$0	$395,000	$402,900
TOTAL		**$23,400**	**$7,900**	**$775,000**	**$806,300**

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.

Taxable G.O.'s (Self Supporting)
Composition of Debt Service



DEBT SERVICE REQUIREMENTS SUMMARY OF TAXABLE BONDS			
YEAR	**INTEREST**	**PRINCIPAL**	**REQUIREMENTS**
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	**$1,590,293**	**$6,215,000**	**$7,805,293**

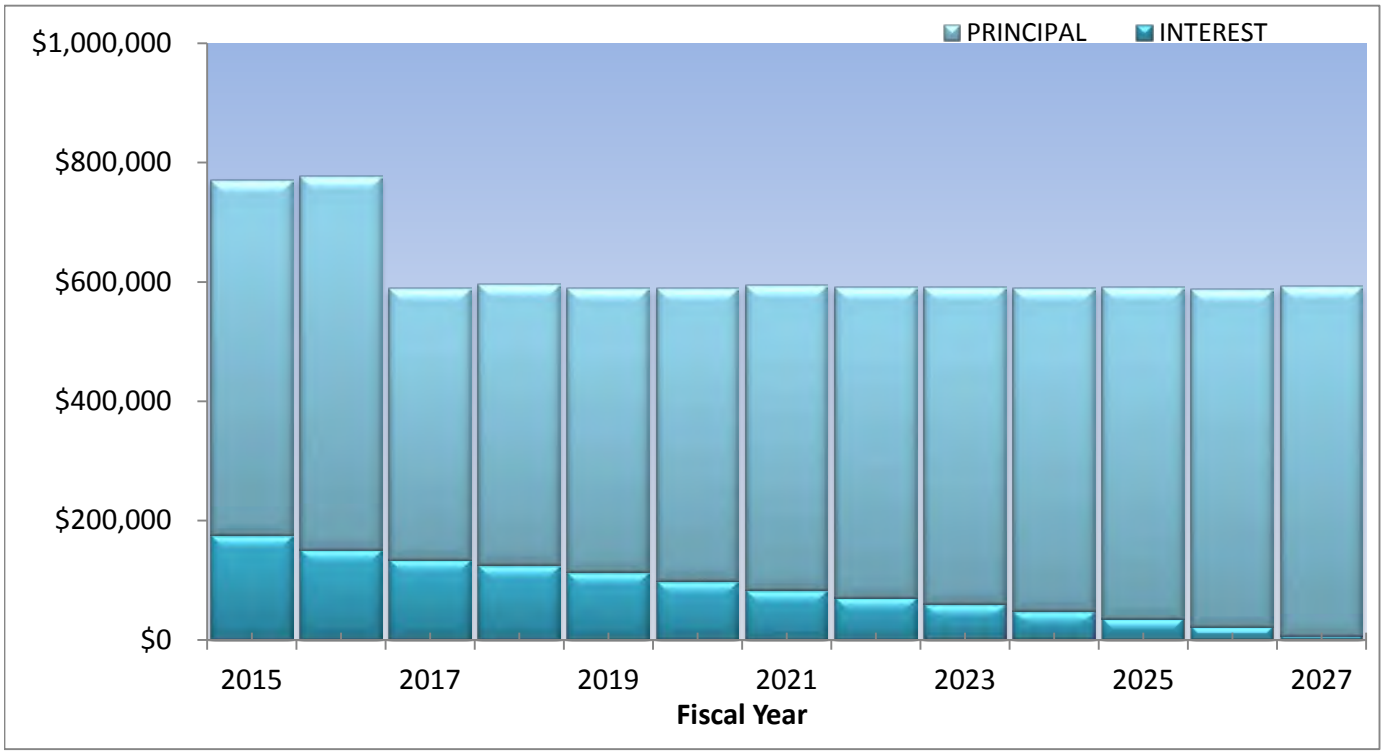
CITY OF EULESS
DEBT SERVICE REQUIREMENTS

DESCRIPTION:	TAXABLE GENERAL OBLIGATION REFUNDING BONDS SERIES 2010
DATED:	AUGUST 15, 2010
ORIGINAL AMOUNT:	$8,110,000
INTEREST RATES:	2011 - 2025, RATES VARY FROM .680% TO 4.400%
PAYING AGENT:	US BANK
OPTION DATE:	August 1, 2021

		INTEREST		PRINCIPAL	TOTAL
YEAR	**COUPON**	**FEBRUARY 1**	**AUGUST 1**	**AUGUST 1**	**REQUIREMENTS**
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		**$795,146**	**$795,146**	**$6,215,000**	**$7,805,293**

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**
2015	$176,125	$595,000	$771,125
2016	$151,725	$625,000	$776,725
2017	$134,675	$455,000	$589,675
2018	$125,425	$470,000	$595,425
2019	$113,600	$475,000	$588,600
2020	$99,125	$490,000	$589,125
2021	$84,125	$510,000	$594,125
2022	$71,275	$520,000	$591,275
2023	$60,444	$530,000	$590,444
2024	$48,738	$540,000	$588,738
2025	$36,072	$555,000	$591,072
2026	$22,419	$565,000	$587,419
2027	$7,678	$585,000	$592,678
TOTAL	**$1,131,425**	**$6,915,000**	**$8,046,425**

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 2012A-GOLF
DATED:	November 1, 2012
ORIGINAL AMOUNT:	$7,185,000
INTEREST RATES:	BOND YEAR 2013-2014 @ 2.00%, 2015-2016 @ 4.000%, 2017-2018 @ 2.000%, 2019-2021 @ 3.000%, 2022 @ 2.000%, 2023 @ 2.125%, 2024 @ 2.250%, 2025 @ 2.375%, 2026 @ 2.500%, 2027 @ 2.625%
PAYING AGENT:	U.S. BANK, ST PAUL, MN
OPTION DATE:	FEBRUARY 15, 2022

YEAR	COUPON	INTEREST FEBRUARY 15	INTEREST AUGUST 15	PRINCIPAL FEBRUARY 15	TOTAL REQUIREMENTS
2015	4.000%	$87,812.50	$78,912.50	$445,000	$611,725
2016	4.000%	$78,912.50	$69,612.50	$465,000	$613,525
2017	2.000%	$69,612.50	$65,062.50	$455,000	$589,675
2018	2.000%	$65,062.50	$60,362.50	$470,000	$595,425
2019	3.000%	$60,362.50	$53,237.50	$475,000	$588,600
2020	3.000%	$53,237.50	$45,887.50	$490,000	$589,125
2021	3.000%	$45,887.50	$38,237.50	$510,000	$594,125
2022	2.000%	$38,237.50	$33,037.50	$520,000	$591,275
2023	2.125%	$33,037.50	$27,406.25	$530,000	$590,444
2024	2.250%	$27,406.25	$21,331.25	$540,000	$588,738
2025	2.375%	$21,331.25	$14,740.63	$555,000	$591,072
2026	2.500%	$14,740.63	$7,678.13	$565,000	$587,419
2027	2.625%	$7,678.13	$0.00	$585,000	$592,678
TOTAL		**$603,319**	**$515,506**	**$6,605,000**	**$7,723,825**

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 $594,140

CITY OF EULESS
DEBT SERVICE REQUIREMENTS

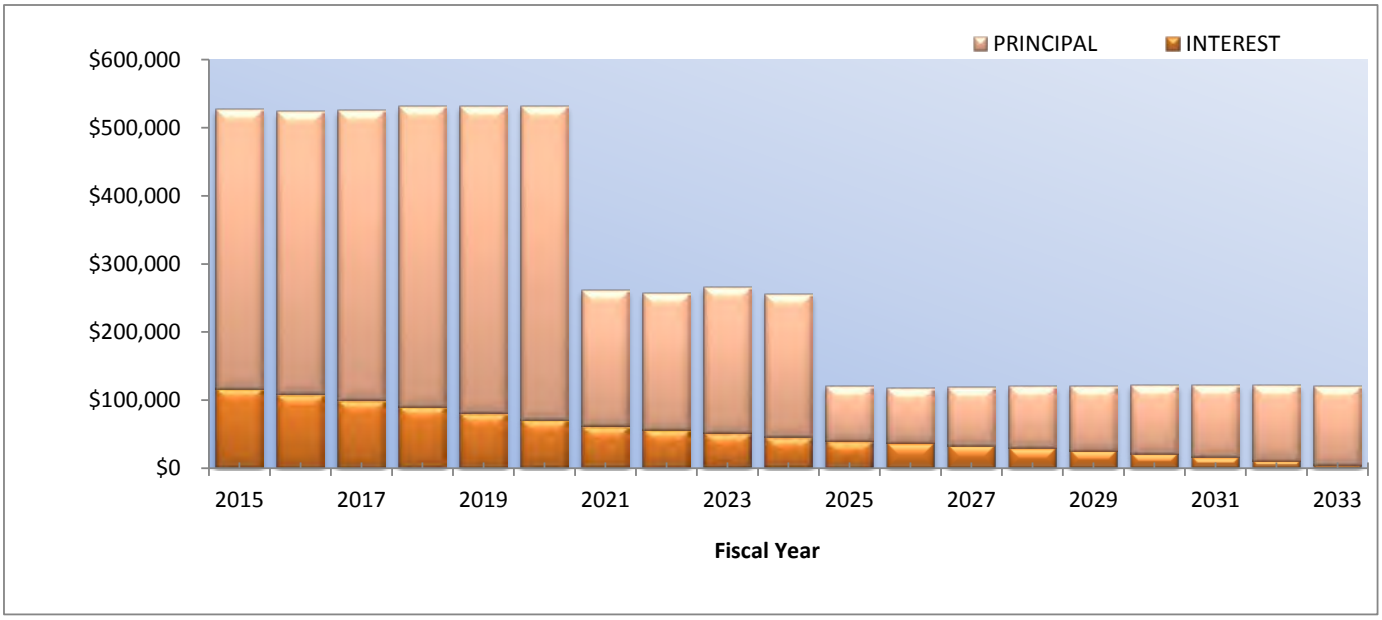
DESCRIPTION:	GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012A-SOFTBALL
DATED:	November 1, 2012
ORIGINAL AMOUNT:	$460,000
INTEREST RATES:	BOND YEAR 2013-2014 @ 2.00%, 2015-2016 @ 4.000%, 2017-2018 @ 2.000%, 2019-2021 @ 3.000%, 2022 @ 2.000%, 2023 @ 2.125%, 2024 @ 2.250%, 2025 @ 2.375%, 2026 @ 2.500%, 2027 @ 2.625%
PAYING AGENT:	U.S. BANK, ST PAUL, MN
OPTION DATE:	N/A

YEAR	COUPON	INTEREST FEBRUARY 15	INTEREST AUGUST 15	PRINCIPAL FEBRUARY 15	TOTAL REQUIREMENTS
2015	4.000%	$6,200	$3,200	$150,000	$159,400
2016	4.000%	$3,200	$0	$160,000	$163,200
TOTAL		**$9,400**	**$3,200**	**$310,000**	**$322,600**

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 $161,300

Water & Wastewater Revenue Bonds
Composition of Debt Service



DEBT SERVICE REQUIREMENTS SUMMARY OF WATER AND WASTEWATER SYSTEM REVENUE BONDS			
YEAR	**INTEREST**	**PRINCIPAL**	**REQUIREMENTS**
2015	$116,922	$410,000	$526,922
2016	$108,618	$415,000	$523,618
2017	$100,210	$425,000	$525,210
2018	$91,002	$440,000	$531,002
2019	$81,438	$450,000	$531,438
2020	$71,674	$460,000	$531,674
2021	$61,704	$200,000	$261,704
2022	$56,528	$200,000	$256,528
2023	$51,351	$215,000	$266,351
2024	$45,790	$210,000	$255,790
2025	$40,050	$80,000	$120,050
2026	$36,850	$80,000	$116,850
2027	$33,650	$85,000	$118,650
2028	$29,825	$90,000	$119,825
2029	$25,775	$95,000	$120,775
2030	$21,500	$100,000	$121,500
2031	$16,500	$105,000	$121,500
2032	$11,250	$110,000	$121,250
2033	$5,750	$115,000	$120,750
TOTAL	**$1,006,385**	**$4,285,000**	**$5,291,385**

AVERAGE ANNUAL PRINCIPAL AND INTEREST OUTSTANDING $278,494

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

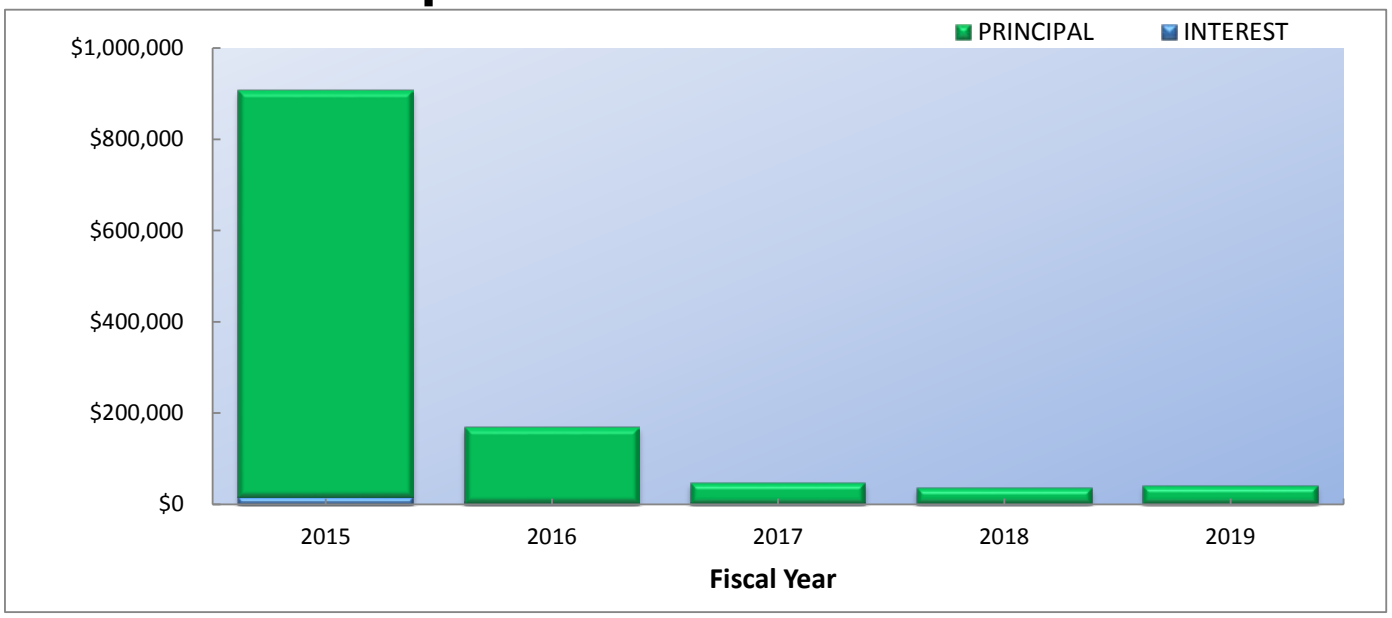
YEAR	COUPON	INTEREST JANUARY 15	INTEREST JULY 15	PRINCIPAL JULY 15	TOTAL REQUIREMENTS
2015	2.030%	$28,014	$28,014	$350,000	$406,028
2016	2.030%	$24,462	$24,462	$355,000	$403,924
2017	2.030%	$20,858	$20,858	$365,000	$406,716
2018	2.030%	$17,154	$17,154	$375,000	$409,308
2019	2.030%	$13,347	$13,347	$385,000	$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		**$126,977**	**$126,977**	**$2,760,000**	**$3,013,954**

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.

CITY OF EULESS DEBT SERVICE REQUIREMENTS					
DESCRIPTION:		WATERWORKS AND SEWER SYSTEM REVENUE BONDS, SERIES 2013			
DATED:		June 25, 2013			
ORIGINAL AMOUNT:		$1,585,000			
INTEREST RATES:		BOND YEAR 2012-2033 @ 2.00% - 5.00%			
PAYING AGENT:		U S BANK			
OPTION DATE:		July 25, 2023			
		INTEREST		**PRINCIPAL**	**TOTAL**
YEAR	**COUPON**	**JANUARY 15**	**JULY 15**	**JULY 15**	**REQUIREMENTS**
2015	2.000%	$30,447	$30,447	$60,000	$120,894
2016	2.000%	$29,847	$29,847	$60,000	$119,694
2017	3.000%	$29,247	$29,247	$60,000	$118,494
2018	3.000%	$28,347	$28,347	$65,000	$121,694
2019	3.000%	$27,372	$27,372	$65,000	$119,744
2020	3.000%	$26,397	$26,397	$65,000	$117,794
2021	3.625%	$25,422	$25,422	$70,000	$120,844
2022	3.625%	$24,153	$24,153	$70,000	$118,306
2023	3.625%	$22,884	$22,884	$75,000	$120,769
2024	4.000%	$21,525	$21,525	$75,000	$118,050
2025	4.000%	$20,025	$20,025	$80,000	$120,050
2026	4.000%	$18,425	$18,425	$80,000	$116,850
2027	4.500%	$16,825	$16,825	$85,000	$118,650
2028	4.500%	$14,913	$14,913	$90,000	$119,825
2029	4.500%	$12,888	$12,888	$95,000	$120,775
2030	5.000%	$10,750	$10,750	$100,000	$121,500
2031	5.000%	$8,250	$8,250	$105,000	$121,500
2032	5.000%	$5,625	$5,625	$110,000	$121,250
2033	5.000%	$2,875	$2,875	$115,000	$120,750
TOTAL		**$376,216**	**$376,216**	**$1,525,000**	**$2,277,431**

Proceeds from the sale of the Bonds will be used for (i) the construction, acquisition, purchase, renovation, enlargement, equipment and improvement of waterworks and sewer system properties and facilities, including the acquisition of land and rights-of-way therefor, and (ii) paying the costs associated with the issuance of the Bonds.

Sales Tax Revenue Bond
Composition of Debt Service



DEBT SERVICE REQUIREMENTS SUMMARY OF SALES TAX REVENUE BONDS			
YEAR	**INTEREST**	**PRINCIPAL**	**TOTAL REQUIREMENTS**
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	**$24,239**	**$1,175,000**	**$1,199,239**

MAXIMUM ANNUAL DEBT SERVICE (RESERVE)	$906,803
AVERAGE ANNUAL DEBT OUTSTANDING	$199,873

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				
		INTEREST		**PRINCIPAL**	**TOTAL**
YEAR	**COUPON**	**MARCH 15**	**SEPTEMBER 15**	**SEPTEMBER 15**	**REQUIREMENTS**
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		**$12,119**	**$12,119**	**$1,175,000**	**$1,199,239**

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

Building on a Strong Foundation

THE CITY OF

EULESS

Personnel Counts

	FY 12/13 ACTUAL	FY 13/14 AUTHORIZED	FY 13/14 BUDGETED		FY 13/14 ESTIMATED	FY 14/15 AUTHORIZED		FY 14/15 BUDGETED	
CITY MANAGERS OFFICE	3.50	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	3.00	4.00	3.00	C)	3.00	4.00		3.00	C)
LIBRARY	9.00	10.00	9.00	A)	9.00	10.00		9.00	A)
Total City Administration	**20.00**	**22.00**	**20.00**		**20.00**	**22.00**		**20.00**	
FINANCE/BUDGET	2.00	2.00	2.00		2.00	2.00		2.00	
COURTS	7.75	8.75	7.75	A)	7.75	8.75		7.75	A)
ACCOUNTING	2.50	4.00	3.50	A)	2.50	4.00		3.50	A)
HUMAN RESOURCES	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	**16.75**	**19.25**	**17.75**		**16.75**	**19.25**		**17.75**	
PD CODE	14.00	14.00	14.00		14.00	14.75	1	14.75	
PD ADMINISTRATION	4.00	5.00	4.00	B)	4.00	5.75	1	5.75	
PD PATROL	42.50	42.00	42.00		42.00	41.00	1	41.00	
PD INVESTIGATION	15.00	15.00	15.00		15.00	13.50	1	13.50	
PD SERVICE	22.00	23.00	22.00	B)	22.00	23.00		22.00	B)
PD DETENTION	17.00	18.00	18.00		18.00	18.00		18.00	
Total Police Department	**114.50**	**117.00**	**115.00**		**115.00**	**116.00**		**115.00**	
FIRE MARSHALL	4.00	4.00	4.00		4.00	4.00		4.00	
FD ADMINISTRATION	3.00	4.00	4.00		4.00	4.00		4.00	
FD EMS/SUPPRESSION	65.00	65.00	64.00	B)	64.00	65.00		64.00	B)
Total Fire Department	**72.00**	**73.00**	**72.00**		**72.00**	**73.00**		**72.00**	
PLANNING	2.00	2.50	2.50		2.50	2.50		2.50	
INSPECTIONS SERVICES	4.00	5.00	4.00	A)	4.00	5.00		4.00	A)
ENVIRONMENTAL HEALTH	0.00	0.00	0.00		0.00	0.00		0.00	
Total Planning & Development	**6.00**	**7.50**	**6.50**		**6.50**	**7.50**		**6.50**	
RECREATION	7.25	7.50	6.50	A)	6.50	7.50		6.50	A)
PARKS	13.50	12.00	12.00		12.00	11.00	1	11.00	
SENIOR CENTER	2.00	2.00	2.00		2.00	2.00		2.00	
PROGRAMS & SPECIAL EVENTS	0.00	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	**23.75**	**22.50**	**21.50**		**21.50**	**21.50**		**20.50**	
STREET MAINTENANCE	8.00	8.00	8.00		8.00	9.50	1	9.50	
ANIMAL CONTROL	3.00	3.00	3.00		3.00	3.00		3.00	
CITY ENGINEER	0.50	0.50	0.50		0.50	0.50		0.50	
Total Public Works	**11.50**	**11.50**	**11.50**		**11.50**	**13.00**		**13.00**	
GF NON-DEPARTMENTAL	0.00	1.00	1.00		0.50	1.00		0.50	B)
Total Non-departmental	**0.00**	**1.00**	**1.00**		**0.50**	**1.00**		**0.50**	
TOTAL GENERAL FUND	**264.50**	**273.75**	**265.25**		**263.75**	**273.25**		**265.25**	
EDC - PARKS	6.75	10.25	10.25		10.25	11.25	1	11.25	
EDC - LIBRARY	10.00	10.00	10.00		10.00	10.00		10.00	
EDC - ECO. DEV.	0.50	1.00	1.00		1.00	1.00		1.00	
TOTAL EDC FUND	**17.25**	**21.25**	**21.25**		**21.25**	**22.25**		**22.25**	
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	3.50	2.50	B)	2.50	3.50		2.50	B)
WATER PRODUCTION	4.25	6.25	5.25	A)	5.25	5.75	1	5.75	
WATER DISTRIBUTION	7.25	8.25	7.25	A)	7.25	7.25	1	7.25	
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	**22.00**	**26.00**	**23.00**		**23.00**	**24.50**		**23.50**	
INFORMATION SERVICES	4.00	4.00	4.00		4.00	4.00		4.00	
W&S NON-DEPT.	9.50	12.00	10.50	A)&D)	10.00	12.00		10.00	A), B),&D)
Total Non-departmental	**13.50**	**16.00**	**14.50**		**14.00**	**16.00**		**14.00**	
TOTAL W&S FUND	**40.50**	**47.00**	**42.50**		**42.00**	**45.50**		**42.50**	
GOLF NON DEPARTMENTAL	1.00	0.75	0.75		0.75	0.75		0.75	
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	4.50		2.50	B)
GOLF FOOD AND BEVERAGE	4.00	5.00	5.00		3.00	5.00		3.00	C)
GOLF CONFERENCE CENTRE	1.00	2.50	1.50	B)	1.00	2.50		1.50	B)
TOTAL GOLF COURSE FUND	**12.00**	**16.75**	**13.75**		**10.75**	**16.75**		**11.75**	
JUVENILE CASE FUND	1.25	1.25	1.25		1.25	1.25		1.25	
CRIME CONTROL FUND	16.50	17.00	17.00		17.00	18.00	1	18.00	
PUBLIC SAFETY SPECIAL FUND	1.00	3.00	3.00		3.00	3.00		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	**33.75**	**39.25**	**36.25**		**36.25**	**40.25**		**37.25**	
TOTAL ALL FUNDS	**368.00**	**398.00**	**379.00**		**374.00**	**398.00**		**379.00**	

FY2014 Budgeted Changes
(from FY2014 Authorized)
A) Reduction in force
B) Vacant positions frozen-unfunded
C) FT position filled with workforce/contract
D) FT position filled with 2 PT positions

FY2015 Authorized Changes
(from FY2014 Authorized)
1) Shifted position based on funding and job function

FY2015 Budgeted Changes
(from FY2015 Authorized)
A) Reduction in force
B) Vacant positions frozen-unfunded
C) FT position filled with workforce/contract
D) FT position filled with 2 PT positions

PERSONNEL COUNTS BY FUND

	FULL-TIME EMPLOYEES					
	FY13 ACTUAL	FY14 AUTHORIZED	FY14 BUDGETED	FY14 ESTIMATED	FY15 AUTHORIZED POSITIONS RECOMMENDED	FY15[1] FUNDED
GENERAL FUND	264.50	273.75	265.25	263.75	273.25	265.25
EDC FUND	17.25	21.25	21.25	21.25	23.25	23.25
WATER & WW FUND	40.50	47.00	42.50	42.00	45.50	42.50
GOLF COURSE FUND	12.00	16.75	13.75	10.75	16.75	11.75
JUVENILE CASE FUND	1.25	1.25	1.25	1.25	1.25	1.25
CRIME CONTROL DISTRICT	16.50	17.00	17.00	17.00	18.00	18.00
PUBLIC SAFETY SPECIAL FUND	1.00	3.00	3.00	3.00	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	**368.00**	**398.00**	**379.00**	**374.00**	**399.00**	**380.00**

	PART-TIME EMPLOYEES					
GENERAL FUND	45.00	51.00	45.00	45.00	53.00	47.00
EDC FUND	17.00	17.00	17.00	17.00	17.00	17.00
WATER & WW FUND	1.00	9.00	3.00	3.00	8.00	2.00
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**	**151.00**	**151.00**	**164.00**	**152.00**

[1] The FY2015 budget only includes funding for 380 of the 399 full-time authorized positions recommended and 152 of the 164 part time positions recommended.

PERSONNEL COUNTS BY DIVISION

FY 12-13 ACTUAL	FY 13-14 BUDGETED	FY 13-14 ESTIMATED	FY 14-15 AUTHORIZED	FY 14-15 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
0.50	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
3.50	**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
5.75	5.75	5.75	6.75	5.75	Court Clerk
7.75	**7.75**	**7.75**	**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	1.00	0.00	1.00	1.00	Controller
1.00	1.00	1.00	1.50	1.00	Office Techs
2.50	**3.50**	**2.50**	**4.00**	**3.50**	***FULL TIME***
POLICE CODE ENFORCEMENT					
1.00	1.00	1.00	1.00	1.00	Police Captain
0.00	0.00	0.00	0.75	0.75	Police Lieutenant
1.00	1.00	1.00	1.00	1.00	Senior Police Corporal
1.00	1.00	1.00	2.00	2.00	Senior Police Officer
5.00	5.00	5.00	4.00	4.00	Police Corporal
6.00	6.00	6.00	6.00	6.00	Inspector
14.00	**14.00**	**14.00**	**14.75**	**14.75**	***FULL TIME***
POLICE ADMINISTRATION					
1.00	1.00	1.00	1.00	1.00	Police Chief
2.00	2.00	2.00	1.75	1.75	Police Lieutenant/Sergeant
0.00	0.00	0.00	1.00	1.00	Police Officer
1.00	1.00	1.00	1.00	1.00	Technical Services Manager
0.00	0.00	0.00	1.00	1.00	Administrative Secretary
4.00	**4.00**	**4.00**	**5.75**	**5.75**	***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	0.00	0.00	Police Captain
5.00	5.00	5.00	6.75	6.75	Police Lieutenant/ Sergeant
35.50	35.00	35.00	33.25	33.25	Senior Police Officer/Police Officer
1.00	1.00	1.00	1.00	1.00	Secretary
42.50	**42.00**	**42.00**	**41.00**	**41.00**	***FULL TIME***
1.00	1.00	1.00	1.00	1.00	Head School Crossing Guard
12.00	12.00	12.00	13.00	13.00	School Crossing Guard
13.00	**13.00**	**13.00**	**14.00**	**14.00**	***PART TIME***

PERSONNEL COUNTS BY DIVISION

FY 12-13 ACTUAL	FY 13-14 BUDGETED	FY 13-14 ESTIMATED	FY 14-15 AUTHORIZED	FY 14-15 BUDGETED	JOB TITLE
POLICE CRIMINAL INVESTIGATION DIVISION					
1.00	2.00	2.00	1.00	1.00	Police Lieutenant
1.00	0.00	0.00	0.00	0.00	Police Sergeant
12.00	12.00	12.00	11.50	11.50	Senior Police Officer
1.00	1.00	1.00	1.00	1.00	Office Tech
15.00	**15.00**	**15.00**	**13.50**	**13.50**	***FULL TIME***
POLICE SERVICE					
0.00	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
14.00	14.00	14.00	14.00	14.00	Dispatcher
0.00	0.00	0.00	1.00	1.00	Office Tech
5.00	5.00	5.00	4.00	4.00	Police Records Clerk
22.00	**22.00**	**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	15.00	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**	**18.00**	**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	1.00	1.00	1.00	1.00	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	**4.00**	**4.00**	**4.00**	**4.00**	***FULL TIME***
FIRE EMS/SUPPRESSION					
1.00	0.00	0.00	1.00	0.00	Division Chief/Emer Mgmt. Coord.
1.00	1.00	1.00	1.00	1.00	Division Chief/Operations
2.00	1.00	1.00	2.00	2.00	Battalion Chief-Para
1.00	1.00	1.00	2.00	2.00	Battalion Chief
1.00	2.00	2.00	3.00	3.00	Fire Captain-Paramedic
2.00	1.00	1.00	0.00	0.00	Fire Captain
5.00	6.00	6.00	6.00	6.00	Fire Lieutenant-Para
1.00	0.00	0.00	0.00	0.00	Fire Lieutenant
6.00	7.00	7.00	8.00	8.00	Fire Fighter - Para/Driver
3.00	2.00	2.00	0.00	0.00	Fire Fighter - Driver
41.00	42.00	42.00	40.00	40.00	Fire Fighters - Para
1.00	1.00	1.00	2.00	2.00	Fire Fighters
65.00	**64.00**	**64.00**	**65.00**	**64.00**	***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	Senior Computer Developer
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 II
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 Generalist I
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***

PERSONNEL COUNTS BY DIVISION

FY 12-13 ACTUAL	FY 13-14 BUDGETED	FY 13-14 ESTIMATED	FY 14-15 AUTHORIZED	FY 14-15 BUDGETED	JOB TITLE
FACILITY MAINTENANCE					
1.00	1.00	1.00	1.00	0.00	Facilities Supervisor
0.00	0.00	0.00	0.00	0.00	Signal Tech
2.00	2.00	2.00	3.00	3.00	Facility Techs
3.00	**3.00**	**3.00**	**4.00**	**3.00**	***FULL TIME***
1.00	1.00	1.00	1.00	1.00	Field Tech
1.00	**1.00**	**1.00**	**1.00**	**1.00**	***PART 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	1.00	1.00	1.00	Librarians
2.00	3.00	3.00	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 Supervisor
9.00	**9.00**	**9.00**	**10.00**	**9.00**	***FULL TIME***
PLANNING AND DEVELOPMENT					
0.50	0.50	0.50	0.50	0.50	Director of Planning & Dev.
0.00	0.50	0.50	0.50	0.50	Building Official
0.50	0.50	0.50	0.50	0.50	City Planner
1.00	1.00	1.00	1.00	1.00	Administrative Secretary
2.00	**2.50**	**2.50**	**2.50**	**2.50**	***FULL TIME***
0.00	0.00	0.00	1.00	1.00	Secretary
0.00	**0.00**	**0.00**	**1.00**	**1.00**	***PART TIME***
INSPECTION SERVICES					
1.00	0.00	0.00	0.00	0.00	Building Official
0.00	0.00	0.00	0.00	0.00	Inspection Services Supervisor
1.00	1.00	1.00	1.00	1.00	Senior Inspector
1.00	2.00	2.00	2.00	2.00	Inspectors
1.00	1.00	1.00	2.00	1.00	Secretary
4.00	**4.00**	**4.00**	**5.00**	**4.00**	***FULL TIME***
ENVIRONMENTAL HEALTH					
0.00	0.00	0.00	0.00	0.00	Inspectors
0.00	0.00	0.00	0.00	0.00	Secretary
0.00	**0.00**	**0.00**	**0.00**	**0.00**	***FULL TIME***
RECREATION					
0.25	0.25	0.25	0.25	0.25	SBW General Manager
0.00	1.00	1.00	1.00	1.00	Manager of Recreation Services
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
1.00	1.00	1.00	1.00	1.00	Volunteer Coordinator
1.00	0.00	0.00	0.00	0.00	Recreation Center Supervisor
2.00	1.00	1.00	1.00	1.00	Recreation Specialist
0.00	0.00	0.00	1.00	0.00	SBW Supervisor
0.00	0.00	0.00	1.00	1.00	Recreation Assistant
1.00	1.00	1.00	0.00	0.00	Office Clerk
0.00	0.25	0.25	0.25	0.25	General Mgr. of Golf
7.25	**6.50**	**6.50**	**7.50**	**6.50**	***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	0.50	0.50	0.50	0.50	Parks Manager
0.50	0.50	0.50	0.50	0.50	Park Superintendent
2.00	2.00	2.00	1.00	1.00	Foreman
8.50	7.50	7.50	7.50	7.50	Field Techs
1.00	1.00	1.00	1.00	1.00	Office Tech
13.50	**12.00**	**12.00**	**11.00**	**11.00**	***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***
SWIMMING POOLS (EDC)					
1.00	1.00	1.00	1.00	1.00	Manager
0.00	0.00	0.00	0.00	0.00	Asst. Manager
3.00	3.00	3.00	3.00	3.00	Concession Attendant
17.00	17.00	17.00	17.00	17.00	Life Guard
1.00	1.00	1.00	1.00	1.00	Swimming Pool Cashier
22.00	**22.00**	**22.00**	**22.00**	**22.00**	***PART TIME***

PERSONNEL COUNTS BY DIVISION

FY 12-13 ACTUAL	FY 13-14 BUDGETED	FY 13-14 ESTIMATED	FY 14-15 AUTHORIZED	FY 14-15 BUDGETED	JOB TITLE
SENIOR CENTER					
1.00	1.00	1.00	1.00	1.00	Senior Center Supervisor
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					
0.00	0.00	0.00	0.00	0.00	Special Events Coordinator
0.00	0.00	0.00	0.00	0.00	Office Clerk
0.00	**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
1.00	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	6.50	6.50	Field Techs
8.00	**8.00**	**8.00**	**9.50**	**9.50**	***FULL TIME***
0.00	0.00	0.00	1.00	0.00	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	0.00	0.00	0.00	0.00	City Engineer
0.50	0.50	0.50	0.50	0.50	Administrative Secretary
0.50	**0.50**	**0.50**	**0.50**	**0.50**	***FULL TIME***
NON-DEPARTMENTAL - GENERAL FUND					
0.00	0.50	0.00	0.50	0.50	Director of Admin Services
0.00	0.00	0.00	0.00	0.00	Communications/Mktg Manager
0.00	0.50	0.50	0.50	0.00	Administrative Secretary
0.00	**1.00**	**0.50**	**1.00**	**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					
1.25	1.25	1.25	1.25	1.25	Juvenile Case Clerk
1.25	**1.25**	**1.25**	**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	0.50	0.50	0.50	0.50	Parks Manager
0.50	0.50	0.50	0.50	0.50	Parks Superintendent
0.00	1.00	1.00	0.00	0.00	Rec Center Supervisor
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	0.00	0.00	1.00	1.00	Recreation Specialist
0.00	0.00	0.00	1.00	1.00	Facility Technician
1.00	1.00	1.00	1.00	1.00	Leadman
2.50	4.50	4.50	5.50	5.50	Field Tech
6.75	**10.25**	**10.25**	**12.25**	**12.25**	***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					
3.00	3.00	3.00	3.00	3.00	Librarian
2.00	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***

PERSONNEL COUNTS BY DIVISION

FY 12-13 ACTUAL	FY 13-14 BUDGETED	FY 13-14 ESTIMATED	FY 14-15 AUTHORIZED	FY 14-15 BUDGETED	JOB TITLE
1/2 CENT ECONOMIC DEVELOPMENT					
0.50	0.50	0.50	0.50	0.50	Director of Planning & Development
0.00	0.50	0.50	0.50	0.50	Building Official
0.50	**1.00**	**1.00**	**1.00**	**1.00**	***FULL TIME***
CRIME CONTROL AND PREVENTION DISTRICT					
1.00	1.00	1.00	1.00	1.00	Assistant Police Chief
15.50	16.00	16.00	17.00	17.00	Senior Police Officer/Police Officer
16.50	**17.00**	**17.00**	**18.00**	**18.00**	***FULL TIME***
PUBLIC SAFETY SPECIAL FUND					
1.00	3.00	3.00	3.00	3.00	Senior Police Officer/Police Officer
1.00	**3.00**	**3.00**	**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	Senior Computer Developer
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	0.00	0.00	0.00	0.00	City Engineer
1.00	1.00	1.00	2.00	2.00	Sr Civil Engineer/ Civil Engineer
1.00	1.00	1.00	0.00	0.00	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	**2.50**	**2.50**	**3.50**	**2.50**	***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	PW Manager / Assist. Dir. PW
0.00	0.00	0.00	1.00	1.00	Leadman
1.00	1.00	1.00	1.00	1.00	Foreman
1.00	1.00	1.00	0.00	0.00	Equipment Operator
0.50	0.50	0.50	0.50	0.50	Technical Specialist
0.00	1.00	1.00	1.50	1.50	Field Techs
4.25	**5.25**	**5.25**	**5.75**	**5.75**	***FULL TIME***
0.00	0.00	0.00	2.00	0.00	Field Techs
0.00	**0.00**	**0.00**	**2.00**	**0.00**	***PART TIME***
WATER DISTRIBUTION					
0.25	0.25	0.25	0.25	0.25	PW Manager / Assist. Dir. PW
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	Equipment Operator
4.00	4.00	4.00	4.00	4.00	Field Techs
7.25	**7.25**	**7.25**	**7.25**	**7.25**	***FULL TIME***
0.00	0.00	0.00	2.00	0.00	Field Techs
0.00	**0.00**	**0.00**	**2.00**	**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	2.00	2.00	Foreman
1.00	1.00	1.00	0.00	0.00	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	3.00	0.00	Field Techs
0.00	**0.00**	**0.00**	**3.00**	**0.00**	***PART TIME***

PERSONNEL COUNTS BY DIVISION

FY 12-13 ACTUAL	FY 13-14 BUDGETED	FY 13-14 ESTIMATED	FY 14-15 AUTHORIZED	FY 14-15 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
0.50	0.50	0.50	0.50	0.50	Asst. City Manager
0.00	0.50	0.00	0.50	0.50	Director of Admin Services
0.50	0.50	0.50	0.50	0.50	Asst. Finance Director
0.50	0.50	0.50	0.50	0.50	Senior 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
0.00	0.00	0.00	1.00	0.00	Facilities Attendant
0.50	0.50	0.50	0.50	0.50	Executive Secretary
0.50	1.50	1.00	1.50	1.00	Admin. Secretary/Analyst
0.50	0.50	0.50	0.50	0.50	Receptionist
9.50	**10.50**	**10.00**	**12.00**	**10.00**	***FULL TIME***
0.00	0.00	0.00	1.00	0.00	Building Attendant
0.00	**0.00**	**0.00**	**1.00**	**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 Supervisor
5.00	**5.00**	**5.00**	**6.00**	**5.00**	***FULL TIME***
DRAINAGE					
0.50	0.50	0.50	0.50	0.50	PW Manager / Assist. Dir. PW
0.00	0.00	0.00	0.00	0.00	Public Works Superintendent
0.50	0.50	0.50	0.50	0.50	Technical Specialist
1.00	1.00	1.00	1.00	1.00	Leadman
1.00	1.00	1.00	2.00	2.00	Equipment Operator
4.00	4.00	4.00	3.00	3.00	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	8.00	8.00	8.00	8.00	Building Attendant
3.00	**8.00**	**8.00**	**8.00**	**8.00**	***PART TIME***
NON-DEPARTMENTAL - GOLF					
0.00	0.00	0.00	0.00	0.00	Accountant I
1.00	0.75	0.75	0.75	0.75	General Manager of Golf
1.00	**0.75**	**0.75**	**0.75**	**0.75**	***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***

PERSONNEL COUNTS BY DIVISION

FY 12-13 ACTUAL	FY 13-14 BUDGETED	FY 13-14 ESTIMATED	FY 14-15 AUTHORIZED	FY 14-15 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	0.00	1.00	0.00	Kitchen Coordinator
1.00	2.00	1.00	2.00	1.00	Asst Food and Beverage Mgr.
4.00	**5.00**	**3.00**	**5.00**	**3.00**	***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 CONFERNCE 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 Manager
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	HR Generalist I
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***

THE CITY OF

EULESS

APPENDICES

Building on a Strong Foundation

THE CITY OF

EULESS

APPENDIX "A"
FINANCIAL TERMINOLOGY

Building on a Strong Foundation

THE CITY OF

EULESS

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 position is 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 position.

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.

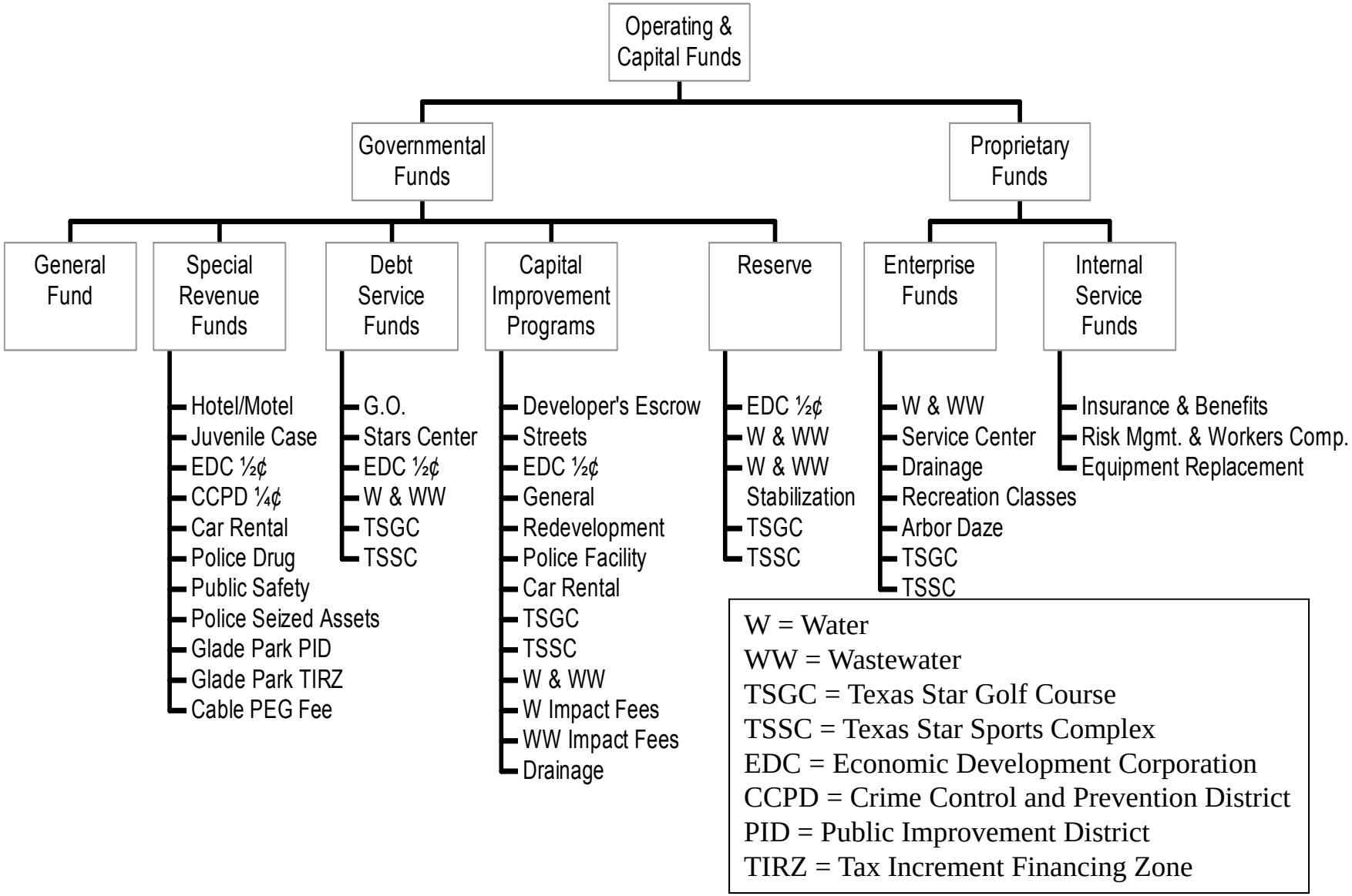
FUND RELATIONSHIPS

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.	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.	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.	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.	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.	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.	Funded from hotel/motel occupancy tax revenues.
FLEET MAINTENANCE To account for operating costs and revenues of the Service Center this provides fleet maintenance service to all City Departments.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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 .	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.
CABLE PEG FEE To account for proceeds from a 1% fee collected from cable channel providers.	Revenues received from cable providers for the expansion of the City's public, education, and governmental access channel.
POLICE SEIZED ASSET To account for resources received from asset forfeiture pursuant to court judgement File No. 09-13-640.	Revenues received from forfeitures are to be administered in compliance with Chapter 59, Texas Code of Criminal Procedure.

Fund Structure



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: Euless citizens approved a ¼¢ 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 the operating budget is balanced with current revenues, exclusive of beginning resources, and is greater than or equal to current expenditures / expenses.

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 ¼¢ 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 ½¢ 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 generally 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 center 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 apples. 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 ongoing 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 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"
ORDINANCES

Building on a Strong Foundation

THE CITY OF

EULESS

ORDINANCE NO. 2035

AN ORDINANCE ADOPTING THE OFFICIAL OPERATING AND CAPITAL BUDGET FOR THE CITY OF EULESS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014, AND ENDING SEPTEMBER 30, 2015; AMENDING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013, AND ENDING SEPTEMBER 30, 2014; 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, 2014, and ending September 30, 2015, was posted on the city's website and filed in the office of the City Secretary of the City of Euless on July 28, 2014, and has been available to the citizens and the public for their inspection since that date; and

WHEREAS, the FY2014-2015 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 FY2014-2015 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 26, 2014, 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 FY2013-2014 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, 2014, and ending September 30, 2015, 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 FY2014-2015 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 2013-2014 official operating Budget for the City of Euless is amended to provide an additional $472,730 for contractual rebates and use of designated special revenues and amend capital project funding sources. The revised figures, prepared and submitted by the City Manager for the 2013-2014 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:

FUND	FY2014 Amended Expenditures	FY2015 Budgeted Expenditures
General Fund	$ 36,591,728	$ 38,595,868
Hotel/Motel Fund		$ 372,805
Juvenile Case Fund		$ 84,927
Half Cent Sales Tax Fund (EDC)	$ 4,974,319	$ 5,495,565
Crime Control & Prevention District Fund (CCPD)		$ 2,323,334
Police Seized Assets Fund		$ 309,228
Police Drug Fund (DEA)	$ 5,507	$ 1,000
Public Safety Special Revenue Funds		$ 145,212
Car Rental Tax Fund	$ 13,018,821	$ 16,994,063
Glade Parks Tax Increment Reinvestment Zone	$ 120,930	$ 392,265
Glade Parks Public Improvement District		$ 31,381
Cable PEG Fund		$ 170,000
General Obligation Debt Service Fund		$ 3,735,965
Star Center Debt Service Fund		$ 710,365
Half Cent Debt Service Fund (EDC)		$ 907,103
Water & Wastewater Fund		$ 21,843,520
Service Center Fund		$ 1,203,305
Water & Wastewater Debt Service Fund		$ 607,654
Drainage Utility Fund		$ 838,262
Special Recreation Classes Fund		$ 571,305
Arbor Daze		$ 79,500
Texas Star Sports Complex Fund		$ 1,572,475
Texas Star Sports Complex Debt Service Fund		$ 159,400
Texas Star Golf Course Fund		$ 4,456,616
Texas Star Golf Course Debt Service Fund		$ 612,049
Equipment Replacement Fund		$ 1,407,340
Health Insurance Fund		$ 7,005,744
Risk Management/Worker's Comp Fund		$ 984,702

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:

Fund	FY2014 Amended Appropriations	FY2015 Appropriations
Developers Escrow	$ 67,214	$ -
Streets Capital Projects Fund	$ 1,462,786	$ 920,600
Half Cent Capital Projects Fund (EDC)		$ 50,000
Redevelopment Fund		$ 400,000
Car Rental Capital Projects Fund		$ 1,271,895
Water & Wastewater Capital Projects Fund	$ 6,012,000	$ 1,540,000
Water Impact Fee Fund	$ 420,601	$ 369,034
Wastewater Impact Fee Fund		$ 100,000
Drainage Capital Projects Fund		$ 125,000
Texas Star Golf Course Capital Projects & Reserve Fund		$ 65,000

SECTION 7.

The sums below are hereby appropriated from the respective reserve funds to provide transfers to certain operating funds as established in the approved budget document.

Fund	FY2015 Appropriations
Half Cent Sales Tax (EDC) Debt Reserve Fund	$ 9,220
Water & Wastewater Rate Stabilization Reserve Fund	$ 497,178
Texas Star Golf Course Capital Projects & Reserve Fund	$ 100,000

SECTION 8.

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 9.

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 10.

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 Euless City Council on the 26th day of August 2014, by a vote of 6 ayes, 0 nays, and 0 abstentions.

APPROVED:

Linda Martin, Mayor

ATTEST:

Kim Sutter, TRMC City Secretary

APPROVED AS TO FORM:

Wayne K. Olson City Attorney

ORDINANCE NO. 2038

AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2014 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 26, 2014, the City Council held a public hearing on the proposed budget for the Fiscal Year 2014-2015; and

WHEREAS, the City Council has approved, by a separate ordinance adopted on August 26, 2014, an annual budget for the fiscal year beginning October 1, 2014, and ending September 30, 2015 (tax year 2014); 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 2014; and

WHEREAS, the City Council held public hearings on the proposed tax rate on August 26, 2014, and September 2, 2014, 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 Euless, Texas does hereby adopt and levy the following tax rate for tax year 2014 and for each tax year thereafter until otherwise ordained:

$0.364505	for the purposes of maintenance and operation
$0.102995	for the payment of principal and interest on debt of the City
---	
$0.4675	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 Euless on January 1, 2014, 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 6.10 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $3.89.

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:

	For a disability rating of	
An exemption of up to:	**at least:**	**but less than:**
$5,000 of the assessed value	10%	30%
$7,500 of the assessed value	30%	50%
$10,000 of the assessed value	50%	70%
$12,000 of the assessed value	70% and over	

SECTION 5.

The taxes levied by this Ordinance shall be due and payable on October 1, 2014, and shall become delinquent on February 1, 2015. 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, 2015.

SECTION 6.

If the tax is unpaid after January 31, 2015, 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, 2014, may pay the remaining one-half of the taxes without penalty or interest before July 1, 2015, 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, 2015, 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 9th day of September 2014, by a vote of 6 ayes, 0 nays, and 0 abstentions.

APPROVED:

Linda Martin, Mayor

ATTEST:

Kim Sutter, TRMC, City Secretary

APPROVED AS TO FORM AND LEGALITY:

Wayne K. Olson, City Attorney

ORDINANCE NO. 2039

AN ORDINANCE ADOPTING THE TAX ROLL FOR TAX YEAR 2014 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 2014, Tarrant Appraisal District provided the City with the Certified Appraisal Roll effective for the 2014 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 2014 for the City of Euless, Texas is hereby approved as shown in **Exhibit "A"**.

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 Euless City Council on the 9th day of September, 2014; by a vote of 6 ayes, 0 nays, and 0 abstentions.

APPROVED:

Linda Martin, Mayor

ATTEST:

Kim Sutter, TRMC, City Secretary

APPROVED AS TO FORM AND LEGALITY:

Wayne K. Olson, City Attorney

THE CITY OF

EULESS

APPENDIX "C"
MULTI-YEAR FINANCIAL PLAN

Building on a Strong Foundation

THE CITY OF

EULESS

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 recommended for FY2014-15 and the impact of recommended major capital projects through FY2018-19.

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 as well as take over funding of the three officers paid from one-time seized asset funding.

Recommended capital programs include funding for the City's ongoing computer hardware/software replacement program and fire suppression/EMS equipment.

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 infrastructure improvements at Glade Parks. 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. Proposed capital includes upgrades to the city's park system, computer hardware/software replacements, and electronic books for library patrons. Funding has also been added in future years to restore currently frozen positions and to provide additional staffing in the parks department and the library.

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 FY2016-17 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, Part-time dispatcher program and Patrol equipment. No other changes are proposed.

Car Rental Tax Fund

Car Rental Tax revenue has been calculated with a 1% annual increase beginning in FY2015-16. 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 that is paid from car rental proceeds.

In addition, funds will be used to cash flow several capital requests. Funding is proposed for road extensions and reconstructions, highway improvements, Development/Engineering construction, municipal plaza improvements, Trailwood Park improvements, traffic signals, and Library remodel design and construction.

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 based on expected increases in raw water costs and increased operating costs.

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, the continuation of the water and wastewater line replacement program, the replacement of the water meter system and relocation of water and wastewater lines associated with the SH 183 expansion.

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 and the meter change out program. Debt service payments for the water tank debt and Phase I of the reclaimed water system expansion will be paid from impact fees as identified in the Impact Fee

CIP plan. Additional debt sales are scheduled for the reclaimed water system expansion in FY2016 and FY2018. Except as otherwise noted, debt payments 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 such as increases in green fees, 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 and include annual transfers from the Golf Course Reserve Fund.

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 until the Softball World operation relocates to the Parks at Texas Star in FY2018. At this time some revenue streams are eliminated entirely and others are anticipated to decline to approximately 80% of their former volume.

Expenses are projected to increase as a result of pay plan adjustments, health insurance costs, and increased operating costs. Debt service expense is projected based on actual long-term debt commitment. Some cost savings are anticipated from the consolidation of the two facilities beginning in FY2018. The five year plan continues to show this fund to be self-supporting, with a modest net income each year. In FY2016, the debt on the softball facility will be paid in full providing approximately $160,000 of additional income in FY2017.

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 will 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 continues existing service levels. The Water and Wastewater plan indicates that the City will be facing significant challenges from increased water and wastewater costs which will likely have a significant impact on future rates. While it is understood that this plan is certain to change, it is intended to help guide future decisions.

General Fund
Executive Summary

	Base Year Budget 2014-15	Year 2 Projected 2015-16	Year 3 Projected 2016-17	Year 4 Projected 2017-18	Year 5 Projected 2018-19
TAX RATE VARIABLE					
Tax Rate	$0.4675	$0.4675	$0.4675	$0.4675	$0.4675
Tax Rate Change	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Assessed Value/$100	$ 30,078,090	$30,980,433	$31,909,846	$32,867,141	$33,853,156
Amount generated by 1¢	$ 296,269	$ 305,157	$ 314,312	$ 323,741	$ 333,454
Transfer from Car Rental	$ 1,540,507	$ 1,555,912	$ 1,571,471	$ 1,587,186	$ 1,603,057
Rental Transfer	0.051997	0.050987	0.049997	0.049026	0.048074
EXPENDITURES					
Departmental Expenditures	$ 35,724,258	$ 35,979,463	$ 37,225,142	$ 38,414,903	$ 39,226,807
Insurance Increase	$ -	$ 246,015	$ 138,417	$ 155,664	$ 132,120
Salary Package	$ -	$ 702,103	$ 723,166	$ 744,861	$ 767,206
Capital Expenses	$ 2,871,610	$ -	$ -	$ -	$ -
Total Expenditures	$ 38,595,868	$ 36,927,580	$ 38,086,725	$ 39,315,428	$ 40,126,133
Proposed Supplemental	$ -	$ -	$ -	$ -	$ -
Proposed Capital	$ -	$ 291,000	$ 12,000	$ 42,000	$ 187,000
STAFFING VARIABLE					
Full-time Positions	265.25	266.25	268.25	270.25	275.25
Part-time Positions	47.00	47.00	47.00	47.00	47.00

General Fund
Multi-Year Financial Plan

	Base Year Budget 2014-15	Year 2 Projected 2015-16	Year 3 Projected 2016-17	Year 4 Projected 2017-18	Year 5 Projected 2018-19
BEGINNING BALANCE	**9,493,104**	**6,638,531**	**6,380,356**	**6,601,331**	**6,675,883**
REVENUES					
Ad valorem taxes[1]	10,799,160	11,165,773	11,763,177	12,173,919	13,106,703
Delinquent taxes	40,000	42,000	42,840	43,697	44,571
Penalties	60,000	62,000	63,240	64,505	65,795
Sales taxes	11,038,642	11,469,801	11,913,895	12,356,312	12,727,002
Mixed Beverage	73,000	76,390	78,682	81,042	83,473
Franchise taxes	4,176,974	4,328,148	4,419,577	4,466,336	4,524,187
Fines and fees	4,971,630	5,120,779	5,274,402	5,432,634	5,595,613
Licenses and permits	1,038,800	1,038,800	988,800	963,800	713,800
Interest Income	30,000	32,000	32,320	32,643	32,970
Grants	388,650	400,310	412,319	424,688	437,429
Tower Lease	430,458	443,372	456,673	470,373	484,484
Transfers from Car Rental	1,540,507	1,555,912	1,571,471	1,587,186	1,603,057
General & Administrative Charges	1,086,824	1,156,121	1,231,924	1,263,057	1,305,282
Miscellaneous	66,650	69,000	70,380	71,788	73,223
Total Revenues	**35,741,295**	**36,960,406**	**38,319,699**	**39,431,980**	**40,797,590**
EXPENDITURES					
Administration	(3,337,861)	(3,354,550)	(3,371,323)	(3,388,180)	(3,470,121)
Finance	(1,357,962)	(1,364,752)	(1,451,576)	(1,528,833)	(1,611,478)
Police Protection	(12,516,012)	(12,667,615)	(12,730,953)	(12,883,631)	(13,127,072)
Fire Protection	(9,021,333)	(9,066,440)	(9,111,772)	(9,157,331)	(9,203,117)
Planning & Development	(619,091)	(622,186)	(675,297)	(678,674)	(682,067)
Community Services	(2,390,776)	(2,402,730)	(2,414,744)	(2,426,817)	(2,518,951)
Public Works	(1,921,708)	(1,931,317)	(1,940,973)	(1,950,678)	(1,960,431)
Non-Departmental - Operating	(4,559,515)	(5,517,991)	(6,390,087)	(7,301,284)	(7,552,896)
Operating Expenditures	**(35,724,258)**	**(36,927,580)**	**(38,086,725)**	**(39,315,428)**	**(40,126,133)**
Capital Expenses (carryover)	(2,871,610)	-	-	-	-
Total Expenditures	**(38,595,868)**	**(36,927,580)**	**(38,086,725)**	**(39,315,428)**	**(40,126,133)**
Designated Reserves	(278,616)	(200,000)	(150,000)	(150,000)	-
Recommended Reserves per Policy	(5,872,481)	(6,070,287)	(6,260,831)	(6,462,810)	(6,596,077)
Available for Supplemental	17,037	32,825	232,974	116,552	671,456
Proposed Supplemental	**-**	**-**	**-**	**-**	**-**
Remaining Supplemental	17,037	32,825	232,974	116,552	671,456
Additional Available for Capital	470,397	368,244	(30,475)	(11,479)	79,806
Total Available for Capital	487,434	401,069	202,499	105,073	751,263
Proposed Capital[2]		**(291,000)**	**(12,000)**	**(42,000)**	**(187,000)**
Remaining Funds Available	487,434	110,069	190,499	63,073	564,263
ENDING FUND BALANCE	**6,638,531**	**6,380,356**	**6,601,331**	**6,675,883**	**7,160,339**

Tax Rate Variable					
Assessed Taxable Value/$100	30,078,090	30,980,433	31,909,846	32,867,141	33,853,156
Amount generated by 1¢ tax	296,269	305,157	314,312	323,741	333,454
I&S Rate	0.102995	0.101598	0.093248	0.091462	0.074441
General Fund	0.364505	0.365902	0.374252	0.376038	0.393059
Total Tax Rate	0.467500	0.467500	0.467500	0.467500	0.467500
Rollback I&S	0.102995	0.101598	0.093248	0.091462	0.074441
Rollback M&O	0.376603	0.385117	0.386632	0.395527	0.397943
Total Rollback Rate	0.479598	0.486715	0.479881	0.486988	0.472383
M&O Rollback Amount	11,157,587	11,811,779	12,213,999	12,869,837	13,336,900
Tax Rate Equiv - Motor Vehicle Tax	0.051997	0.050987	0.049997	0.049026	0.048074

Staffing Variable					
Full-time positions	265.25	266.25	268.25	270.25	275.25
Part-time positions	47.00	47.00	47.00	47.00	47.00

Note: Non-departmental operating includes salary plan, Increase in city's insurance contribution & increase in equipment depreciation.

(1) Collection Rate for M&O for future years is 98.5%.

(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 2%.
Penalties & Interest	Projected average growth of 2%.
Sales Tax	Based on 3% increase with additional revenue for new development.
Mixed Beverage Tax	Projected average growth of 3% with additional revenue for new development.
Franchise Fees	Projected average growth of 1.5%.
Fines & Fees	Projected average growth of 3%.
Licenses & Permits	Projected relatively flat with some decline due to projected build out.
Interest Income	Projected slight increase due to expected rise in interest rates.
Grants	Projected average growth of 3%.
Tower Lease	Projected average growth of 3%.
Transfers	Based on administrative fees from the utility operations and 1/3 of Euless' portion of car rental tax.
Miscellaneous	Projected average growth of 2%, less rental income.

General Obligation Debt Service
Multi-Year Financial Plan

	Base Year Budget 2014-15	Year 2 Projected 2015-16	Year 3 Projected 2016-17	Year 4 Projected 2017-18	Year 5 Projected 2018-19
BEGINNING BALANCE	**660,733**	**566,059**	**510,564**	**480,074**	**474,589**
REVENUES					
Ad valorem taxes	2,972,233	3,019,868	2,854,844	2,884,144	2,417,831
Delinquent taxes	22,000	22,000	22,000	22,000	22,000
Penalties	22,000	22,000	22,000	22,000	22,000
Interest Income	500	505	510	515	520
Transfer from Glade Parks PID/TIRZ	423,646	610,194	871,144	988,744	992,844
Transfer from Car Rental	200,912	198,151	-	-	-
Total Revenues	**3,641,291**	**3,872,718**	**3,770,498**	**3,917,403**	**3,455,195**
EXPENDITURES					
Principal	(2,770,000)	(2,885,000)	(2,865,000)	(3,105,000)	(2,755,000)
Interest	(963,165)	(1,040,413)	(933,188)	(815,088)	(702,875)
Bank Charges	(2,800)	(2,800)	(2,800)	(2,800)	(2,800)
Total Expenditures	**(3,735,965)**	**(3,928,213)**	**(3,800,988)**	**(3,922,888)**	**(3,460,675)**
Recommended Reserves per Policy	(311,330)	(327,351)	(316,749)	(326,907)	(288,390)
ENDING FUND BALANCE	**566,059**	**510,564**	**480,074**	**474,589**	**469,110**

Tax Rate Variable					
Assessed Taxable Value/$100	28,858,031	29,723,772	30,615,485	31,533,950	32,479,968
Amount generated by 1¢ tax	288,580	297,238	306,155	315,339	324,800
I&S Rate	0.102995	0.101598	0.093248	0.091462	0.074441
General Fund	0.364505	0.365902	0.374252	0.376038	0.393059
Total Tax Rate	0.467500	0.467500	0.467500	0.467500	0.467500
Tax Rate Equiv - Motor Vehicle Tax	0.006962	0.006666	0.000000	0.000000	0.000000

Debt Issuance Variable:					
Beginning debt outstanding**	20,635,000	23,865,000	24,045,000	21,180,000	18,075,000
Principal Retired	(2,770,000)	(2,885,000)	(2,865,000)	(3,105,000)	(2,755,000)
Principal Issued (Proposed)	6,000,000	3,065,000	-	-	-
Ending debt outstanding	23,865,000	24,045,000	21,180,000	18,075,000	15,320,000

** Excludes self supporting taxable GO Refunding Bonds (Dallas Stars Center)

EDC Half Cent Sales Tax Fund
Multi-Year Financial Plan

	Base Year Budget 2014-15	Year 2 Projected 2015-16	Year 3 Projected 2016-17	Year 4 Projected 2017-18	Year 5 Projected 2018-19
BEGINNING BALANCE	**2,016,937**	**1,015,140**	**1,604,999**	**2,180,711**	**2,128,714**
REVENUES					
Sales taxes	4,434,018	4,587,921	4,765,558	4,942,525	5,090,801
Interest Income	800	808	816	824	832
Transfer from EDC Reserve	9,220	9,000	9,000	9,000	9,000
Total Revenues	**4,444,038**	**4,597,729**	**4,775,374**	**4,952,349**	**5,100,633**
EXPENDITURES					
Parks	(1,824,898)	(1,961,396)	(2,000,624)	(2,116,336)	(2,158,663)
Library	(1,071,050)	(1,092,471)	(1,257,320)	(1,297,467)	(1,323,416)
Economic Development	(306,031)	(316,082)	(325,956)	(336,015)	(345,701)
Debt Service	(907,103)	(169,376)	(47,316)	(611,079)	(611,647)
Non-Departmental - Operating	(278,372)	(368,545)	(453,445)	(543,449)	(634,933)
Operating Expenditures	(4,387,454)	(3,907,870)	(4,084,662)	(4,904,346)	(5,074,360)
Capital Expenditures	(1,058,381)	-	-	-	-
Total Expenditures	**(5,445,835)**	**(3,907,870)**	**(4,084,662)**	**(4,904,346)**	**(5,074,360)**
Designated Reserves	-				
Recommended Reserves per Policy	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Available for Supplemental	56,584	689,859	690,712	48,003	26,273
Proposed Supplemental	**-**	**-**	**(15,000)**	**-**	**-**
Remaining Supplemental	56,584	689,859	675,712	48,003	26,273
Additional Available for Capital	458,556	515,140	1,104,999	1,680,711	1,628,714
Total Available for Capital	515,140	1,204,999	1,795,711	1,728,714	1,654,987
Proposed Capital:					
Misc Park Improvements		(75,000)	(75,000)	(75,000)	(75,000)
Hardware Software Replacement		(15,000)	(15,000)	(15,000)	(15,000)
E-books		(10,000)	(10,000)	(10,000)	(10,000)
Proposed Capital		**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**
Remaining Funds Available	515,140	1,104,999	1,695,711	1,628,714	1,554,987
ENDING FUND BALANCE	1,015,140	1,604,999	2,180,711	2,128,714	2,054,987

Staffing Variable:					
Full-time positions	22.25	23.25	24.25	24.25	24.25
Part-time positions	17.00	19.00	21.00	21.00	21.00

EDC Half Cent Sales Tax Debt Service and Debt Reserve Funds
Multi-Year Financial Plan

	Base Year Budget 2014-15	Year 2 Projected 2015-16	Year 3 Projected 2016-17	Year 4 Projected 2017-18	Year 5 Projected 2018-19
BEGINNING BALANCE	**913,530**	**913,530**	**613,354**	**613,760**	**614,259**
REVENUES					
Transfer from EDC Operations	907,103	169,376	47,316	611,079	611,647
Interest Income	9,220	9,312	9,405	9,499	9,594
Total Revenues	**916,323**	**178,688**	**56,721**	**620,579**	**621,241**
EXPENSES					
Principal	(890,000)	(165,000)	(45,000)	(145,000)	(245,000)
Interest	(16,803)	(4,076)	(1,716)	(465,479)	(366,047)
Bank Charges	(300)	(300)	(600)	(600)	(600)
Total Expenses	**(907,103)**	**(169,376)**	**(47,316)**	**(611,079)**	**(611,647)**
Transfer to EDC Operations	(9,220)	(9,000)	(9,000)	(9,000)	(9,000)
Transfer Excess Reserves to Capital	0	(300,488)	0	0	0
Total Transfers	(9,220)	(309,488)	(9,000)	(9,000)	(9,000)
Recommended Reserves per Policy *	(906,803)	(169,076)	(611,047)	(611,047)	(611,047)
ENDING FUND BALANCE	**913,530**	**613,354**	**613,760**	**614,259**	**614,853**

Debt Issuance Variable:					
Beginning debt outstanding	1,175,000	285,000	120,000	6,830,000	6,685,000
Principal retired	(890,000)	(165,000)	(45,000)	(145,000)	(245,000)
Principal Issued (proposed)	-		6,755,000	-	-
Ending debt outstanding	285,000	120,000	6,830,000	6,685,000	6,440,000

*Recommended reserve level equal to the maximum annual debt outstanding

Crime Control & Prevention District
Multi-Year Financial Plan

	Base Year Budget 2014-15	Year 2 Projected 2015-16	Year 3 Projected 2016-17	Year 4 Projected 2017-18	Year 5 Projected 2018-19
BEGINNING BALANCE	**504,367**	**364,327**	**446,449**	**548,695**	**667,867**
REVENUES					
Sales taxes	2,183,194	2,293,960	2,382,779	2,471,262	2,545,400
Interest Income	100	101	102	103	104
Total Revenues	**2,183,294**	**2,294,061**	**2,382,881**	**2,471,365**	**2,545,504**
EXPENDITURES					
Police Protection	(2,137,629)	(2,211,939)	(2,280,635)	(2,352,194)	(2,423,860)
Capital Expenditures	(185,705)				
Total Expenditures	**(2,323,334)**	**(2,211,939)**	**(2,280,635)**	**(2,352,194)**	**(2,423,860)**
Recommended Reserves per Policy	(351,391)	(363,606)	(374,899)	(386,662)	(398,443)
Available for Supplemental	45,665	82,122	102,246	119,172	121,644
Proposed Supplemental		**-**	**-**	**-**	**-**
Remaining Supplemental	45,665	82,122	102,246	119,172	121,644
Additional Available for Capital	(32,729)	721	71,550	162,033	269,424
Total Available for Capital	12,936	82,843	173,796	281,205	391,069
Proposed Capital(1)	**-**	**-**	**-**	**-**	**-**
Remaining Funds Available	12,936	82,843	173,796	281,205	391,069
ENDING FUND BALANCE	**364,327**	**446,449**	**548,695**	**667,867**	**789,511**

Staffing Variable:					
Full-time positions	18.0	18.0	18.0	18.0	18.0
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.

Car Rental Tax Fund
Multi-Year Financial Plan

	Base Year Budget 2014-15	Year 2 Projected 2015-16	Year 3 Projected 2016-17	Year 4 Projected 2017-18	Year 5 Projected 2018-19
BEGINNING BALANCE	**5,224,271**	**2,109,768**	**2,003,657**	**3,488,026**	**5,107,088**
REVENUES					
Motor Vehicle Tax	13,864,560	14,003,206	14,143,238	14,284,670	14,427,517
Interest Income	15,000	17,000	17,170	17,342	17,515
Total Revenues	**13,879,560**	**14,020,206**	**14,160,408**	**14,302,012**	**14,445,032**
EXPENDITURES					
DFW Rebate	(9,243,040)	(9,335,470)	(9,428,825)	(9,523,113)	(9,618,344)
Transfer to Equipment Replacement	(671,817)	(237,484)	(380,243)	(163,020)	(528,973)
Transfer to Debt Service	(200,912)	(198,151)	-	-	-
Transfer to General Fund	(1,540,507)	(1,555,912)	(1,571,471)	(1,587,186)	(1,603,057)
Operating Expenditures	**(11,656,276)**	**(11,327,017)**	**(11,380,539)**	**(11,273,319)**	**(11,750,375)**
Capital Expenses	(5,337,787)	-	-	-	-
Total Expenditures	**(16,994,063)**	**(11,327,017)**	**(11,380,539)**	**(11,273,319)**	**(11,750,375)**
Recommended Reserves per Policy	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Available for Supplemental	2,223,284	2,693,188	2,779,869	3,028,693	2,694,657
Additional Available for Capital	(2,113,516)	109,768	3,657	1,488,026	3,107,088
Total Available for Capital	109,768	2,802,957	2,783,526	4,516,718	5,801,745
Proposed Capital:					
Library Remodel		-	-	(147,630)	(1,596,000)
Development / Engineering Bldg.		(1,464,300)	-		-
Computer Hardware/Software		(120,000)	(350,000)	(350,000)	(175,000)
Transfer to Ins. for Reserve Coverage		(115,000)	(125,000)	(132,000)	(140,000)
Street Overlay		(300,000)	(300,000)	(300,000)	(300,000)
Transfer to Street CIP		(650,000)	(300,000)	(480,000)	(804,000)
Transfer to Car Rental CIP		(150,000)	(220,500)	-	-
Proposed Capital		**(2,799,300)**	**(1,295,500)**	**(1,409,630)**	**(3,015,000)**
Remaining Funds Available	109,768	3,657	1,488,026	3,107,088	2,786,745
ENDING FUND BALANCE	2,109,768	2,003,657	3,488,026	5,107,088	4,786,745

Water and Wastewater Fund
Executive Summary

	Base Year Budget 2014-15	Year 2 Projected 2015-16	Year 3 Projected 2016-17	Year 4 Projected 2017-18	Year 5 Projected 2018-19
RATES					
Water Base Rate	$8.95	$8.95	$8.95	$8.95	$9.45
Water Consumption Rate [1]	Tiered	Tiered	Tiered	Tiered	Tiered
Proposed Water Rate Increase	$0.30	$0.31	$0.32	$0.08	$0.23
Wastewater Base Rate	$7.75	$7.75	$7.75	$7.75	$8.25
Wastewater Consumption Rate[1]	$3.33	$3.66	$3.95	$4.13	$4.37
Proposed Wastewater Rate Increase	$0.14	$0.33	$0.29	$0.18	$0.24
EXPENSES					
Departmental Expenditures	$ (16,059,460)	$ (16,812,226)	$ (17,889,597)	$ (18,494,949)	$ (19,147,152)
Salary Package	$ (108,733)	$ (111,995)	$ (115,355)	$ (118,816)	$ (122,380)
Transfers	$ (1,383,000)	$ (1,383,000)	$ (1,383,000)	$ (1,383,000)	$ (1,383,000)
G&A/Franchise Fee	$ (2,103,648)	$ (2,238,985)	$ (2,388,934)	$ (2,449,504)	$ (2,532,287)
Service Center	$ (1,192,805)	$ (1,209,004)	$ (1,223,511)	$ (1,238,674)	$ (1,298,725)
Debt Service	$ (158,489)	$ (523,657)	$ (618,618)	$ (633,411)	$ (682,603)
Capital	$ (679,311)	$ -	$ -	$ -	$ -
Total Expenses	$ (21,685,446)	$ (22,278,867)	$ (23,619,015)	$ (24,318,354)	$ (25,166,147)
Proposed Supplemental	$ -	$ -	$ -	$ -	$ -
Proposed Capital	$ -	$ -	$ -	$ -	$ -
STAFFING VARIABLE					
Full-time Positions	42.50	42.50	42.50	42.50	42.50
Part-time Positions	3.00	3.00	3.00	3.00	3.00

[1] Includes Proposed Water & Wastewater Rate Increase

Water and Wastewater
Multi-Year Financial Plan

	Base Year Budget 2014-15	Year 2 Projected 2015-16	Year 3 Projected 2016-17	Year 4 Projected 2017-18	Year 5 Projected 2018-19
BEGINNING BALANCE	**5,131,818**	**4,482,844**	**4,593,825**	**4,864,147**	**5,040,829**
REVENUES					
Water Service	11,691,856	12,514,981	13,300,167	13,524,169	13,883,114
Wastewater Service	7,735,966	8,385,333	8,933,272	9,270,227	9,583,876
Reclaimed Water Service	473,650	321,534	453,908	463,640	582,817
Sanitation Service	190,000	195,700	201,571	207,618	213,847
Sale of New Meter/Reconnect	245,000	252,350	259,921	267,718	275,750
Inspection Fees	65,000	66,950	68,959	71,027	73,158
Penalties	250,000	257,500	265,225	273,182	281,377
Miscellaneous	35,000	35,000	35,000	35,000	35,000
Interest Income	12,000	12,360	12,731	13,113	13,506
Initiation & Transfer Fees	26,000	26,780	27,583	28,411	29,263
Recycling Fees	312,000	321,360	331,001	340,931	351,159
Total Revenues	**21,036,472**	**22,389,848**	**23,889,337**	**24,495,036**	**25,322,867**
Transfer from W/WW Reserve	-				
Total Available	**21,036,472**	**22,389,848**	**23,889,337**	**24,495,036**	**25,322,867**
EXPENSES					
Utility Billing	(442,066)	(452,012)	(462,183)	(472,582)	(483,215)
Recycling	(41,300)	(42,229)	(43,179)	(44,151)	(45,144)
Geographic Information Sys.	(524,584)	(536,387)	(548,456)	(560,796)	(573,414)
City Engineer	(298,657)	(305,377)	(312,248)	(319,273)	(326,457)
Water Production	(6,878,183)	(6,969,576)	(7,497,046)	(7,680,156)	(7,995,175)
Water Distribution	(890,990)	(875,966)	(936,329)	(964,008)	(1,022,854)
Wastewater Treatment	(4,122,728)	(4,706,170)	(5,100,687)	(5,398,116)	(5,577,160)
Meter Reading	(62,131)	(63,529)	(64,958)	(66,420)	(67,914)
Transfers	(1,383,000)	(1,383,000)	(1,383,000)	(1,383,000)	(1,383,000)
G&A/Franchise Fee	(2,103,648)	(2,238,985)	(2,388,934)	(2,449,504)	(2,532,287)
Fleet Services	(1,192,805)	(1,209,004)	(1,223,511)	(1,238,674)	(1,298,725)
W&WW Debt	(158,489)	(523,657)	(618,618)	(633,411)	(682,603)
Non-Departmental - Operating	(2,907,554)	(2,972,974)	(3,039,866)	(3,108,263)	(3,178,199)
Operating Expenses	(21,006,135)	(22,278,867)	(23,619,015)	(24,318,354)	(25,166,147)
Capital Expenses	(679,311)	-	-	-	-
Total Expenses	**(21,685,446)**	**(22,278,867)**	**(23,619,015)**	**(24,318,354)**	**(25,166,147)**
Recommended Reserves per Policy	(4,316,329)	(4,577,849)	(4,853,222)	(4,996,922)	(5,171,126)
Available for Supplemental	30,337	110,981	270,322	176,682	156,720
Proposed Supplemental	**-**	**-**	**-**	**-**	**-**
Remaining Supplemental	30,337	110,981	270,322	176,682	156,720
Additional Available for Capital	136,178	(95,006)	(259,398)	(132,775)	(130,298)
Total Available for Capital	166,515	15,975	10,924	43,907	26,422
Proposed Capital [1]		**-**	**-**	**-**	**-**
Remaining Funds Available	166,515	15,975	10,924	43,907	26,422
ENDING FUND BALANCE	**4,482,844**	**4,593,825**	**4,864,147**	**5,040,829**	**5,197,548**

Rates					
Water Base Rate	$8.95	$8.95	$8.95	$8.95	$9.45
Consumption/1,000 gallons	Tiered	Tiered	Tiered	Tiered	Tiered
Proposed Water Rate Increases - All Tiers	$0.30	$0.31	$0.32	$0.08	$0.23
Wastewater Base Rate	$7.75	$7.75	$7.75	$7.75	$8.25
90% of Metered Water Usage/1000 gallons [2]	$3.33	$3.66	$3.95	$4.13	$4.37
Proposed Wastewater Rate Increases	$0.14	$0.33	$0.29	$0.18	$0.24

Staffing Variable					
Full-time Positions	42.50	42.50	42.50	42.50	42.50
Part-time positions	3.00	3.00	3.00	3.00	3.00

[1] Proposed Capital will only be funded if excess reserves are available.
[2] FY14 Includes Proposed Water & Wastewater Rate Increases

Water & Wastewater Fund
Five Year Plan Revenue Assumptions

Revenue Source	Assumptions
Interest Income	Projected increase based on expected increase in interest rates.
Sanitation Services	Based on average growth of 3%.
Water Service	Based on projected rate increases sufficient to cover increased cost and TRA rate increases.
Wastewater Service	Based on projected rate increases sufficient to cover increased cost and TRA rate increases
Reclaimed Water Service	Based on projected expansion of the system with projected rates sufficient to cover cost increases and Fort Worth rate increases.
Sale of New Meters	Based on average growth of 3%.
Reconnect Fees	Based on average growth of 3%.
Inspection Fees	Based on average growth of 3%.
Miscellaneous	Projected to be relatively flat.
Penalties	Based on average growth of 3%.
Initiation & Transfer Fees	Based on average growth of 3%.
Recycling Fees	Based on average growth of 3%.

Water and Wastewater Debt Service Fund/Debt Reserve Funds
Multi-Year Financial Plan

	Base Year Budget 2014-15	Year 2 Projected 2015-16	Year 3 Projected 2016-17	Year 4 Projected 2017-18	Year 5 Projected 2018-19
BEGINNING BALANCE	**826,595**	**826,595**	**826,595**	**826,595**	**826,595**
REVENUES					
Transfer from W&WW Operations	158,489	523,657	618,618	633,411	682,603
Transfer from Rate Stabilization	80,132	0	0	0	0
Transfer from Impact Fees	368,733	364,876	368,218	373,582	375,118
Total Revenues	**607,354**	**888,532**	**986,836**	**1,006,993**	**1,057,721**
EXPENSES					
Principal	(410,000)	(655,000)	(705,000)	(725,000)	(760,000)
Interest	(197,054)	(233,232)	(281,536)	(281,693)	(297,421)
Bank Charges	(300)	(300)	(300)	(300)	(300)
Total Expenses	**(607,354)**	**(888,532)**	**(986,836)**	**(1,006,993)**	**(1,057,721)**
Recommended Reserves per Policy *	(290,990)	(278,494)	(362,997)	(360,083)	(346,518)
ENDING FUND BALANCE	**826,595**	**826,595**	**826,595**	**826,595**	**826,595**

Debt Issuance Variable:					
Beginning debt outstanding	4,285,000	9,075,000	9,870,000	9,165,000	9,180,000
Principal retired	(410,000)	(655,000)	(705,000)	(725,000)	(760,000)
Principal Issued (Proposed)	5,200,000	1,450,000	-	740,000	-
Ending debt outstanding	9,075,000	9,870,000	9,165,000	9,180,000	8,420,000

*Recommended reserve level equal to the average annual W&WW debt outstanding

Drainage Utility Fund
Multi-Year Financial Plan

	Base Year Budget 2014-15	Year 2 Projected 2015-16	Year 3 Projected 2016-17	Year 4 Projected 2017-18	Year 5 Projected 2018-19
BEGINNING BALANCE	**295,457**	**171,715**	**172,287**	**173,173**	**173,980**
REVENUES					
Drainage Fees	707,200	725,200	741,600	758,400	774,900
Penalties	7,200	7,252	7,416	7,584	7,749
Interest Income	120	121	122	124	125
Total Revenues	**714,520**	**732,573**	**749,138**	**766,108**	**782,774**
EXPENSES					
Operating Expenses	(713,262)	(732,001)	(748,252)	(765,301)	(782,068)
Capital Expenses	(125,000)	-	-	-	-
Total Expenses	**(838,262)**	**(732,001)**	**(748,252)**	**(765,301)**	**(782,068)**
Recommended Reserves per Policy	(146,561)	(150,411)	(153,750)	(157,254)	(160,699)
Available for Supplemental	1,258	572	886	807	706
Proposed Supplemental	**-**	**-**	**-**	**-**	**-**
Remaining Supplemental	1,258	572	886	807	706
Additional Available for Capital	23,896	21,304	18,536	15,920	13,281
Total Available for Capital	25,154	21,876	19,423	16,727	13,987
Proposed Capital		**-**	**-**	**-**	**-**
Remaining Funds Available	25,154	21,876	19,423	16,727	13,987
ENDING FUND BALANCE	**171,715**	**172,287**	**173,173**	**173,980**	**174,686**

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

Service Center Fund
Multi-Year Financial Plan

	Base Year Budget 2014-15	Year 2 Projected 2015-16	Year 3 Projected 2016-17	Year 4 Projected 2017-18	Year 5 Projected 2018-19
BEGINNING BALANCE	**30,192**	**19,692**	**19,692**	**19,692**	**19,692**
REVENUES					
Transfer from W&WW Fund	1,192,805	1,209,004	1,223,511	1,238,674	1,298,725
Total Revenues	**1,192,805**	**1,209,004**	**1,223,511**	**1,238,674**	**1,298,725**
EXPENSES					
Service Center	(1,192,805)	(1,209,004)	(1,223,511)	(1,238,674)	(1,298,725)
Capital Expenses	(10,500)	-	-	-	-
Total Expenses	**(1,203,305)**	**(1,209,004)**	**(1,223,511)**	**(1,238,674)**	**(1,298,725)**
Available for Supplemental	-	-	-	-	-
Proposed Supplemental	**-**	**-**	**-**	**-**	**-**
Remaining Supplemental	-	-	-	-	-
Additional Available for Capital	19,692	19,692	19,692	19,692	19,692
Total Available for Capital	19,692	19,692	19,692	19,692	19,692
Proposed Capital	**-**	**-**	**-**	**-**	**-**
Remaining Funds Available	19,692	19,692	19,692	19,692	19,692
ENDING FUND BALANCE	**19,692**	**19,692**	**19,692**	**19,692**	**19,692**

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 2014-15	Year 2 Projected 2015-16	Year 3 Projected 2016-17	Year 4 Projected 2017-18	Year 5 Projected 2018-19
BEGINNING BALANCE	**22,653**	**31,106**	**35,323**	**53,407**	**62,009**
REVENUES					
Green Fees	1,366,770	1,408,445	1,443,675	1,486,976	1,531,567
Driving Range Fees	88,016	90,700	92,968	95,757	98,628
Cart Rental Fees	329,172	339,209	347,694	358,122	368,862
Club Rental Fees	28,072	28,928	29,652	30,541	31,457
Merchandise Sales	287,477	296,243	303,653	312,760	322,139
Tobacco	2,752	2,836	2,907	2,994	3,084
Food Sales	1,201,994	1,238,645	1,269,627	1,307,708	1,346,924
Non-Alcoholic Beverage Sales	146,243	150,702	154,472	159,105	163,876
Alcohol Sales	405,162	417,516	427,960	440,796	454,014
Catering Fees	62,870	63,499	64,134	64,775	65,423
Monthly Fees	100,380	103,893	107,530	111,293	115,188
Rental Income	160,266	163,471	166,741	170,076	173,477
Interest Income	-	325	326	327	327
GF Transfer	16,395	16,760	17,180	17,695	18,226
H/M Transfer	235,000	170,000	170,000	170,000	170,000
Advertising Revenue	32,500	32,500	32,500	32,500	32,500
Other	2,000	2,000	2,000	2,000	2,000
Total Revenues	**4,465,069**	**4,525,672**	**4,633,019**	**4,763,425**	**4,897,692**
EXPENDITURES					
Golf Course Maintenance	(947,631)	(983,423)	(1,009,356)	(1,043,573)	(1,071,374)
Golf Course Pro Shop	(240,255)	(249,330)	(255,904)	(264,580)	(271,628)
Golf Course Food & Beverage	(761,976)	(790,756)	(811,608)	(839,122)	(861,476)
Conference Centre	(301,480)	(312,867)	(321,117)	(332,003)	(340,848)
Cart/Driving Range Operations	(191,630)	(198,868)	(204,112)	(211,031)	(216,653)
Non-Departmental - Operating	(456,536)	(473,786)	(486,293)	(502,775)	(516,176)
Debt Service	(442,642)	(368,951)	(357,806)	(362,904)	(356,853)
Equipment Replacement	(262,822)	(266,764)	(270,766)	(274,827)	(278,950)
COGS-Merchandise	(201,234)	(207,370)	(212,557)	(218,932)	(225,497)
COGS-Tobacco	(1,376)	(1,418)	(1,454)	(1,497)	(1,542)
COGS-Food	(426,708)	(439,719)	(450,718)	(464,236)	(478,158)
COGS-Beverage	(48,260)	(49,732)	(50,976)	(52,505)	(54,079)
COGS-Alcohol	(130,057)	(134,023)	(137,375)	(141,496)	(145,738)
COGS-Catering	(44,009)	(44,449)	(44,894)	(45,343)	(45,796)
Total Expenses	**(4,456,616)**	**(4,521,455)**	**(4,614,935)**	**(4,754,823)**	**(4,864,768)**
Recommended Reserves per Policy*	-	-	-	-	-
Available for Supplemental	8,453	4,217	18,084	8,602	32,924
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	8,453	4,217	18,084	8,602	32,924
Additional Available for Capital	22,653	31,106	35,323	53,407	62,009
Total Available for Capital	31,106	39,540	71,491	70,611	127,856
Proposed Capital	**-**	**-**	**-**	**-**	**-**
Remaining Funds Available	31,106	39,540	71,491	70,611	127,856
ENDING FUND BALANCE	**31,106**	**35,323**	**53,407**	**62,009**	**94,933**

Estimated # of Rounds	**36,054**	**36,252**	**36,615**	**37,164**	**37,721**

Staffing Variable:					
Full-time positions	13.75	13.75	13.75	13.75	13.75
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 2014-15	Year 2 Projected 2015-16	Year 3 Projected 2016-17	Year 4 Projected 2017-18	Year 5 Projected 2018-19
BEGINNING BALANCE	**91,976**	**91,982**	**91,986**	**254,606**	**267,876**
REVENUES					
Tournament Fees	324,900	324,900	324,900	278,900	278,900
Concessions	240,000	240,000	240,000	214,800	214,800
Alcohol Sales	210,000	210,000	210,000	-	-
Memberships/Leagues	495,000	505,000	505,000	429,000	429,000
Admissions	47,500	47,500	47,500	47,125	47,125
Advertising/Sponsorships	32,000	32,000	32,000	32,000	32,000
Sales of Goods	125,000	125,000	125,000	-	-
Miscellaneous/Events	100	400	400	400	400
Interest Income	200	230	230	230	230
Rental Income	56,000	56,250	56,250	56,250	56,250
Batting Cages	10,000	10,000	10,000	10,000	10,000
Transfer from Other Fund	31,880	32,640	-	-	-
Total Revenues	**1,572,580**	**1,583,920**	**1,551,280**	**1,068,705**	**1,068,705**
EXPENSES					
Operations	(1,410,199)	(1,417,696)	(1,385,595)	(1,052,323)	(1,056,203)
Equipment Replacement	(2,975)	(3,020)	(3,065)	(3,111)	(3,158)
Transfer to Debt Service	(159,400)	(163,200)	-	-	-
Operating Expenses	(1,572,574)	(1,583,916)	(1,388,660)	(1,055,434)	(1,059,361)
Capital Expenses	-	-	-	-	-
Total Expenses	**(1,572,574)**	**(1,583,916)**	**(1,388,660)**	**(1,055,434)**	**(1,059,361)**
Minimum Reserves per Policy	-	-	-	-	-
Available for Supplemental	6	4	162,620	13,271	9,344
Proposed Supplemental	**-**	**-**	**-**	**-**	**-**
Remaining Supplemental	6	4	162,620	13,271	9,344
Additional Available for Capital	91,976	91,982	91,986	254,606	267,876
Total Available for Capital	91,982	91,986	254,606	267,876	277,221
Proposed Capital	**-**	**-**	**-**	**-**	-
Remaining Funds Available	91,982	91,986	254,606	267,876	277,221
ENDING FUND BALANCE	**91,982**	**91,986**	**254,606**	**267,876**	**277,221**

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 2014-15	Year 2 Projected 2015-16	Year 3 Projected 2016-17	Year 4 Projected 2017-18	Year 5 Projected 2018-19
BEGINNING BALANCE	**2,300,033**	**2,620,810**	**2,863,762**	**3,059,833**	**3,374,445**
REVENUES					
General Fund Depreciation	690,564	700,922	711,436	722,108	74,393
TSSC Depreciation	2,975	3,020	3,065	3,111	3,158
Water/Wastewater Depreciation	59,910	60,809	61,721	62,647	63,586
Drainage Depreciation	2,234	2,268	2,302	2,336	2,371
Fleet Services Depreciation	4,162	4,224	4,288	4,352	4,417
EDC Parks Depreciation	5,633	5,717	5,803	5,890	5,979
Texas Star Depreciation	262,822	266,764	270,766	274,827	278,950
Car Rental Transfer	671,817	237,484	380,243	163,020	528,973
Sale of Assets	25,000	25,000	25,000	25,000	25,000
Interest Income	3,000	3,030	3,060	3,091	3,122
Total Revenues	**1,728,117**	**1,309,238**	**1,467,684**	**1,266,382**	**989,949**
EXPENSES					
Equipment Replacements	(1,407,340)	(1,066,286)	(1,271,613)	(951,770)	(1,728,374)
Total Expenses	**(1,407,340)**	**(1,066,286)**	**(1,271,613)**	**(951,770)**	**(1,728,374)**
Available for Capital	2,620,810	2,863,762	3,059,833	3,374,445	2,636,020
Proposed Capital	**-**	**-**	**-**	**-**	**-**
ENDING FUND BALANCE	**2,620,810**	**2,863,762**	**3,059,833**	**3,374,445**	**2,636,020**

Depreciation Rate	55%	55%	55%	55%	55%

Health Insurance Fund
Multi-Year Financial Plan

	Base Year Budget 2014-15	Year 2 Projected 2015-16	Year 3 Projected 2016-17	Year 4 Projected 2017-18	Year 5 Projected 2018-19
BEGINNING BALANCE	**2,675,938**	**2,586,183**	**2,711,283**	**2,846,484**	**2,988,787**
REVENUES					
Premiums collected from Employees	1,756,740	1,787,506	1,865,258	1,946,776	2,032,192
Federal Requirements	52,913	35,840	22,832	1,694	1,694
City Contribution	5,096,336	5,477,519	5,720,775	5,972,329	6,236,576
Interest Income	10,000	10,100	10,201	10,303	10,406
Total Revenues	**6,915,989**	**7,310,965**	**7,619,067**	**7,931,102**	**8,280,867**
EXPENSES					
Operating Expenses	(126,494)	(129,247)	(131,597)	(134,100)	(136,552)
OPEB Trust Contribution	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Insurance Claims	(4,352,110)	(4,569,716)	(4,798,201)	(5,038,111)	(5,290,017)
RX Claims	(809,807)	(850,297)	(892,812)	(937,453)	(984,325)
Re-insurance Fees	(545,436)	(561,799)	(578,653)	(596,013)	(613,893)
Insurance Services	(280,221)	(288,628)	(297,286)	(306,205)	(315,391)
Employee Wellness Program	(18,098)	(18,641)	(19,200)	(19,776)	(20,369)
Federal Requirements	(52,913)	(35,840)	(22,832)	(1,694)	(1,694)
Claims Contingency	(220,665)	(231,698)	(243,283)	(255,447)	(268,220)
Operating Expenses	(6,905,744)	(7,185,865)	(7,483,866)	(7,788,799)	(8,130,461)
Capital Carryover	(100,000)	-	-	-	-
Total Expenses	**(7,005,744)**	**(7,185,865)**	**(7,483,866)**	**(7,788,799)**	**(8,130,461)**
Recommended Reserves per Policy	(2,580,959)	(2,710,006)	(2,845,507)	(2,987,782)	(3,137,171)
Available for Supplemental	10,245	125,100	135,201	142,303	150,406
Proposed Supplemental	**-**	**-**	**-**	**-**	**-**
Remaining Supplemental	10,245	125,100	135,201	142,303	150,406
Additional Available for Capital	(5,021)	(123,823)	(134,224)	(141,298)	(148,384)
Total Available for Capital	5,224	1,277	977	1,005	2,022
Proposed Capital	**-**	**-**	**-**	**-**	-
Remaining Funds Available	5,224	1,277	977	1,005	2,022
ENDING FUND BALANCE	**2,586,183**	**2,711,283**	**2,846,484**	**2,988,787**	**3,139,193**
Estimated City Contribution					
Per Employee Per Month	1,121	1,198	1,241	1,289	1,329
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

THE CITY OF

EULESS

APPENDIX "C" CONTINUED
MULTI-YEAR FINANCIAL PLAN
OTHER INFORMATION

Building on a Strong Foundation

THE CITY OF

EULESS

CAPITAL REQUESTS
(By Year/Fund/Dept)

City Manager Recommended and Funded

Dept	Division	Fund	Program Description	Program Type	Original Cost	Year Requested For
Non-Dept	Non-Dept	Car Rental	Transportation Consultant	Capital	$ 120,000	2015
Non-Dept	Non-Dept	Car Rental	Special Development Incentive from Special Projects	Capital	$ 2,000,000	2015
Non-Dept	Non-Dept	Car Rental	Transfer Car Rental to Car Rental CIP	Capital	$ 1,271,895	2015
Non-Dept	Non-Dept	Car Rental	Transfer Car Rental to Street CIP	Capital	$ 535,572	2015
Non-Dept	Non-Dept	Car Rental	Transfer to Redevelopment	Capital	$ 400,000	2015
Non-Dept	Non-Dept	Car Rental	Specific Stop Loss Reserve	Capital	$ 350,000	2015
Non-Dept	Non-Dept	Car Rental	Relocation Services	Capital	$ 100,000	2015
Non-Dept	Non-Dept	PEG	Council Chambers Technology Upgrades	Capital	$ 50,000	2015
Non-Dept	Non-Dept	Drainage	Transfer to Drainage CIP	Capital	$ 125,000	2015
Police	Administration	CCPD	Part-Time Detention PSO Program	Capital	$ 71,500	2015
Police	Administration	CCPD	Part-Time Dispatchers	Capital	$ 46,080	2015
Police	Administration	CCPD	Patrol Equipment	Capital	$ 68,125	2015
Police	Administration	Seized Assets	Part-Time Cadet Program	Capital	$ 60,000	2015
Admin Svcs	Library	EDC	Library Document Station	Capital	$ 7,475	2015
Admin Svcs	Info Svcs	EDC	Hardware / Software Replacement	Capital	$ 35,000	2015
PACS	Parks	EDC	South Euless Park Upgrades	Capital	$ 75,000	2015
PACS	Parks	EDC	Bus	Capital	$ 80,000	2015
PACS	Parks	EDC	Bus Driver	Capital	$ 15,000	2015
Non-Dept	Non-Dept	EDC	Facility Rental Payment	Capital	$ 215,065	2015

CAPITAL REQUESTS
(By Year/Fund/Dept)

City Manager Recommended and Funded

Dept	Division	Fund	Program Description	Program Type	Original Cost	Year Requested For
PACS	Recreation	Rec Class	Arbor Daze	Capital	$ 70,000	2015
PACS	Recreation	Rec Class	Playbook Printing and Mailing	Capital	$ 37,000	2015
Fleet & Fac	Fleet	W/WW	Fuel Contingency	Capital	$ 150,000	2015
PW	Wastewater	W/WW	Sewer TV Camera	Capital	$ 87,500	2015
PW	Various	W/WW	Masonry Screening Wall	Capital	$ 22,500	2015
PW	Water	W/WW	Water Line Leak Detection Program	Capital	$ 40,000	2015
Admin Svcs	Info Svcs	W/WW	Hardware / Software Replacement	Capital	$ 129,311	2015
Non-Dept	Non-Dept	W/WW	Transfer to W/WW CIP Pump Rehab	Capital	$ 200,000	2015
Fleet & Fac	Fleet	Serv Center	Replacement - Shop Air Compressor	Capital	$ 10,500	2015
Hotel/Motel	Com. Serv.	Hotel/Motel	Conf. Center Lighting & Misc. Improvements	Capital	$ 53,000	2015
CSO	CSO	Gen	Laserfiche Document Management System - Public Portal	Capital	$ 26,600	2015
Admin Svcs	HR	Gen	Copier	Capital	$ 15,000	2015
Admin Svcs	HR	Gen	Career Prep Program with Trinity High School	Capital	$ 31,500	2015
Admin Svcs	Info Svcs	Gen	Hardware / Software Replacement	Capital	$ 129,311	2015
Admin Svcs	Info Svcs	Gen	Court Technology Hardware / Software	Capital	$ 96,280	2015
Admin Svcs	Info Svcs	Gen	Virtual Server	Capital	$ 43,540	2015
Admin Svcs	Info Svcs	Gen	Centralized Security Camera System	Capital	$ 34,009	2015
Fleet & Fac	Fac Maint	Gen	Carpet Replacement - Police & Courts Building Phase 1 of 3	Capital	$ 45,000	2015
Fleet & Fac	Fac Maint	Gen	HVAC - Package Unit Replacements (Year 3 of 3)	Capital	$ 30,000	2015
Fleet & Fac	Fac Maint	Gen	Gate Control Motor Replacements - Police & Courts Building	Capital	$ 15,000	2015
Fleet & Fac	Fac Maint	Gen	Parks Maintenance - Waste Oil Shop Heaters for Shop Area	Capital	$ 22,500	2015
Fire	EMS/Supp	Gen	3 Lifepak 15, Monitor/Defibrillator Phase 3 of 3	Capital	$ 123,000	2015
Fire	EMS/Supp	Gen	Stryker Power Pro Automatic Stretcher Replacement	Capital	$ 13,050	2015
Fire	EMS/Supp	Gen	Miscellaneous Fire Equipment	Capital	$ 24,064	2015

CAPITAL REQUESTS
(By Year/Fund/Dept)

City Manager Recommended and Funded

Dept	Division	Fund	Program Description	Program Type	Original Cost	Year Requested For
PACS	Recreation	Gen	Treadmill and Dumbbell Replacement for EFLC	Capital	$ 66,000	2015
PACS	Recreation	Gen	Resurfacing Floors in EFLC	Capital	$ 15,000	2015
Fleet & Fac	Fac Maint	Gen	Fire Station # 2 - Building Interior Upgrades	Capital	$ 38,500	2015
Fleet & Fac	Fac Maint	Gen	City Hall Campus - Parking Lot Light Replacements	Capital	$ 28,630	2015
Fleet & Fac	Fac Maint	Gen	Fire Station - Diesel Exhaust Extraction System Upgrades	Capital	$ 16,500	2015
Police	Patrol	Gen	Local S.T.E.P Program	Capital	$ 50,000	2015
Police	Administration	Gen	Detention Equipment and Technology	Capital	$ 64,000	2015
Police	Administration	Gen	Replace L-3 Mobile Vision Video and DVD Burner	Capital	$ 37,000	2015
Police	Administration	Gen	Criminal Investigation Equipment	Capital	$ 22,083	2015
P&D	Development	Gen	Third Party Plan Review and Construction Inspection	Capital	$ 30,000	2015
PW	Traffic Signals	Gen	Uninterrupted Power Supply Phase 1 of 2	Capital	$ 45,000	2015
PW	Streets	Gen	Contract Inspector for CIP	Capital	$ 75,000	2015
PW	Streets	Gen	2 Towable Message Boards	Capital	$ 35,000	2015
Fire	EMS/Supp	Gen	EMS/Suppression Shift Adjustment Overtime	Capital	$ 87,487	2015
PW	Various	Gen	Masonry Screening Wall	Capital	$ 22,500	2015
Non-Dept	Non-Dept	Gen	City's Match for Tarrant County Home Program/CPR	Capital	$ 100,000	2015
Non-Dept	Non-Dept	Gen	Street Overlay	Capital	$ 300,000	2015
Non-Dept	Non-Dept	Gen	Radio Lease Payment (Year 5 of 5)	Capital	$ 97,720	2015
PACS	Recreation	Rec Class	Arbor Daze	Capital	$ 70,000	2016
Admin Svcs	Info Svcs	Gen/Car Rental	Hardware/Software Replacement	Capital	$ 350,000	2016
Fire	EMS/Suppression	Gen	1 Set of Hydraulic Rescue Tools	Capital	$ 30,000	2016
Fire	EMS/Suppression	Gen	Stryker Power Pro XT x 2	Capital	$ 28,000	2016
Fire	Fire Marshal	Gen	Code Books - 2015 Code Adoption	Capital	$ 3,000	2016
Admin Svcs	Info Svcs	EDC	Hardware/Software Replacement	Capital	$ 15,000	2016

CAPITAL REQUESTS
(By Year/Fund/Dept)

City Manager Recommended and Funded

Dept	Division	Fund	Program Description	Program Type	Original Cost	Year Requested For
Non-Dept	Non-Dept	Car Rental	Street Overlay	Capital	$ 300,000	2016
Non-Dept	Non-Dept	Car Rental	Street CIP	Capital	$ 300,000	2016
Non-Dept	Non-Dept	Car Rental	East Harwood Road Extension	Capital	$ 100,000	2016
Non-Dept	Non-Dept	Car Rental	State Highway 183 Improvements	Capital	$ 250,000	2016
Non-Dept	Non-Dept	Car Rental	Development /Engineering Bldg.	Capital	$ 1,464,300	2016
Non-Dept	Non-Dept	Car Rental	Municipal Plaze Phase II	Capital	$ 150,000	2016
PACS	Recreation	Rec Class	Arbor Daze	Capital	$ 70,000	2017
Fire	EMS/Suppression	Gen	1 Thermal Imaging Camera Replacement	Capital	$ 12,000	2017
Admin Svcs	Info Svcs	EDC	Hardware/Software Replacement	Capital	$ 15,000	2017
Non-Dept	Non-Dept	Car Rental	Street Overlay	Capital	$ 300,000	2017
Non-Dept	Non-Dept	Car Rental	Street CIP	Capital	$ 300,000	2017
Non-Dept	Non-Dept	Car Rental	Trailwood Park Improvements	Capital	$ 220,500	2017
Admin Svcs	Info Svcs	Car Rental	Hardware/Software Replacement	Capital	$ 350,000	2017
PACS	Recreation	Rec Class	Arbor Daze	Capital	$ 70,000	2018
Fire	EMS/Suppression	Gen	1 Set of Hydraulic Rescue Tools	Capital	$ 30,000	2018
Fire	Fire Marshal	Gen	1 Thermal Imaging Camera Replacement	Capital	$ 12,000	2018
Admin Svcs	Info Svcs	EDC	Hardware/Software Replacement	Capital	$ 15,000	2018

CAPITAL REQUESTS
(By Year/Fund/Dept)

City Manager Recommended and Funded

Dept	Division	Fund	Program Description	Program Type	Original Cost	Year Requested For
Non-Dept	Non-Dept	Car Rental	Street Overlay	Capital	$ 300,000	2018
Non-Dept	Non-Dept	Car Rental	Street CIP	Capital	$ 300,000	2018
Non-Dept	Non-Dept	Car Rental	Traffic Signal-Harwood Rd. at Bear Creek	Capital	$ 180,000	2018
Non-Dept	Non-Dept	Car Rental	Library Remodel Design	Capital	$ 147,630	2018
Admin Svcs	Info Svcs	Car Rental	Hardware/Software Replacement	Capital	$ 350,000	2018
PACS	Recreation	Rec Class	Arbor Daze	Capital	$ 70,000	2019
Admin Svcs	Info Svcs	Gen/Car Rental	Hardware/Software Replacement	Capital	$ 350,000	2019
Fire	EMS/Suppression	Gen	1 Thermal Imaging Camera	Capital	$ 12,000	2019
Admin Svcs	Info Svcs	EDC	Hardware/Software Replacement	Capital	$ 15,000	2019
Non-Dept	Non-Dept	Car Rental	Street Overlay	Capital	$ 300,000	2019
Non-Dept	Non-Dept	Car Rental	Street CIP	Capital	$ 300,000	2019
Non-Dept	Non-Dept	Car Rental	E. Alexander Lane Reconstruction	Capital	$ 504,000	2019
Non-Dept	Non-Dept	Car Rental	Library Remodel Construction	Capital	$ 1,596,000	2019

SUPPLEMENTAL REQUESTS
(By Year/Fund/Dept)

City Manager Recommended and Funded

Dept	Division	Fund	Program Description	Program Type	Original Cost	Year Requested For
Police	Admin	CCPD	Mental Health / Mental Retardation Liaison Arbor	Supplemental	$ 33,520	2015
PACS	Recreation	Rec Class	Arbor Daze	Supplemental	$ 70,000	2015
Fleet & Fac	Fac Maint/Fleet	Gen	Part-Time Building Technician	Supplemental	$ 20,000	2015
PACS	Recreation	EDC	Full-Time Special Events and Marketing Coordinator	Supplemental	$ 49,730	2015
PACS	Recreation	Rec Class	Arbor Daze	Supplemental	$ 70,000	2016
Admin Svcs	Library	EDC	E-book Vendor (Additional)	Supplemental	$ 15,000	2017

Fleet Transfer : 5 Year Budget

Department Name	Account Code		2015	2016	2017	2018	2019
Administration	101-1011-513	9601	$2,269	$2,303	$2,338	$2,373	$2,408
Police / Code Enforcement	101-3025-521	9601	$10,654	$10,814	$10,976	$11,141	$11,308
Police / Administration	101-3045-521	9601	$3,379	$3,430	$3,481	$3,533	$3,586
Police / Patrol	101-3046-521	9601	$175,596	$178,230	$180,903	$183,617	$186,371
Police / C.I.D.	101-3047-521	9601	$22,701	$23,042	$23,387	$23,738	$24,094
Police / Service	101-3048-521	9601	$15,655	$15,890	$16,128	$16,370	$16,616
Police / Detention	101-3049-521	9601	$2,121	$2,153	$2,185	$2,218	$2,251
Fire / Marshall / Education	101-4023-522	9601	$7,597	$7,711	$7,827	$7,944	$8,063
Fire / EMS / Suppression	101-4041-522	9601	$213,850	$217,058	$220,314	$223,618	$226,973
Fire / EMS Equipment	101-4041-522	9601	$0	$0	$0	$0	$0
Facility Maintenance	101-5037-519	9601	$13,574	$13,778	$13,984	$14,194	$14,407
Planning	101-6032-540	9601	$9,033	$9,168	$9,306	$9,446	$9,587
Animal Control	101-8033-531	9601	$7,150	$7,257	$7,366	$7,477	$7,589
Recreation	101-7051-550	9601	$15,833	$16,070	$16,312	$16,556	$16,805
Parks	101-7052-550	9601	$82,885	$84,128	$85,390	$86,671	$87,971
Streets	101-8033-531	9601	$108,267	$109,891	$111,539	$113,212	$114,911
General Fund Total:			$690,564	$700,922	$711,436	$722,108	$732,939
City Engineer	101-8066-531	9601	$4,256	$4,320	$4,385	$4,450	$4,517
Water Production	501-8071-531	9601	$15,447	$15,679	$15,914	$16,153	$16,395
Water Distribution	501-8072-531	9601	$10,425	$10,581	$10,740	$10,901	$11,065
Sewer & Treatment	501-8073-531	9601	$29,782	$30,229	$30,682	$31,142	$31,610
Water and Sewer Fund Total:			$59,910	$60,809	$61,721	$62,647	$63,586
Fleet Services	504-5090-519	9601	$4,162	$4,224	$4,288	$4,352	$4,417
Drainage Utility	510-8029-531	9601	$2,234	$2,268	$2,302	$2,336	$2,371
Texas Star Sports Complex	530-7050-550	9601	$2,975	$3,020	$3,065	$3,111	$3,158
Texas Star Golf Course	540-7060-550	9601	$262,822	$266,764	$270,766	$274,827	$278,950
Texas Star - EDC Funded	210-1052-550	9601	$5,633	$5,717	$5,803	$5,890	$5,979
		City Total:	$1,028,300	$1,043,725	$1,059,380	$1,075,271	$1,091,400

THE CITY OF

EULESS

APPENDIX "D"
MISCELLANEOUS

Building on a Strong Foundation

THE CITY OF

EULESS

2014 Effective Tax Rate Worksheet
City of Euless, Texas

Date: 09/04/2014 05:09 PM

1. 2013 total taxable value. Enter the amount of 2013 taxable value on the 2013 tax roll today. Include any adjustments since last year's certification; exclude Tax Code 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).	$2,854,650,916
2. 2013 tax ceilings. Counties, cities and junior college districts. Enter 2013 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2013 or a prior year for homeowners age 65 or older or disabled, use this step.	$152,737,986
3. Preliminary 2013 adjusted taxable value. Subtract Line 2 from Line 1.	$2,701,912,930
4. 2013 total adopted tax rate.	$0.470000/$100
5. 2013 taxable value lost because court appeals of ARB decisions reduced 2013 appraised value.	
A. **Original 2013 ARB Values.**	$345,851,534
B. **2013 values resulting from final court decisions.**	$313,966,847
C. **2013 value loss.** Subtract B from A.	$31,884,687
6. 2013 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	$2,733,797,617
7. 2013 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2013. Enter the 2013 value of property in deannexed territory.	$0
8. 2013 taxable value lost because property first qualified for an exemption in 2014. 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 2013 market value:	$2,100,055
B. **Partial exemptions.** 2014 exemption amount or 2014 percentage exemption times 2013 value:	$6,819,496
C. **Value loss.** Add A and B.	$8,919,551
9. 2013 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 2014. Use only properties that qualified in 2014 for the first time; do not use properties that qualified in 2013.	
A. **2013 market value:**	$0
B. **2014 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.	$8,919,551

11. 2013 adjusted taxable value. Subtract Line 10 from Line 6.	$2,724,878,066
12. Adjusted 2013 taxes. Multiply Line 4 by line 11 and divide by $100.	$12,806,926
13. Taxes refunded for years preceding tax year 2013. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2013. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2013. This line applies only to tax years preceding tax year 2013.	$19,150
14. Taxes in tax increment financing (TIF) for tax year 2013. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2014 captured appraised value in Line 16D, enter 0.	$110,075
15. Adjusted 2013 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.	$12,716,001
16. Total 2014 taxable value on the 2014 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:**	$2,958,342,348
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:	$0
D. Tax increment financing: Deduct the 2014 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2014 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.	$12,662,418
E. **Total 2014 value.** Add A and B, then subtract C and D.	$2,945,679,930
17. Total value of properties under protest or not included on certified appraisal roll.	
A. **2014 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal 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.	$77,742,622
B. **2014 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 about, but are not included in the 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.	$14,204,693
C. **Total value under protest or not certified:** Add A and B.	$91,947,315
18. 2014 tax ceilings. Counties, cities and junior colleges enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision	$164,486,573

in 2013 or a prior year for homeowners age 65 or older or disabled, use this step.	
19. 2014 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	$2,873,140,672
20. Total 2014 taxable value of properties in territory annexed after Jan. 1, 2013. Include both real and personal property. Enter the 2014 value of property in territory annexed.	$0
21. Total 2014 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2013. 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 taxing unit after Jan. 1, 2013, and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2014.	$58,007,421
22. Total adjustments to the 2014 taxable value. Add Lines 20 and 21.	$58,007,421
23. 2014 adjusted taxable value. Subtract Line 22 from Line 19.	$2,815,133,251
24. 2014 effective tax rate. Divide Line 15 by Line 23 and multiply by $100.	$0.451701/$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2014 county effective tax rate.	

A county, city or hospital district that adopted the additional sales tax in November 2013 or in May 2014 must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet 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.

2014 Rollback Tax Rate Worksheet
City of Euless, Texas

Date: 09/04/2014

26. 2013 maintenance and operations (M&O) tax rate.	$0.360619/$100
27. 2013 adjusted taxable value. Enter the amount from Line 11.	$2,724,878,066
28. 2013 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by $100.	$9,826,428
B. **Cities, counties and hospital districts with additional sales tax:** Amount of additional sales tax collected and spent on M&O expenses in 2013. Enter amount from full year's sales tax revenue spent for M&O in 2013 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	$2,021,203
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 taxing units enter 0.	$0
D. **Transferring function:** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	$0
E. **Taxes refunded for years preceding tax year 2013:** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2013. This line applies only to tax years preceding tax year 2013.	$14,467
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 taxing unit has no 2014 captured appraised value in Line 16D, enter 0.	$110,075
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.	$11,752,023
29. 2014 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	$2,815,133,251
30. 2014 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by $100.	$0.417459/$100
31. 2014 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	$0.450855/$100
32. Total 2014 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:	

(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 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. Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service. B. Subtract **unencumbered fund amount** used to reduce total debt. C. Subtract **amount paid** from other resources. D. **Adjusted debt.** Subtract B and C from A.	$4,260,328 $150,000 $1,148,621 $2,961,707
33. Certified 2013 excess debt collections. Enter the amount certified by the collector.	$0
34. Adjusted 2014 debt. Subtract Line 33 from Line 32D.	$2,961,707
35. Certified 2014 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2014 debt adjusted for collections. Divide Line 34 by Line 35	$2,961,707
37. 2014 total taxable value. Enter the amount on Line 19.	$2,873,140,672
38. 2014 debt tax rate. Divide Line 36 by Line 37 and multiply by $100.	$0.103082/$100
39. 2014 rollback tax rate. Add Lines 31 and 38.	$0.553937/$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2014 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.

2014 Additional Sales Tax Rate Worksheet
City of Euless, Texas

Date: 09/04/2014

41. Taxable Sales. For taxing units that adopted the sales tax in November 2013 or May 2014, enter the Comptroller's estimate of taxable sales for the previous four quarters. Taxing units that adopted the sales tax before November 2013, skip this line.	$0
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. **Taxing units that adopted the sales tax in November 2013 or in May 2014.** Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. **- or -** **Taxing units that adopted the sales tax before November 2013.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$2,123,936
43. 2014 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	$2,873,140,672
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by $100.	$0.073924/$100
45. 2014 effective tax rate, unadjusted for sales tax. Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	$0.451701/$100
46. 2014 effective tax rate, adjusted for sales tax. **Taxing units that adopted the sales tax in November 2013 or in May 2014.** Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2013.	$0.451701/$100
47. 2014 rollback tax rate, unadjusted for sales tax. Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	$0.553937/$100
48. 2014 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	$0.480013/$100

NOTICE OF 2014 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF EULESS, TEXAS

A tax rate of $0.467500 per $100 valuation has been proposed for adoption by the governing body of City of Euless, Texas. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

PROPOSED TAX RATE	$0.467500 per $100
PRECEDING YEAR'S TAX RATE	$0.470000 per $100
EFFECTIVE TAX RATE	$0.451701 per $100
ROLLBACK TAX RATE	$0.480013 per $100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for City of Euless, Texas from the same properties in both the 2013 tax year and the 2014 tax year.

The rollback tax rate is the highest tax rate that City of Euless, Texas may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

property tax amount= (rate) x (taxable value of your property)/100

For assistance or detailed information about tax calculations, please contact:

Janina Jewell
City of Euless, Director of Finance
201 N. Ector Drive Euless, Texas 76039
(817)685-1444
jjewell@eulesstx.gov
www.eulesstx.gov

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

First Hearing: August 26, 2014 at 7:00 PM at City of Euless Council Chambers 201 N. Ector Drive Euless, Texas 76039.

Second Hearing: September 2, 2014 at 7:00 PM at City of Euless Council Chambers 201 N. Ector Drive Euless, Texas 76039.

THE CITY OF

EULESS

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 FY2014-15. Those items ranked as "2" should be funded in FY2015-16 if funding is available. Items ranked as "3" are needed capital and supplemental programs but can wait until future fiscal years.

Capital and Supplemental Requests - 2015

By Fund/CMO Ranking

	Dept	Division	Fund	Program Description	Program Type	Program Cost	Totals	Dept Ranking	CMO Ranking
	Non-Dept	Non-Dept	Car Rental	Transportation Consultant	Capital	$ 120,000	$ 120,000		1
	Non-Dept	Non-Dept	Car Rental	Special Development Incentive from Special Projects	Capital	$ 2,000,000	$ 2,120,000		1
	Non-Dept	Non-Dept	Car Rental	Transfer Car Rental to Car Rental CIP	Capital	$ 1,271,895	$ 3,391,895		1
	Non-Dept	Non-Dept	Car Rental	Transfer Car Rental to Street CIP	Capital	$ 535,572	$ 3,927,467		1
	Non-Dept	Non-Dept	Car Rental	Transfer to Redevelopment	Capital	$ 400,000	$ 4,327,467		1
62	Non-Dept	Non-Dept	Car Rental	Specific Stop Loss Reserve	Capital	$ 350,000	$ 4,677,467		1
59	Non-Dept	Non-Dept	Car Rental	Relocation Services	Capital	$ 100,000	$ 4,777,467		1
	Non-Dept	Non-Dept	Drainage	Transfer to Drainage CIP	Capital	$ 125,000	$ 125,000		1
37	Police	Administration	CCPD	Part-Time Detention PSO Program	Capital	$ 71,500	$ 71,500	2	1
38	Police	Administration	CCPD	Part-Time Dispatchers	Capital	$ 46,080	$ 117,580	3	1
44	Police	Administration	CCPD	Patrol Equipment	Capital	$ 68,125	$ 185,705	9	1
46	Police	Administration	CCPD	Mental Health / Mental Retardation Liaison	Supplemental	$ 33,520	$ 33,520	2	1
3	Admin Svcs	Library	EDC	Library Document Station	Capital	$ 7,475	$ 7,475	1	1
10	Admin Svcs	Info Svcs	EDC	Hardware / Software Replacement	Capital	$ 35,000	$ 42,475	4	1
	PACS	Parks	EDC	South Euless Park Upgrades	Capital	$ 75,000	$ 117,475	5	1
	Non-Dept	Non-Dept	EDC	Facility Rental Payment	Capital	$ 215,065	$ 332,540		1
	PACS	Parks	EDC	Bus	Capital	$ 80,000	$ 412,540		1
	PACS	Parks	EDC	Bus Driver	Capital	$ 15,000	$ 427,540		1
20	PACS	Parks	EDC	Park Improvements	Capital	$ 200,000	$ 627,540	4	2
4	Admin Svcs	Library	EDC	Preschool iPad Immersion	Capital	$ 10,000	$ 637,540	2	2
21	PACS	Recreation	EDC	Full-Time Special Events and Marketing Coordinator	Supplemental	$ 49,730	$ 58,720	1	1
2	Admin Svcs	Library	EDC	Library Mobile App.	Supplemental	$ 8,990	$ 8,990	1	2
1	CSO	CSO	Gen	Laserfiche Document Management System - Public Portal	Capital	$ 26,600	$ 26,600	1	1
5	Admin Svcs	HR	Gen	Copier	Capital	$ 15,000	$ 41,600	1	1
6	Admin Svcs	HR	Gen	Career Prep Program with Trinity High School	Capital	$ 31,500	$ 73,100	2	1
8	Admin Svcs	Info Svcs	Gen	Hardware / Software Replacement	Capital	$ 129,311	$ 202,411	2	1
9	Admin Svcs	Info Svcs	Gen	Court Technology Hardware / Software	Capital	$ 96,280	$ 298,691	3	1
11	Admin Svcs	Info Svcs	Gen	Virtual Server	Capital	$ 43,540	$ 342,231	5	1
12	Admin Svcs	Info Svcs	Gen	Centralized Security Camera System	Capital	$ 34,009	$ 376,240	6	1

Capital and Supplemental Requests - 2015

By Fund/CMO Ranking

	Dept	Division	Fund	Program Description	Program Type	Program Cost	Totals	Dept Ranking	CMO Ranking
31	Fleet & Fac	Fac Maint	Gen	Carpet Replacement - Police & Courts Building Phase 1 of 3	Capital	$ 45,000	$ 421,240	4	1
32	Fleet & Fac	Fac Maint	Gen	HVAC - Package Unit Replacements (Year 3 of 3)	Capital	$ 30,000	$ 451,240	5	1
33	Fleet & Fac	Fac Maint	Gen	Gate Control Motor Replacements - Police & Courts Building	Capital	$ 15,000	$ 466,240	6	1
35	Fleet & Fac	Fac Maint	Gen	Parks Maintenance - Waste Oil Shop Heaters for Shop Area	Capital	$ 22,500	$ 488,740	8	1
14	Fire	EMS/Supp	Gen	3 Lifepak 15, Monitor/Defibrillator Phase 3 of 3	Capital	$ 123,000	$ 611,740	2	1
15	Fire	EMS/Supp	Gen	Stryker Power Pro Automatic Stretcher Replacement	Capital	$ 13,050	$ 624,790	3	1
16	Fire	EMS/Supp	Gen	Miscellaneous Fire Equipment	Capital	$ 24,064	$ 648,854	4	1
17	PACS	Recreation	Gen	Treadmill and Dumbbell Replacement for EFLC	Capital	$ 66,000	$ 714,854	1	1
18	PACS	Recreation	Gen	Resurfacing Floors in EFLC	Capital	$ 15,000	$ 729,854	2	1
28	Fleet & Fac	Fac Maint	Gen	Fire Station # 2 - Building Interior Upgrades	Capital	$ 38,500	$ 768,354	1	1
29	Fleet & Fac	Fac Maint	Gen	City Hall Campus - Parking Lot Light Replacements	Capital	$ 28,630	$ 796,984	2	1
30	Fleet & Fac	Fac Maint	Gen	Fire Station - Diesel Exhaust Extraction System Upgrades	Capital	$ 16,500	$ 813,484	3	1
39	Police	Patrol	Gen	Local S.T.E.P Program	Capital	$ 50,000	$ 863,484	4	1
41	Police	Administration	Gen	Detention Equipment and Technology	Capital	$ 64,000	$ 927,484	6	1
42	Police	Administration	Gen	Replace L-3 Mobile Vision Video and DVD Burner	Capital	$ 37,000	$ 964,484	7	1
43	Police	Administration	Gen	Criminal Investigation Equipment	Capital	$ 22,083	$ 986,567	8	1
47	P&D	Development	Gen	Third Party Plan Review and Construction Inspection	Capital	$ 30,000	$ 1,016,567	1	1
49	PW	Traffic Signals	Gen	Uninterrupted Power Supply Phase 1 of 2	Capital	$ 45,000	$ 1,061,567	2	1
50	PW	Streets	Gen	Contract Inspector for CIP	Capital	$ 75,000	$ 1,136,567	3	1
53	PW	Streets	Gen	2 Towable Message Boards	Capital	$ 35,000	$ 1,171,567	6	1
13	Fire	EMS/Supp	Gen	EMS/Suppression Shift Adjustment Overtime	Capital	$ 87,487	$ 1,259,054	1	1
51	PW	Various	Gen	Masonry Screening Wall	Capital	$ 22,500	$ 1,281,554	4	1
56	Non-Dept	Non-Dept	Gen	City's Match for Tarrant County Home Program/CPR	Capital	$ 100,000	$ 1,381,554		1
58	Non-Dept	Non-Dept	Gen	Street Overlay	Capital	$ 300,000	$ 1,681,554		1
60	Non-Dept	Non-Dept	Gen	Radio Lease Payment (Year 5 of 5)	Capital	$ 97,720	$ 1,779,274		1
54	PW	Traffic Signals	Gen	Remote Traffic Signal Controller	Capital	$ 316,000	$ 2,095,274	7	2
34	Fleet & Fac	Fac Maint	Gen	Generator Replacement - Fire Administration Building	Capital	$ 65,000	$ 2,160,274	7	2
40	Police	Administration	Gen	Part-Time Police Officer for Municipal Court	Capital	$ 16,000	$ 2,176,274	5	2

Capital and Supplemental Requests - 2015

By Fund/CMO Ranking

	Dept	Division	Fund	Program Description	Program Type	Program Cost	Totals	Dept Ranking	CMO Ranking
24	Fleet & Fac	Fac Maint/Fleet	Gen	Part-Time Building Technician	Supplemental	$ 20,000	$ 20,000	1	1
45	Police	Detention	Gen	Full-Time PSO	Supplemental	$ 66,888	$ 86,888	1	2
55	PW	Various	Gen	Public Works Clerk	Supplemental	$ 25,775	$ 112,663	1	2
	Non-Dept	Non-Dept	PEG	Council Chambers Technology Upgrades	Capital	$ 50,000	$ 50,000		1
19	PACS	Recreation	Rec Class	Arbor Daze	Capital	$ 70,000	$ 70,000	3	1
22	PACS	Recreation	Rec Class	Playbook Printing and Mailing	Capital	$ 37,000	$ 107,000	2	1
23	PACS	Recreation	Rec Class	Part-Time Program Coordinator	Supplemental	$ 28,329	$ 28,329	3	2
36	Police	Administration	Seized Assets	Part-Time Cadet Program	Capital	$ 60,000	$ 60,000	1	1
25	Fleet & Fac	Fac Maint/Fleet	W/WW	Full-Time Office / Clerical Worker	Supplemental	$ 35,000	$ 35,000	2	2
55	PW	Various	W/WW	Public Works Clerk	Supplemental	$ 25,776	$ 60,776	1	2
26	Fleet & Fac	Fleet	W/WW	Fuel Contingency	Capital	$ 150,000	$ 150,000	1	1
48	PW	Wastewater	W/WW	Sewer TV Camera	Capital	$ 87,500	$ 237,500	1	1
7	Admin Svcs	Info Svcs	W/WW	Hardware / Software Replacement	Capital	$ 129,311	$ 366,811	1	1
51	PW	Various	W/WW	Masonry Screening Wall	Capital	$ 22,500	$ 389,311	4	1
52	PW	Water	W/WW	Water Line Leak Detection Program	Capital	$ 40,000	$ 429,311	5	1
	Non-Dept	Non-Dept	W/WW	Transfer to W/WW CIP Pump Rehab	Capital	$ 200,000	$ 629,311		1
27	Fleet & Fac	Fleet	Serv Center	Replacement - Shop Air Compressor	Capital	$ 10,500	$ 10,500	2	1
	Hotel/Motel	Com. Serv.	Hotel/Motel	Conf. Center Lighting & Misc. Improvements	Capital	$ 53,000	$ 53,000		1
57	Non-Dept	Non-Dept		Special Legal Fund	Capital	$ 200,000	$ 200,000		2
61	Non-Dept	Non-Dept		Retirements	Capital	$ -	$ 200,000		2

INDEX

Accounting Budget, 112-113
Administration Budget, 100-101
Administration Chart, 97
All Other Enterprise Operating Funds, 85
Animal Control Budget, 172-173
Annual Debt Service, 309
Aquatics Budget, 162-163
Arbor Daze Festival Budget, 218-19
Average Homeowner, 67
Average Residential Value History & Typical Tax Bill, 65
Basis of Accounting and Budgeting, 343
Benefits and Insurance Budget, 258-259
Betterment Fund Budget, 180-181
Bonds - Debt Service Schedules/Graphs, 309-326
Budget Message, 1 - 16
Budget Ordinance, 355-359
Budget Process, 29-31
Budget Schedule, 32
Capital Budget & Program, Definitions and Descriptions, 268
CAPITAL IMPROVEMENT PROGRAM - published under separate cover
Capital Improvements Fund Balance Summary, 53-55, 274-276
Capital Improvements Policy, 269-271
Capital Project Funds (current), 272
Car Rental Tax Budget, 250-251
Car Rental Tax, 90
Changes in Fund Balance/Working Capital, 46
City Engineer Budget (General Fund), 174-175
City Engineer Budget (Water & Wastewater Fund), 194-195
City Secretary Budget, 102-103
Combined Summary of Revenues & Expenditures, 44-45
Communications/Marketing Budget, 104-105
Cost of City Services, 64
Crime Control & Prevention District Budget, 248-249
Debt Fund Summary, 304-305
Debt Service Operating funds, 92
Debt, Introduction to, 306-307
Development & Planning Budget, 152-153
Development Chart, 151
Development Revenue Summary, 75
Drainage Utility Maintenance Budget, 214-215
Enterprise Fund Summary, 185
Euless Development Corporation Operations, 240-241
Euless Development Corporation, Economic Development, 246-247
Euless Development Corporation, Library, 244-245
Euless Development Corporation, Parks, 242-243
Every Week In Euless, 27
Excerpts from City Charter, 33-34
Expenditure Sources, General Fund, 76
Facility Maintenance Budget, 146-147
Finance Administration Budget, 108-109
Finance Chart, 107
Fire Department Administration Budget, 136-137

Fire Department Chart, 133
Fire Marshal's Budget, 134-135
Fire-Emergency Medical Service/Suppression Budget, 138-138
Fiscal Policies, 35-41
Fleet Services Budget, 212-213
Fund Balance Summary, 47-55
Fund Relationships, 344-345
Fund Structure, 346
Funded Projects - Additional Information, 287-301
FY2015 Proposed Projects - Priority A, 281-284
General Fund Expenditure Sources, 76
General Fund Expenditures Multi-Year Comparison, 79
General Fund Expenditures Per Capita, 77
General Fund Multi-Year Analysis, 63
General Fund Revenue Assumptions, 62
General Fund Summary, 95
General Obligation & CO Bonds Composition of Debt Service, 310
Geographic Information Systems Budget, 206-207
Glossary of Terms, 347-352
Goals and Objectives, 23
Goals Matrix, 22
Golf Course Cart Operations Budget, 230-231
Golf Course Conference Center Budget, 228-229
Golf Course Food & Beverage Budget, 226-227
Golf Course Maintenance Budget, 222-223
Golf Course Pro Shop Budget, 224-225
Gross Receipts Revenues, Summary, 74
Human Resources Budget, 144-145
Information Services Budget, 142-143
Inspection Services Budget, 154-155
Internal Service Fund Summary, 255
Internal Service Operating Funds, 91
Legal Services, General Fund, 182
Library Budget, 148-149
Long Range Issuance Schedules, 306
Mayor and City Council Budget, 100-101
Meter Reading Budget, 202-203
Mission Accomplished, 24-26
Mission Statement, 21
Monthly Service Charges, 60
Multi-Year Financial Plan, 369-373
Municipal Court Budget, 110-111
Municipal Court Case Volume, 73
Municipal Court Revenues, 72
Non-Department Legal Services, Water & Wastewater Fund, 210
Non-Departmental General Fund Chart, 177
Nondepartmental General Fund, 178-179
Non-Departmental Water & Wastewater Chart, 205
Non-Departmental, Golf Course Budget, 220-221
Operating Budget Summary - Expenditures, 59
Operating Budget Summary - Revenues, 58
Organizational Chart, 28
Parks & Community Services Chart, 157
Parks and Community Services - Hotel/Motel, 238-239
Parks Budget, 160-161

Personnel Counts by Department, 331-337
Personnel Counts by Fund, 330
Personnel Counts, 329
Police Administration Budget, 122-123
Police Criminal Investigation Budget, 126-127
Police Department Chart, 117
Police Detention (Jail) Budget, 130-131
Police Emergency Management, 118-119
Police Patrol Budget, 124-125
Police Service Budget, 128-129
Property Tax Revenues, YTD Collection, 69
Property Taxes, FY2015 Estimates, 66
Property Taxes, Rates (historical), 68
Public Works General Fund Chart, 169
Public Works Water & Wastewater Fund Chart, 193
Purchasing Budget, 114-115
Recreation Administration Budget, 166-167
Recreation Budget, 158-159
Recreation Classes Budget, 216-217
Recycling Budget, 190-191
Risk Management Budget, 260-261
Special Revenue Fund Summary, 237
Special Revenue Funds, 86-87
Street Maintenance Budget, 170-171
Summary of Funded Projects, 285-286
Summary of Sales Tax Revenues, 70-71
Summary of Sales Tax, 88-89
Tax Rate Ordinance, 360-363
Tax Roll Ordinance, 364-365
Utility Billing Office Budget, 188-189
Vehicle & Equipment Replacement Budget, 256-257
Wastewater & Treatment Budget, 200-201
Water & Wastewater Expenditure Sources, 82
Water & Wastewater Expenditures Multi-Year Comparison, 84
Water & Wastewater Fund, Expenditures by Departments, 83
Water & Wastewater Revenue Assumptions, 81
Water & Wastewater Revenue Sources, 80
Water / Administrative Services Chart, 187
Water Distribution Budget, 198-199
Water Production Budget, 196-197
Welcome to the City of Euless, 17-20
Where does the money come from?, 56
Where does the money come go?, 57
Workers' Compensation Budget, 262-263
Worksheets, 405-410

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EULESS