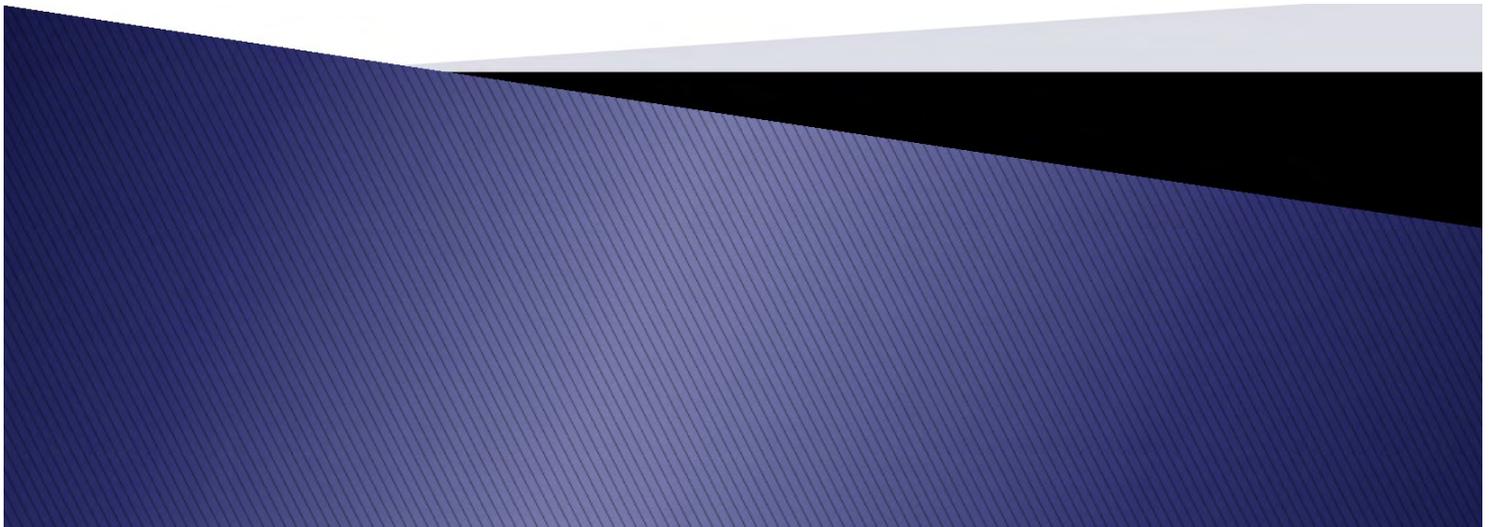


City of Eules

Annual Operating Budget
Fiscal Year Ending September 30, 2016

201 North Ector Drive Eules, Texas 76039

www.eulesstx.gov



City of Euless, Texas

Fiscal Year 2015–2016

Budget Cover Page

August 25, 2015

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

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

FOR:

Mayor Linda Martin	Mayor Pro Tem Tim Stinneford
Council Member Jeremy Tompkins	Council Member Eddie Price
Council Member Linda Eilenfeldt	Council Member Harry Zimmer
Council Member Perry Bynum	

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2015–2016	2014–2015
Property Tax Rate:	\$0.467500/100	\$0.467500/100
Effective Tax Rate:	\$0.458926/100	\$0.451701/100
Effective Maintenance & Operations Tax Rate:	\$0.353999/100	\$0.343535/100
Rollback Tax Rate:	\$0.489461/100	\$0.480013/100
Debt Rate:	\$0.100929/100	\$0.102995/100

Total debt obligation for the City of Euless, Texas secured by property taxes:
\$35,340,000

CITY OF EULESS

FISCAL YEAR 2015-2016



LINDA MARTIN, MAYOR

Tim Stinneford, Council Member - Place One, Mayor Pro Tem

Jeremy Tompkins, Council Member - Place Two

Eddie Price, Council Member - Place Three

Linda Eilenfeldt, Council Member - Place Four

Harry Zimmer, Council Member - Place Five

Perry Bynum, Council Member - Place Six

Loretta Getchell, City Manager

Bob Freeman, 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, 2014

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, 2014. 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.

2015

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

Animal Shelter Advisory Board (2)

Dr. Susan Read Michelle Watson
Council Member Perry Bynum

Civil Service Commission (3)

Carla Shields John Deithloff
Bobby Baker

Crime Control & Prevention District (3)

Ron Shields Vacant Iris Elliott

Council Member Eddie Price
Council Member Perry Bynum
Council Member Linda Eilenfeldt
Council Member Jeremy Tompkins

Eules Development Corporation (3)

Sonja Adams Wayne Marrs
Carmen Deithloff
Mayor Linda Martin
Mayor Pro Tem Tim Stinneford
Council Member Jeremy Tompkins
Council Member Linda Eilenfeldt

Historical Preservation Committee (39)

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
Leon Hogg	Norma Keplinger	Norma Lively
Marilyn Long	Don Martin	David Massey
Veva Lou Massey	Shirley Mercer	Donna Moore
Robert Nail	Gary Parker	Helen Payton
Mary Lib Saleh	Corey Stack	Faye Stinneford
Peggy Vandiver	Helen Voss	Joyce Wallace
Glenn Walker	Andy Weinzapfel	Mavy T. Wright

Industrial Development Authority

Mayor Linda Martin
Council Member Eddie Price
Mayor Pro Tem Tim Stinneford
Council Member Jeremy Tompkins
Council Member Perry Bynum
Council Member Linda Eilenfeldt
VACANT

Housing and Structure Board

Robert Wooldridge Clarence Moore
VACANT Ruby Anne Crites
Charles Cinquemani Paul Kuhar, Alt.1
Ron Young, Alt 2

Library Board (8)

Allan Gibbs Marcia Brown
Mike McGehee Christopher McAllister
Barney Snitz Loretta Doty
Carol Kveck, Alt. 1 Jim Hamilton, Alt. 2

Parks and Leisure Services Board (7)

Eric Owens John Raab
Randy Jones Steve Doty
Roger Sickler Tiffany Smith
Jason Reyes, Alt. 1 Salman Bhojani, Alt. 2

Planning and Zoning Commission (7)

George Zahn Kenny Olmstead
LuAnn Portugal Richard McNeese
Ronald Dunckel Steve Ellis
David Brown

Tax Increment Reinvestment Zone #3

Carolyn Sims – Tarrant Cty Prent 3 Administrator
Scott Rule – Vice President, JPS Health Network
Mark McClendon – Staff Liaison, TCC District
Mayor Linda Martin
Council Member Linda Eilenfeldt
Mayor Pro Tem Tim Stinneford
Council Member Eddie Price

Zoning Board of Adjustment (6)

Robert Wooldridge Clarence Moore
VACANT Ruby Anne Crites
Charles Cinquemani Paul Kuhar, Alt. 1
Ron Young, Alt. 2

HEB Teen Court Advisory Board (2)

VACANT Renu Sloan
Amy Powell, Alt.
Liaison- Council Member Eddie Price

Other Appointments

CITY HEALTH AUTHORITY

Robert Tafel, M.D.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS (NCTCOG)

Mayor Linda Martin

HURST EULESS BEDFORD ISD LIAISON

Council Member Jeremy Tompkins

GRAPEVINE/COLLEYVILLE ISD LIAISON

Council Member Harry Zimmer

HURST-EULESS-BEDFORD ECONOMIC DEVELOPMENT FOUNDATION

Council Member Linda Eilenfeldt

84 CITIZEN BOARD MEMBERS

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October 1, 2015

Honorable Mayor Linda Martin

City Council:

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

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, 2015 and ending September 30, 2016 are presented.

The FY2015-16 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 FY2015-16, the City's budget provides for continued programs and services, while maintaining the tax rate at \$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 ($\frac{1}{4}\text{¢}$) sales tax for crime control and prevention purposes which funds several public safety positions,
- ☆ The half cent ($\frac{1}{2}\text{¢}$) sales tax which provides funding for economic development, library and park projects,
- ☆ Net growth in residential and commercial property valuations over the past decade, and
- ☆ Conservative sales tax revenue budgeting practices.

FY2014-15 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, quarterly Tongan Community Committee 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. The City participated with 6 Stones Mission Network in a variety of events to benefit the citizens of 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 FY2014-15 operating budget included a 3.25% merit based salary increase for exempt employees and a 3.25% movement in the pay plan and continuation of a step plan for non-exempt and public safety employees.
- ☆ **Provide excellent and efficient services to citizens;** specifically, our departments continue to provide quality service and programs to the citizens of Euless, serving approximately 144 citizens for every full-time funded position. This is one of the lowest employee per capita ratios of any of our surrounding cities. Although the City’s staffing levels declined due to the recession, 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 Police Department is also seeking grant funding for body cameras. The Public Works & Engineering Department once again participated in the Community Development Block Grant program with Tarrant County and received funding for installation of sidewalk accessibility ramps located throughout the city, and infrastructure improvements in qualified areas. Staff also participated in the application process and received grant funding for various pieces of equipment as well as the city wide meter replacement project and Phase 2 of the Reclaimed Water project. 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 will 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 street improvements on Cullum Drive, wastewater line relocation for Phase 1 of State Highway 183 construction, wastewater line replacement at Denton Drive and water line replacement at El Camino Real.

- ☆ **Promote the continued investment in the community with new residential and commercial development while focusing on reinvestment of existing properties;** , 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 2015, the City processed 158 new residential housing permits totaling approximately \$58.6 million in new residential development. There are twelve (12) active subdivisions in the City of Euless, with 383 platted lots remaining. There are several new subdivisions coming on line as well in the next 12 months. 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 will continue building in their 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 2015, the City also processed 19 new commercial permits with a valuation of \$13.3 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.

- ☆ **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 20 home renovations in Euless during 2015. 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 offers an outdoor and indoor aquatics facility at the Euless Family Life Center. The outdoor facility features a leisure pool, slides, aqua play features, shade structures, and a lazy river and has had over 120,000 visitors since opening. The indoor portion features a lap pool, therapy pool, and water slides and has had nearly 13,000 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. In FY2015, the library introduced technology into early literacy classes for a more engaging experience, with the addition of tablets and educational apps. They expanded elementary-age STEAM after-school classes to enrich children's learning. Attendance increased at teen events due to a re-vamped slate of activities. For adults, the library launched new digital audiobook and streaming media services to supplement the book collection. The library continues to expand its social media presence to reach new and existing patrons. The City continues to provide high-quality free cultural and educational events each month that appeal to 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 FY2015-16 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 FY2015-16 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 FY2015-16 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 54-60; 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 Full-Time Staffing Levels

	FY14 Actual	FY15 Budgeted	FY15 Estimated	FY16 Proposed
General Fund-FT	263.25	265.25	263.75	266.25
Enterprise-FT	65.75	67.75	67.25	67.75
Special Revenue-FT	42.5	45.5	45.5	44.5
Internal Service-FT	1.5	1.5	1.5	1.5
Total-FT	373	380	378	380

The approved FY2015-16 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
- ☆ An unchanged property tax rate of \$0.4675 per \$100 of assessed valuation for FY2015-16. This was accomplished by holding departmental expenditures, utilizing a portion of the short-term motor vehicle tax, and limiting the issuance of debt.

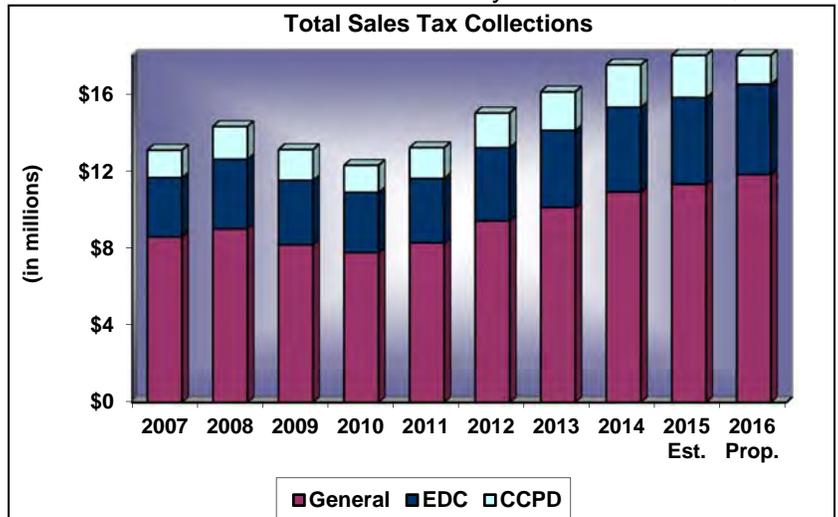
GENERAL FUND REVENUES

The General Fund resources are proposed at \$39,766,283, which includes \$37,355,090 in revenues and \$2,411,193 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 10, the recommended reserve level for FY2015-16 is \$6,139,574. The estimated beginning fund balance is \$8,919,644, leaving \$2,780,070, to fund the budgeted drawdown mentioned above. Proposed revenue for FY2015-16 assumes overall growth of 5% from the FY2014-15 original budget. Revenues were projected based on economic forecasting and utilization of trending techniques. 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 for FY2014-15 and projections for FY2015-16 are to collect more dollars from sales tax than property taxes. Sales taxes in the General Fund account for 32% 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



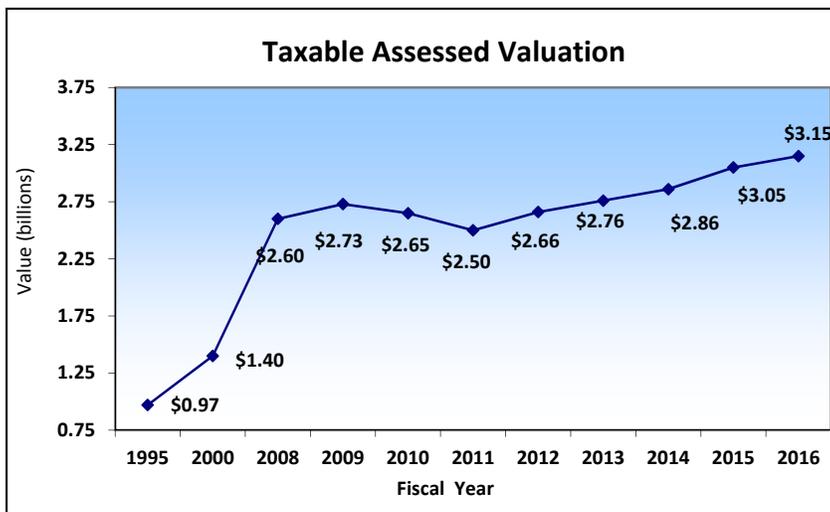
policy to use a conservative approach in forecasting this revenue source due to volatility and high dependence on local economic conditions. The 1¢ General Fund sales tax is expected to generate \$9,442,356 in FY2015-16 and the ¼¢ additional sales tax for property tax relief is anticipated to generate \$2,360,589.

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. For FY2015-16, total sales tax revenues are projected to increase by another 2.5% 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 2015, including minimum value of property under protest, provided to the City by TAD totaled \$3,153,297,953, an increase of \$103,008,290 from the 2014 tax roll of \$3,050,289,663. The certified roll reflects all taxable property in the City as of January 1, 2015. The current certified values show an increase of 3.38% over the prior year. Over a twenty-one year period, property values have increased \$2.18 billion and currently total \$3.15 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, Eules' tax rate has declined steadily from 61.6¢ in 1995 to an adopted rate of 46.75¢ for FY2015-16, which is flat from FY2014-15. The property tax rate has decreased 14.85¢ over the past twenty-one 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 Eules. In addition to the tax relief provided during this time, the City grants exemptions for homesteads allowed by

state law and provides 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 \$11,332,966 (including delinquent taxes and related penalties but not TIRZ revenues) which accounts for 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 Eules. Telecommunications companies remit payments based on a per line access fee. Total gross receipt/franchise taxes are estimated at \$4,440,505 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 remained strong through FY2013-14 and FY2014-15. FY2015-16 is expected to decrease slightly from these highs.

Fines and Fees

Fines and fees represent 13% 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 decrease from prior year original budget projections specifically in municipal court and jail revenues.

Intergovernmental Transfers

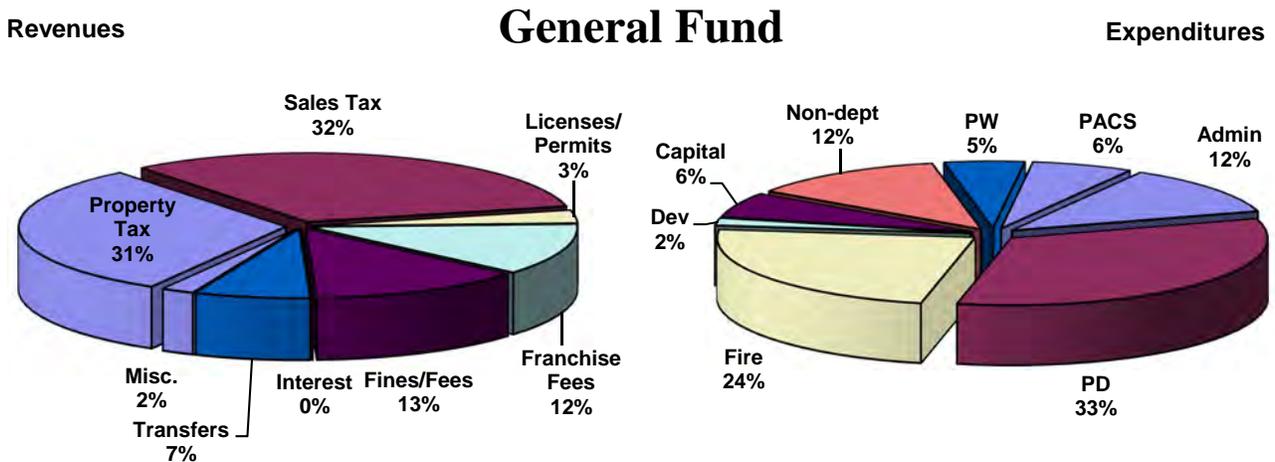
Intergovernmental transfers represent 7% of General Fund revenues which includes general and administrative transfers from the Water and Wastewater Fund, the Drainage Fund, and the Short-term Motor Vehicle Fund.

GENERAL FUND EXPENDITURES

General Fund operating expenditures are projected at \$37,349,074, which represents an increase of 5% from the FY2014-15 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 \$2,411,193 to cash flow capital programs. Capital programs include funding for the City's computer 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 for the Eules Family Life Center, street overlay funds, and various facility maintenance items. In addition, the FY2015-16 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 10, 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 on page 30-32.

WATER & WASTEWATER FUND REVENUES

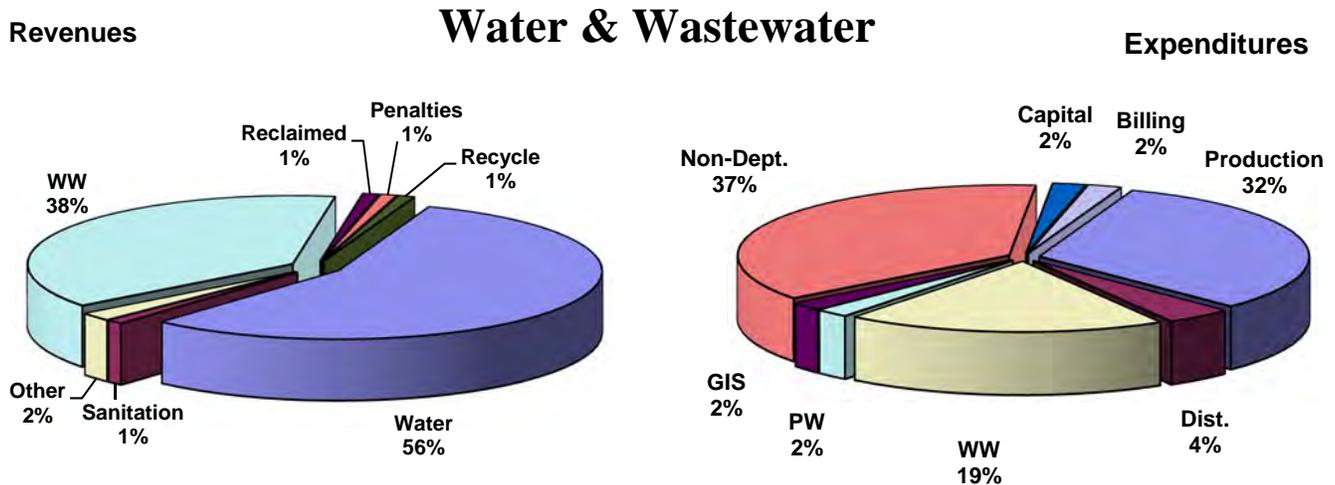
Resources available in the Water and Wastewater fund totaled \$22,825,496, which includes \$22,346,434 in revenues and \$479,062 of budgeted drawdown from excess reserves. The water and wastewater revenue projection is based on average historical consumption, with proposed increases in both water and wastewater rates.

Budgeted water revenues are calculated utilizing a base rate of \$9.75 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 FY2015-16 budget includes an increase in the rate for potable water consumption of 27¢ per thousand gallons on all tiers. This increase is based upon increased costs of production including cost for water purchased from Trinity River Authority (TRA). Total revenue projections are reduced by a rebate to single family residential customers of 15¢ 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 FY2015-16.

Budgeted wastewater revenue is calculated on a base rate of \$8.50 per month for all customer classes, and a volume charge of \$3.59 per 1,000 gallons of wastewater treatment up to a maximum of 12,000 gallons for residential customers. This is an increase of 26¢ per thousand gallons which is primarily related to increased cost of collection and treatment including cost increases 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 13, the recommended reserve level for the Water and Wastewater Fund is \$4,569,028. The estimated beginning working capital for FY2015-16 totals \$4,942,139, leaving \$373,111 to fund the budgeted drawdown mentioned above. In addition to water and wastewater charges, this fund derives its revenues from sanitation service, recycling, reconnection fees, inspection fees, transfer fees, late payment penalties, and interest earnings. Actual revenue in this enterprise fund varies seasonally and can fluctuate substantially based on weather conditions.

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



WATER & WASTEWATER FUND EXPENDITURES

Water and Wastewater Fund operating expenditures are projected at \$22,235,934. This is an increase of 6% from the FY2014-15 original budget excluding capital programs. The majority of this increase is directly related to the cost wastewater treatment by TRA, debt service, service center and equipment replacement fees, utilities, and ground water production fees. 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 FY2015-16 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 \$479,062 to cash flow capital programs. Capital programs include funding for the City's computer replacement program, CAD License upgrade, a valve trailer, a sewer camera, and miscellaneous well lot infrastructure repairs. 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 line replacement at Donley and Shelmar Drive, line relocate at Ector Drive, Reclaimed Water Line Extension Phase III, and a wastewater line replacement at Glenn Drive. This budget also includes continued funding for miscellaneous water and wastewater projects, well repairs and ongoing valve replacements. Additional information is provided in the Capital

Improvement Program section of the budget on pages 124-140, 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 FY2015-16 budget, the required reserve is \$646,956.

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 FY2015-16 requires a specific deductible of \$100,000 per person plus an aggregated specific deductible of \$110,000 and covers aggregate claims in excess of \$5,282,251. 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 FY2015-16 funding based on a depreciation rate of 55%.

SPECIAL REVENUE FUNDS

Hotel/Motel Fund

The Hotel/Motel Fund was established to account for a 7% hotel/motel occupancy tax allowed by the State of Texas. 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 in FY2015-16 from FY2014-15 original budget projections. Most of this increase is due to a new hotel opening at DFW Airport. Some of these proceeds will be shared per the revenue sharing agreement with the cities of Dallas and Fort Worth.

Half-Cent Sales Tax Fund

Eunless citizens approved an additional ½¢ sales tax in 1993 that is restricted for parks, library, and economic development activities. Sales tax revenue projections for FY2015-16 were calculated using the estimated collections through the end of this fiscal year plus a 2.5% growth factor and known adjustments. Expenses in this fund include an increase to fund the employees' pay plan and associated benefits, as well as additional part-time funding for the outdoor portion of the aquatic's center. Recommended capital programs, as detailed on page 31, includes the continued computer replacement program, library furniture, funds for a parks planning consultant, parks equipment, transfer for miscellaneous parks improvements and a transfer for Texas Star Sports Complex Phase V improvements. The recommended budget for FY2015-16 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 FY2015-16 budget also includes additional funding for part-time dispatcher and part-time detention Public Safety Officer programs, and various items of equipment and building maintenance.

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 FY2015-16 include transfers to the General Fund, Equipment Replacement Fund, and General Obligation Debt Service Fund. Recommended capital items include transfers for ADA facility improvements, construction of the Development / Engineering Building, 40th Year CDBG, Glade Parks Trail Connection, and a reserve for future participation in the Harwood Road extension.

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 FY2015-16 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 FY2014-15 Texas Star Golf Course received a 4 ½ star rating from *Golf Digest* for the 15th consecutive year and listed in top places to play in Texas. The Course was named by *Golf Week* and *Avid Golfer* as one of the Top Ranked Municipal Golf Courses in the Metroplex. *Avid Golfer* also ranked Raven's Grille 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 FY2015-16 budget includes proposed revenues of \$4,594,912 and proposed operating expenses of \$4,544,913.

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 registered over 1,400 league teams and over 1,200 tournament teams between the two facilities in FY2014-15. The FY2015-16 budget for this combined complex includes proposed resources of \$1,575,440 and proposed expenses of \$1,570,007.

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 D starting on page 195.

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. Many of the projects will 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 FY2015-16 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 FY2015-16 budget includes a variety of capital improvement projects, as detailed in the capital section of this document on pages 124-140 and in the CIP under separate cover. With the exception of the reclaimed water project and infrastructure improvements at Glade Parks and Midtown, 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. Additional debt for Glade Parks and Midtown will be issued when warranted by development in accordance with the developer's agreements.

The FY2015-16 CIP budget includes total resources available (including intergovernmental transfers) of \$54,440,878 and capital expenditures (including on-going funded projects) of \$47,322,929. 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.

The FY2015-16 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, and valve replacement.

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	\$3,153,297,953
Constitutional Limit	2.5% of assessed valuation
Maximum Constitutional Revenue Available	\$78,832,449
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 four 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 and a second phase through a low interest loan and loan forgiveness program with the Texas Water Development Board. A third phase of the expansion of the system is planned for 2016 depending on the availability of additional low interest loans or grants. Debt issued for this project will be repaid by the utility system. Additional debt will be needed for infrastructure improvements at Glade Parks and Midtown, as development on these properties progress. Although this debt will be secured by the City's ad valorem tax base, it will be funded from the proceeds of Tax Increment Reinvestment Zones and Public Improvement Districts (PID).

A brief explanation of various debt instruments is provided below. Additional information on the debt is included in pages 141-166 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 fourth busiest airport in the US and eighth busiest in the world according to flightstats.com. The airport handles approximately 175,829 passengers a day and over 64 million passengers a year according to dfwairport.com. DFW Airport provides service to 209 destinations.

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 \$37 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 6.9 million, a Gross Metro Product of \$404 billion, a labor force of over 3.56 million, employment of over 3.42 million, an unemployment rate of 3.9%, 21 Fortune 500 Firms, and college enrollment of almost 338 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 425 companies, 44,000 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 \$3.15 billion for tax year 2015, which is a 3.38% increase from the prior year, due primarily to an increase in residential and commercial property values. Sales tax collections increased during FY2014-15. 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 766 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 Tournament in 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. Changes have been made to this document to identify budget information required by the City Charter and adopted by City Council. Supplemental information is provided for informational purposes only and is not formally approved as part of the budget process. Other changes have been made from previous years in an effort to make the document more user friendly by condensing the volume of data presented. Supplemental information is

now reported at the department or fund level rather than division level, charts and graphs have been used when possible to provide information at a glance and comparison data has been limited to prior year actual budget, estimated and proposed. 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 Capital Improvements Program (CIP) Document is printed separately. This document includes details of funded, unfunded, and completed capital projects. Descriptions, cost estimates, and priority status is also provided for each project.

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

Respectfully submitted,

A handwritten signature in cursive script that reads "Loretta Getchell". The signature is written in black ink and is positioned above the printed name and title.

Loretta Getchell
City Manager

COUNCIL ADOPTED 2015-16 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	\$ 8,919,644	\$ 10,168,314	\$ 750,824	\$ 5,544,712	\$ 6,713,162	\$ 5,076,341	\$ 20,230,749

BUDGETED REVENUES

Property Taxes	\$ 11,372,966	\$ 451,972	\$ 2,961,912	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ 4,440,505	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -
General Sales Tax	\$ 11,802,945	\$ 7,051,421	\$ -	\$ -	\$ -	\$ -	\$ -
Selective Sales Tax	\$ 82,400	\$ 14,519,469	\$ -	\$ -	\$ -	\$ -	\$ -
Fines/Fees/Penalties	\$ 1,988,000	\$ -	\$ 21,081	\$ 237,000	\$ -	\$ -	\$ -
Licenses & Permits	\$ 819,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 35,000	\$ 17,600	\$ 820	\$ 12,480	\$ 13,200	\$ 6,350	\$ 8
Intergovernmental Revenue	\$ 399,700	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 1,595,206
Charges for Service	\$ 3,135,627	\$ 101,000	\$ -	\$ 28,998,749	\$ -	\$ -	\$ 162,755
Miscellaneous/Rental Income	\$ 560,350	\$ -	\$ 495,000	\$ 178,895	\$ -	\$ 306,675	\$ 270,304
Insurance/Risk/Other Sources	\$ -	\$ -	\$ -	\$ -	\$ 2,137,386	\$ -	\$ 25,831,447
Revenues before Transfers	34,636,793	22,331,462	3,478,813	29,427,124	2,150,586	313,025	27,859,720
Transfers from other funds	\$ 2,718,297	\$ 77,169	\$ 3,209,979	\$ 1,728,124	\$ 6,785,847	\$ -	\$ 6,522,075
TOTAL REVENUES	37,355,090	22,408,631	6,688,792	31,155,248	8,936,433	313,025	34,381,795
AVAILABLE RESOURCES	\$ 46,274,734	\$ 32,576,945	\$ 7,439,616	\$ 36,699,960	\$ 15,649,595	\$ 5,389,366	\$ 54,612,544

BUDGETED EXPENDITURES

Personal Services	\$ 28,624,154	\$ 4,950,405	\$ -	\$ 8,034,757	\$ 668,996	\$ -	\$ -
Professional/Technical Services	\$ 1,254,323	\$ 236,370	\$ -	\$ 2,354,687	\$ 238,900	\$ -	\$ 789,329
Contractual Services	\$ 12,000	\$ -	\$ -	\$ 16,410	\$ -	\$ -	\$ 74,965
Utilities	\$ 1,243,261	\$ 307,000	\$ -	\$ 11,978,359	\$ -	\$ -	\$ 100,000
Maintenance	\$ 1,178,590	\$ -	\$ -	\$ 795,966	\$ -	\$ -	\$ -
Other Services/Contingencies	\$ 439,105	\$ 70,525	\$ -	\$ 218,205	\$ 436,159	\$ -	\$ 1,062,260
Insurance	\$ 4,640	\$ -	\$ -	\$ 40,400	\$ 5,997,308	\$ -	\$ -
General & Administrative	\$ 170,893	\$ 77,500	\$ -	\$ 127,254	\$ 532	\$ -	\$ 242
Rebates/Incentives	\$ 2,074,772	\$ 9,883,100	\$ -	\$ -	\$ -	\$ -	\$ 16,682,755
Supplies	\$ 1,054,752	\$ 445,880	\$ -	\$ 2,067,350	\$ 10,375	\$ -	\$ 91,963
Capital & Infrastructure Improv.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,793,520
Capital Purchases (Equipment)	\$ 1,911,433	\$ 4,784,282	\$ -	\$ 698,598	\$ 1,908,527	\$ -	\$ -
Debt Service/Bank Charges	\$ 6,000	\$ 175,876	\$ 6,802,857	\$ 6,000	\$ -	\$ -	\$ 200,262
Expenditures before Trans.	37,973,923	20,930,938	6,802,857	26,337,986	9,260,797	-	46,795,296
Transfers to other funds	\$ 1,786,344	\$ 5,813,354	\$ -	\$ 5,307,709	\$ -	\$ 1,465,235	\$ 527,633
TOTAL EXPENDITURES	39,760,267	26,744,292	6,802,857	31,645,695	9,260,797	1,465,235	47,322,929

ENDING BALANCE

DESIGNATED	\$ 79,893	\$ 67,209	\$ 59,410	\$ -	\$ 800,000	\$ 2,002,798	\$ -
UNDESIGNATED	\$ 6,434,574	\$ 5,765,444	\$ 577,349	\$ 5,054,265	\$ 5,588,798	\$ 1,921,333	\$ 7,289,615
PROJECTED ENDING FUND BALANCE	\$ 6,514,467	\$ 5,832,653	\$ 636,759	\$ 5,054,265	\$ 6,388,798	\$ 3,924,131	\$ 7,289,615

RECOMMENDED RESERVES PER FISCAL POLICY	6,139,574	2,945,540	383,988	4,829,779	5,303,909	1,256,490	-
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COUNCIL ADOPTED 2015-16 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

	FY 2015-16 ALL FUND SUMMARY	BUDGET FY 2014-15	ESTIMATED FY 2014-15	ACTUAL FY 2013-14
BEGINNING FUND BALANCE	\$ 57,403,746	\$ 50,717,016	\$ 50,717,016	\$ 54,088,815

BUDGETED REVENUES

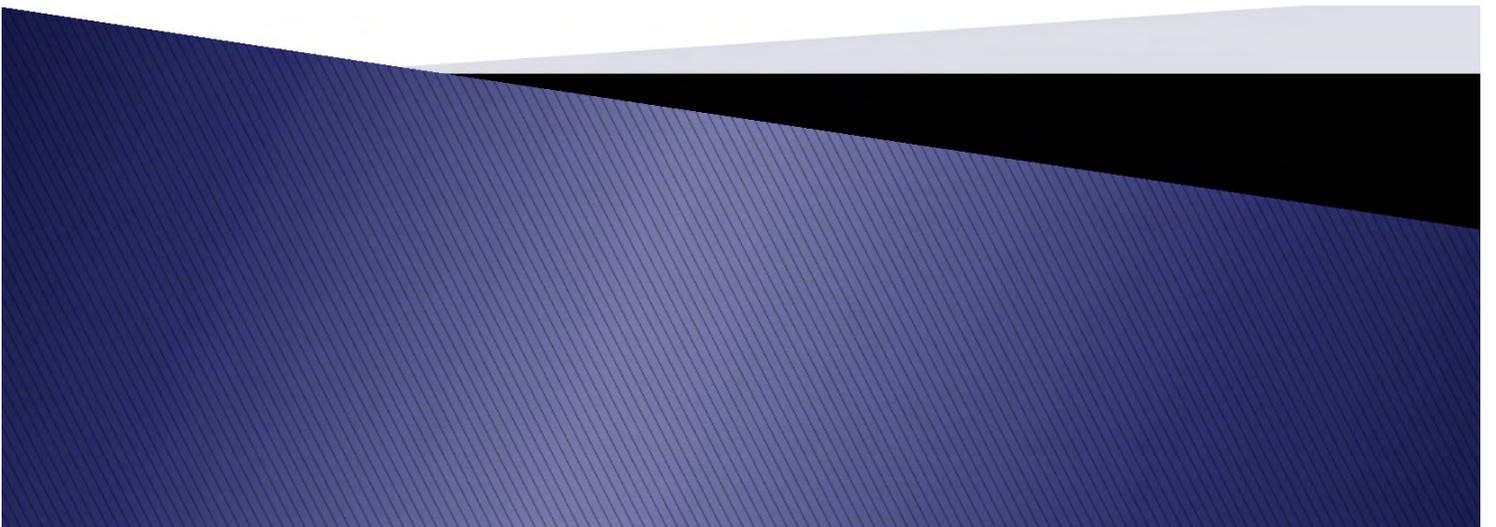
Property Taxes	\$ 14,786,850	\$ 14,201,669	\$ 14,288,395	\$ 13,399,163
Gross Receipts Tax	\$ 4,560,505	\$ 4,296,974	\$ 4,467,734	\$ 4,458,682
General Sales Tax	\$ 18,854,366	\$ 17,679,843	\$ 18,117,831	\$ 17,525,123
Selective Sales Tax	\$ 14,601,869	\$ 14,252,560	\$ 14,620,079	\$ 14,494,991
Fines/Fees/Penalties	\$ 2,246,081	\$ 2,492,463	\$ 2,108,800	\$ 2,523,559
Licenses & Permits	\$ 819,300	\$ 810,200	\$ 1,025,742	\$ 1,068,224
Interest Income	\$ 85,458	\$ 91,100	\$ 96,810	\$ 104,435
Intergovernmental Revenue	\$ 2,064,906	\$ 843,678	\$ 1,213,143	\$ 707,473
Charges for Service	\$ 32,398,131	\$ 30,895,315	\$ 30,010,810	\$ 28,622,177
Miscellaneous/Rental Income	\$ 1,811,224	\$ 1,523,090	\$ 1,831,416	\$ 2,442,373
Insurance/Risk/Other Sources	\$ 27,968,833	\$ 20,724,654	\$ 24,058,066	\$ 1,869,349
Revenues before Transfers	120,197,523	107,811,546	111,838,826	87,215,549
Transfers from other funds	\$ 21,041,491	\$ 19,415,036	\$ 18,065,335	\$ 16,788,816
TOTAL REVENUES	141,239,014	127,226,582	129,904,161	104,004,365
AVAILABLE RESOURCES	\$ 198,642,760	\$ 177,943,598	\$ 180,621,177	\$ 158,093,180

BUDGETED EXPENDITURES

Personal Services	\$ 42,278,312	\$ 41,075,075	\$ 40,889,582	\$ 38,453,136
Professional/Technical Services	\$ 4,873,609	\$ 4,342,074	\$ 4,369,009	\$ 3,656,006
Contractual Services	\$ 103,375	\$ 101,241	\$ 29,299	\$ 42,857
Utilities	\$ 13,628,620	\$ 13,059,978	\$ 11,869,040	\$ 12,726,177
Maintenance	\$ 1,974,556	\$ 1,831,291	\$ 1,817,447	\$ 1,875,138
Other Services/Contingencies	\$ 2,226,254	\$ 1,974,919	\$ 841,282	\$ 346,231
Insurance	\$ 6,042,348	\$ 6,671,475	\$ 6,671,475	\$ 5,092,081
General & Administrative	\$ 376,421	\$ 358,647	\$ 339,907	\$ 242,034
Rebates/Incentives	\$ 28,640,627	\$ 11,409,662	\$ 11,800,032	\$ 11,405,582
Supplies	\$ 3,670,320	\$ 3,595,454	\$ 3,398,327	\$ 3,074,969
Capital & Infrastructure Improv.	\$ 27,793,520	\$ 25,196,090	\$ 8,685,466	\$ 5,156,859
Capital Purchases (Equipment)	\$ 9,302,840	\$ 9,549,900	\$ 4,848,874	\$ 4,554,528
Debt Service/Bank Charges	\$ 7,190,995	\$ 7,751,859	\$ 14,508,381	\$ 8,025,745
Expenditures before Trans.	148,101,797	126,917,665	110,068,121	94,651,344
Transfers to other funds	\$ 14,900,275	\$ 13,012,499	\$ 13,149,310	\$ 12,724,820
TOTAL EXPENDITURES	163,002,072	139,930,164	123,217,431	107,376,164

ENDING BALANCE				
DESIGNATED	\$ 3,009,310	\$ 3,541,460	\$ 3,541,460	\$ 3,357,565
UNDESIGNATED	\$ 32,631,378	\$ 34,471,974	\$ 53,862,286	\$ 47,359,451
PROJECTED ENDING FUND BALANCE	\$ 35,640,688	\$ 38,013,434	\$ 57,403,746	\$ 50,717,016
RECOMMENDED RESERVES PER FISCAL POLICY	20,859,280	20,698,121	20,698,121	19,335,897

Budget





July 28, 2015

Honorable Mayor Linda Martin

Honorable City Councilmembers:

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

INTRODUCTION

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

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

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

BUDGET HIGHLIGHTS

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

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

Highlights of the proposed budget are detailed below:

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

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

GENERAL FUND

REVENUES

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

Property Taxes

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

Sales Taxes

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

EXPENSES

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

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

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

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

WATER AND WASTEWATER FUND

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

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

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

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

Water and Wastewater Reserve Requirements

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

EQUIPMENT REPLACEMENT FUND

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

SPECIAL REVENUE FUNDS

Hotel/Motel Fund

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

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

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

Car Rental Tax Fund

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

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

CAPITAL IMPROVEMENT FUNDS

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

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

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

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

LONG-TERM DEBT

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

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

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

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

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

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

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

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

CLOSING COMMENTS

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

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

Respectfully submitted,



Loretta Getchell,
City Manager

EXECUTIVE SUMMARY

GENERAL FUND

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

EXECUTIVE SUMMARY

CAR RENTAL FUND

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

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

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

Recommended Reserve Levels per Fiscal Policy:

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

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

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

Recommended Reserve Levels per Fiscal Policy:

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

Fund Balance Summary
Estimated FY14-15 and Budgeted FY15-16
Special Revenue Funds (continued)

	<i>Police Drug Fund</i>	<i>Public Safety Special Revenue Fund</i>	<i>Police Seized Assets Fund</i>	<i>Glade Parks PID</i>	<i>Glade Parks TIRZ</i>	<i>Cable PEG Fee Fund</i>
Beginning Balance, FY15 (per audit, FYE 2014)	\$227,881	\$75,507	\$839,452	\$656,737	\$10,602	\$405,157
FY15 Estimated Revenues	<u>39,942</u>	<u>183,439</u>	<u>194,780</u>	<u>93,263</u>	<u>392,581</u>	<u>125,128</u>
Total Available:	267,823	258,946	1,034,232	750,000	403,183	530,285
FY15 Estimated Expenses	(1,000)	(167,712)	(249,228)	0	(385,668)	(120,000)
Proposed Budget Adjustment	0	0	0	0	0	0
Capital Expenses	<u>0</u>	<u>0</u>	<u>(60,000)</u>	<u>0</u>	<u>0</u>	<u>(50,000)</u>
Total Projected Expenses:	<u>(1,000)</u>	<u>(167,712)</u>	<u>(309,228)</u>	<u>0</u>	<u>(385,668)</u>	<u>(170,000)</u>
Estimated Ending Balance FY15	266,823	91,234	725,004	750,000	17,515	360,285
FY16 Budgeted Revenues	<u>1,000</u>	<u>147,169</u>	<u>0</u>	<u>0</u>	<u>561,844</u>	<u>120,000</u>
Total Available:	267,823	238,403	725,004	750,000	579,359	480,285
FY16 Budgeted Expenses	(1,000)	(145,117)	(175,092)	(49,635)	(564,359)	(120,000)
Capital Carryover	0	0	0	0	0	0
Capital Expenses	<u>(200,000)</u>	<u>0</u>	<u>(60,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(201,000)</u>	<u>(145,117)</u>	<u>(235,092)</u>	<u>(49,635)</u>	<u>(564,359)</u>	<u>(120,000)</u>
Projected Ending Balance, FY16	66,823	93,286	489,912	700,365	15,000	360,285
Less: Designated Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Ending Balance	66,823	93,286	489,912	700,365	15,000	360,285

Recommended Reserve Levels per Fiscal Policy:

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available for Supplemental:	0	2,052	(175,092)	(49,635)	(2,515)	0
Available for Capital:	<u>66,823</u>	<u>91,234</u>	<u>665,004</u>	<u>750,000</u>	<u>17,515</u>	<u>360,285</u>
Total Available	66,823	93,286	489,912	700,365	15,000	360,285

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

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

Recommended Reserve Levels per Fiscal Policy:

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

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

	<i>G.O. Debt Service</i>	<i>Stars Center Debt</i>	<i>EDC 1/2 Cent Sales Tax Debt</i>	<i>Water & Wastewater Debt</i>	<i>Texas Star Sports Complex Debt</i>	<i>Texas Star Golf Course Debt</i>
Beginning Balance, FY15 (per audit, FYE 2014)	\$662,015	\$134,439	\$1,995	\$12,579	\$8,009	\$54,403
FY15 Estimated Revenues	<u>10,163,048</u>	<u>710,365</u>	<u>907,103</u>	<u>607,654</u>	<u>159,400</u>	<u>612,049</u>
Total Available:	10,825,063	844,804	909,098	620,233	167,409	666,452
FY15 Estimated Expenses	(4,121,578)	(710,365)	(907,103)	(607,754)	(159,400)	(612,049)
Proposed Budget Adjustment	<u>(6,163,986)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(10,285,564)</u>	<u>(710,365)</u>	<u>(907,103)</u>	<u>(607,754)</u>	<u>(159,400)</u>	<u>(612,049)</u>
Estimated Ending Balance FY15	539,499	134,439	1,995	12,479	8,009	54,403
FY16 Budgeted Revenues	<u>4,214,353</u>	<u>710,105</u>	<u>169,376</u>	<u>817,909</u>	<u>163,200</u>	<u>613,849</u>
Total Available:	4,753,852	844,544	171,371	830,388	171,209	668,252
FY16 Budgeted Expenses	(4,328,718)	(709,805)	(169,376)	(817,909)	(163,200)	(613,849)
Capital Carryover	0	0	0	0	0	0
Capital Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(4,328,718)</u>	<u>(709,805)</u>	<u>(169,376)</u>	<u>(817,909)</u>	<u>(163,200)</u>	<u>(613,849)</u>
Projected Ending Balance, FY16	425,134	134,739	1,995	12,479	8,009	54,403
Less: Designated Reserve	<u>0</u>	<u>(59,410)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Ending Balance	425,134	75,329	1,995	12,479	8,009	54,403

Recommended Reserve Levels per Fiscal Policy:

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

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

	<i>EDC 1/2 Cent Sales Tax Debt Reserve</i>	<i>Water & Wastewater Debt & Emergency Reserve</i>	<i>Water & Wastewater Rate Stabilization Reserve</i>	<i>Texas Star Sports Complex Reserve</i>	<i>Texas Star Golf Course Reserve*</i>
Beginning Balance, FY15 (per audit, FYE 2014)	\$911,922	\$805,180	\$1,151,896	\$1,031,731	\$923,377
FY15 Estimated Revenues	<u>9,220</u>	<u>498,124</u>	<u>334,253</u>	<u>99,771</u>	<u>230,937</u>
Total Available:	921,142	1,303,304	1,486,149	1,131,502	1,154,314
FY15 Estimated Expenses	(9,220)	0	(705,850)	0	(165,000)
Proposed Budget Adjustment	0	0	0	0	(40,000)
Capital Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(9,220)</u>	<u>0</u>	<u>(705,850)</u>	<u>0</u>	<u>(205,000)</u>
Estimated Ending Balance FY15	911,922	1,303,304	780,299	1,131,502	949,314
FY16 Budgeted Revenues	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>100,400</u>	<u>207,625</u>
Total Available:	911,922	1,303,304	785,299	1,231,902	1,156,939
FY16 Budgeted Expenses	0	0	(135,235)	0	(175,000)
Capital Carryover	0	0	0	0	0
Capital Expenses	<u>(730,000)</u>	<u>0</u>	<u>0</u>	<u>(425,000)</u>	<u>0</u>
Total Projected Expenses:	<u>(730,000)</u>	<u>0</u>	<u>(135,235)</u>	<u>(425,000)</u>	<u>(175,000)</u>
Projected Ending Balance, FY16	181,922	1,303,304	650,064	806,902	981,939
Less: Designated Reserve	<u>(169,076)</u>	<u>(1,146,956)</u>	<u>0</u>	<u>(161,300)</u>	<u>(525,466)</u>
Adjusted Ending Balance	12,846	156,348	650,064	645,602	456,473

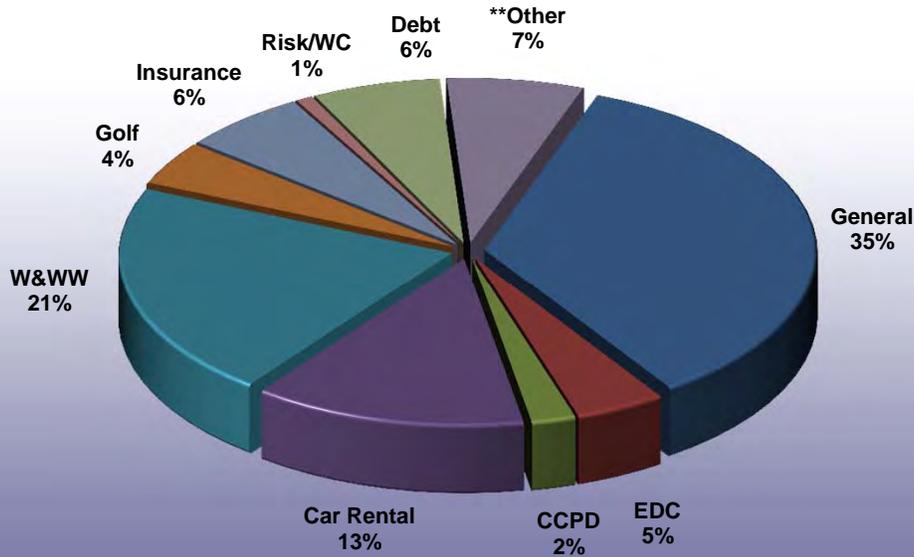
Recommended Reserve Levels per Fiscal Policy:

	<u>0</u>	<u>0</u>	<u>0</u>	<u>322,604</u>	<u>933,886</u>
Available for Supplemental:	0	0	(130,235)	100,400	32,625
Available for Capital:	<u>12,846</u>	<u>156,348</u>	<u>780,299</u>	<u>222,598</u>	<u>(510,038)</u>
Total Available	12,846	156,348	650,064	322,998	(477,413)

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

Where Does The Money Come From?

FY15-16



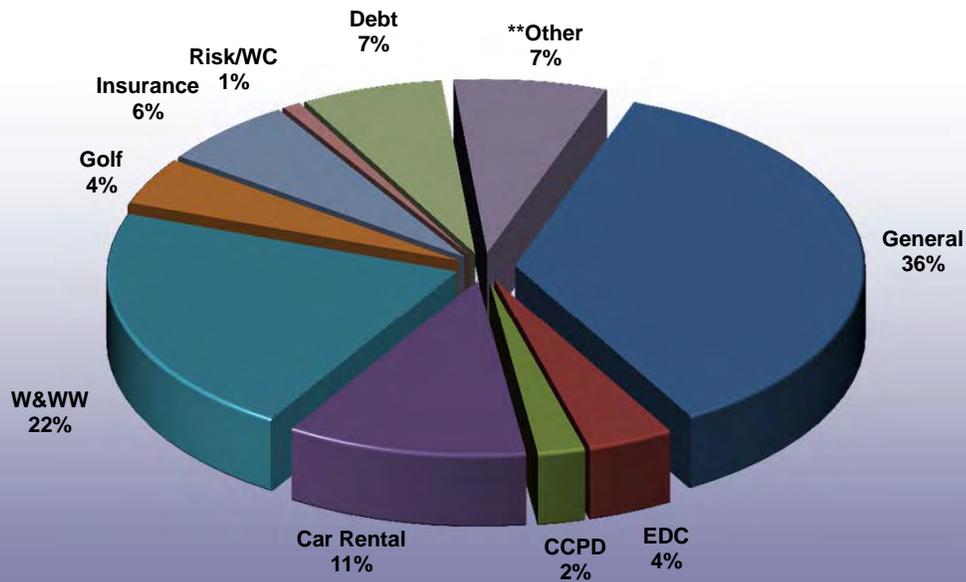
Budgeted FY14-15

Proposed FY15-16

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

Where Does The Money Go?

FY15-16



Budgeted FY14-15

Proposed FY15-16

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

General Fund Revenues

FY15-16



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

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

NOTES:

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

(b) Adj. Net Taxable Value Assessed = Assessed Value less TIF increment \$53,941,226 and authorized ceiling Over 65 \$166,507,443 and Disabled Persons \$12,141,422.

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

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

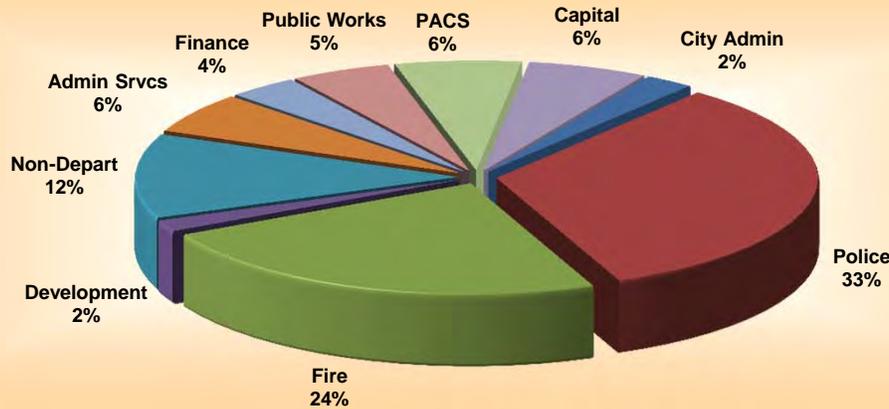
Note: FY2014-15 Adj. Net Taxable Value amended to exclude Over 65 and Disabled which is now shown as Ceiling Revenues for comparison purposes.

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

M&O = Maintenance and Operations

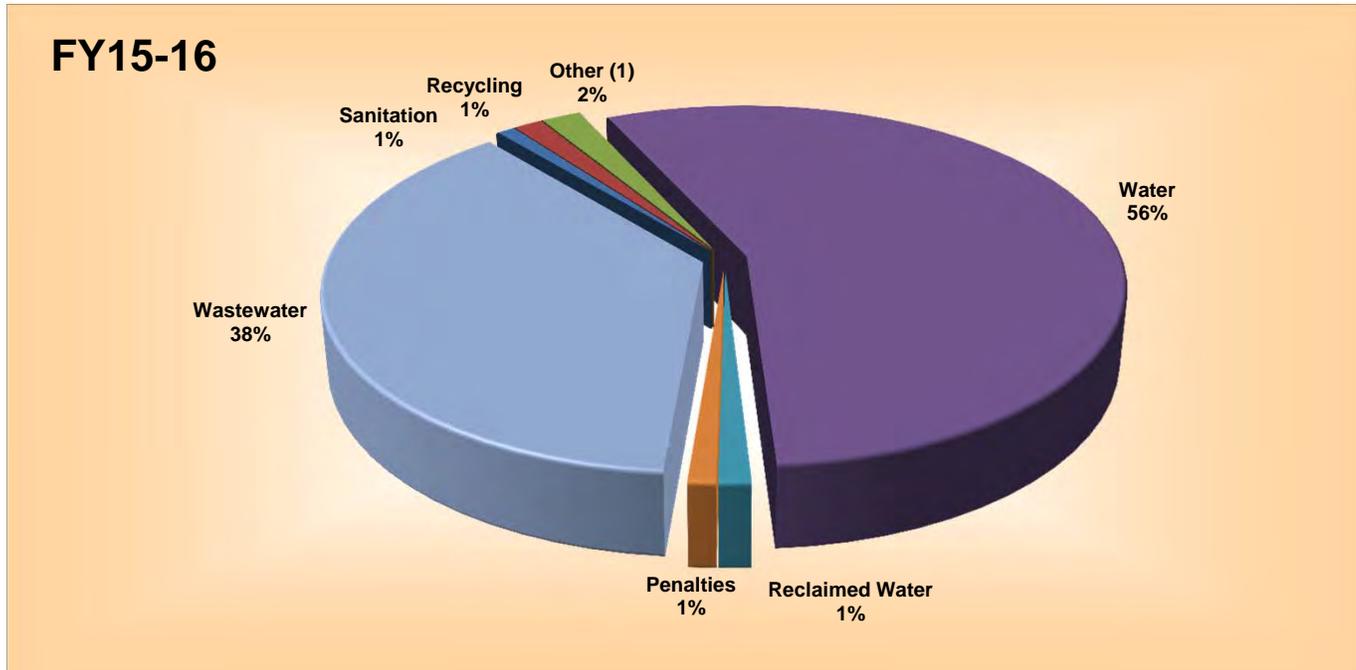
General Fund Expenditures

FY15-16



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

Water & Wastewater Revenues



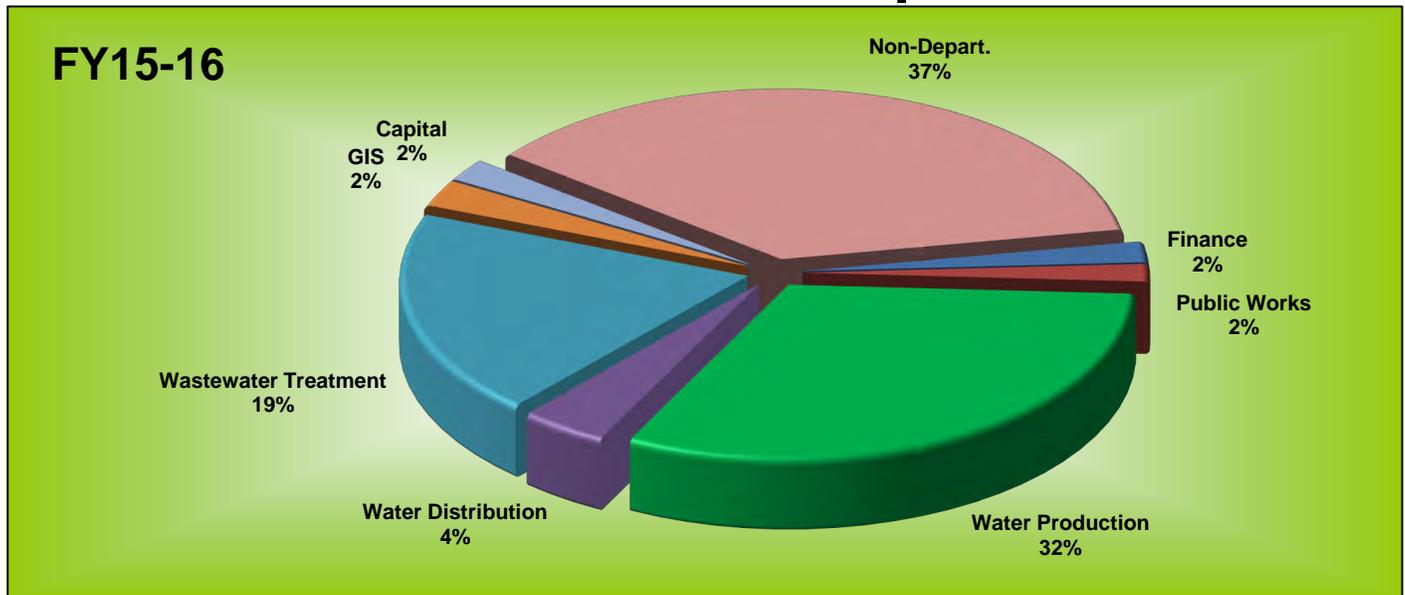
The above graph shows the sources of revenues in the Water & Wastewater Fund which are generated by services provided to the citizens of Eules for recycling, sanitation, water and wastewater. The "Other" amount represents 2% of total revenues and is an aggregate of several revenue sources as indicated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

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

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

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

Water & Wastewater Expenditures



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

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

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

All Other Enterprise Operating Funds

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

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

⁽¹⁾ Actual FY14 corrected to remove capital assets of Equipment Replacement Fund which were incorrectly reported under the Service Center Fund.

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

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

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

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

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

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

Special Revenue Operating Funds

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

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

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

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

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

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

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

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

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

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

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

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

The **Glade Parks Public Improvement District #2 (PID#2) Fund** is used to account for assessments levied upon properties within the district boundaries. Expenses are used for the repayment of debt issued to fund public improvements within the district. The district will only assess property owners for the portion of the debt payment not covered with resources from the Glade Parks TIRZ.

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

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

Internal Service Operating Funds

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

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

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

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

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

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

Debt Service Operating Funds

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

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

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

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

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

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

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

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

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

Personnel Counts by Division

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

FY2016 Budget Changes

(from FY2015 Budget)

1) Shifted position based on funding and job function

*FY15 Budget amended to reflect the approved addition of partial year funding for a Special Events Coordinator approved by EDC Board and City Council.

Outstanding Bond Indebtedness

Description	Date Issued	Principal Amount Outstanding	Amount of Original Issuance	Paying Agent	Interest Rate	Maturity
General Obligation Refunding Bonds, Series 2011	1/15/2011	\$ 4,650,000	\$ 6,575,000	U.S. Bank, Dallas, Texas	3% to 4%	8/15/2021
Tax & Waterworks & Sewer System (limited Pledge) Revenue Certificates of Obligation, Series 2011'	1/15/2011	\$ 2,650,000	\$ 3,035,000	U.S. Bank, Dallas, Texas	3% to 4.25%	8/15/2030
General Obligation Refunding Bonds, Series 2012 ⁺	12/1/2011	\$ 4,240,000	\$ 5,955,000	U.S. Bank, Dallas, Texas	2% to 4%	2/15/2024
General Obligation Refunding Bonds, Series 2012A'	11/1/2012	\$ 6,715,000	\$ 8,930,000	U.S. Bank, Dallas, Texas	2% to 4%	2/15/2027
General Obligation Refunding Bonds, Series 2014	10/15/2014	\$ 5,635,000	\$ 5,685,000	U.S. Bank, Dallas, Texas	3%	2/15/2020
Tax & Waterworks & Sewer System (limited Pledge) Revenue Certificates of Obligation, Series 2014'	10/15/2014	\$ 5,715,000	\$ 5,715,000	U.S. Bank, Dallas, Texas	0% to 5%	8/15/2034
Taxable General Obligation Refunding Bonds, Series 2010 [^]	8/15/2010	\$ 5,735,000	\$ 8,110,000	U.S. Bank, Dallas, Texas	2.5% to 4.4%	8/1/2025
Waterworks & Sewer System Revenue Refunding Bonds, Series 2012*	3/29/2012	\$ 2,410,000	\$ 3,340,000	Bank of Texas	2.03%	7/15/2024
Waterworks & Sewer System Revenue Bonds, Series 2013*	6/25/2013	\$ 1,465,000	\$ 1,585,000	U.S. Bank, Dallas, Texas	2% to 5%	7/15/2033
Waterworks & Sewer System Revenue Bonds, Series 2015A**	8/5/2015	\$ 4,685,000	\$ 4,685,000	Texas Water Development Board	0% to 1.98%	7/15/2035
Waterworks & Sewer System Revenue Bonds, Series 2015B**	8/5/2015	\$ 2,380,000	\$ 2,380,000	Texas Water Development Board	0% to 1.68%	7/15/2035
Eules Development Corporation, Sales Tax Revenue Refunding Bonds, Series 2012	1/12/2012	\$ 285,000	\$ 3,785,000	Bank of Texas	1.43%	9/15/2019

Proposed Bond Indebtedness

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

[^] Bonds paid by rental income from Dallas Stars Center

['] Bonds paid by Tax Increment Financing District & Public Improvement District

[`] Majority of Bonds paid by Texas Star Golf Course & Softball World. See budget document for details.

* Bonds paid by Water & Wastewater user charges

⁺ Date issued and Interest Rate corrected from Proposed Budget Document

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

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

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

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

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

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

Supplementary Data

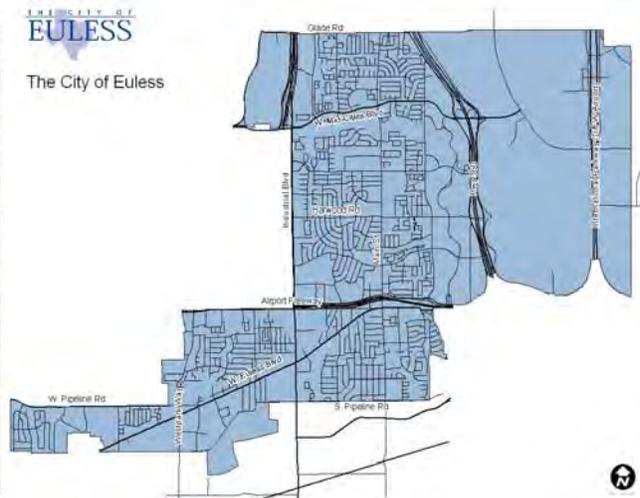
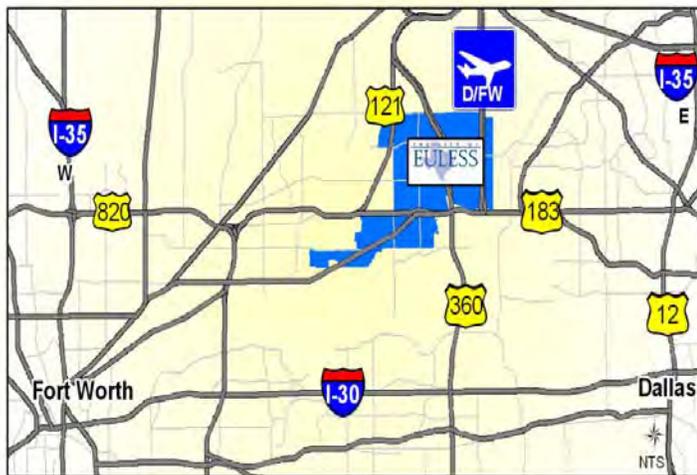
Introduction

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 766 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 54,050.

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, several

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

DEMOGRAPHICS

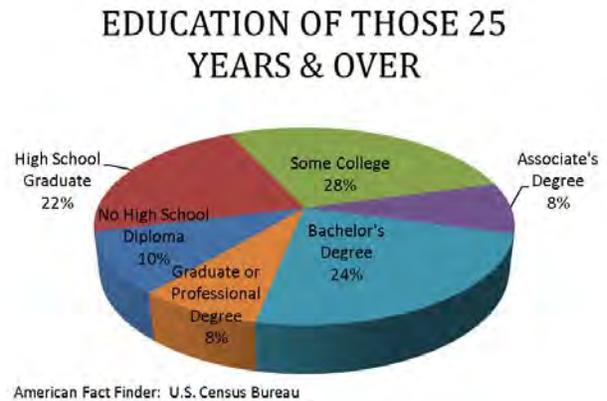
Eules' close proximity to D/FW Airport has made the City a major commercial-industrial center for the Northeast Tarrant County area. In recent years, new retail development has added a number of quality shopping centers which provide residents with a variety of goods and services to choose from. This 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 \$17,938,901 was collected during FY2014-15.

Of 14,604 non-mineral lease property accounts in the City, 12,364 are residential accounts. The top ten taxpayers listed in the following table are found in the remaining 2,240 commercial and industrial accounts. Over the past year, taxable property values increased over \$103 million dollars from \$3,050,289,663 to \$3,153,297,953, a 3.38% increase due to an increase in both residential and commercial property values.

Ten Largest Property Taxpayers

<u>Name of Taxpayer</u>	<u>Nature of Property</u>	<u>2015/16 Taxable Assessed Valuation</u>	<u>% of Total Taxable Assessed Valuation</u>
EAN Holdings LLC	Car Rental	\$ 80,436,972	2.71%
CH Realty VI/MF Colleyville 2801 LP	Apartments	70,000,000	2.36%
Westdale Hills 2013 LP	Apartments	56,777,649	1.91%
UDR the Mandolin LLC	Apartments	55,219,730	1.86%
Stoneleigh at Bear Creek	Apartments	49,747,562	1.68%
AT&T Mobility LLC	Telecommunications	45,106,267	1.52%
AP WP Vineyard Reit LLC	Apartments	45,070,127	1.52%
AP WP Seramont Reit LLC	Apartments	44,435,528	1.50%
LSREF3 Bravo (Dallas) LLC	Apartments	42,560,000	1.44%
CMF 15 Portfolio, LLC	Property Trust	42,295,050	1.43%
		<u>\$ 531,648,885</u>	<u>17.93%</u>

Population with a median age of 34.7 years (Texas Demographics by Cubit) has increased from 50,750 to 54,050 in ten years. The City's median household income is \$54,576, which compares favorably to \$51,900 for the State of Texas (U.S. Census Bureau). The educational level is 90% high school graduate or higher and 68% above high school graduate (American Fact Finder).



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 twenty elementary schools, five junior high schools, two high schools, and three non-traditional campuses with total enrollment topping 22,762 students. Of these facilities, six elementary schools, two junior highs,

one high school, and one non-traditional campus are located in the City of Euless. The Grapevine-Colleyville ISD has one elementary school located in northern Euless.

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 35,000 square foot recreation center with a 5,000 square foot fitness center, a 35,000 square foot senior center, over 12,000 square feet of rental facilities, an almost 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 92 certified officers. The City also maintains a full service library with over 100,000 materials. Current bond ratings for the City's General Obligation Bonds are "AA" from Standard & Poor's and "Aa2" from Moody's.

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



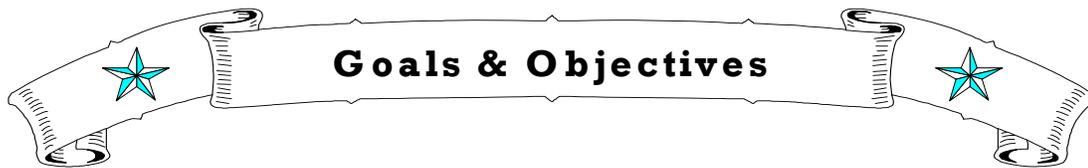
To provide our
citizens the most
efficient services
possible that protect
and enhance the
quality of life,
through planning and
visionary leadership.



FISCAL YEAR 2015-16 GOALS MATRIX

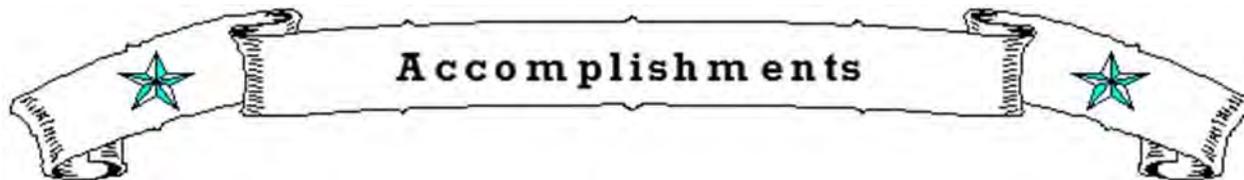
	Superior Customer Service	Fiscally Responsible	Safety And Security	Diversified Business Climate	Quality Infrastructure	Attract Visitors	Quality Leisure Opportunities	Preserve Positive City Image
Administration	■	■	■	■	■	■	■	■
Facilities	■	■	■	■	■	■	■	■
Library	■	■	■	■	■	■	■	■
Fiscal Services	■	■	■	■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

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



Goals & Objectives

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



THE CITY OF EULESS has achieved many honors, awards, and accomplishments throughout the past year. These accomplishments and recognitions would not be possible without the dedicated teamwork and efforts of citizens, numerous volunteers, employees, and elected officials. It all combines to illustrate the wonderful quality of life Euleless citizens enjoy. Among the honors and accomplishments are:

THE CITY COUNCIL successfully facilitated the transition from the retirement of a long term City Manager to the appointment of the new City Manager. They were able to maintain the ad valorem tax rate at \$0.4675 while maintaining the high level of services the citizens have come to expect from the City. The Council was involved and invested in various meetings throughout the year designed to engage and inform our citizens in all aspects of their City. Some of these efforts included holding open town hall meetings, budget meetings and workshops, attending neighborhood meetings, quarterly Tongan Community Committee meetings and holding water conservation forums. They made a continual effort to provide open dialogue and transparency between the staff, themselves and our residents.

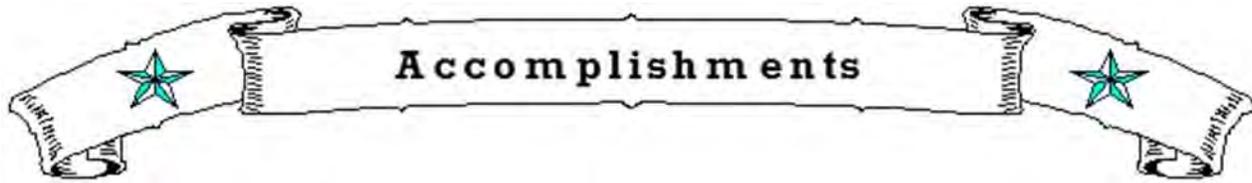
THE CITY MANAGER'S OFFICE continued to support the Directors and Administrators to accomplish their goals and objectives that support the overall vision and direction given to them from the citizens and elected officials. The support provided is accomplished through leadership, teaching, mentoring, and guidance. It also involves placing the right people in the right position to accomplish those missions. They maintained a solid financial position and a stable property tax rate through development and oversight of the budget. Several City ordinances were updated and the City continued to participate in many programs that enhance the quality of life. Some of these programs include participating in the Community Revitalization Program, maintaining viable partnerships with Federal and State elected officials, other government agencies and organizations, Tarrant County, neighboring cities, local businesses, charities, and churches.

THE CITY MANAGER'S COMMUNICATIONS OFFICE continues to provide channels to assist with communications between the City and its citizens. Some of these efforts include using and monitoring social media, maintaining the City Website, activating automatic notification software, utilizing smartphones, as well as through email. They produce the Euleless Today newsletter, which goes out monthly to all citizens of Euleless. They also maintain the City cable channel, keep information relevant and up to date. They produced a video touting the progression of the Euleless Fire Department from volunteer to professional. They assisted the Euleless Library Foundation with a website redesign and hosted five presentations during the year on a variety of topics related to water conservation. They participated on the HEB (Hurst, Euleless, Bedford) Transit Board and collaborated with the Police and Fire Departments to create a SAFE Business training video.

THE CITY SECRETARY'S OFFICE coordinated appointments to the City's Boards and Commissions and maintained all City ordinances, resolutions, and records retention including the implementation of a records web portal to allow access to city records via the city's website. They contribute tremendously to the City Council accomplishments by working directly with a variety of organizations, handling Council communications, and assisting with resolutions and proclamations. They processed all requests for open records, while staying within the State statute requirements.

THE PARKS DEPARTMENT received the distinction as Tree City USA from the National Arbor Day Foundation for the 29th consecutive year. Only 5 other cities in Texas have received this award more times than Euleless. Euleless also received the Growth Award for the 25th consecutive year and was one of only 7 cities in Texas to receive this award for going above and beyond the requirements of being a Tree City. Euleless parks are among the best in the area and are enjoyed by Euleless citizens as well as others from throughout the area.

THE COMMUNITY SERVICES DEPARTMENT had daily visits to the Euleless Family Life Center increase by 15%. In addition, we surpassed 40,000 annual visits to our aquatic center for the 3rd consecutive year, increased class participation by 62%, recruited nearly 10% more volunteers for special events and facilitated nearly 2,000 facility rentals. They also conducted or participated in kid camps, senior trips, the Christmas parade, Trinity Homecoming parade, Christmas and Halloween events, and they developed a great partnership with the Library. Parks and



Community Services are a major reason our citizens believe Euless is such a great community to live and raise families.

THE TEXAS STAR SPORTS COMPLEX registered over 1,400 league teams and over 1,200 tournament teams between the two facilities. The Parks at Texas Star was also selected to host the first live ESPN televised USSSA World Series games for the 12U Major Division.

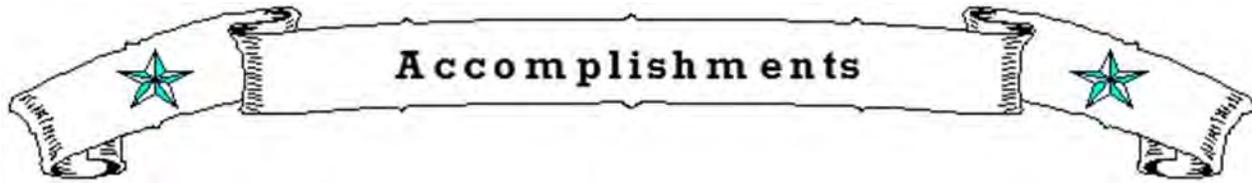
FACILITY MAINTENANCE OPERATIONS began the planning stages for the remodel of the Development/Engineering building. They surveyed all facility needs and supported the upkeep of all City facilities. . They assisted the Euless Family Life Center by having canopy liners installed in an effort to prevent birds from roosting under the canopies. Waste oil heaters were installed at the Parks Maintenance building, utilizing used motor oil for heating the shop. They also oversaw the completion a minor remodel of Fire Station #2.

FLEET OPERATIONS received the Automotive Service Excellence (ASE) “Blue Shield of Excellence” award for the 20th consecutive year. The City was recognized by NCTCOG as a leader in emission reduction in North Central Texas for 2015 and obtained “Gold Level” Green Fleet status from Association of Equipment Management Professionals (AEMP) moving up from Silver in the two previous years.

THE POLICE DEPARTMENT maintained their Texas Commission on Law Enforcement (TCOLE) training standards. They conducted in-service training sessions and increased emergency response training throughout the department. They held two successful summer camps for at risk youths, while utilizing many community volunteers and staff to be mentors to the kids. They continued to maintain and improve our Neighborhood Block Watch groups, participated in National Night Out Campaign, taught several outreach classes and continued the Citizens Police Academy. They utilized social media to encourage community involvement, provide education, and provide public service announcements. The department is using enriched recruiting techniques and have seen improvement in attracting good police and civilian applicants. The department also instituted a Cadet program targeting young men and women, 18 to 25 years of age, who are interested in a career in Law Enforcement. This is an effort to help local people become great law enforcement employees in the community where they grew up. Detention received a perfect Immigration and Customs Enforcements (ICE) annual inspection report. They housed prisoners for the City of Hurst while their jail was under construction. Communications handled over 99,000 calls for service and Patrol Officers generated over 17,000 self-initiated calls. 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 continues their relationship with Mothers Against Drunk Driving (MADD) by hosting Victims’ Impact Panel sessions. The court has successfully transitioned to an all paperless dockets. They also processed all citations generated from Euless as well as those generated at DFW Airport that occurred within Euless city limits.

THE PUBLIC WORKS AND ENGINEERING DEPARTMENT continued the general maintenance and repair of the City’s infrastructure which includes streets, sidewalks, storm drainage system, water and sewer systems, traffic signals and the reclaimed water system. They were very instrumental in clearing and maintaining City creeks and low water areas which contributed tremendously to the City avoiding major flooding during the spring and fall rains. During those flooding events, staff also directly assisted citizens with the placing of sandbags and barricades to help ensure safety and avoid property loss. Engineering staff completed the design and contract management of several City projects and also conducted reviews and inspection on all City wide development projects. They continued the program to install uninterrupted power supplies on City red lights to prevent loss of service during power outages. The Animal Shelter staff continued its great relationship with the Trinity Girls Awareness Program (GAP) organization, which assist in shelter adoptions, promotion of adoptable animals, and providing additional funds used to service animals.



THE EULESS PUBLIC LIBRARY The Mary Lib Saleh Eules Public Library received the Achievement in Excellence in Libraries Award from the Texas Municipal Library Director's Association for the tenth consecutive year. The Library expanded its community outreach with high quality entertainments and interactive programs, and through successfully partnering with Parks & Community Services.

THE INFORMATION SERVICES OFFICE completed all hardware and software upgrades planned for the fiscal year. Network infrastructure upgrades were completed between City facilities to ensure adequate bandwidth to support growing usage. A City-wide 4G wireless network was installed to provide network coverage to all remote sites and assets. A centrally managed Internet Protocol (IP) security camera system was implemented and utilization has continued to grow across City departments since installation. The server virtualization project was started early in the fiscal year and grew exponentially throughout the following months, even expanding into the virtualization of desktop computers.

THE FIRE DEPARTMENT responded to over 4,500 emergency calls with an overall average response time of 5:27 minutes. Eules is still one of only twenty six communities in Texas to have obtained Class #1 (PPC) Public Protection Rating with the Insurance Services Organization (ISO). The rapid response vehicle (Squad 55) was utilized and has proven to be an effective and efficient way to respond to certain types of emergencies allowing other apparatus to stay available in their response area. Training continues to be a top priority. The department continues to be involved at the state and local level by participating in regional committees, county work groups, and the Texas Commission on Fire Protection. The Fire Department implemented new EMS protocols, hired and trained three new firefighters, placed new breathing apparatus into service, took delivery of a Pierce pumper and updated the fire officer development program.

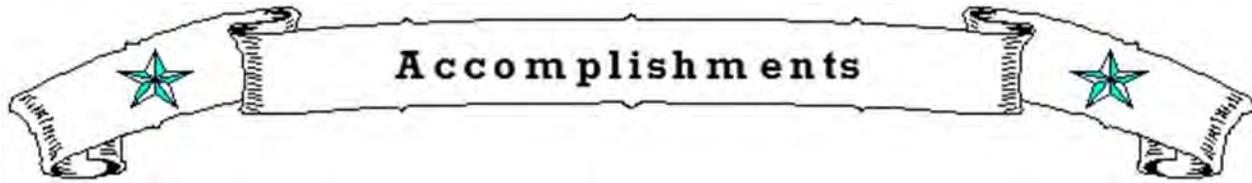
THE FIRE MARSHAL'S OFFICE conducted 1440 inspections. They assisted in a survey by the Insurance Services Organization to verify that commercial properties in the City were receiving proper fire sprinkler insurance credits. The public education program, which includes the clown program, was expanded to include better use of social media to distribute Public Service Announcements (PSA's). Through Facebook, the use of static displays and a new marketing approach to fire safety education, a large segment of our community was touched through public education efforts. Not inclusive of social media contacts and static displays, the public education effort resulted in face to face contact with 13,767 citizens. Over 3,000 smoke detectors were checked and Community Emergency Response Team (CERT) training expanded to include drills for the CERT team graduates.

THE FINANCE DEPARTMENT received the Distinguished Budget Award for the FY2015 Budget and Certificate of Excellence in Financial Reporting for the FY2014 Audit from the Government Finance Officers Association of the US and Canada. The City also received the Texas Comptroller Leadership Circle Platinum Award for financial transparency. In addition, the department processed over 10,000 accounts payable invoices and managed a multi-million dollar investment portfolio.

THE GEOGRAPHIC INFORMATION SYSTEMS (GIS) added the capability to create smartphone and tablet based mapping applications. This enables field employees to have more and better access to critical location information from the jobsite. This project will continue to grow in the coming years as more employees are able to use mobile devices to assist in their job. Additionally, notable updates were made to Police and Fire web-based mapping and online lookup for water utilities.

THE HUMAN RESOURCES DEPARTMENT provided orientation programs for new employees and assisted the Fire and Police Departments with promotional testing. The department held monthly safety meetings for employees and administered employee benefit programs. They implemented an online benefits enrollment program which was successfully utilized.

THE PURCHASING OFFICE held several online auctions during the year realizing 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. They continued to assist departments with purchasing guidelines and state law compliance.



THE PLANNING AND DEVELOPMENT DEPARTMENT facilitated the ongoing or completed construction of various projects located within the Glade Parks and Riverwalk Eules mixed use developments. Belk's Department Store, Dick's Sporting Goods, Dave & Busters, Massage Envy, Five Below, Home Goods, Boot Barn, Cato, Kirkland's, Michaels, Ulta, Verizon, AT&T, and Sleep Experts are some of the retailers that are located within Glade Parks. Joining Rosa's Café, Raising Canes, and Potbelly Sandwich are several additional new restaurants including Five Guys Burgers, Panera Bread, and Pie Five. Construction of the Lifestyle Area within Glade Parks is under way and will include 12 buildings that will total over 100,000 square feet of retail and restaurant space, as well as a 35,000 square foot public plaza area. The Lifestyle Area will be surrounded by Dave & Buster's to the south, a multi-story parking garage and movie theater to the west, and Belk to the north. Site Plans have been approved for an additional 112,000 square feet of grocery and retail space and a 450 unit Urban Loft development to the south of the Glade Parks development. This area is north of Cheek-Sparger Road, east of Heritage and west of Rio Grande Boulevard. Several local commercial and industrial businesses completed expansions including FineLine Productions, Quickway Stamp, and Ricochet Fuels.

There are several major developments and transportation projects that have been approved that have created a strong redevelopment momentum south of Airport Freeway. A mixed use development called Midtown, which will consist of commercial retail, single family residential, and urban lofts is underway. A 120 unit senior housing project and a 38 single family lot subdivision south of State Highway 10 between Cullum Drive and Dicky Drive have been approved. Numerous single family residential projects are also under construction.

INSPECTION SERVICES issued over 158 new residential building permits, 91 residential remodel permits, 2,144 miscellaneous permits, and 113 certificates of occupancy and assisted in numerous development site plan reviews. They continue to work with the code compliance officers placing emphasis on ordinance compliance through calls, on-site visits, and door hangers, notices of violation, citations, and appearances in municipal court.

THE UTILITY BILLING DEPARTMENT staff set-up and distributed information to over 2,200 new accounts, hung more than 8,800 delinquent notices, responded to over 11,500 service calls and billed customers for more than 2 billion gallons of water.

TEXAS STAR GOLF COURSE received a 4½ star rating from Golf Digest for the 15th consecutive year and was listed in the top places to play in Texas. The course was named again by Golf Week and Avid Golfer as one of the Top Ranked Municipal Golf Courses in the Metroplex. The Golf Shop is using online tee times from their Texas Star website which has increased the number of on-line bookings. They have also increased their presence on social media to market the course, Raven's Grille, and the Conference Centre. The renovation of the bunkers to crushed quartz and the greens from Bentgrass to Mini Verde was a success.



Residential Monthly Service Charges



	Water	Wastewater	Trash	Drainage	Recycling
FY16 Prop	\$9.75 Base Tiered Rates/tgals 0-2 tgals - \$3.24 3-8 tgals - \$4.17 9-15 tgals - \$4.74 16-35 tgals - \$5.27 Over 35 tgals - \$5.87	\$8.50+90% of metered water usage @ \$3.59 per tgals.	\$8.99	\$2.50	\$1.26 per home \$2.68 per home-cart \$1.00 per apt. unit \$.63 for Seniors \$2.05 for Seniors home-cart
FY15	\$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

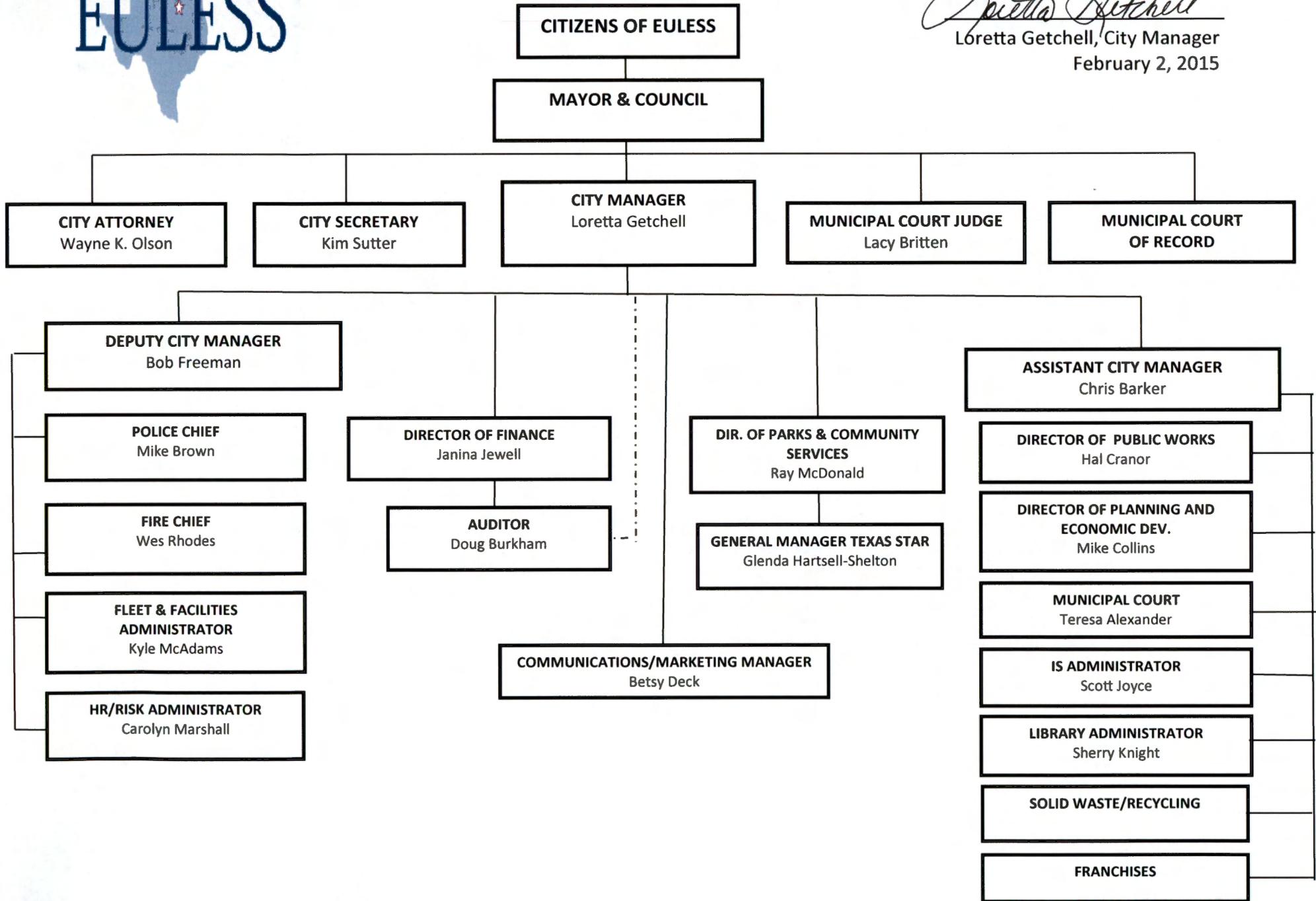
General Fund Key Fiscal Points

	Proposed FY16	% Change	Budget FY15	% Change	Actual FY14
<i>Operating Expenses</i>	\$37,349,074	4.55%	\$35,724,258	7.71%	\$33,166,242
<i>Capital Expenses~</i>	\$ 2,411,193	(16.03%)	\$ 2,871,610	131.73%	\$ 1,239,192
Tax Rate	.467500 per \$100 Debt = .100929 M&O = .366571	0%	.467500 per \$100 Debt = .102995 M&O = .364505	(0.5%)	.4700 per \$100 Debt = .109381 M&O = .360619
Taxable Valuation*	\$3,153,297,953	3.38%	\$3,050,289,663	6.7%	\$2,858,755,649
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.
~ Updated from FY16 Proposed Budget Document to include multi-media intern of \$10,500.

ORGANIZATIONAL CHART

Loretta Getchell
Loretta Getchell, City Manager
February 2, 2015



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 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 July 30th and August 1st, the City Council reviewed the preliminary operating and capital budgets. At their regularly scheduled City Council meeting on August 11th, the Euless City Council set a date, time, and place for the budget public hearing on August 25th. City Council held that public hearing and adopted the Budget August 25th. After the budget adoption, the Finance Department prepares a monthly financial report which is presented to the City Council for their review.

FY2015-2016 Budget Schedule

DATE	RESPONSIBILITY	ACTION
February 25	Managers, Directors & Administrators	Budget Kickoff - 2:00PM, City Hall Council Chambers
March 6	Managers, Directors & Administrators	Computer Request Forms due to Information Services, Vehicle Request due to Fleet Services, and pay plan adjustments to HR.
March 16-20	CMO, Finance, Directors	Preliminary CIP Review (Facilities, Public Works, PACS)
March 27	Managers, Directors, Administrators & Finance	All Budget Forms, including FY2016 Budget Forms, Multi-year Budget Forms, Capital & Supplemental Request, with supporting documentation returned to Finance. Departmental Data Entry completed.
March 30-April 3	Finance, Directors	Visit regarding changes in Fee Ordinance
March 30-April 8	Finance	Review Departmental Budgets, Data Entry as needed
April 9-24	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 15	CSO, Finance	Publish Notice of Public Hearing on CCPD budget to be held on June 8 th (CCPD Board)
June 8	CCPD Board	Hold Public Hearing on CCPD Budget. Adopt FY2016 CCPD Budget. Submit CCPD Budget to City Council.
June 8	CC	Receive CCPD Budget. Special called meeting at 6:00P.M.
June 8	CC, CMO, Directors	Pre-Budget Work Session on Capital and Supplemental at 6:15P.M.
May 29-June 26	CMO, Finance	CMO Final Review, Capital and Supplemental Recommendations, and Finalize CIP
June 18	CC, CMO, Directors	Town Hall Meeting
June 25	CC, CMO, Finance	CIP Budget Work Session
June 27-July 20	Finance	Finalize Preliminary Budget Document
July 6	CMO, Finance	Weekly Update with FB & Exec. Summaries
July 13	CMO, Finance	Weekly Update with FB & Exec. Summaries
July 20	CMO, Finance	Weekly Update with FB & Exec. Summaries
July 27*	TAD	Receipt of Final Tax Roll from TAD (Make final changes)
July 28*	Finance	Preliminary Budget: CC, CMO, CSO, Library, Website
July 29	CSO, Finance	Publish Notice of Public Hearing of EDC Budget to be held August 10 th (EDC Board). Publish Notice of City Council Public Hearing of CCPD Budget to be held on August 11 th .
July 30	CC, CMO, Finance	Budget Work Session
August 1	CC, CMO, Finance	Budget Work Session
August 10	EDC Board	Hold Public Hearing on EDC Budget and Adopt FY2016 EDC Budget.
August 11	CC	Vote to Place a Proposal to adopt a Specified Tax Rate on the September 8 th agenda. Schedule Public Hearings on Proposed Tax Rate for August 25 th and September 1st. Schedule Public Hearing on Proposed City and EDC budgets to be held August 25 th . Hold Public Hearing on FY2016 CCPD Budget. Approve CCPD Budget.
August 13	CSO, Finance	Publish Notice of Property Tax Rate and Public Hearings on Tax Increase to be held August 25 th and September 1st. Publish Notice of Public Hearing on Proposed Budgets (City and EDC) to be held August 25 th .
August 25	CC	Hold Public Hearing on Proposed EDC and City FY2016 budgets. Approve EDC Budget. First Reading and Adoption of the FY2016 Budget. Ratify Property Revenue Increase. Hold 1 st Public Hearing on Proposed Tax Rate. Announce date, time and place of meeting to adopt the proposed tax rate and announce date, time and place of 2 nd public hearing on the Tax Rate.
September 1	CC	Special Called Meeting to Hold 2 nd Public Hearing on Proposed Tax Rate. Announce date, time and place of meeting to adopt the proposed tax rate for Tax Year 2015 for September 8 th .
September 8	CC	Second Reading and Adoption of FY2016 Budget (if necessary). First Reading and Adoption of Tax Rate. Adopt the Tax Roll.
September 22	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 – Short-term debt may be issued for interim financing, short economic life assets, or funding operational cash flow deficits or anticipated revenues. 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 – The City may issue long-term debt when it is deemed that capital improvements should not be financed from current revenues, reserves, or short-term borrowings. 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 may initiate refinancing when the potential for present value savings calculate to approximately five percent (5%) or gross savings exceed \$100,000.
- N. Maximum Debt Levels – The water and wastewater bond maximum shall be within Bond Coverage Ratios as stated in this policy. The City will strive to keep the portion of the City's ad valorem tax rate for interest and sinking (debt service) that is tax supported debt (excluding self-supporting debt) below forty percent (40%) of the total adopted City ad valorem tax rate. The State of Texas limits the total City ad valorem tax rate to \$2.50 per \$100 valuation.
- O. Fixed Rate Debt – To maintain a predictable debt service schedule, the City may give preference to debt that carries a fixed interest rate.
- P. Variable Rate Debt - Variable rate debt is debt that bears interest at a floating rate established at specific intervals. The City strives not to exceed thirty percent (30%) of the City's total outstanding debt in variable rate debt and may consider using variable rate debt in circumstances where assets and liabilities match, for interim financing, where interest rates are above historic averages, if diversification of debt is desired, or there is a variable revenue stream.

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.

General Fund

GENERAL FUND SUMMARY	ACTUAL FY2013-14	BUDGET FY2014-15	ESTIMATED FY2014-15	PROJECTED FY2015-16
BEGINNING FUND BALANCE	\$ 9,890,674	\$ 10,850,457	\$ 10,850,457	\$ 8,919,644

REVENUES				
Property Taxes	\$ 10,181,232	\$ 10,839,160	\$ 10,839,160	\$ 11,372,966
Gross Receipts Tax	\$ 4,322,847	\$ 4,176,974	\$ 4,342,734	\$ 4,440,505
General Sales Tax	\$ 10,946,869	\$ 11,038,642	\$ 11,345,454	\$ 11,802,945
Selective Sales Tax	\$ 69,160	\$ 73,000	\$ 72,300	\$ 82,400
Fines/Fees/Penalties	\$ 2,059,661	\$ 2,120,000	\$ 1,761,500	\$ 1,988,000
Licenses & Permits	\$ 1,068,224	\$ 810,200	\$ 1,025,742	\$ 819,300
Interest Income	\$ 26,601	\$ 30,000	\$ 22,000	\$ 35,000
Intergovernmental Revenue	\$ 379,467	\$ 388,650	\$ 388,650	\$ 399,700
Charges for Service	\$ 3,263,264	\$ 3,144,030	\$ 2,986,498	\$ 3,135,627
Miscellaneous/Rental Income	\$ 515,462	\$ 493,308	\$ 551,652	\$ 560,350
Insurance/Risk/Other Financing Sources		\$ -	\$ -	\$ -
Revenues before Transfers	\$ 32,832,786	\$ 33,113,964	\$ 33,335,690	\$ 34,636,793
Transfers from Other Funds	\$ 2,532,431	\$ 2,627,331	\$ 2,611,799	\$ 2,718,297
TOTAL REVENUES	\$ 35,365,217	\$ 35,741,295	\$ 35,947,489	\$ 37,355,090
TOTAL RESOURCES	\$ 45,255,891	\$ 46,591,752	\$ 46,797,946	\$ 46,274,734

EXPENDITURES				
Personal Services	\$ 25,963,878	\$ 27,820,216	\$ 27,820,216	\$ 28,624,154
Professional/Technical Services	\$ 908,980	\$ 1,192,108	\$ 1,192,108	\$ 1,254,323
Contractual Services	\$ 19,842	\$ 12,000	\$ 12,000	\$ 12,000
Utilities	\$ 1,048,981	\$ 1,026,805	\$ 1,026,805	\$ 1,243,261
Maintenance	\$ 1,140,941	\$ 1,155,310	\$ 1,155,310	\$ 1,178,590
Other Services/Contingencies	\$ 221,110	\$ 449,143	\$ 449,143	\$ 439,105
Insurance	\$ 3,147	\$ 4,640	\$ 4,640	\$ 4,640
General & Administrative	\$ 105,008	\$ 162,513	\$ 162,513	\$ 170,893
Rebates/Incentives	\$ 1,791,315	\$ 1,869,750	\$ 2,122,305	\$ 2,074,772
Supplies	\$ 885,328	\$ 1,005,242	\$ 1,005,242	\$ 1,054,752
Capital Purchases (Equipment)	\$ 1,223,197	\$ 2,788,023	\$ 1,817,902	\$ 1,911,433
Debt Service/Bank Charges	\$ 103,334	\$ 101,720	\$ 101,720	\$ 6,000
Expenditures before Transfers	\$ 33,415,061	\$ 37,587,470	\$ 36,869,904	\$ 37,973,923
Transfers to Other Funds	\$ 990,373	\$ 1,008,398	\$ 1,008,398	\$ 1,786,344
TOTAL EXPENDITURES	\$ 34,405,434	\$ 38,595,868	\$ 37,878,302	\$ 39,760,267
ENDING FUND BALANCE	\$ 10,850,457	\$ 7,995,884	\$ 8,919,644	\$ 6,514,467

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.

General Fund Revenues

FY15-16

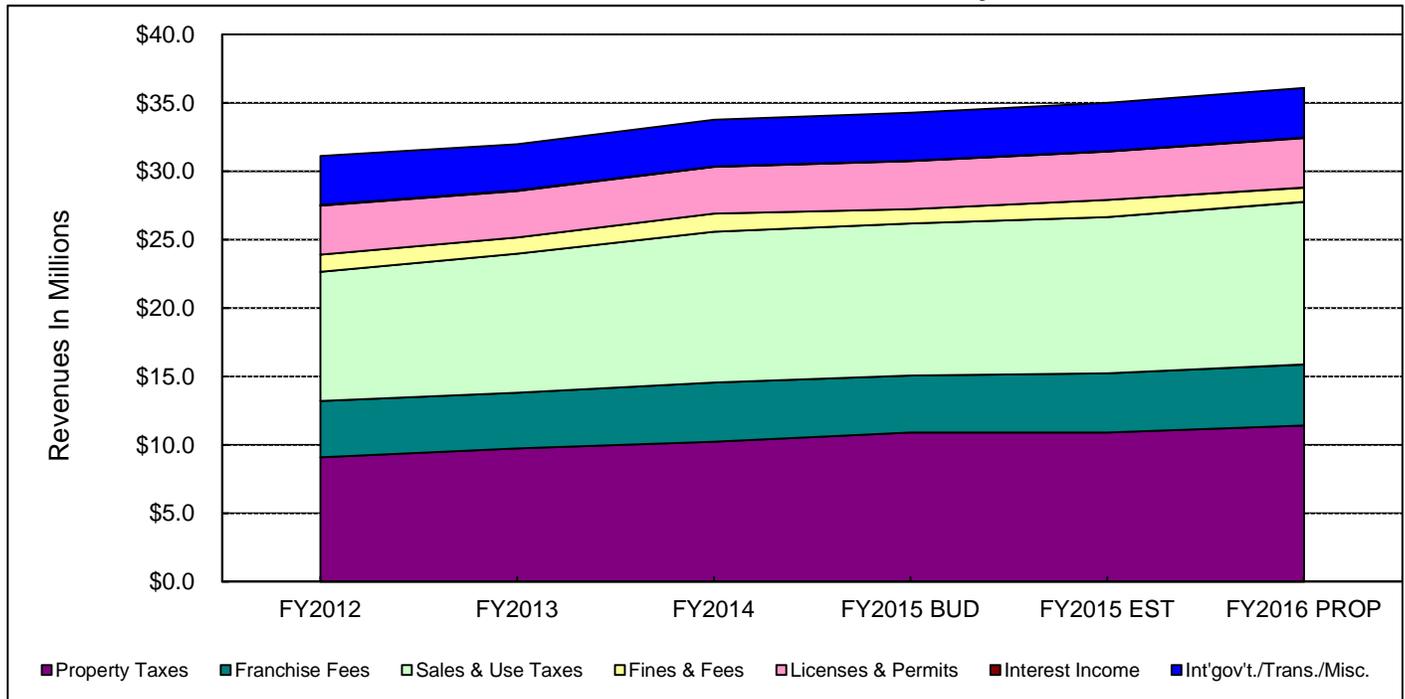


General Fund Revenues	Actual	Budget	Estimated	Proposed	FY15 Budget to	
	FY 14	FY 15	FY 15	Budget FY 16	\$ Diff	FY16 Proposed % Diff.
Property Taxes	\$ 10,145,867	\$ 10,799,160	\$ 10,799,160	\$ 11,332,966	\$ 533,806	5%
Prior Year Property Taxes	\$ 35,365	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0%
Penalties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

GENERAL FUND
FY2016 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	Projected to remain flat with FY15 budget expectations.
Penalties & Interest	Projections are based on a slight decrease as collections rates have been better.
Sales Tax	Projections based on current year actual collections with 2.5% growth and known new businesses less TIF allocation.
Additional Sales Tax	Based on 25% of projected sales tax revenues.
Mixed Drink Tax	Projection based on current year actual collections with known new businesses.
Electric Franchise	Projected slight growth from FY15 with known building projects.
Gas Franchise	Projected increase based on actual collections.
Telephone Access Line Fees	Projection to remain flat with FY15 estimated collections.
Sanitation Services Franchise	Projection to remain flat with FY15 estimated collections.
Recycling Franchise	Projection to remain flat with FY15 estimated collections.
Cable Franchise	Projection increase based on prior year actual receipts.
Water & Wastewater Franchise	Based on 5% of projected gross receipts in Enterprise Fund.
Other Permits	Projection for a slight increase.
Health Permits	Projection to remain flat with FY15 budget.
Fire Permits	Projection for a slight increase from FY15 budget.
Contractors Regulatory License	Projection to remain flat with FY15 budget.
Minimum Housing	Projections based on apartment inspection rate structure.
Miscellaneous Permits and Fees	Projected slight increase from FY15 budget.
Building Permits	Projection to remain flat with FY15 budget projections.
Police Program Reimbursements	Based on 80% of projected officer salary
School Police Reimbursements	Based on current contract of four patrol officers.
Municipal Court	Projected to increase from FY15 estimates due to additional staffing.
Library Fees	Projected to decrease from FY15 budget based on actual collections.
Ambulance Fees	Due to new pricing structure projections are based on FY15 year-end estimates with a slight increase.
Alarm Revenue	Projected slight increase from FY15 budget.
Jail Revenue	Projected reduction due to federal policies.
Interest Income	Projected to increase slightly from FY15 estimates as interest rates are expected to increase slightly in third quarter of 2015.
Miscellaneous	Projected to increase based on FY15 estimated collections.
Tower Lease Revenue	Based on current lease agreements.
Betterment Contributions	Projected slight decrease from FY15 Budget.
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 FY2012	ACTUAL FY2013	ACTUAL FY2014	BUDGETED FY2015	ESTIMATED FY2015	PROPOSED FY2016	FY15 Budget to FY16 Proposed % Diff
Property Taxes	\$9,100,486	\$9,740,510	\$10,234,363	\$10,899,160	\$10,897,660	\$11,430,966	4.9%
Franchise Fees	\$4,114,181	\$4,077,699	\$4,322,846	\$4,176,974	\$4,342,734	\$4,440,505	6.3%
Sales & Use Taxes	\$9,430,501	\$10,157,469	\$11,016,029	\$11,111,642	\$11,417,754	\$11,885,345	7.0%
Fines & Fees	\$4,418,694	\$4,988,268	\$5,026,499	\$4,971,630	\$4,491,680	\$4,888,027	(1.7%)
Licenses & Permits	\$1,263,731	\$1,186,348	\$1,321,041	\$1,038,800	\$1,248,023	\$1,041,100	0.2%
Interest Income	\$47,169	\$40,710	\$26,601	\$30,000	\$22,000	\$35,000	16.7%
Int'gov't./Trans./Misc.	\$3,573,878	\$3,387,299	\$3,417,838	\$3,513,089	\$3,527,638	\$3,634,147	3.4%
TOTAL REVENUES	\$31,948,640	\$33,578,303	\$35,365,217	\$35,741,295	\$35,947,489	\$37,355,090	4.5%
Revenue Source - Percentage of General Fund Revenues							Average
Property Taxes	28%	29%	29%	30%	30%	31%	29.64%
Franchise Fees	13%	12%	12%	12%	12%	12%	12.15%
Sales & Use Taxes	30%	30%	31%	31%	32%	32%	30.93%
Fines & Fees	14%	15%	14%	14%	12%	13%	13.73%
Licenses & Permits	4%	4%	4%	3%	3%	3%	3.40%
Interest Income	0%	0%	0%	0%	0%	0%	0.10%
Int'govern./Misc.	11%	10%	10%	10%	10%	10%	10.05%
TOTAL	100.00%						

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

While growth in sales tax revenue helps to reduce the dependency on property taxes, sales taxes are more volatile in nature, and therefore are subject to sharp declines in slower economic periods. Through the years the trend now shows sales and use tax to be the largest source of revenues averaging 30.93% of the total. Previously this was property tax which is now the second highest source on average at 29.64% and fines third at 13.73%. Franchise Fees make up approximately 12.15% of total revenues with other sources varying from less than 1% to a little over 10%.

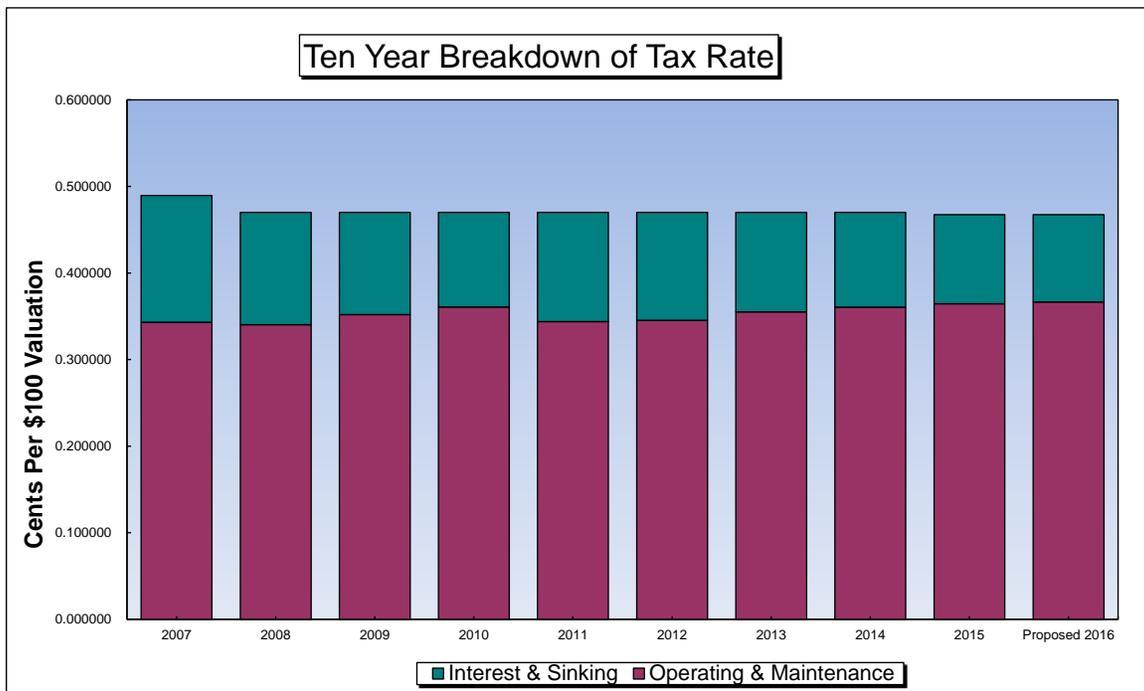
PROPERTY TAXES

Estimated Revenues FY16

	Operating & Maintenance	Debt Service
Adj. Net Taxable Value Assessed	\$2,920,707,862	\$2,920,707,862
TIF Increment Value	\$53,941,226	
Proposed Tax Rate per \$100 Valuation	0.366571	0.100929
Estimated Tax Levy	\$10,706,473	\$2,947,836
Est. Percent of Collection (O&M and I&S)	98.50%	100.00%
Estimated Collections	\$10,545,876	\$2,947,836
Ceiling Revenues	\$787,090	
TIF Assessment - City Portion		
Total Collections	\$11,332,966	\$2,947,836

Proposed Fund Distribution

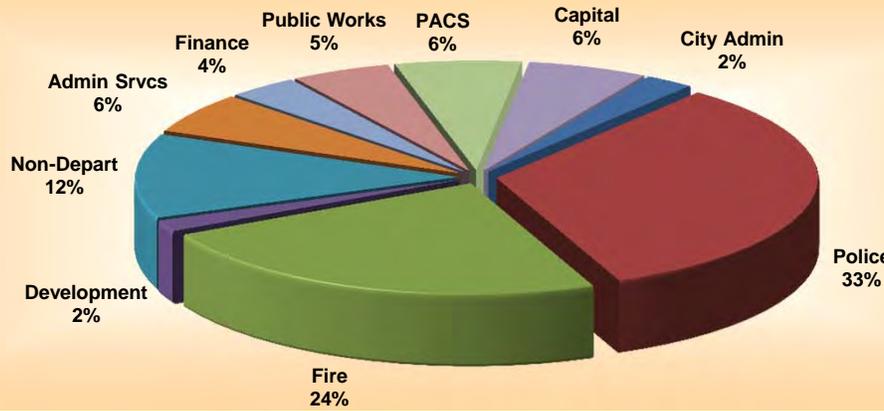
	Rate	Percent	\$ Amount	Additional Sales Tax	Total
Operating & Maintenance - General Fund*	0.366571	78.41%	\$11,332,966	\$ 2,360,589	\$ 13,693,555
Interest and Sinking - Debt Service Fund	0.100929	21.59%	\$2,947,836	\$ -	\$ 2,947,836
TOTAL	0.467500	100.00%	\$14,280,802	\$ 2,360,589	\$ 16,641,391



Fiscal Year	Operating & Maintenance	Interest & Sinking	Total Tax Rate
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
2015	0.364505	0.102995	0.467500
Proposed 2016	0.366571	0.100929	0.467500

General Fund Expenditures

FY15-16



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

City Administration

Location & Hours of Operation:

201 N Ector Dr.
 Mon-Fri, 8 a.m. – 5 p.m.

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

Accomplishments FY2014-15:

- Maintained a solid financial position including lowering the property tax rate.
- Continued Community Powered Revitalization Program (CPR) with Tarrant County, local churches, and Hurst and Bedford to rehabilitate homes in HEB.
- Held citywide Town Hall meetings.
- Coordinated Board & Commission Appreciation event.
- Maintained document imaging system for City's legislative records.
- Completed updates to the Code of Ordinances.
- Responded to all open records requests within State statute requirements.
- Worked with the rapidly changing face of media on Eules events and issues.
- Provided resources for citizens, staff and media to learn more about City issues and services.

Objectives for FY2015-16:

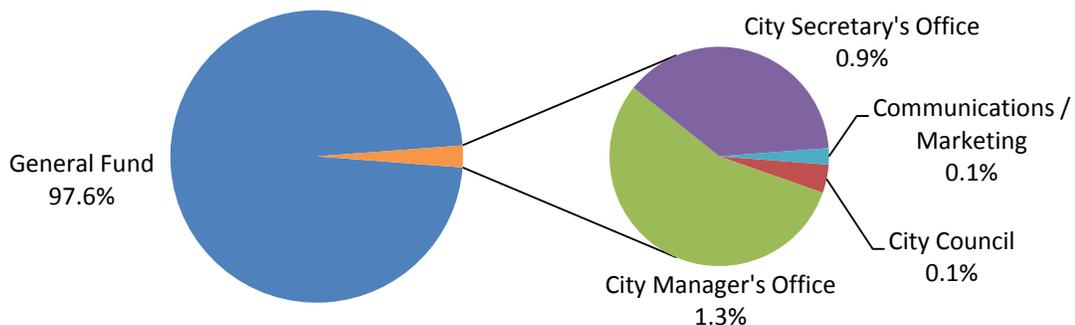
- Providing quality service at the current levels while maintaining the City's tax rate.
- Work with developers on major tracts of undeveloped land as well as emphasis on redevelopment.
- Maintain solid financial position while maintaining services to citizens.

- Provide communication forums with Eules citizens, promoting an open environment between the City and the community we serve.
- 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 Eules.
- 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.
- Maintain the records and minutes of all boards and commissions.
- Conduct general election.
- Process public information requests according to State statutes.
- Evaluate and implement solutions to efficiently track and respond to request from the public.
- Create new avenues of promotion for water conservation and reclaimed water education.

Issues / Trends:

- Economic conditions have improved somewhat, but the City still faces budgetary challenges. City personnel and service to citizens remain a top priority.
- With changing laws, staff training is critical to ensure compliance with state statutes.
- Expand communication method to citizens by utilizing new trends in technology.

Budget Appropriation



City Administration

Expenditures by Division:

General Fund Expenditures	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
City Council	\$ 28,261	\$ 40,875	\$ 40,875	\$ 40,875	\$ -	0%
City Administration	\$ 503,494	\$ 552,755	\$ 552,755	\$ 541,930	\$ (10,825)	(2%)
City Secretary	\$ 316,171	\$ 352,477	\$ 352,477	\$ 371,870	\$ 19,393	6%
Communications/Marketing	\$ 10,664	\$ 23,475	\$ 23,475	\$ 23,475	\$ -	0%
Total - City Administration	\$ 858,591	\$ 969,582	\$ 969,582	\$ 978,150	\$ 8,568	1%

Division Services:

City Council - 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.

City Manager's Office - 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 the 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 staff are responsible for the preparation, recommendation, and execution of the policies to aid in the efficient delivery of services to the citizens.

City Secretary's Office - 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.

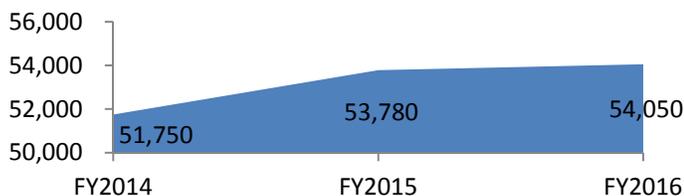
Communications/Marketing - The Communications/Marketing office is the citizen, staff and media link to Euless city government enabling each to access information, understand local and regional issues and improve community relations through means of communication, including cable programming, website,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

Personnel by Division:

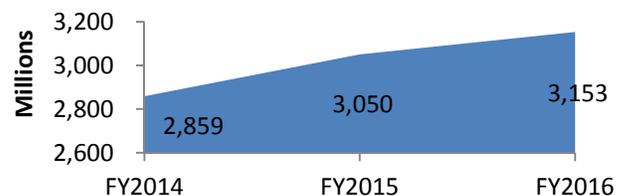
	FY 13/14 ACTUAL	FY 14/15 BUDGETED	FY 14/15 ESTIMATED	FY 15/16 BUDGETED
CITY MANAGERS OFFICE	3.50	3.50	3.50	3.50
CITY SECRETARY	3.50	3.50	3.50	3.50
Total City Administration	7.00	7.00	7.00	7.00

Services Levels:

Population



Property Tax Base



Maintain G.O. and W& WW Revenue Bond Ratings at or above Aa2/AA (AA+)

Finance Department

Location & Hours of Operation:

201 N Ector Dr.
Mon-Fri, 8 a.m. – 5 p.m.

Mission: To providing accurate and timely financial data to management, council, and stakeholders to facilitate the decision making process and regulatory compliance.

Accomplishments FY2014-15:

- Received Distinguished Budget Award and Certification 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.
- Continued to streamline the preparation of budget schedules by utilizing computer system downloads to populate data forms.
- Continued to refine external audit process by updating and utilizing year-end closing and work paper preparation checklists and assignments.
- Received the Leadership Circle Platinum Award from the State Comptroller's Office for transparency.
- Held four online auctions.
- 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.
- The City has started using a vendor that distributes construction documents online which results in lower costs and increased bidder activity.

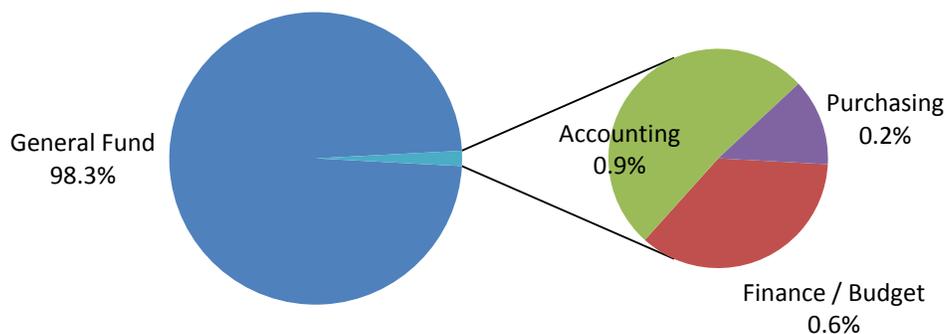
Objectives for FY2015-16:

- Receive Distinguished Budget Award and Certification of Achievement for Excellence in Financial Reporting from 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.
- 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.
- Receive the Leadership Circle Platinum Award from the State Comptroller's Office for transparency.
- 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.
- Present various training opportunities for staff.

Issues / Trends:

- Explore new revenue opportunities, monitor City-wide expenditures/expenses, maintain current service levels, and remain competitive in the labor market while working within budgetary constraints and maintaining a stable tax rate.
- 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.

Budget Appropriation



Finance Department

Expenditures by Division:

General Fund Expenditures	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed	
					\$ Diff	% Diff.
Finance/Budget	\$ 215,284	\$ 232,304	\$ 232,304	\$ 243,771	\$ 11,467	5%
Accounting	\$ 221,572	\$ 321,144	\$ 321,144	\$ 350,198	\$ 29,054	9%
Purchasing	\$ 79,818	\$ 91,643	\$ 91,643	\$ 86,934	\$ (4,709)	(5%)
Total - Finance	\$ 516,674	\$ 645,091	\$ 645,091	\$ 680,903	\$ 35,812	6%

Division Services:

Finance / Budget - To establish, monitor, and update 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.

Accounting – 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; as well as ensuring compliance with applicable local, state and federal statutes, bond covenants, grant contracts, and management policies.

Purchasing - 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. 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. Responsible for advising the user departments of any unusual delays in delivery schedules, and to maintain sufficient quantities of inventoried supplies for the benefit of all City departments.

Personnel by Division:

	FY 13/14	FY 14/15	FY 14/15	FY 15/16
	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
FINANCE/BUDGET	2.00	2.00	2.00	2.00
ACCOUNTING	2.50	3.50	2.50	3.50
PURCHASING	1.00	1.00	1.00	1.00
Total Finance Department	5.50	6.50	5.50	6.50

Services Levels:



GFOA Distinguished Budget Award



Unmodified Audit Opinion



State Comptroller Leadership Circle Platinum Award



Collateral Compliance



GFOA Certification of Achievement for Excellence in Financial Reporting

Municipal Court

Location & Hours of Operation:

1102 W Eules Blvd.
 Mon-Wed & Fri, 8 a.m. – 5 p.m.
 Thursday, 8 a.m. – 6 p.m.

Mission: Eules Municipal Court shall serve 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.

Accomplishments FY2014-15:

- Development and implementation of processes to maximize the Document Management system for Municipal Court.
- Victims Impact Panel hosted by Eules Municipal Court and Juvenile Case Manager, sponsored and presented by MADD.

- Continued to manage all cases filed in a timely manner.
- Offered Community Service Program.

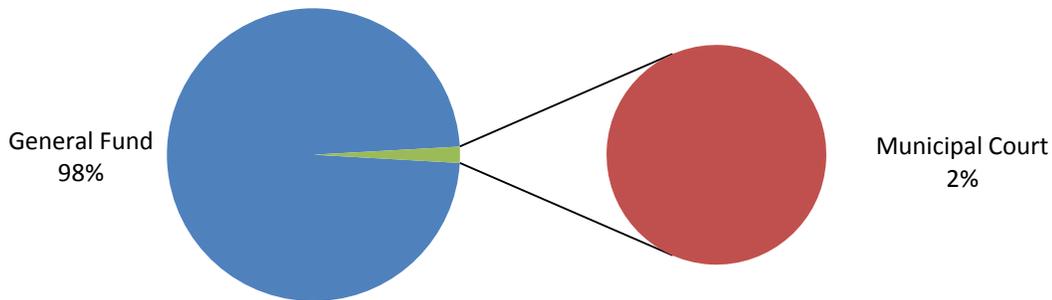
Objectives for FY2015-16:

- Continue to explore and improve processes by maximizing current software available through technology.
- Maintain performance level of 100% citations entered into the court system within 3 days of filing date and all warrants issued within 30 days from the date they become eligible for issuance.
- Remain current with the changes in State law.

Issues / Trends:

- Implementation of new legislative orders.

Budget Appropriation



Expenditures by Division:

General Fund Expenditures	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
Municipal Court	\$ 684,997	\$ 712,871	\$ 712,871	\$ 726,114	\$ 13,243	2%
Total - Court	\$ 684,997	\$ 712,871	\$ 712,871	\$ 726,114	\$ 13,243	2%

Division Services:

Municipal Court - 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.

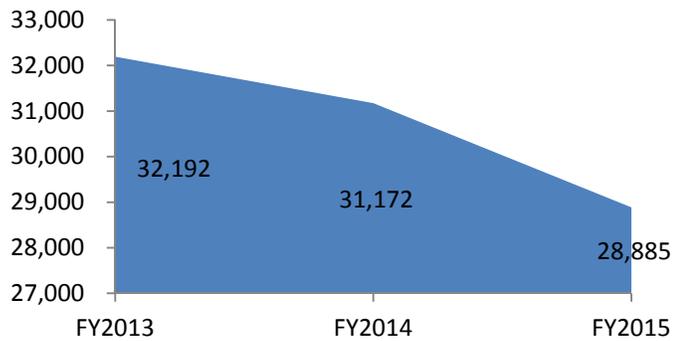
Municipal Court

Personnel by Division:

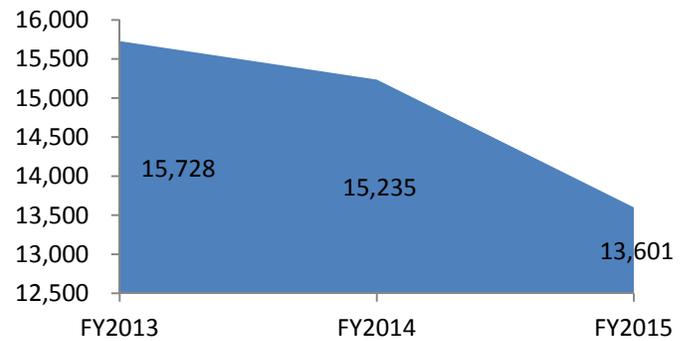
	FY 13/14 ACTUAL	FY 14/15 BUDGETED	FY 14/15 ESTIMATED	FY 15/16 BUDGETED
COURTS	7.75	7.75	7.75	7.75
Total Courts	7.75	7.75	7.75	7.75

Services Levels:

Cases Filed



Arrest Warrants Issued



Police Department

Location & Hours of Operation:

Administration, Code, Technological Support, Property & Evidence, Records

1102 W Eules Blvd.
Mon-Fri, 8 a.m. – 5 p.m.

Criminal Investigations

1102 W Eules Blvd.
Mon-Fri, 8 a.m. – 6 p.m.

Communications, Detention, Emergency Management, Patrol

1102 W Eules Blvd.
24/7

Mission: To provide the citizens of Eules 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.

Accomplishments FY2014-15:

- Continued improvement on Citizens Police Academy.
- Introduced new community programs for children and citizens.
- Reduced crime trends.
- Met and exceeded TCLEOSE training standards.
- Improved/upgraded department equipment with Federal grant funds.
- Re-certified all department employees in CPR and AED use.
- Increased crime watch and burglary prevention methods for business and residential communities.

- Detention Center & Staff received a perfect ICE annual inspection report.
- Expanded Amateur Radio operations and communications capabilities.
- Began installation process of lightning alert service for outdoor venues.
- Processed almost 30,000 emergency 9-1-1 calls and over 53,000 non-emergency calls in the Communication Center.
- Reduced processing/dispatch time for Fire/EMS calls by 9 seconds per call, to 49 seconds.
- Reduced processing/dispatching times for Police Priority 1 emergency calls to 1:12 minutes.

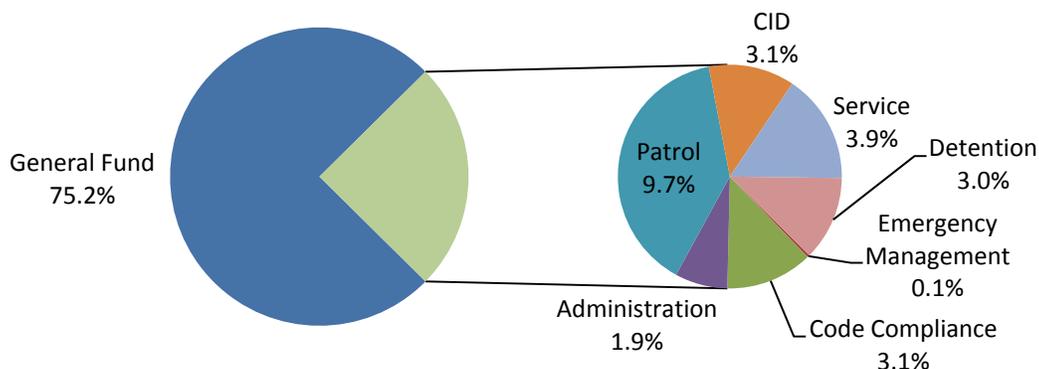
Objectives for FY2015-16:

- Improve/upgrade department equipment with Federal grant funds.
- Continue Cadet Program, targeting young people 17-23 years of age to develop future quality police employees.
- Increase clearance and stolen property recovery rates.
- Expand and improve Citizens Police Academy.
- Evaluate and improve the system of processing the disposition of adjudicated property.
- Complete adoption process of Tarrant County HAZMAP plan.
- Decrease the number of residential, commercial, and vehicular burglaries.
- Continue to decrease dispatch times to: under <1:00 minute for Police P-1 CFS and to <45 seconds for Fire and EMS.

Issues / Trends:

- Succession Planning
- Technological Upgrades
- Growing demands by Federal, State, and local Emergency Planners.

Budget Appropriation



Police Department

Expenditures by Division:

General Fund Expenditures	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	FY15 Budget to FY16 Proposed % Diff.
Emergency Management	\$ 29,387	\$ 50,775	\$ 50,775	\$ 50,775	\$ -	0%
Police Code Compliance	\$ 1,415,752	\$ 1,581,518	\$ 1,581,518	\$ 1,648,960	\$ 67,442	4%
Police Administration ⁽¹⁾	\$ 684,577	\$ 819,734	\$ 819,734	\$ 1,000,110	\$ 180,376	22%
Police Patrol ⁽²⁾	\$ 4,657,085	\$ 4,881,511	\$ 4,881,511	\$ 5,118,244	\$ 236,733	5%
Police CID	\$ 1,740,664	\$ 1,621,319	\$ 1,621,319	\$ 1,633,063	\$ 11,744	1%
Police Service	\$ 1,897,692	\$ 2,023,770	\$ 2,023,770	\$ 2,072,180	\$ 48,410	2%
Police Detention	\$ 1,436,480	\$ 1,537,385	\$ 1,537,385	\$ 1,600,720	\$ 63,335	4%
Total-Police	\$ 11,861,637	\$ 12,516,012	\$ 12,516,012	\$ 13,124,052	\$ 608,040	5%

⁽¹⁾ Budget FY15 amended to exclude \$12,000 reported in Non-departmental Capital. ⁽²⁾ Budget FY15 amended to exclude \$50,000 reported in Non-departmental Capital.

Division Services:

Emergency Management - To identify, prepare for, respond to and recover from any manmade or naturally occurring disaster that may strike the City of Eules.

Code Compliance - To provide the Citizens of Eules a safe, healthy, prosperous community in which to live.

Administration – To provide the citizens of Eules professional, efficient police services.

Patrol - To aggressively and intelligently provide the most effective service possible, in partnership with the community, to improve the quality of life for all of the citizens of Eules.

Criminal Investigations (CID) – To investigate 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.

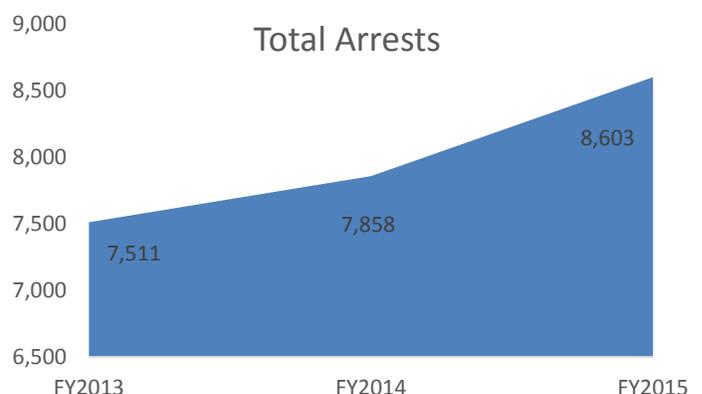
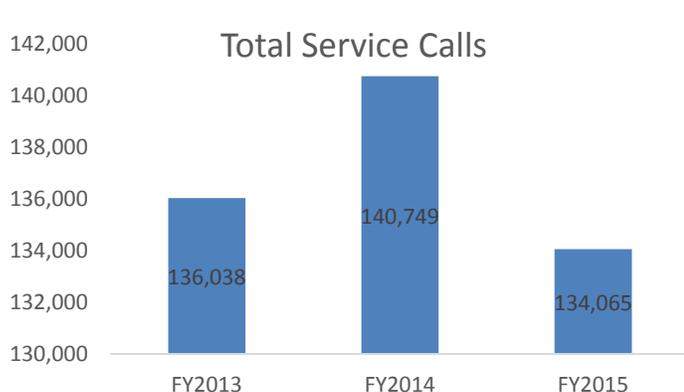
Service – To provide twenty four hour emergency communications, including 911, the processing and storage of all police records, technical support and assistance for information management, and instruction to the citizens police academy and other local groups.

Detention - To provide safe, secure and sanitary environment for persons being held in the detention facility.

Personnel by Division:

	FY 13/14	FY 14/15	FY 14/15	FY 15/16
	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
PD CODE	14.00	14.75	14.75	15.00
PD ADMINISTRATION	4.00	5.75	5.75	6.00
PD PATROL	42.00	41.00	41.00	42.00
PD INVESTIGATION	15.00	13.50	13.50	13.00
PD SERVICE	22.00	22.00	22.00	22.00
PD DETENTION	18.00	18.00	18.00	18.00
Total Police Department	115.00	115.00	115.00	116.00

Services Levels:



Fire Department

Location & Hours of Operation:

Administration, 201 N Ector Dr.
 Mon-Fri, 8 a.m. – 5 p.m.

Fire Station 1
 201 E Ash Ln.
 24/7

Fire Station 2
 1515 Westpark Way
 24/7

Fire Station 3
 202 S Main St.
 24/7

Mission: 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 other services to the citizens or visitors of Euless.

Accomplishments FY2014-15:

- Achieved 100% compliance with Texas Commission on Fire Protection on the annual department inspection.
- Took delivery of new Pierce Pumper and ordered an additional Pierce Pumper.
- Increased involvement in county and regional organizations such as NEFDA, Tarrant County Fire Chiefs and Texas Fire Chiefs Association.
- Squad 55 staffed near 65-75%.
- Completed three year heart monitor replacement program.
- Placed new air monitoring equipment in service.

- Checked over 4,000 smoke detectors in occupied and vacant apartments.
- Lead the Community Emergency Response Team (CERT) program alongside the Citizens Fire Academy (CFA) program.

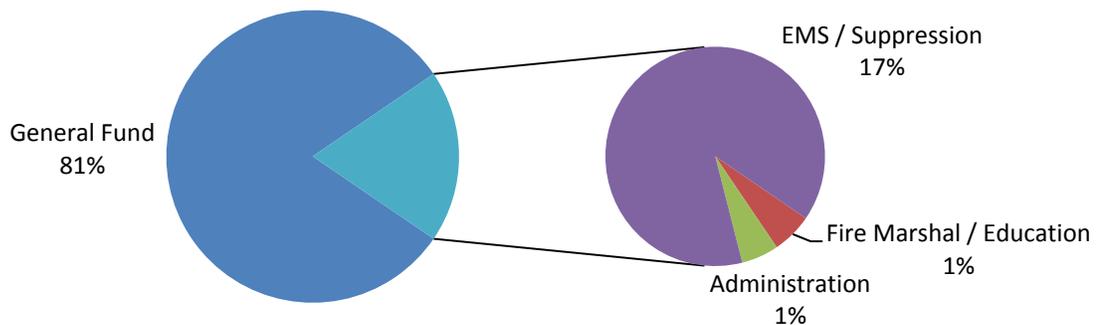
Objectives for FY2015-16:

- Continue to evaluate all areas of fire department operations to determine optimal efficiency and fire service delivery.
- Complete minor remodel of Fire Station #2.
- Evaluate and monitor city population growth and development to ensure that the fire department service levels are maintained.
- Continue to seek grants and pursue new ways to reduce costs to citizens.
- Complete Urban Area Security Initiative (UASI) grant for swift water and technical rescue equipment.
- Evaluate the 2015 International codes (Fire, Building, etc.) and prepare for adoption.
- 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.

Issues / Trends:

- Prepare specifications for new Quint.
- Seek a federal grant to aid in staffing costs of Squad 55.
- Prepare for growth and development of the City by analyzing and evaluating the potential demand on the fire department and resource deployment.
- Evaluate the 2015 International codes and prepare for adoption.
- Training demands due to the required certifications.

Budget Appropriation



Fire Department

Expenditures by Division:

General Fund Expenditures	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed	
					\$ Diff	% Diff.
Fire Marshal/Education	\$ 546,860	\$ 570,860	\$ 570,860	\$ 561,000	\$ (9,860)	(2%)
Fire Administration	\$ 482,016	\$ 498,143	\$ 498,143	\$ 514,693	\$ 16,550	3%
EMS/Suppression ⁽¹⁾	\$ 7,521,386	\$ 7,952,330	\$ 7,952,330	\$ 8,281,245	\$ 328,915	4%
Total-Fire	\$ 8,550,262	\$ 9,021,333	\$ 9,021,333	\$ 9,356,938	\$ 335,605	4%

*(1) Budget FY15 amended to exclude \$87,487 reported under Non-departmental Capital.

Division Services:

Fire Marshal / Education - To maintain fire prevention, fire inspection, fire investigation and fire education programs in the community.

Administration – Responsible for the personnel management, budget, payroll, research and development, records management, public education and oversight of the department.

EMS/Suppression - To effectively deliver hazard emergency mitigation and emergency medical service to those who call within the 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.

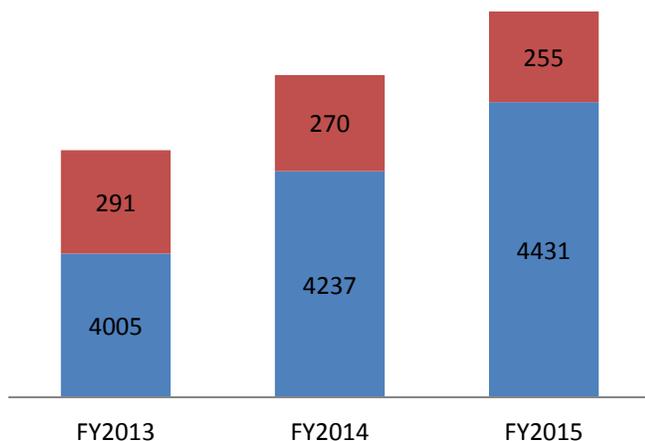
Personnel by Division:

	FY 13/14	FY 14/15	FY 14/15	FY 15/16
	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
FIRE MARSHAL	4.00	4.00	4.00	4.00
FD ADMINISTRATION	4.00	4.00	4.00	4.00
FD PARAMEDIC	64.00	64.00	64.00	64.00
Total Fire Department	72.00	72.00	72.00	72.00

Services Levels:

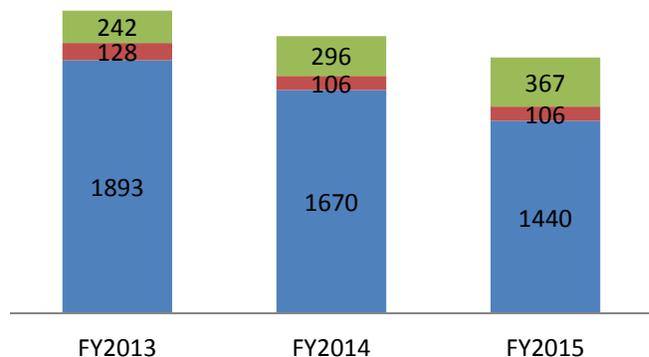
Alarms

■ In-City ■ Mutual Aid



Fire Marshal Activities

■ Fire / Bldg. Plans Received
 ■ DRC/Construction Meetings
 ■ Inspections



Administrative Services Department

Locations & Hours of Operation:

Information Services, Personnel

201 N Ector Dr.

Mon-Fri, 8 a.m. – 5 p.m.

Facility Maintenance

1314 Royal Parkway

Mon-Fri, 7 a.m. – 5 p.m.

Library

201 N Ector Dr.

Mon, Tues, Thurs 10 a.m. – 9 p.m.; Wednesday 10 a.m. – 6 p.m.; Fri & Sat 10 a.m. – 5 p.m.; Sun 1 – 5 p.m.

Mission: To maintain and improve the quality of living for residents and organizational efficiency by managing various activities of the City.

Accomplishments FY2014-15:

- Completed fiber optic connectivity between remote park facilities and Texas Star.
- Began design and implementation of a protected, dedicated network for processing credit card transactions.
- Began design and implementation of LaserFiche document imaging in the Finance department.
- Began network redesign for sensitive information segmentation and security.
- 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.

- Implementation of iPad handheld devices for facility field staff to allow access to the work order system in the field.
- Implementation of ADA/TAS recommendations for city facilities.
- Upgraded public computers and Wi-Fi service to provide a better experience for patrons.
- Created "The Bubble" space and successfully increased teen library use.
- Introduced an iPad Learning Station for preschoolers and their parents to strengthen technology literacy skills.

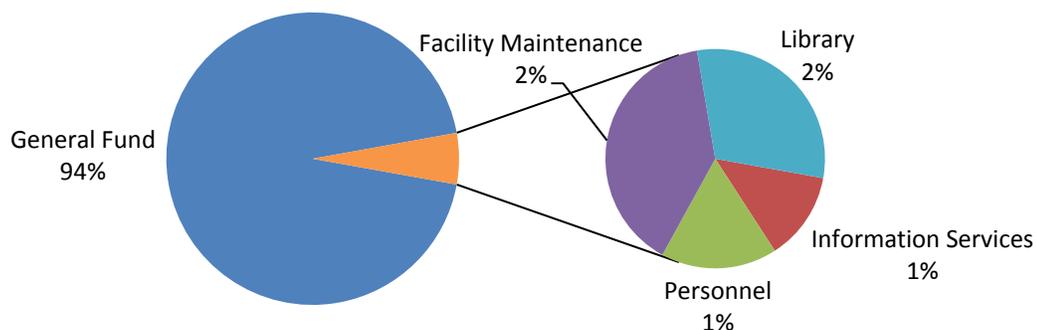
Objectives for FY2015-16:

- Move City server hardware to a virtual environment.
- Centralize backup systems and implement redundancy and fail-over systems for critical applications.
- Enhance training programs.
- 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.
- Complete inspection, assessment, and maintenance program plan for roof systems.
- Introduce a new format, streaming media, so that patrons may check out movies and music digitally on their mobile devices.
- Utilize collection data analytics to ensure that the library acquisitions process is as efficient as possible.

Issues / Trends:

- Keeping up to date on technological needs of City staff and the citizens.

Budget Appropriation



Administrative Services Department

Expenditures by Division:

General Fund Expenditures	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed	
					\$ Diff	% Diff.
Information Services	\$ 322,925	\$ 343,371	\$ 343,371	\$ 310,821	\$ (32,550)	(9%)
Personnel	\$ 368,073	\$ 408,432	\$ 408,432	\$ 408,839	\$ 407	0%
Facility Maintenance	\$ 908,101	\$ 907,210	\$ 907,210	\$ 939,466	\$ 32,256	4%
Library	\$ 670,355	\$ 709,266	\$ 709,266	\$ 728,164	\$ 18,898	3%
Total - Administrative Services	\$ 2,269,454	\$ 2,368,279	\$ 2,368,279	\$ 2,387,290	\$ 19,011	1%

Division Services:

Information Services - To provide timely and competent computer services to City departments. Provide in-house support for both software and hardware, and to assist other departments in systems selection, implementation, and operation.

Personnel –Recruitment, hiring, orientation, compensation, benefit administration, safety and risk management and communications. Ensures compliance with mandates established by the City of Euless, State of Texas, and United States Government.

Facility Maintenance - 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.

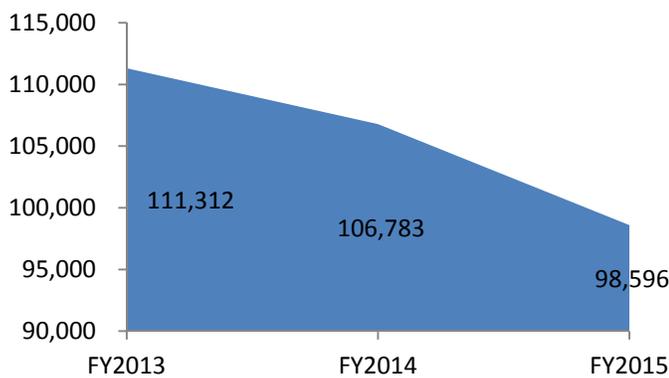
Library - To serve the continuing informational, educational, cultural and leisure needs of residents of all ages. To provide the community with the best possible materials in various formats. To promote the joy of reading and learning.

Personnel by Division:

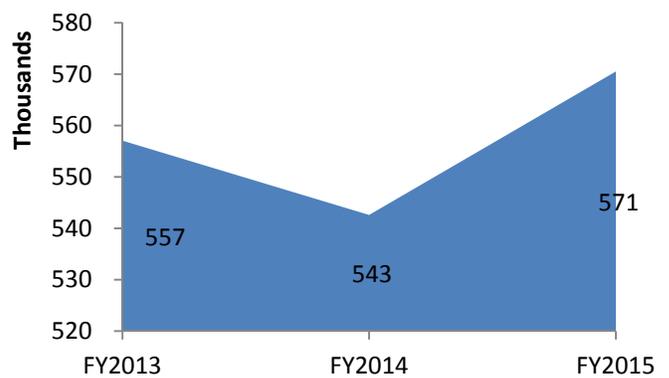
	FY 13/14	FY 14/15	FY 14/15	FY 15/16
	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
INFORMATION SERVICES	1.00	1.00	1.00	1.00
PERSONNEL	3.50	3.50	3.50	3.50
FACILITY MAINTENANCE	3.00	3.00	3.00	3.00
LIBRARY	9.00	9.00	9.00	9.00
Total Administrative Services	16.50	16.50	16.50	16.50

Services Levels:

Library Holdings



Library Items Circulated



Planning & Development Department

Location & Hours of Operation:

201 N Ector Dr.

Mon-Fri, 8 a.m. – 5 p.m.

Mission: Planning and Development is primarily responsible for monitoring the City's property development through the land use plan. The department reviews site plans for proposed projects, issues building permits, processes zoning variance requests and continually assesses the City's land use plan for future development and redevelopment of the city.

Accomplishments FY2014-15:

- Facilitated 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.
- Facilitated various projects within the Glade Parks and Riverwalk Planned Developments.
- Worked with 26 business/property owners impacted by the Airport Freeway Segment 2E.

Objectives for FY2015-16:

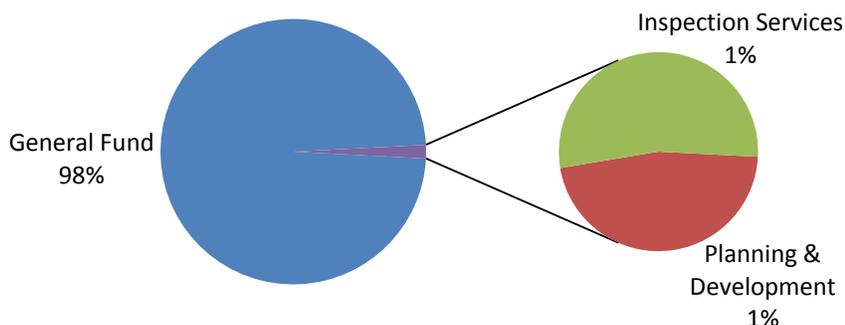
- Evaluate and recommend potential updating of the Unified Development Code; parking standards; landscaping and screening, permitted use table, handling of outdated CUD districts, and document reorganization.
- Effectively administer the redevelopment process associated with the Midtown project.
- Effectively coordinate and administer programs/projects associated with redevelopment efforts throughout the City, with specific emphasis on the Tarrant County CDBG and Home Programs.

- 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 needed for inspection staff.
- Provide additional on-line services, applications and information.
- Complete verification of State credentials as required by new state law.
- Implement electronic reporting of inspections in the field to provide improved customer service and reduce staff time.

Issues / Trends:

- Construction activity will continue with several residential and commercial developments.
- The improved economy has created the most favorable development climate in over a decade. As projects become a reality, several hundreds of thousands of square feet of commercial/retail space will 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.
- There are 638 new single-family residential lots platted within 12 developments, which will increase our workload dramatically.
- An increase in plans reviews, permitting, and inspections are anticipated with various commercial construction. Therefore, the average workload throughout the department will increase.

Budget Appropriation



Planning & Development Department

Expenditures by Division:

General Fund Expenditures	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
Planning & Development	\$ 263,811	\$ 291,732	\$ 291,732	\$ 307,665	\$ 15,933	5%
Inspection Services	\$ 308,754	\$ 327,359	\$ 327,359	\$ 353,221	\$ 25,862	8%
Total-Development	\$ 572,565	\$ 619,091	\$ 619,091	\$ 660,886	\$ 41,795	7%

Division Services:

Planning & Development - 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.

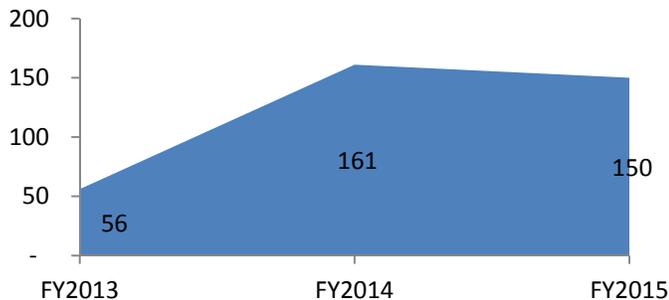
Inspection Services – To evaluate, recommend and enforce minimum standards to safeguard life or limb, health, property and public welfare by regulating and controlling the design, construction, quality of materials used and occupancy, location and maintenance of all buildings and structures within the 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.

Personnel by Division:

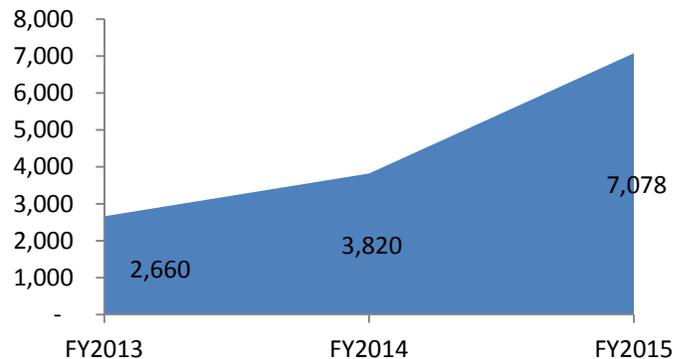
	FY 13/14 ACTUAL	FY 14/15 BUDGETED	FY 14/15 ESTIMATED	FY 15/16 BUDGETED
PLANNING	2.50	2.50	2.50	2.50
INSPECTIONS SERVICES	4.00	4.00	4.00	4.00
Total Planning & Development	6.50	6.50	6.50	6.50

Services Levels:

Certificates of Occupancy Issued



Inspections



Parks & Community Services Department

Locations & Hours of Operation:

Administration

1314 Royal Parkway
Mon-Fri, 8 a.m. – 5 p.m.

Parks Department

1997 S Pipeline Rd.
Mon-Fri, 7 a.m. – 3:30 p.m.

Simmons Center

508 Simmons Dr.
Available for rent, 9 a.m. – 11 p.m.

Eules Family Life Center

300 W Midway Dr.
Mon-Thurs, 5:30 a.m. – 9 p.m.; Fri, 5:30 a.m. – 8 p.m.; Sat, 8 a.m. – 6 p.m.; Sun, noon – 6 p.m.

Senior Center

Mon-Wed & Fri, 6:30 a.m. – 4 p.m.; Thurs, 6:30 a.m. – 9 p.m.

Natatorium

Mon-Fri 8 a.m. – 8:30 p.m.; Sat, 9 a.m. – 3 p.m.;
Sun noon – 3 p.m.

Aquatics Center

Seasonal Hours

Splash Island

600 S Main St.
Seasonal Hours

Wilshire Pool

201 Sierra Dr.
Seasonal Hours

Mission: To provide direction, leadership and support to the Parks and Leisure Services Board, Historical Preservation Committee, and the Economic Development Corporation by promoting the benefits of parks and recreation to the community through programming, planning, preservation and professional staff development.

Accomplishments FY2014-15:

- Volunteers for programs and activities increased 9.6%.

- Youth class registration increased 40%
- Replaced dumbbells and eight treadmills in the Fitness Center. Added two interactive Cyber Cycles.
- Aquatic Park attendance increased 3%.
- Grew and planted over 25,000 seasonal plants, shrubs, and perennials for citywide landscaping.
- Ten lifeguards became certified Lifeguard Instructors.
- Senior Center developed an in-house, daily senior lunch program and installed a security camera in the facility.
- Secured tenants for Dr Pepper StarCenter and increased programs offered at the facility as part of the partnership.

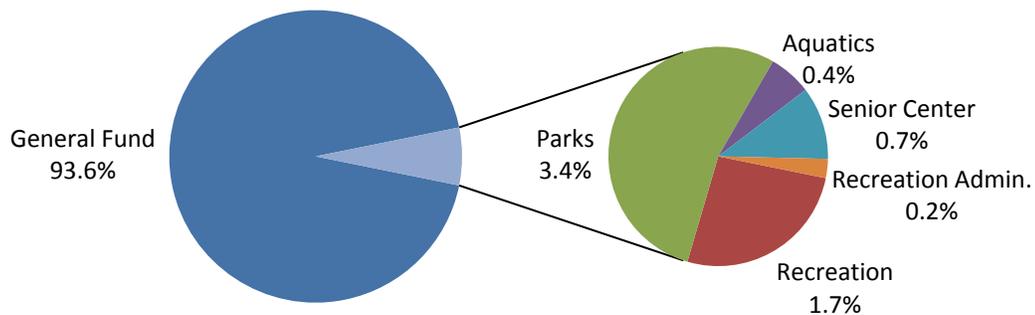
Objectives for FY2015-16:

- Develop internal and external communications plan for employees and customers to ensure information distributed is useful, on-time and effective.
- Develop a marketing and advertising plan for special events and programs.
- Develop new recreation programs and enhance current offerings for citizens.
- Continue to improve irrigation technology to reduce water usage at City parks and facilities.
- Continue to work towards achieving the overall vision, goals and objectives as detailed in the Parks Master Plan.
- Look for unique and creative opportunities to update existing facilities in order to expand program offerings and meet the needs of the growing population.

Issues / Trends:

- Aging equipment of the Fitness Center.
- Policy revisions due to the Affordable Healthcare Act affecting part-time/seasonal employee hours.
- Ability to provide additional rental/meeting room space for citizens.
- Parks are aging and assessments need to be made to determine parks usage to provide the best experience.
- Landscapes continue to require additional maintenance and materials to meet standards.

Budget Appropriation



Parks & Community Services Department

Expenditures by Division:

General Fund Expenditures	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
Recreation	\$ 595,802	\$ 656,474	\$ 656,474	\$ 665,687	\$ 9,213	1%
Parks	\$ 1,211,188	\$ 1,301,269	\$ 1,301,269	\$ 1,359,322	\$ 58,053	4%
Swimming Pools	\$ 89,329	\$ 132,500	\$ 132,500	\$ 159,460	\$ 26,960	20%
Senior Center	\$ 219,707	\$ 232,147	\$ 232,147	\$ 271,034	\$ 38,887	17%
Recreation Admin.	\$ 57,998	\$ 68,386	\$ 68,386	\$ 71,341	\$ 2,955	4%
Total-Parks & Comm Svcs	\$ 2,174,024	\$ 2,390,776	\$ 2,390,776	\$ 2,526,844	\$ 136,068	6%

Division Services:

Recreation - Encourages a healthy and positive lifestyle through exemplary fitness and recreational programs.

Parks - Provides safe and aesthetically pleasing parks, amenities and leisure opportunities thereby contributing to a wholesome lifestyle.

Aquatics - Promotes recreation and leisure opportunities for citizens of all ages and skill levels and enhances the quality of life of the community.

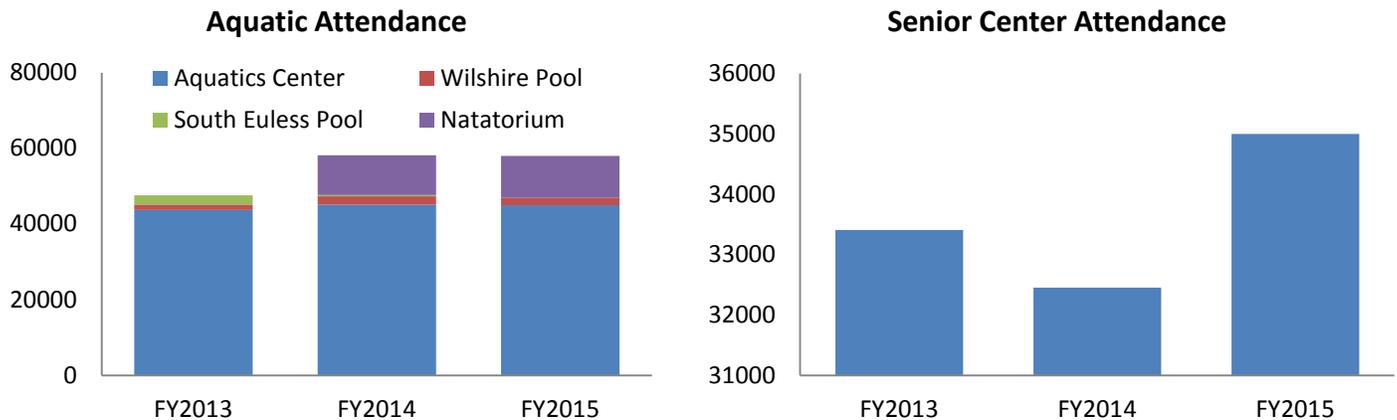
Senior Center – Furnishes a friendly environment for seniors to stimulate their minds, strengthen their bodies and engage in community.

Recreation Admin. – Provides direction, leadership and support to the Parks and Leisure Services Board, Historical Preservation Committee, and the Economic Development Corporation. Promotes the benefits of parks and recreation to the community through programs, planning, preservation and professional staff development.

Personnel by Division:

	FY 13/14 ACTUAL	FY 14/15 BUDGETED	FY 14/15 ESTIMATED	FY 15/16 BUDGETED
RECREATION	6.50	6.50	6.50	6.50
PARKS	12.00	11.00	11.00	11.00
SENIOR CENTER	2.00	2.00	2.00	2.00
PROGRAMS & SPECIAL EVENTS	0.00	0.00	0.00	0.00
RECREATION ADMINISTRATION	1.00	1.00	1.00	1.00
Total Community Services	21.50	20.50	20.50	20.50

Services Levels:



Public Works Department

Locations & Hours of Operation:

Streets

1513 Westpark Way

Mon-Fri, 8 a.m. – 5 p.m. and on-call 24/7

Animal Control

1517 Westpark Way

Mon, Tues, Thurs, Fri, 7 a.m. – 4 p.m.

Wed, 7 a.m. – 6 p.m.

Sat, 9 a.m. – 2 p.m.

On-call 24/7

Engineering

201 N Ector Dr.

Mon-Fri, 8 a.m. – 5 p.m.

Mission: To maintain and improve the quality of living for residents by managing the maintenance of streets, sewer and water services.

Accomplishments FY2014-15:

- Continued street overlay.
- Performed crack sealing to extend life of City streets and pothole repair.
- Replaced failing curb and gutter and made sidewalk repairs.
- Participated in Trinity GAP Rescue sponsored events.
- Provided continuing education for staff.
- 39th & 40th Year CDBG ADA Ramp replacement projects completed.

- Completed construction of Cullum Dr. from SH 10 to E Huitt Ln., Rio Grande Blvd. to Cheek-Sparger Rd., and Brazos Blvd. from Red River to SH 121.
- City Hall Complex ADA modifications completed.

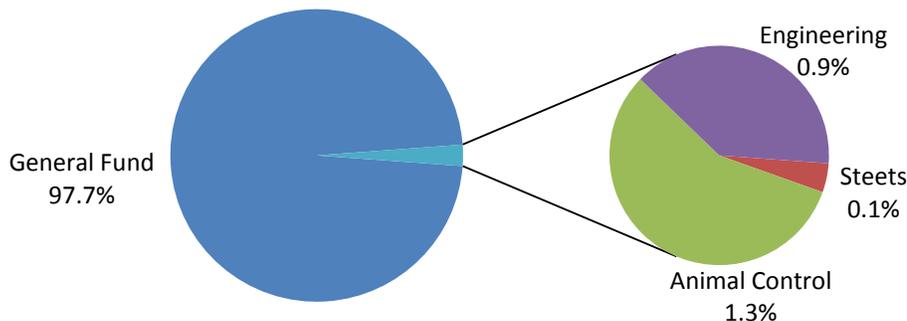
Objectives for FY2015-16:

- Use private vendors to supplement City forces.
- Continue to concentrate on deteriorating streets.
- Concentrate on preventative maintenance.
- Implement 2016 asphalt overlay plan.
- Implement 2016 ADA plan.
- Provide continuing education for staff.
- Encourage adoption from the shelter through Eules publications, web site and participation at Trinity GAP Rescue events.
- Complete construction of 41st Year CDBG project.

Issues / Trends:

- Increase of streets reaching the end of their useful life with many requiring extensive curb and gutter repairs and ADA ramp upgrades.
- Increased price of petroleum based products including asphalt.
- Utilize contract labor when more efficient.
- Locating suitable adoption homes for animals.
- Increased wildlife in residential neighborhoods.
- Construction unit bid prices show a slow inflationary trend.

Budget Appropriation



Public Works Department

Expenditures by Division:

General Fund Expenditures	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed	
					\$ Diff	% Diff.
Street Maintenance	\$ 1,253,036	\$ 1,538,892	\$ 1,538,892	\$ 1,593,843	\$ 54,951	4%
Animal Control ⁽¹⁾	\$ 263,362	\$ 296,945	\$ 296,945	\$ 296,019	\$ (926)	(0%)
City Engineer	\$ 60,129	\$ 85,871	\$ 85,871	\$ 107,537	\$ 21,666	25%
Total - Public Works	\$ 1,576,526	\$ 1,921,708	\$ 1,921,708	\$ 1,997,399	\$ 75,691	4%

*(1) Budget FY15 amended to exclude \$25,000 reported under Non-departmental Capital.

Division Services:

Street Maintenance – Maintains safe driving conditions and prolong the material life of City streets through aggressive preventative maintenance. Performs curb, gutter, street and sidewalk repairs, installation and replacement of street and traffic control signs, right-of-way maintenance, and drainage maintenance.

Animal Control – Provides animal control services to protect the health, safety and welfare of both people and animals efficiently and professionally. Enforces City ordinances and regulations concerning pets and other animals. Provides public outreach to citizens and businesses through public education, training in schools, and community organizations.

Engineering - Provides a safe and efficient street and thoroughfare network which includes proper functioning of all traffic signals, signs, and installation of street lights throughout the City. 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.

Personnel by Division:

	FY 13/14	FY 14/15	FY 14/15	FY 15/16
	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
STREET MAINTENANCE	8.00	9.50	9.50	9.50
ANIMAL CONTROL	3.00	3.00	3.00	3.00
CITY ENGINEER	0.50	0.50	0.50	0.50
Total Public Works	11.50	13.00	13.00	13.00

Services Levels:



39th and 40th Year CDBG Infrastructure Improvements

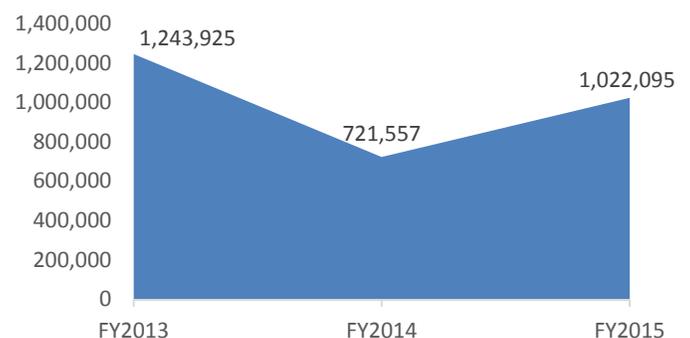


Cullum Drive Improvements Completed



Brazos Blvd/Rio Grande Completed

Square Feet of Street Maintenance



Non-Departmental

Location & Hours of Operation:

201 N Ector Dr.
Mon-Fri, 8 a.m. – 5 p.m.

Mission: To define the costs in the budget that may not be specifically identifiable to any operational budget.

Accomplishments FY2014-15:

- 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 street lighting program and traffic signal replacement program which will enhance the safety of the City.

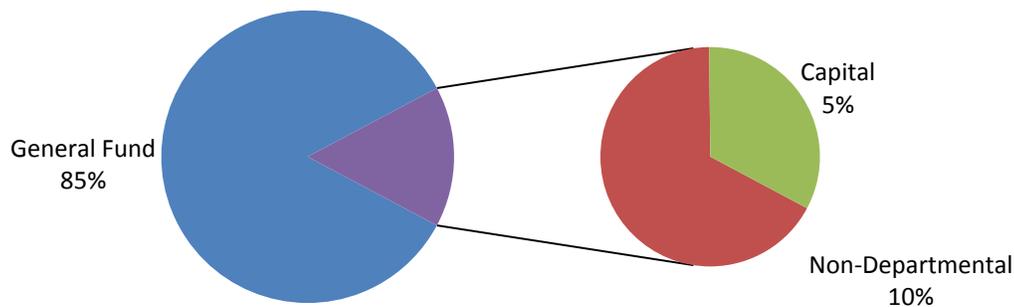
Objectives for FY2015-16:

- 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.

Issues / Trends:

- Balancing rising cost of infrastructure and equipment purchases with available funds.
- Identifying resources to cash flow capital purchases.

Budget Appropriation



Expenditures by Division:

General Fund Expenditures	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed	
					\$ Diff	% Diff.
Legal Services	\$ 104,999	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	0%
Non-Departmental ⁽¹⁾	\$ 3,978,604	\$ 4,400,515	\$ 4,653,070	\$ 4,751,498	\$ 350,983	8%
Betterment	\$ 17,908	\$ 29,000	\$ 29,000	\$ 29,000	\$ -	0%
Total - Non-Depart.	\$ 4,101,511	\$ 4,559,515	\$ 4,812,070	\$ 4,910,498	\$ 350,983	8%
Capital Expenses ⁽²⁾	\$ 1,239,192	\$ 2,871,610	\$ 1,901,489	\$ 2,411,193	\$ (460,417)	(16%)
Total - Capital	\$ 1,239,192	\$ 2,871,610	\$ 1,901,489	\$ 2,411,193	\$ (460,417)	(16%)

(1) Budget FY15 amended to exclude \$2,697,123 reported as Capital Expense.

(2) Budget FY15 amended to include \$2,871,610 Capital Expenses on separate line. Includes \$2,697,123 Non-departmental, \$12,000 from Police Administration, \$50,000 from Police Patrol; \$87,487 Fire Suppression; and \$25,000 Public Works Animal Control.

Non-Departmental

Division Services:

Non-Departmental - This 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.

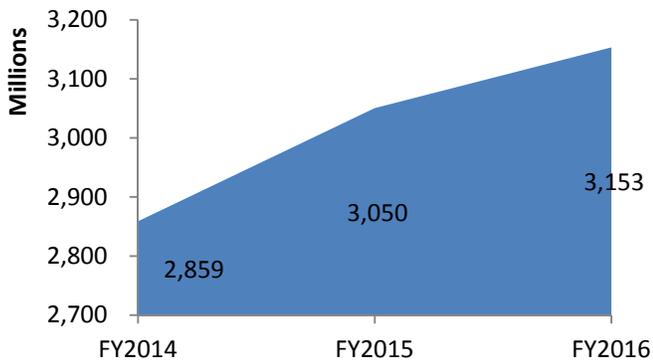
Personnel by Division:

	FY 13/14	FY 14/15	FY 14/15	FY 15/16
	ACTUAL *	BUDGETED	ESTIMATED	BUDGETED
GF NON-DEPARTMENTAL	0.00	0.50	0.00	0.50
Total Non-departmental	0.00	0.50	0.00	0.50

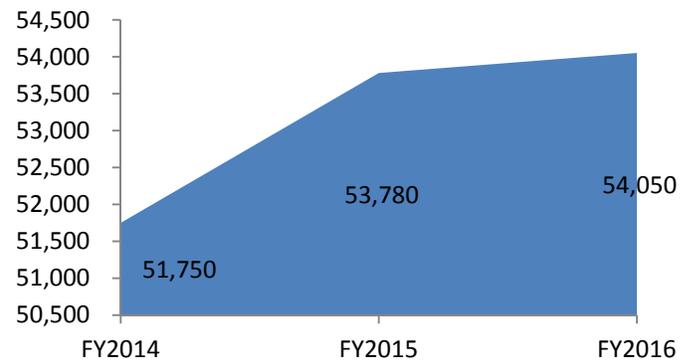
*FY2014 Actual corrected from FY16 Preliminary Budget Document

Services Levels:

Property Tax Base



Population



Enterprise Funds

ENTERPRISE FUND SUMMARY	ACTUAL FY2013-14	BUDGET FY2014-15	ESTIMATED FY2014-15	PROJECTED FY2015-16
BEGINNING FUND BALANCE	\$ 6,090,854	\$ 6,187,927	\$ 6,187,927	\$ 5,544,712

REVENUES				
Property Tax	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -
General Sales Tax	\$ -	\$ -	\$ -	\$ -
Selective Sales Tax	\$ -	\$ -	\$ -	\$ -
Fines/Fees/Penalties	\$ 229,788	\$ 257,200	\$ 233,505	\$ 237,000
License & Permits	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 11,397	\$ 12,530	\$ 12,385	\$ 12,480
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ 24,767,405	\$ 27,477,280	\$ 26,034,874	\$ 28,998,749
Miscellaneous/Rental Income	\$ 162,464	\$ 21,645	\$ (23,406)	\$ 178,895
Other Financing Sources	\$ 21,260	\$ 1,000	\$ 20,618	\$ -
Revenues before Transfers	\$ 25,192,313	\$ 27,769,655	\$ 26,277,976	\$ 29,427,124
Transfer from other Funds	\$ 3,275,681	\$ 1,765,831	\$ 1,803,002	\$ 1,728,124
TOTAL REVENUES (1)	\$ 28,467,994	\$ 29,535,486	\$ 28,080,978	\$ 31,155,248
TOTAL RESOURCES	\$ 34,558,848	\$ 35,723,413	\$ 34,268,905	\$ 36,699,960

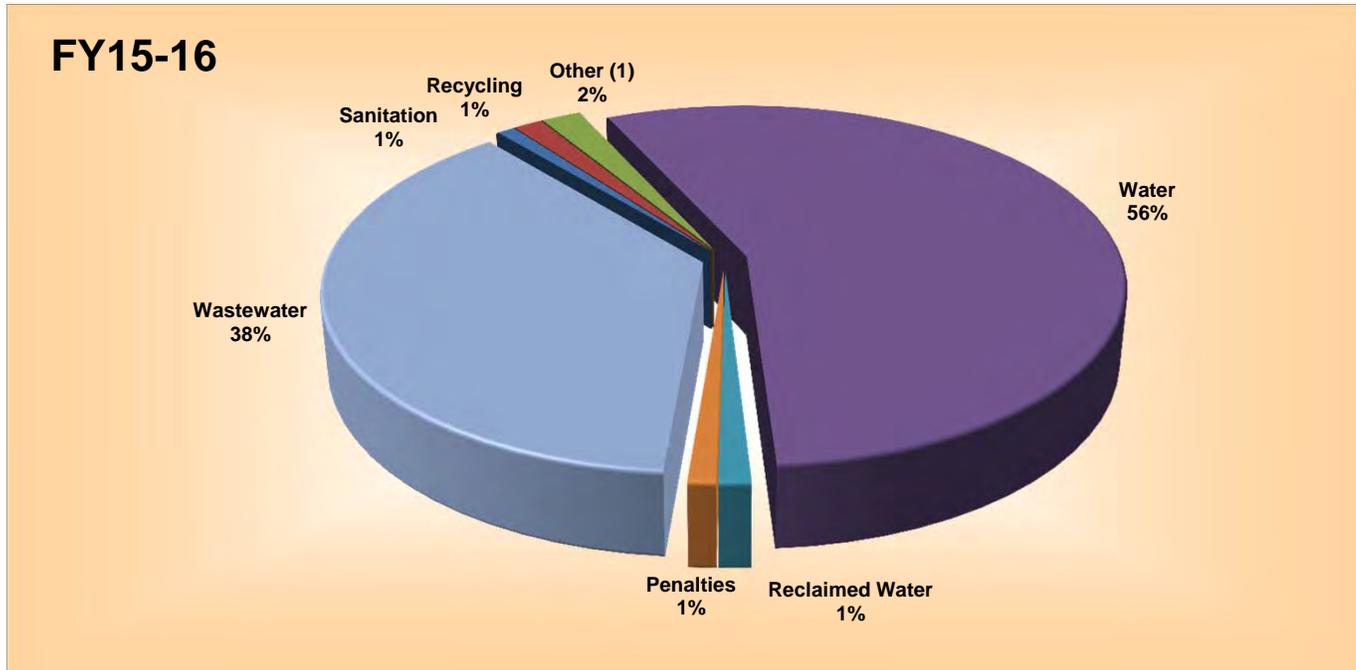
EXPENDITURES				
Personal Services	\$ 7,341,640	\$ 7,802,729	\$ 7,617,236	\$ 8,034,757
Professional/Technical Services	\$ 1,921,254	\$ 2,133,226	\$ 2,164,427	\$ 2,354,687
Contractual Services	\$ 23,015	\$ 16,470	\$ 13,981	\$ 16,410
Utilities	\$ 11,342,738	\$ 11,656,173	\$ 10,465,235	\$ 11,978,359
Maintenance	\$ 643,551	\$ 675,981	\$ 649,331	\$ 795,966
Other Services/Contingencies	\$ 68,760	\$ 167,700	\$ 93,288	\$ 218,205
Insurance	\$ 30,035	\$ 40,400	\$ 40,400	\$ 40,400
General & Administrative	\$ 98,792	\$ 120,002	\$ 131,504	\$ 127,254
Rebates/Incentives	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 1,818,298	\$ 2,020,694	\$ 1,890,530	\$ 2,067,350
Capital Purchases (Equipment)	\$ 398,014	\$ 815,485	\$ 555,663	\$ 698,598
Debt Service/Bank Charges	\$ 5,613	\$ 4,000	\$ 6,000	\$ 6,000
Expenditures before Transfers	\$ 23,691,710	\$ 25,452,860	\$ 23,627,595	\$ 26,337,986
Transfers to Other Funds	\$ 4,679,211	\$ 5,112,123	\$ 5,096,598	\$ 5,307,709
TOTAL EXPENDITURES (2)	\$ 28,370,921	\$ 30,564,983	\$ 28,724,193	\$ 31,645,695
ENDING FUND BALANCE	\$ 6,187,927	\$ 5,158,430	\$ 5,544,712	\$ 5,054,265

(1) FY2013-14 Actual excludes \$68,394 period 13 GAAP adjustment for conversion to budgetary basis of accounting as described on page 173.

(2) FY2013-14 Actual includes \$4,718 period 13 GAAP adjustment for conversion to budgetary basis of accounting as described on page 173.

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. FY2016 includes a reduction in working capital for the use of excess reserves.

Water & Wastewater Revenues



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

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

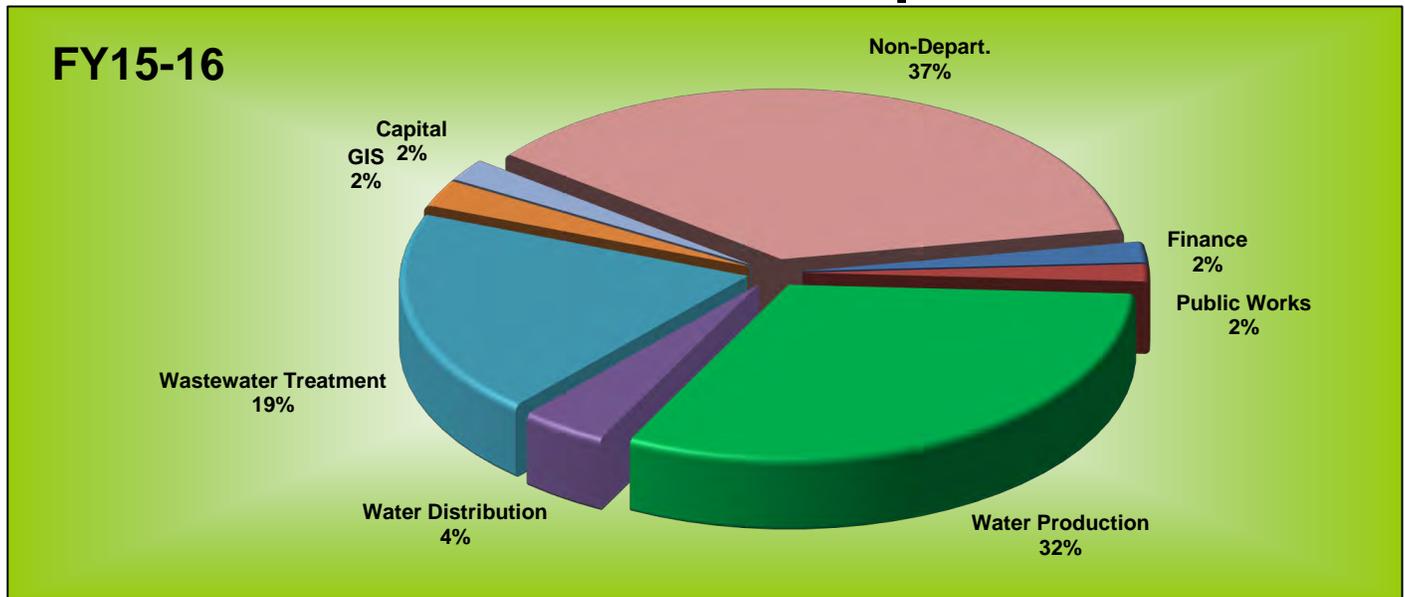
The above chart details revenues for the past, current, and upcoming fiscal years, as well as increases and decreases in service fee collections within the past year. The Water and Wastewater revenues are generated primarily from user charges for the variety of services provided to the citizens of Eules.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

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

WATER & WASTEWATER FUND
FY16 REVENUE ASSUMPTIONS

REVENUE SOURCE	ASSUMPTIONS
Interest Income	Projected to remain flat.
Sanitation Services	Projected to remain flat with FY15 estimates.
Water Service	Consumption almost flat with FY2015 year-end projections. Increases of 27¢ per 1000 gallons across all tiers and customer classes with an 80¢ or 8.9% increase in the base rate.
Wastewater Service	Slight increase in consumption compared to FY2015 year-end projections. Increases of 26¢ per 1000 gallons for all customer classes with a 75¢ increase in the base rate.
Reclaimed Water Service	Consumption based on fiscal year-end. Rates per tier are based on 90% of the potable water rate per tier.
Sale of New Meters	Projected to remain flat with FY15 estimates.
Reconnect Fees	Projected to remain flat with FY15 estimates.
Inspection Fees	Projected to increase over FY15 budget.
Miscellaneous	Projected to remain flat.
Penalties	Projected to decrease compared to FY15 budget.
Initiation & Transfer Fees	Projected to increase over FY15 budget.
Recycling Fees	Projected to increase slightly over FY15 budget.

Water & Wastewater Expenditures



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

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

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

Finance Department

Location & Hours of Operation:

201 N Ector Dr.
Mon-Fri, 8 a.m. – 5 p.m.

Mission: To provide all customers the best service possible for prompt administration of their utility accounts.

Accomplishments FY2014-15:

- Completed first full year of new recycling program. 25% of citizens have requested Carts or Bins.
- Online bill payments have increased to 25% of total water payments, which exceeds walk-in payments by 1%.
- Generated over 12,500 work orders which includes consumption verification, customer turn-ons/offers, meters/transponders change outs, and other service related orders.

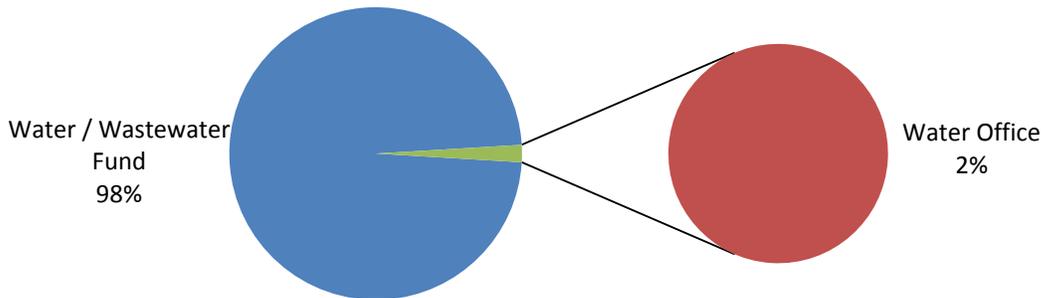
Objectives for FY2015-16:

- Focus on quality Customer Service by networking with other cities and finding ways to better serve our customers, both externally and internally.
- Take advantage of available computer training through to find ways to increase efficiency.
- Implement electronic transfer of daily deposits to expedite the deposit process. The availability of monies would be almost immediate, and notification of returned items would be faster. Storage time is minimal.
- Outsource bills to offset rising cost of mailer maintenance and postage rates/regulations.

Issues / Trends:

- Extremely old meters/transponders must be replaced in order to obtain accurate consumption numbers.

Budget Appropriation



Expenditures by Division:

Water & Wastewater Expenditures	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
Water Office	\$ 410,737	\$ 442,066	\$ 442,066	\$ 442,746	\$ 680	0%
Total-Finance	\$ 410,737	\$ 442,066	\$ 442,066	\$ 442,746	\$ 680	0%

Division Services:

Water Office – Duty to perform in a way that will protect the assets of the City and its citizens. Constantly seek ways to raise the level and quality of customer service provided through continuous monitoring and training. The services provided 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 Department and Public Works Department, posting and depositing customer payments, processing delinquent accounts, receipting and posting financial activity for other City departments.

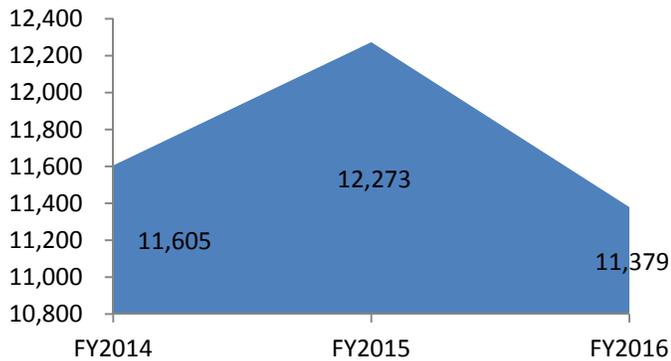
Finance Department

Personnel by Division:

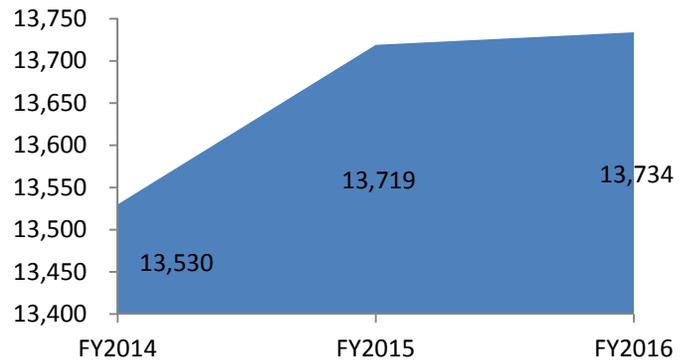
	FY 13/14 ACTUAL	FY 14/15 BUDGETED	FY 14/15 ESTIMATED	FY 15/16 BUDGETED
WATER OFFICE	5.00	5.00	5.00	5.00
Total Finance	5.00	5.00	5.00	5.00

Services Levels:

Service Calls



Water Customers



Public Works Department

Locations & Hours of Operation:

Engineering & Meter Reading

201 N Ector Dr.

Mon-Fri, 8 a.m. – 5 p.m.

Water Production, Distribution, Wastewater Treatment

1513 Westpark Way

Mon-Fri, 8 a.m. – 5 p.m. and On-Call 24/7

Mission: To provide all customers the best service possible for prompt administration of their utility accounts.

Accomplishments FY2014-15:

- 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.
- Full production of all three wells. Tracked water leaks, hydrant flushes and water main breaks to provide a more accurate estimate of un-billed water.
- Responded to water emergencies in a timely fashion.
- Decreased City wastewater blockages.
- Accurately read all meters in a timely and safe manner.

Objectives for FY2015-16:

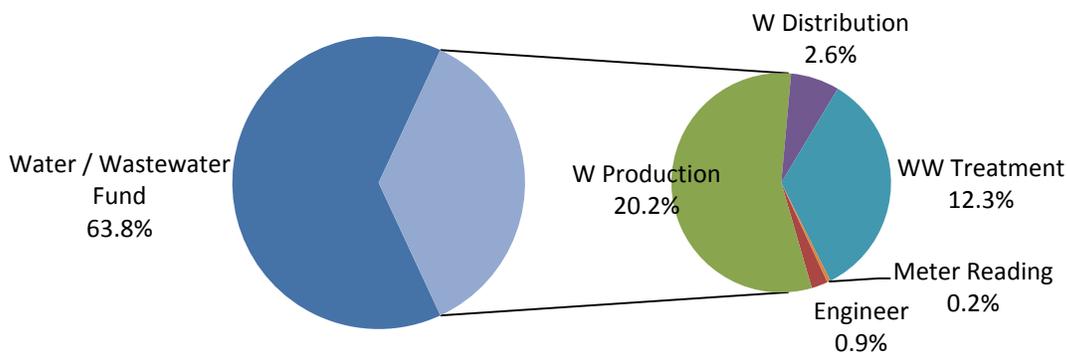
- Produce quality water from well system to supplement TRA water.
- Continue to maintain wells for increased production.

- Complete and distribute the Consumer Confidence Report.
- Implement recommendations obtained by the study of City wells.
- Manage the City's reclaimed water system.
- 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.
- Decrease City wastewater stoppages through maintenance.
- Provide professional and courteous service to citizens when reading meters or providing repairs.
- Ensure accurate reading of meters by properly maintaining meters and transponders.

Issues / Trends:

- Construction unit bid prices show a slow inflationary trend.
- Well pipe and casing is beginning to show signs of aging.
- Identify funding for future well rehabilitation.
- Provide resources to maintain reclaimed water system.
- Continue funding for replacing deteriorated water lines.
- Continue funding for rebuilding valves and hydrants.
- More service providers are placing their utilities underground creating conflicts with existing water lines.
- Software upgrades.
- Meter change-out for residential accounts.
- Transition to fixed base reading system.

Budget Appropriation



Public Works Department

Expenditures by Division:

Water & Wastewater Expenditures	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed	
					\$ Diff	% Diff.
City Engineer	\$ 265,067	\$ 298,657	\$ 283,657	\$ 312,389	\$ 13,732	5%
Water Production	\$ 7,341,381	\$ 7,036,183	\$ 6,219,332	\$ 7,198,968	\$ 162,785	2%
Water Distribution	\$ 907,062	\$ 890,990	\$ 850,843	\$ 923,870	\$ 32,880	4%
Wastewater Treatment	\$ 3,379,744	\$ 4,122,728	\$ 3,877,305	\$ 4,370,324	\$ 247,596	6%
Meter Reading	\$ 58,738	\$ 62,131	\$ 61,131	\$ 63,612	\$ 1,481	2%
Total-Public Works	\$ 11,951,992	\$ 12,410,689	\$ 11,292,268	\$ 12,869,163	\$ 458,474	4%

Division Services:

Engineering – Responsible for the design and construction of a safe water distribution system, an environmentally safe wastewater collection system, an adequate storm drainage system, and management of the floodplains. 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.

Water Production – Provides safe drinking water to water customers. Primary functions include water production, valve exercising, treatment of production well water, flushing, water quality sampling, and backflow prevention.

Water Distribution – Maintains water mains, valves, hydrants and service taps. Maintains the water distribution system for maximum delivery of water for consumption and fire protection. Primary functions include water main repairs, retinue system maintenance, valve exercising, meter reading, meter replacement, assist water office, and flushing.

Wastewater Treatment – Maintains wastewater mains, manholes, and cleanouts. Aims to reduce and prevent inflow and infiltration. Responds quickly and courteously to all known wastewater problems.

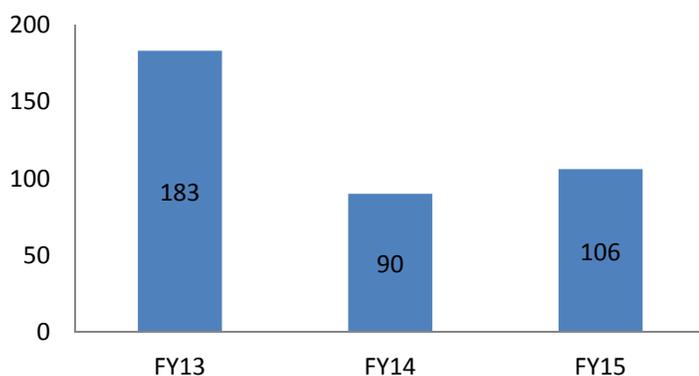
Meter Reading – Aims to accurately read water meters in a timely manner to meet billing cycle schedules. Performs meter change-outs, performs meter box maintenance and installations, and assists other departments.

Personnel by Division:

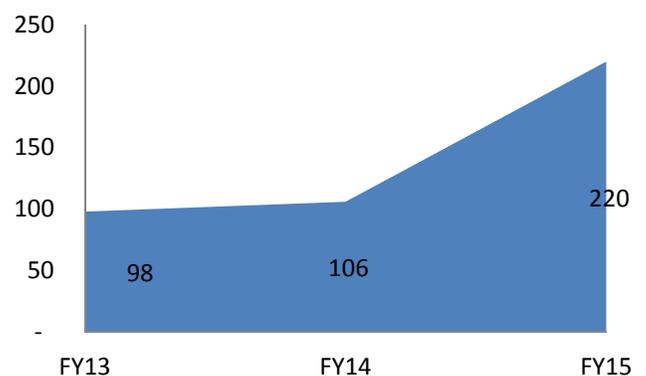
	FY 13/14 ACTUAL	FY 14/15 BUDGETED	FY 14/15 ESTIMATED	FY 15/16 BUDGETED
W&S ENGINEERING	2.50	2.50	2.50	2.50
WATER PRODUCTION	5.25	5.75	5.75	5.75
WATER DISTRIBUTION	7.25	7.25	7.25	7.25
SEWAGE & TREATMENT	7.00	7.00	7.00	7.00
METER READING	1.00	1.00	1.00	1.00
Total Public Works	23.00	23.50	23.50	23.50

Service Levels:

Water Leaks Repaired



New Meters Set



Non-Departmental

Location & Hours of Operation:

201 N Ector Dr.
Mon-Fri, 8 a.m. – 5 p.m.

Mission: To define the costs in the budget that may not be specifically identifiable to any operational budget.

Accomplishments FY2014-15:

- Provided funding for the continuation of infrastructure maintenance which includes the water, wastewater, and reclaimed water programs.
- Provided funding for the continuation of the computer hardware/software replacement program.

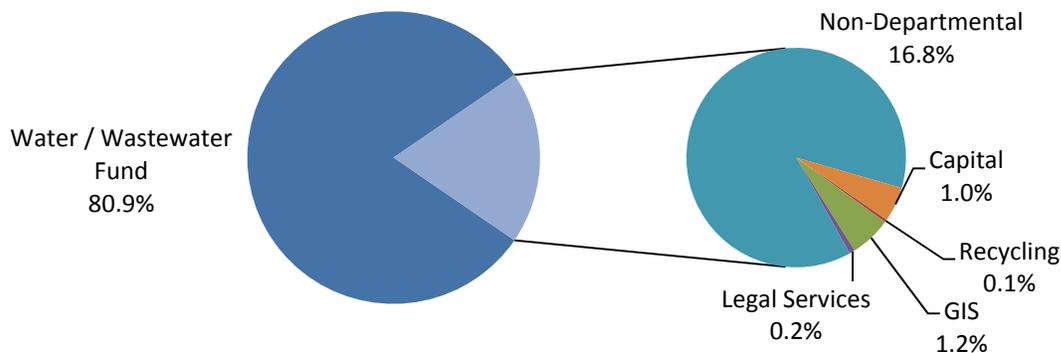
Objectives for FY2015-16:

- 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.

Issues / Trends:

- Balancing rising cost of infrastructure and equipment purchase with available funds.
- Identifying resources to cash flow capital purchases.
- Rising cost of raw water.
- Rising cost of sewer treatment.

Budget Appropriation



Expenditures by Division:

Water & Wastewater Expenditures	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
Recycling	\$ 26,796	\$ 41,300	\$ 41,300	\$ 41,300	\$ -	0%
GIS/Information Services ⁽¹⁾	\$ 501,592	\$ 524,584	\$ 524,584	\$ 572,265	\$ 47,681	9%
Legal Services	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0%
Non-Departmental ⁽¹⁾	\$ 7,215,197	\$ 7,512,496	\$ 7,575,432	\$ 8,235,460	\$ 722,964	10%
Total-Non Departmental	\$ 7,818,585	\$ 8,153,380	\$ 8,216,316	\$ 8,924,025	\$ 770,645	9%
Capital Expenses ⁽¹⁾	\$ 182,317	\$ 837,385	\$ 604,311	\$ 479,062	\$ (358,323)	(43%)
Total Capital	\$ 182,317	\$ 837,385	\$ 604,311	\$ 479,062	\$ (358,323)	(43%)

⁽¹⁾ Budget FY15 amended to exclude capital expenses \$837,385 and GIS/Information Services \$524,584 which are reported on separate lines above.

Division Services:

Non-Departmental – This 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 the department in order to maintain stable department budgets from year to year.

Non-Departmental

Personnel by Division:

	FY 13/14	FY 14/15	FY 14/15	FY 15/16
	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
INFORMATION SERVICES	4.00	4.00	4.00	4.00
W&S NON-DEPT.	9.50	10.00	9.50	10.00
Total Non-departmental	13.50	14.00	13.50	14.00

Service Center Fund*

Location & Hours of Operation:

1314 Royal Parkway
Mon – Fri, 7 a.m. – 5 p.m.

Mission: To ensure the highest level of automotive service through continued monitoring of the City's investment in vehicles and equipment, by providing quality corrective maintenance, and needed repairs in an expedient manner.

Accomplishments FY2014-15:

- Hiring of a Fleet & Facility Operations secretary helped to speed office operations.
- City of Euless received its third "Green Fleet" certification from the Association of Equipment Maintenance Professionals (AEMP). The City moved from Silver to Platinum Certification Level.
- Fleet Operations again received the Automotive Service Excellence (ASE) "Blue Seal of Excellence" award from the National Institute for Automotive Service Excellence for the 20th consecutive year. There are 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.

- Staff continued work on ASE certifications. Three additional certifications were achieved.

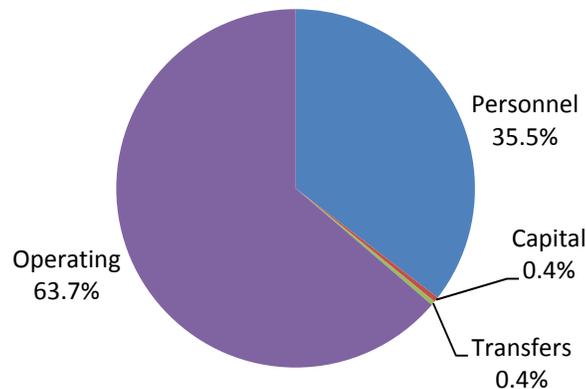
Objectives for FY2015-16:

- Continue maintenance and evaluation of entire City fleet.
- EVT and ASE Certification testing for shop technicians.
- Continued commitment in alternative fuel programs for fleet use.
- Training for fleet technicians in diesel, new generation electronics, and advance engine diagnostics.

Issues / Trends:

- Staff continues to support the conversion of vehicles to propane (LPG) and natural gas (CNG). Other alternative transportation fuels are also being reviewed. Alternative fueled vehicles will be added to the fleet where feasible.
- Increased 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 utilize joint purchase agreements to help lower these costs by quantity discounts.
- Conversion of part-time clerical staff to full-time would assist in workload balance.

Budget Appropriation



*Formerly referred to as Fleet Services.

Service Center Fund*

Expenditures:

Enterprise Funds	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
Service Center Fund:						
Revenues	\$ 1,221,368	\$ 1,192,805	\$ 1,203,285	\$ 1,283,352	\$ 90,547	8%
Operating Expenses ⁽¹⁾	\$ 1,207,012	\$ 1,192,805	\$ 1,191,805	\$ 1,283,352	\$ 90,547	8%
Use of Reserves	\$ -	\$ 10,500	\$ 10,500	\$ -	\$ (10,500)	(100%)
Capital Expenses ⁽¹⁾	\$ -	\$ 10,500	\$ 10,500	\$ -	\$ (10,500)	(100%)

(1) Budget FY15 amended to separate operating and one-time capital.

Services:

Service Center - The Service Center Fund is used to account for the maintenance of the City's motor vehicles. Fleet Operations provides professional fleet services to 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. To continue support of ASE's "Blue Seal of Excellence" program through certification and advanced operational technology.

Personnel by Division:

	FY 13/14 ACTUAL	FY 14/15 BUDGETED	FY 14/15 ESTIMATED	FY 15/16 BUDGETED
SERVICE CENTER FUND	5.00	5.00	5.00	5.00

Services Levels:



Green Fleet Platinum Certification



Blue Seal of Excellence



Continued use of Alternative Fuels

*Formerly referred to as Fleet Services.

Drainage / Storm Water Utility Fund

Location & Hours of Operation:

1513 Westpark Way
 Mon-Fri, 8 a.m. – 5 p.m., On-Call 24/7

Mission: To prevent street flooding, protect life, and property through the maintenance of drainage facilities.

Accomplishments FY2014-15:

- Maintained 9,756 LF of channel and storm drain.

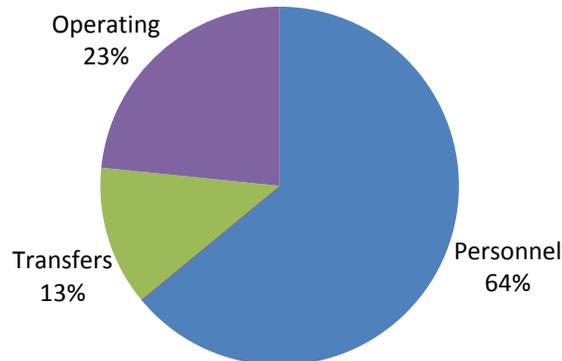
Objectives for FY2015-16:

- 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 sections of our City's drainage channels.

Issues / Trends:

- Increased requirements by TCEQ and service demands will require additional funding.
- Increased development has boosted the demand for maintenance to existing creeks and channels.

Budget Appropriation



Expenditures:

Enterprise Funds	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
Drainage Utility System:						
Revenues	\$ 713,064	\$ 714,520	\$ 713,926	\$ 719,280	\$ 4,760	1%
Operating Expenses ⁽¹⁾	\$ 677,841	\$ 713,262	\$ 713,262	\$ 716,150	\$ 2,888	0%
Use of Reserves	\$ -	\$ 125,000	\$ 125,000	\$ 60,000	\$ (65,000)	(52%)
Capital Expenses ⁽¹⁾	\$ -	\$ 125,000	\$ 125,000	\$ 60,000	\$ (65,000)	(52%)

⁽¹⁾ Budget FY15 amended to separate operating and one-time capital.

Services:

Drainage / Storm Water Utility Fund – Used to account for the acquisition, operation, and maintenance of the City's municipal drainage utility system.

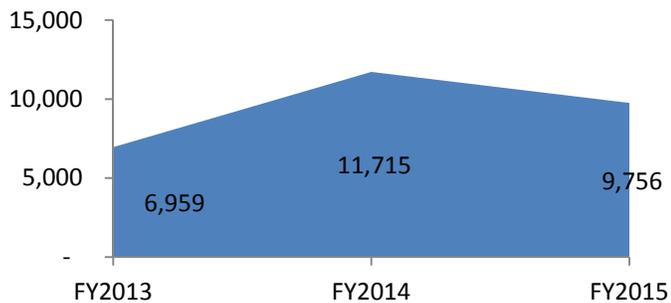
Drainage / Storm Water Utility Fund

Personnel by Division:

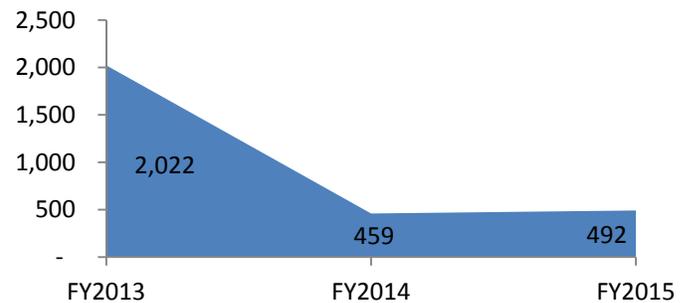
	FY 13/14 ACTUAL	FY 14/15 BUDGETED	FY 14/15 ESTIMATED	FY 15/16 BUDGETED
DRAINAGE UTILITY FUND	7.00	7.00	7.00	7.00

Services Levels:

Linear Feet of Channel Maintenance



Linear Feet of Storm Sewer Maintenance



Recreation Class Fund

Locations & Hours of Operation:

Administration

1314 Royal Parkway
Mon – Fri, 8 a.m. – 5 p.m.

Eules Family Life Center

300 W Midway Dr.
Mon – Thurs, 5:30 a.m. – 9 p.m.; Fri, 5:30 a.m. – 8 p.m.; Sat, 8 a.m. – 6 p.m.; Sun, 1 – 6 p.m.

Simmons Center

508 Simmons Dr.
Available for rent 9 a.m. – 11 p.m.

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

Accomplishments FY2014-15:

- 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 their class of choice.
- Added ten 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 Eules Residents.

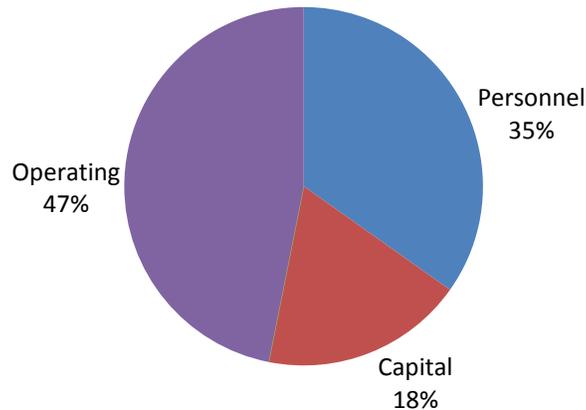
Objectives for FY2015-16:

- 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 Eules.

Issues / Trends:

- The policy revisions in regards to the Affordable Healthcare Act effect on 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.

Budget Appropriation



Expenditures:

Enterprise Funds	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
Recreation Classes:						
Revenues	\$ 530,734	\$ 474,030	\$ 479,515	\$ 555,830	\$ 81,800	17%
Operating Expenses ⁽¹⁾	\$ 564,986	\$ 464,305	\$ 464,305	\$ 552,841	\$ 88,536	19%
Use of Reserves	\$ 49,288	\$ 107,000	\$ 76,252	\$ 123,936	\$ 16,936	16%
Capital Expenses ⁽¹⁾	\$ 15,036	\$ 107,000	\$ 76,252	\$ 123,936	\$ 16,936	16%

⁽¹⁾ Budget FY15 amended to separate operating and one-time capital.

Recreation Class Fund

Services:

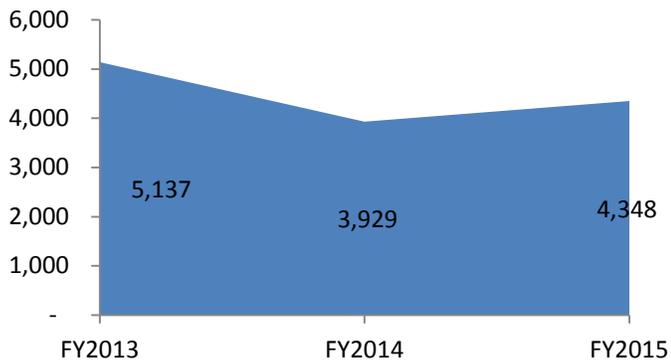
Recreation Class Fund – The Recreation Class Fund is used to account for the operation of recreational programs, activities and special events offered to Eules citizens and other groups on a fee basis.

Personnel by Division:

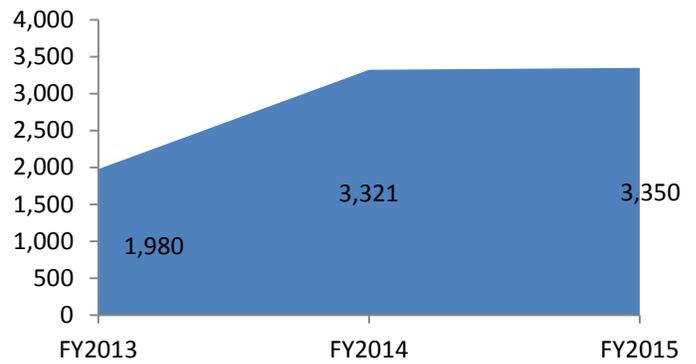
None Assigned

Services Levels:

Memberships



Class Registrations



Arbor Daze Fund

Location & Hours of Operation:

Special Event – Location and Times – See City Website

Mission: To promote the planting of trees and teach families the importance of trees in a community. To continue Eules's commitment to the Tree City USA and the National Arbor Day Foundation programs through planting, preserving and educating. 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.

Accomplishments FY2014-15:

- Provided over 3,000 free trees at a tree give-away event held at the Eules Family Life Center the weekend after Arbor Daze was cancelled due to bad weather.

- Received the distinction of Tree City USA for the 29th year.

Objectives for FY2015-16:

- To increase programming opportunities for festival sponsors.
- To look for interesting entertainment and activities that could be added to the festival.

Issues / Trends:

- Increase in prices for equipment rental and services.
- Ability to find entertainment within budget.
- Space for the venue has been challenging due to construction. Evaluating long-term options..
- Weather can adversely affect the event or cause cancellation.

Expenditures:

Enterprise Funds	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed	
					\$ Diff	% Diff.
Arbor Daze:						
Revenues	\$ 76,419	\$ 80,010	\$ 41,752	\$ 80,000	\$ (10)	(0%)
Operating Expenses	\$ 82,852	\$ 79,500	\$ 38,246	\$ 79,500	\$ -	0%
Use of Reserves	\$ 6,433	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Services:

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

Personnel by Division:

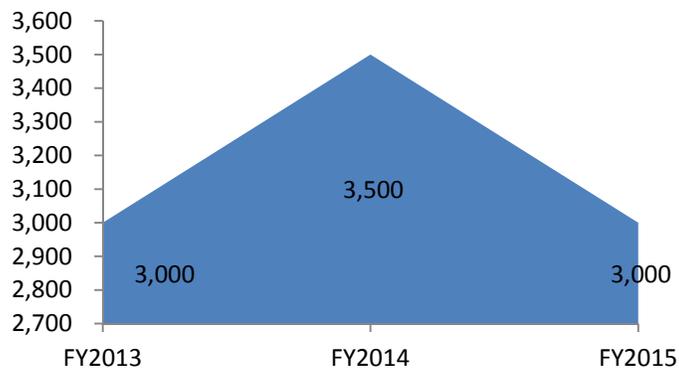
None Assigned

Services Levels:



Tree City USA

Trees Distributed



Texas Star Golf Course Fund

Location & Hours of Operation:

1400 Texas Star Parkway

Daily - Times vary by Season – See City Website

Mission: To ensure a premium experience to all visitors to Texas Star Golf Course, Conference Centre, and / or Raven's Grille.

Accomplishments FY2014-15:

- Listed as #1 in Luxury Course and # 4 in the Best of DFW in Avid Golfer annual ranking.
- Received 4½ Star Rating from Golf Digest for 15 consecutive years.
- Successfully completed renovation of the greens and bunkers that received high reviews in local Golf publications and newspapers.
- Sustained the current level of tournaments and Conference events while increasing revenue generated from these events.
- Opened newly-renovated course with great results, received highest ranking in Avid Golfer magazine since original opening of the course.
- Hosted Men's US OPEN qualifying tournament and Men's State Senior Amateur Tournament, both of which are recognized nationally.
- Sustained and grew revenue sales in the Food and Beverage division.
- Increased business meeting and social events both in numbers and price point.

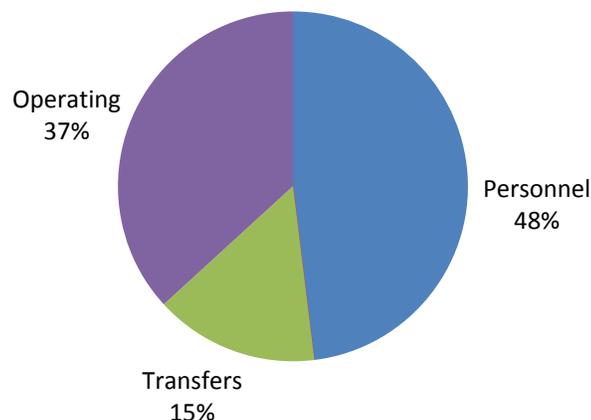
Objectives for FY2015-16:

- Assess and improve staff education and training to expand service, productivity and knowledge of services offered.
- Continue to perfect maintenance techniques on new Mini Verde Bermuda grass greens to provide the best possible putting surface.
- Increase clinics for juniors, women, and men during the spring and summer months.
- Continue to improve and implement audio/visual technology to accommodate the latest media and programs to enhance options for events.
- Develop better system for tracking social and business events from start to finish providing complete information for staff and client.

Issues / Trends:

- The unknown cost of mandatory healthcare for contract labor and controlling hours of part-time and seasonal employees continue to be a financial concern.
- Utilities, maintenance and operational supplies costs continue to increase.
- Continued modifications in fertilization and water treatment may be needed to safeguard turf health.
- Golf retail nationally is down about 4-6% due to a decrease in rounds played. In the DFW market, the trend is flat.
- Cost of raw and pre-made foods, as well as supplies, continues to increase.
- Businesses and Social/Wedding events continue to spend less on events.

Budget Appropriation



Texas Star Golf Course Fund

Expenditures:

Enterprise Funds	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
Texas Star Golf Course:						
Revenues	\$ 4,019,279	\$ 4,465,069	\$ 4,154,715	\$ 4,594,912	\$ 129,843	3%
Operating Expenses ⁽¹⁾	\$ 3,974,186	\$ 4,456,616	\$ 4,153,154	\$ 4,544,913	\$ 88,297	2%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%

⁽¹⁾ Budget FY15 amended to combine divisions (Non-Departmental \$1,162,000, Course Maintenance \$947,631, Pro Shop \$441,489, Food & Beverage \$1,368,377, Conference Centre \$345,489, and Driving Range \$191,630 for a total of \$4,456,616).

Services:

Non-Departmental – 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, and insurance. The costs of providing general management to the operation is also a cost of this division.

Course Maintenance – 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.

Pro Shop – Look for opportunities to market Texas Star locally and encourage local businesses to advertise with us. Draw local, State, and National Golf Programs to Texas Star as their host location for events. Provide favorable first impression opportunities in the Pro Shop for all guests and members. Increase golf participation for juniors and women through programs and clinics. Offer patrons high quality golf equipment, Texas Star logo apparel, and skill clinics.

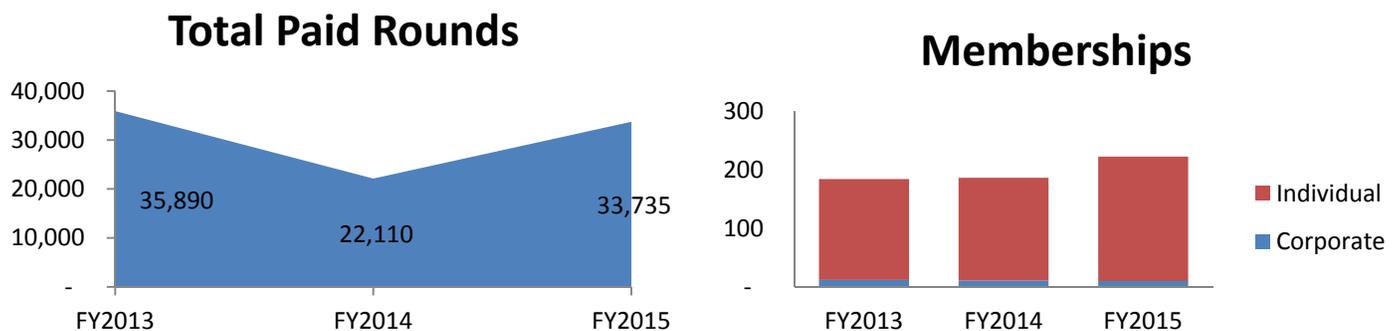
Food & Beverage – To provide quality food and beverage service to Raven’s Grille guests in a timely and professional manner. Provide quality food and beverage service to guests on the golf course. To enhance the overall Texas Star experience for all guests.

Conference Centre - 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.

Personnel by Division:

	FY 13/14 ACTUAL	FY 14/15 BUDGETED	FY 14/15 ESTIMATED	FY 15/16 BUDGETED
GOLF NON DEPARTMENTAL	0.75	0.75	0.75	0.75
GOLF COURSE MAINT.	4.00	4.00	4.00	4.00
GOLF PRO SHOP	2.00	2.50	2.50	2.50
GOLF FOOD AND BEVERAGE	3.00	3.00	3.00	3.00
GOLF CONFERENCE CENTRE	1.00	1.50	1.50	1.50
TOTAL GOLF COURSE FUND	10.75	11.75	11.75	11.75

Services Levels:



Texas Star Sports Complex Fund

Location & Hours of Operation:

Softball World
1375 W Eules Blvd.
Seasonal Hours

Parks at Texas Star
1501 S Pipeline Rd.
Seasonal Hours

Mission:

- 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 provide an outstanding baseball and softball complex for patrons.

Accomplishments FY2014-15:

- Programmed over 162 tournament events and 11 league sessions.

- Provided necessary leadership and training for part-time staff to ensure the operation is successful.
- Increased concession sales through the use of the concession trailer at baseball games as well as special events.
- Increased participation in tournament and league play for the third straight year.

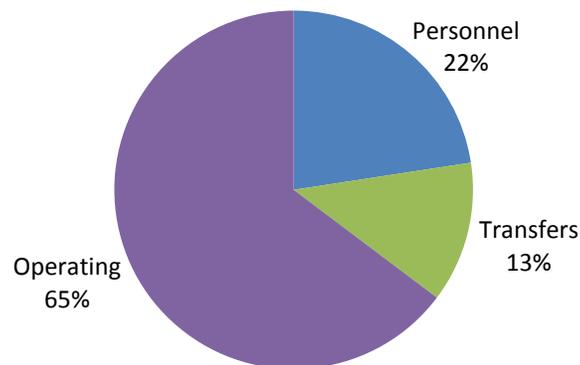
Objectives for FY2015-16:

- 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.

Issues / Trends:

- Maximizing the use of the facility while maintaining the quality of the field conditions.
- Level of maintenance required for the batting cages.
- Additional workload required to coordinate and successfully run the Texas Star Sports Complex facilities.
- Growth of 14U Division and availability of 60/90 fields.

Budget Appropriation



Texas Star Sports Complex Fund

Expenditures:

Enterprise Funds	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
Texas Star Sports Complex						
Revenues	\$ 1,515,386	\$ 1,572,580	\$ 1,343,171	\$ 1,575,440	\$ 2,860	0%
Operating Expenses	\$ 1,480,666	\$ 1,572,475	\$ 1,396,708	\$ 1,570,007	\$ (2,468)	(0%)
Use of Reserves	\$ -	\$ -	\$ 53,537	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Services:

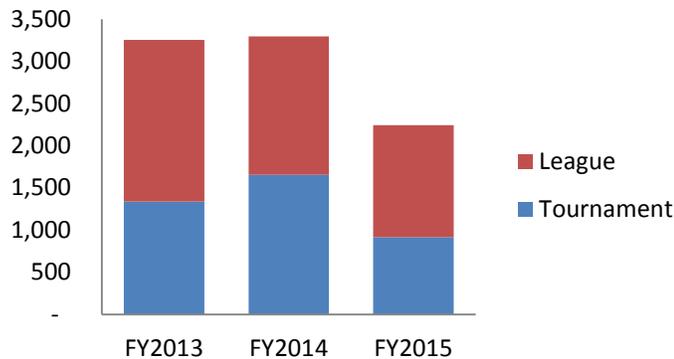
Texas Star Sports Complex – The Texas Star Sports Complex Fund is used to account for the operations and maintenance of Softball World and the Parks at Texas Star.

Personnel by Division:

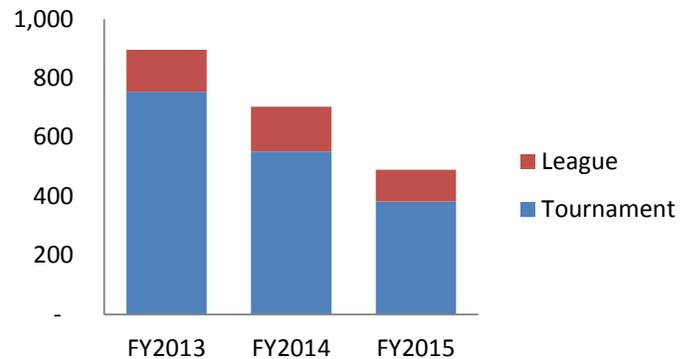
	FY 13/14 ACTUAL	FY 14/15 BUDGETED	FY 14/15 ESTIMATED	FY 15/16 BUDGETED
TEXAS STAR SPORTS COMPLEX	1.50	1.50	1.50	1.50

Services Levels:

Softball World Teams



Athletic Complex Teams



Special Revenue Funds

SPECIAL REVENUE FUND SUMMARY	ACTUAL FY2013-14	BUDGET FY2014-15	ESTIMATED FY2014-15	PROJECTED FY2015-16
BEGINNING FUND BALANCE	\$ 9,933,057	\$ 11,024,214	\$ 11,024,214	\$ 10,168,314

REVENUES				
Property Tax	\$ 110,074	\$ 368,276	\$ 368,276	\$ 451,972
Gross Receipts Tax	\$ 135,835	\$ 120,000	\$ 125,000	\$ 120,000
General Sales Tax	\$ 6,578,254	\$ 6,641,201	\$ 6,772,377	\$ 7,051,421
Selective Sales Tax	\$ 14,425,831	\$ 14,179,560	\$ 14,547,779	\$ 14,519,469
Fines/Fees	\$ 218,012	\$ 93,263	\$ 93,258	\$ -
License/Permits	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 11,146	\$ 16,980	\$ 17,284	\$ 17,600
Intergovernmental Revenue	\$ 245,989	\$ 70,000	\$ 341,162	\$ 70,000
Charges For Service	\$ 105,484	\$ 115,000	\$ 100,638	\$ 101,000
Miscellaneous/Rental Income	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Revenues before Transfers	\$ 21,830,626	\$ 21,604,280	\$ 22,365,774	\$ 22,331,462
Transfers from Other Funds	\$ 586,213	\$ 85,659	\$ 85,659	\$ 77,169
TOTAL REVENUES	\$ 22,416,839	\$ 21,689,939	\$ 22,451,433	\$ 22,408,631
TOTAL RESOURCES	\$ 32,349,896	\$ 32,714,153	\$ 33,475,647	\$ 32,576,945

EXPENDITURES				
Personal Services	\$ 4,192,919	\$ 4,817,159	\$ 4,817,159	\$ 4,950,405
Professional/Technical Services	\$ 165,248	\$ 236,370	\$ 236,370	\$ 236,370
Contractual Services	\$ -	\$ -	\$ -	\$ -
Utilities	\$ 184,458	\$ 277,000	\$ 277,000	\$ 307,000
Maintenance	\$ 76,431	\$ -	\$ -	\$ -
Other Services/Contingencies	\$ 6,980	\$ 70,525	\$ 70,525	\$ 70,525
Insurance	\$ -	\$ -	\$ -	\$ -
General & Administrative	\$ 37,719	\$ 74,890	\$ 44,890	\$ 77,500
Rebates/Incentives	\$ 9,614,267	\$ 9,464,912	\$ 9,677,727	\$ 9,883,100
Supplies	\$ 346,837	\$ 446,880	\$ 446,880	\$ 445,880
Capital Purchases (Equipment)	\$ 646,809	\$ 4,264,052	\$ 1,071,299	\$ 4,784,282
Debt Service/Bank Charges	\$ 1,446,603	\$ 913,603	\$ 913,603	\$ 175,876
Expenditures before Transfers	\$ 16,718,271	\$ 20,565,391	\$ 17,555,453	\$ 20,930,938
Transfer to Other Funds	\$ 4,607,412	\$ 5,754,389	\$ 5,751,880	\$ 5,813,354
TOTAL EXPENDITURES	\$ 21,325,683	\$ 26,319,780	\$ 23,307,333	\$ 26,744,292
ENDING FUND BALANCE	\$ 11,024,214	\$ 6,394,373	\$ 10,168,314	\$ 5,832,653

The estimated decline in fund balance in FY16 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.

Hotel Occupancy Tax Fund

Location & Hours of Operation:

201 N Ector Dr.
Mon – Fri, 8 a.m. – 5 p.m.

Mission: 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.

Accomplishments FY2014-15:

- Funding was provided for Historical Preservation including Heritage Park Christmas and monthly open houses at the Heritage Park Museum.
- Funding also supported the Texas Star Conference Centre operations.

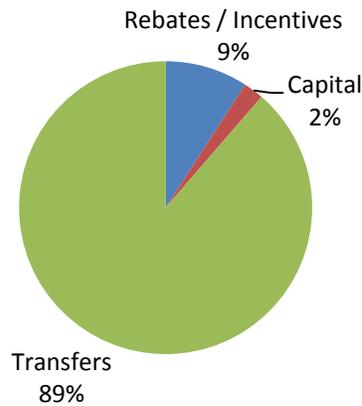
Objectives for FY2015-16:

- Continue to design and implement creative ways to preserve the City's heritage.
- Develop a plan for rotating exhibits at the Museum.
- Continue to offer first class conference facility for social and business events.

Issues / Trends:

- Increased number of area venues competing for events.
- Expanding awareness of Heritage Museum and City's history.

Budget Appropriation



Expenditures:

Special Revenue Funds	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed	
					\$ Diff	% Diff.
Hotel/Motel:						
Revenues	\$ 343,354	\$ 315,050	\$ 364,086	\$ 425,757	\$ 110,707	35%
Operating Expenses ⁽¹⁾	\$ 304,165	\$ 304,407	\$ 304,407	\$ 370,721	\$ 66,314	22%
Use of Reserves	\$ 811	\$ 68,398	\$ 58,398	\$ 80,000	\$ 11,602	17%
Capital Expenses ⁽¹⁾	\$ 40,000	\$ 68,398	\$ 58,398	\$ 80,000	\$ 11,602	17%

(1) Budget FY15 amended to separate operating and one-time capital.

Services:

Hotel Occupancy Tax Fund - To preserve and promote awareness of local heritage and demonstrate how history defines current culture and provides a bridge between yesterday, today and tomorrow. To provide a versatile, first-class conference venue that reflects the pride of Euless.

Personnel by Division:

None Assigned

Eules Development Corporation Fund

Location & Hours of Operation:

201 N Ector Dr.
Mon – Fri, 8 a.m. – 5 p.m.

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

Accomplishments FY2014-15:

- Made significant progress in achieving compliance with Americans with Disabilities Act (ACA) requirements throughout park system.
- Grew and planted over 25,000 seasonal and perennial plants for citywide landscape beds.
- Upgraded public computers and Wi-Fi service to provide a better experience for library patrons.
- Library collaborated with Parks and Community Services to expand the number of free music events for the public.
- Created "The Bubble" space and successfully increased teen library use.
- Introduced an iPad Learning Station for preschoolers and their parents to strengthen technology literacy skills.
- Assisted several local businesses in expansion goals.
- Assisted brokers/consultants working with prospective businesses by providing information packets in a quickly and timely manner.
- Facilitated and maintained a streamlined, efficient, and predictable permitting process through the Development Services Group.
- Attended two International Council of Shopping Centers (ICSC) retail trade shows to promote new businesses.

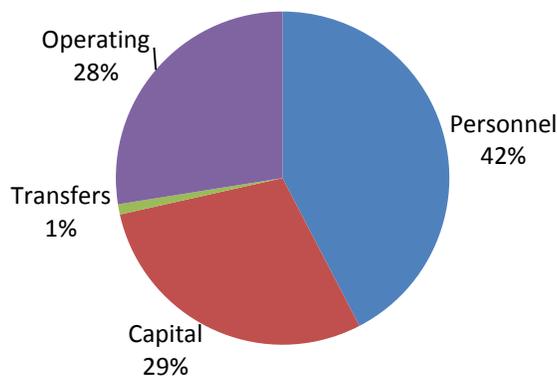
Objectives for FY2015-16:

- Continue to refine athletic field maintenance to keep up with the demand of league play and tournament usage.
- Continue to find ways to enhance the parks system with visionary planning and utilizing all resources in park planning and development.
- Introduce streaming media, so that patrons may check out movies and music digitally on their mobile devices at the library.
- Utilize collection data analytics to ensure that the library material acquisitions process is as efficient as possible.
- Utilize tablet technology to provide roaming library service and mobile item checkout.
- Continued to support mixed use development known as Midtown.
- Continued to support property/business owners impacted by the widening of Airport Freeway.

Issues / Trends:

- Increased usage of athletic fields requires more staff time for the required maintenance.
- Limited part-time hours due to constraints of health care laws.
- Library print collection remains strong, but continues to see demand grow for new digital products, study and collaborative space, classes, and cultural events.
- Increasing efforts to identify and implement the appropriate strategies to spur new development and redevelopment as the City/region continues its economic recovery.

Budget Appropriation



Eules Development Corporation Fund

Expenditures:

Special Revenue Funds	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
EDC ½¢ Sales Tax:						
Revenues	\$ 4,398,183	\$ 4,444,038	\$ 4,548,739	\$ 4,652,104	\$ 208,066	5%
Operating Expenses ⁽¹⁾	\$ 3,956,933	\$ 4,437,184	\$ 4,351,975	\$ 4,097,391	\$ (339,793)	(8%)
Use of Reserves	\$ -	\$ 1,058,381	\$ 538,657	\$ 1,553,098	\$ 494,717	47%
Capital Expenses ⁽¹⁾	\$ 221,173	\$ 1,058,381	\$ 538,657	\$ 1,553,098	\$ 494,717	47%

(1) FY15 Budget amended to separate operations and one-time capital and combine divisions (Operations \$1,400,540, Parks \$2,244,628, Library \$1,119,495, Economic Development \$730,902 for a total of \$5,495,565).

Services:

Parks – To provide a safe and aesthetically pleasing park system for the citizens of Eules 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.

Library – 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 Eules 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.

Economic Development - Encourage and facilitate activity that brings sales tax generating businesses to the community. Implement the best practices available to market Eules properties to the development community. Foster and promote Eules as a “Business Friendly” City with a one-stop permitting shop while serving as a member of the Development Services Group. Provide assistance and recommend financial incentives for projects where such assistance is necessary to stimulate private investment. Promote Eules businesses for City purchases.

Personnel by Division:

	FY 13/14	FY 14/15	FY 14/15	FY 15/16
	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
EDC - PARKS*	10.25	12.25	12.25	12.25
EDC - LIBRARY	10.00	10.00	10.00	10.00
EDC - ECO. DEV.	1.00	1.00	1.00	1.00
TOTAL EDC FUND	21.25	23.25	23.25	23.25

*FY15 Budget amended to reflect the approved addition of partial year funding for a Special Events Coordinator approved by EDC Board and City Council.

Crime Control and Prevention District Fund

Location & Hours of Operation:

1102 W Eules Blvd.

Admin. - Mon – Fri, 8 a.m. – 5 p.m. Police Service - 24/7

Mission: To provide the citizens of Eules professional, efficient police services. Increase staff efficiency, expand use of alternative policing methods, reduce response time, increase interaction between citizens and police, provide additional police space, expand current gang and juvenile intervention programs, expand Neighborhood Watch programs and Citizen Volunteer Involvement.

Accomplishments FY2014-15:

- Upgraded current radio system.
- Maintained and improved officer training.
- Continued Citizens Police Academy program.
- Held open house and other community events encouraging interaction between the Department and citizens.

- Increased Neighborhood Watch Programs.
- Purchased new safety equipment for officers.
- Increased business and residential partnerships with the Police Department.

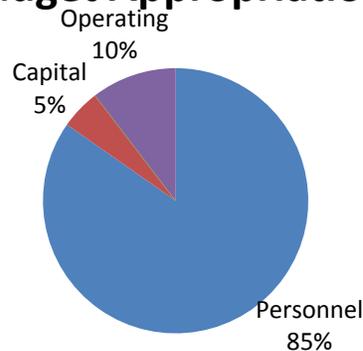
Objectives for FY2015-16:

- Develop new avenues for community involvement.
- Maintain and improve officer training.
- Maintain Citizens Police Academy program.
- Increase community outreach.
- Evaluate and purchase safety equipment for officers as needed.
- Increase business and residential partnerships.

Issues / Trends:

- Cost of equipment
- Technology
- Manpower

Budget Appropriation



Expenditures:

Special Revenue Funds	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
CCPD ¼¢ Sales Tax:						
Revenues	\$ 2,169,576	\$ 2,183,294	\$ 2,209,990	\$ 2,290,945	\$ 107,651	5%
Operating Expenses ⁽¹⁾	\$ 1,851,550	\$ 2,137,629	\$ 2,137,629	\$ 2,253,636	\$ 116,007	5%
Use of Reserves	\$ -	\$ 185,705	\$ 185,705	\$ 237,825	\$ 52,120	28%
Capital Expenses ⁽¹⁾	\$ 236,514	\$ 185,705	\$ 185,705	\$ 237,825	\$ 52,120	28%

(1) Budget FY15 amended to separate operating and one-time capital.

Services:

CCPD Fund - 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 Eules Police Department.

Personnel by Division:

	FY 13/14	FY 14/15	FY 14/15	FY 15/16
	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
CRIME CONTROL FUND	17.00	18.00	18.00	18.00

Car Rental Tax Fund

Location & Hours of Operation:

201 N Ector Dr.
Mon – Fri, 8 a.m. – 5 p.m.

Mission: 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.

Accomplishments FY2014-15:

- 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 attract/ retain Euless businesses.

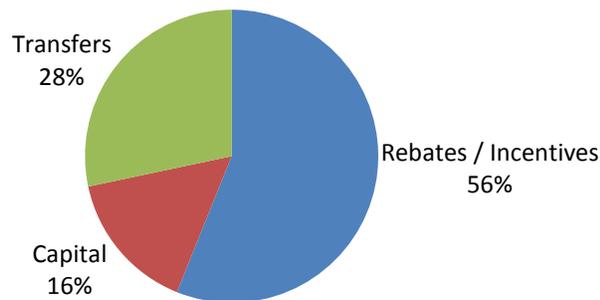
Objectives for FY2015-16:

- Provide funding for transfers to the General Fund to help maintain a stable tax rate for citizens.
- Provide funding for capital purchases and projects such as facility improvements, Development/Engineering Building Construction, Glade Parks Trail Construction, 40th year CDBG, and funds toward Harwood Road extension.

Issues / Trends:

- Revenues are dependent upon travel and can be volatile. It is important to maintain flexibility in this fund so as to not become overly dependent on this revenue source for operations.

Budget Appropriation



Expenditures:

Special Revenue Funds	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
Car Rental Tax:						
Revenues	\$ 14,091,095	\$ 13,879,560	\$ 14,198,782	\$ 14,108,782	\$ 229,222	2%
Operating Expenses ⁽¹⁾	\$ 11,853,381	\$ 11,656,276	\$ 11,904,560	\$ 11,496,233	\$ (160,043)	(1%)
Use of Reserves	\$ -	\$ 5,337,787	\$ 2,707,467	\$ 5,254,175	\$ (83,612)	(2%)
Capital Expenses ⁽¹⁾	\$ 718,104	\$ 5,337,787	\$ 2,707,467	\$ 5,254,175	\$ (83,612)	(2%)

(1) Budget FY15 amended to separate operations and one-time capital.

Services:

Car Rental Fund – Euless citizens authorized the levy of a motor vehicle tax on short-term rentals. 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. These funds are used to maintain a stable tax rate, cash flow special projects and infrastructure improvements, and reduce or avoid debt issuance.

Personnel by Division:

None Assigned

Internal Service Funds

INTERNAL SERVICE FUND SUMMARY	ACTUAL FY2013-14	BUDGET FY2014-15	ESTIMATED FY2014-15	PROJECTED FY2015-16
BEGINNING FUND BALANCE	\$ 6,706,839	\$ 6,313,308	\$ 6,313,308	\$ 6,713,162

REVENUES				
Property Tax	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -
General Sales Tax	\$ -	\$ -	\$ -	\$ -
Selective Sales Tax	\$ -	\$ -	\$ -	\$ -
Fines/Fees	\$ -	\$ -	\$ -	\$ -
License/Permits	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 12,493	\$ 15,200	\$ 12,200	\$ 13,200
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -
Miscellaneous/Rental Income	\$ 38,274	\$ -	\$ 22,317	\$ -
Insurance/Risk/Other Financing Sources	\$ 1,848,089	\$ 2,198,730	\$ 2,241,670	\$ 2,137,386
Revenues before Transfers	\$ 1,898,857	\$ 2,213,930	\$ 2,276,187	\$ 2,150,586
Transfer from Other Funds	\$ 5,597,734	\$ 7,246,453	\$ 7,246,453	\$ 6,785,847
TOTAL REVENUES (1)	\$ 7,496,591	\$ 9,460,383	\$ 9,522,640	\$ 8,936,433
TOTAL RESOURCES	\$ 14,203,430	\$ 15,773,691	\$ 15,835,948	\$ 15,649,595

EXPENDITURES				
Personal Services	\$ 954,700	\$ 634,971	\$ 634,971	\$ 668,996
Professional/Technical Services	\$ 125,754	\$ 225,000	\$ 225,000	\$ 238,900
Contractual Services	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -
Other Services/Contingencies	\$ 600	\$ 220,665	\$ 220,665	\$ 436,159
Insurance	\$ 5,058,899	\$ 6,626,435	\$ 6,626,435	\$ 5,997,308
General & Administrative	\$ 515	\$ 1,000	\$ 1,000	\$ 532
Rebates/Incentives	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 8,909	\$ 7,375	\$ 7,375	\$ 10,375
Capital Purchases (Equipment)	\$ 1,740,745	\$ 1,682,340	\$ 1,407,340	\$ 1,908,527
Debt Service/Bank Charges	\$ -	\$ -	\$ -	\$ -
Expenditures before Transfers	\$ 7,890,122	\$ 9,397,786	\$ 9,122,786	\$ 9,260,797
Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 7,890,122	\$ 9,397,786	\$ 9,122,786	\$ 9,260,797
ENDING FUND BALANCE	\$ 6,313,308	\$ 6,375,905	\$ 6,713,162	\$ 6,388,798

(1) FY2013-14 Actual includes \$158,000 period 13 GAAP adjustment for conversion to budgetary basis of accounting as described on page 173.

The projected slight decrease in fund balance is a planned decrease in available funds, previously reserved, for the replenishment of capital equipment.

Vehicle / Equipment Replacement Fund

Location & Hours of Operation:

1314 Royal Parkway
 Mon – Fri, 7 a.m. – 5 p.m.

Mission: 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.

Accomplishments FY2014-15:

- Continued to work closely with user departments to maximize usage of vehicles and equipment.
- Transferred low mileage limited usage units to optimize usage.

- Purchased vehicles and equipment in accordance with replacement plan.

Objectives for FY2015-16:

- Purchase of additional Alternative Fueled vehicles.
- Achieve "Green Fleet" certification for third year.
- Schedule vehicle and equipment replacements based on age, condition, repair history and mileage efficiency.

Issues / Trends:

- Continue push for alternative fuel vehicles and citywide 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.

Expenditures:

Internal Service Funds	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed \$ Diff	% Diff.
Equipment Replacement:						
Revenue	\$ 1,184,390	\$ 1,728,117	\$ 1,771,057	\$ 1,573,572	\$ (154,545)	(9%)
Operating Expenses	\$ 1,664,526	\$ 1,407,340	\$ 1,407,340	\$ 1,629,027	\$ 221,687	16%
Use of Excess Reserves	\$ 480,136	\$ -	\$ -	\$ 55,455	\$ 55,455	0%

Services:

Vehicle / Equipment Replacement Fund - 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.

Personnel by Division:

None Assigned

Insurance / Benefits Fund

Location & Hours of Operation:

201 N Ector Dr.
Mon – Fri, 8 a.m. – 5 p.m.

Mission: 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 employees are receiving quality service and that all questions and problems are satisfactorily resolved in a timely manner. Work with outside providers and administrators to ensure agreed upon services are delivered in a timely and accurate manner, review management reports and make recommendations based on that information.

Accomplishments FY2014-15:

- 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 employees, retirees and eligible dependents with flu vaccine.
- Evaluated the medical, pharmaceutical, and dental benefit plans. Implemented changes as needed to be more cost

effective while continuing to provide quality medical care and service.

- Implemented various regulations as required by federal law.
- Designed and implemented information privacy policy and trained personnel.

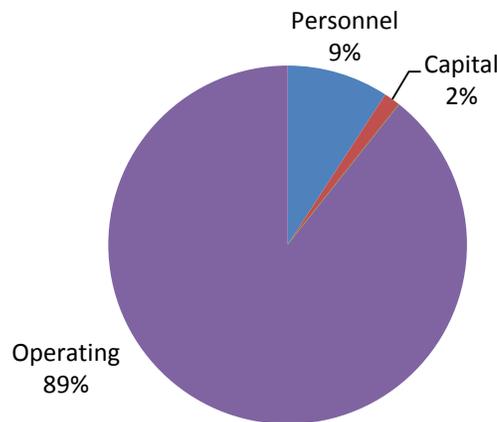
Objectives for FY2015-16:

- 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. Implements changes as needed to be more cost effective while continuing to provide quality medical care and services.

Issues / 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.

Budget Appropriation



Insurance / Benefits Fund

Expenditures:

Internal Service Funds	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed	
					\$ Diff	% Diff.
Insurance:						
Revenue	\$ 5,347,235	\$ 6,915,989	\$ 6,935,306	\$ 6,492,245	\$ (423,744)	(6%)
Operating Expenses ⁽¹⁾	\$ 5,477,802	\$ 6,905,744	\$ 6,905,744	\$ 6,484,245	\$ (421,499)	(6%)
Use of Reserves	\$ 130,567	\$ 100,000	\$ -	\$ 100,000	\$ -	0%
Capital Expenses ⁽¹⁾	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	0%

(1) Budget FY15 amended to separate operating and one-time capital.

Services:

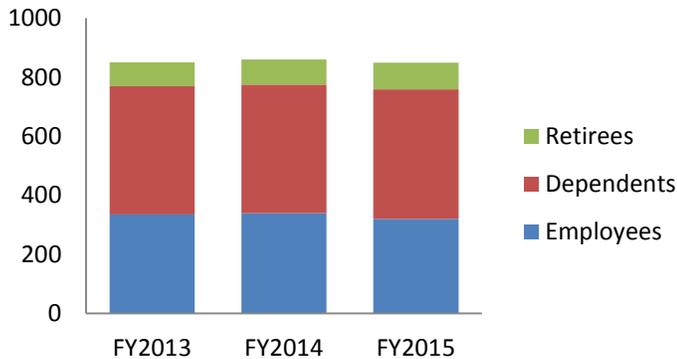
Insurance Fund - The Insurance Fund is used to account for both city and employee premiums. Expenses are dedicated to employees' health, dental, and prescription claims.

Personnel by Division:

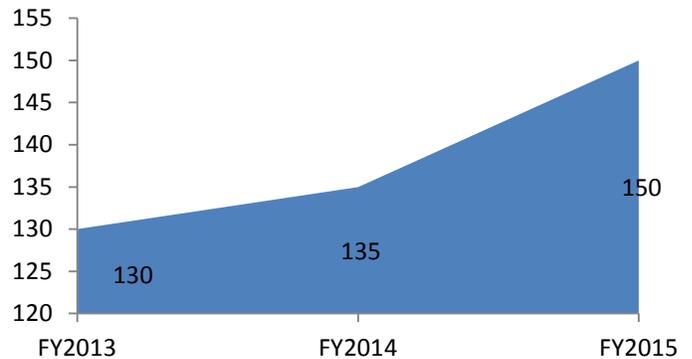
	FY 13/14	FY 14/15	FY 14/15	FY 15/16
	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
HEALTH INSURANCE FUND	1.00	1.00	1.00	1.00

Services Levels:

Covered Lives



Flex Participants



Risk Fund

Location & Hours of Operation:

201 N Ector Dr.

Mon – Fri, 8 a.m. – 5 p.m.

Mission: 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.

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.

Accomplishments FY2014-15:

- Presented monthly safety education programs.
- Routinely monitored motor vehicle records.
- Administered routine random drug and alcohol tests as required by Department of Transportation (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.
- 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.

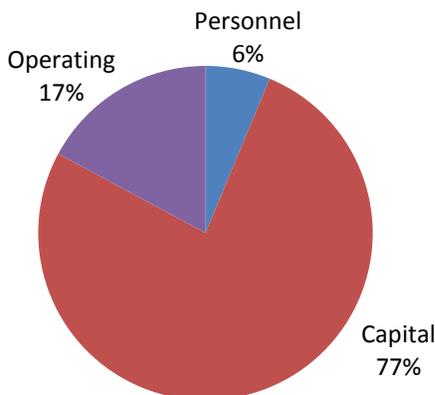
Objectives for FY2015-16:

- Focus on training in areas with greatest risk per quarterly assessments.
- Continue to partner with TML for education opportunities.
- Continue emphasis to ensure compliance with ADA.
- 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 ADA.
- Continue to produce management reports to bring attention to causes and types of injuries for prevention purposes.
- Ensure departments hold safety training meetings.

Issues / Trends:

- Vandalism to Parks and City facilities continues to be a problem.
- Property claims cost will continue to rise dues to inflationary trends.
- Medical treatment and rehabilitative costs continue to rise.

Budget Appropriation



Risk Fund

Expenditures:

Internal Service Funds	Actual FY 14	Budget FY 15	Estimated FY 15	Proposed Budget FY 16	FY15 Budget to FY16 Proposed	
					\$ Diff	% Diff.
Risk/WC Management:						
Revenue	\$ 806,967	\$ 816,277	\$ 816,277	\$ 870,616	\$ 54,339	7%
Operating Expenses ⁽¹⁾	\$ 671,574	\$ 809,702	\$ 809,702	\$ 868,025	\$ 58,323	7%
Use of Reserves	\$ -	\$ 175,000	\$ -	\$ 179,500	\$ 4,500	3%
Capital Expenses ⁽¹⁾	\$ 76,219	\$ 175,000	\$ -	\$ 179,500	\$ 4,500	3%

(1) Budget FY15 amended to separate operating and one-time capital and combine divisions (Risk Management \$443,852 and Worker's Compensation Insurance \$540,850 for a total of \$984,702).

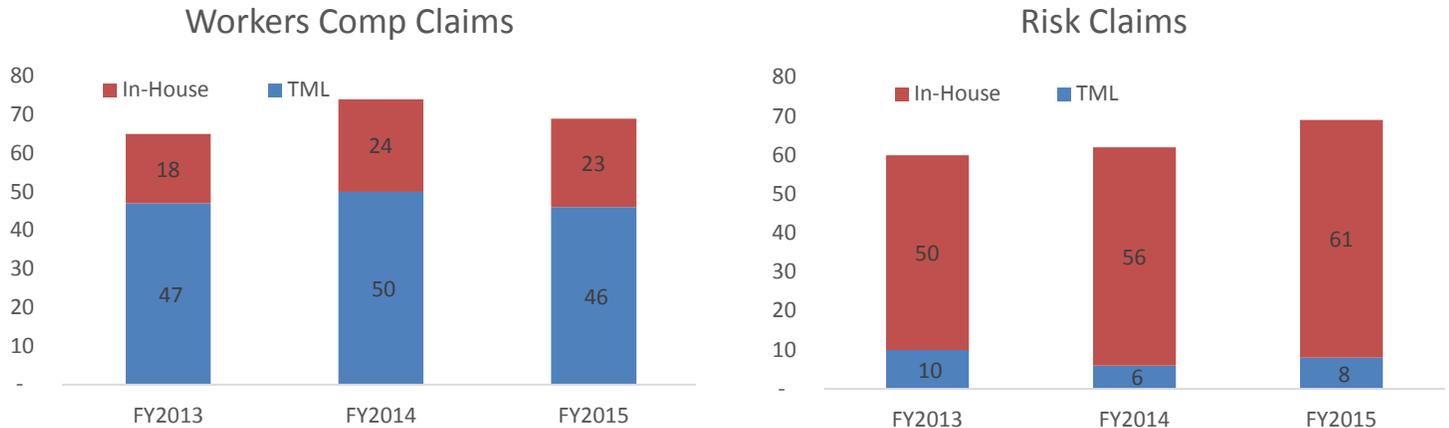
Services:

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

Personnel by Division:

	FY 13/14	FY 14/15	FY 14/15	FY 15/16
	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
WC/RISK MANAGEMENT FUND	0.50	0.50	0.50	0.50

Services Levels:



Capital Improvements

CAPITAL PROJECTS FUND SUMMARY	ACTUAL FY2013-14	BUDGET FY2014-15	ESTIMATED FY2014-15	PROJECTED FY2015-16
BEGINNING FUND BALANCE*	\$ 13,967,070	\$ 10,643,564	\$ 10,643,564	\$ 20,230,749

REVENUES				
Property Tax	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -
General Sales Tax	\$ -	\$ -	\$ -	\$ -
Selective Sales Tax	\$ -	\$ -	\$ -	\$ -
Fines/Fee/Penalties	\$ -	\$ -	\$ -	\$ -
License/Permits	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 25,932	\$ -	\$ 16,157	\$ 8
Intergovernmental Revenue	\$ 82,017	\$ 385,028	\$ 483,331	\$ 1,595,206
Charges for Services	\$ 481,025	\$ 159,005	\$ 888,800	\$ 162,755
Miscellaneous/Rental Income	\$ 263,571	\$ 182,000	\$ 127,592	\$ 270,304
Other Financing Sources	\$ -	\$ 18,524,924	\$ 15,321,350	\$ 25,831,447
Revenues before Transfers	\$ 852,545	\$ 19,250,957	\$ 16,837,230	\$ 27,859,720
Transfers from Other Funds	\$ 2,037,583	\$ 4,274,501	\$ 2,732,467	\$ 6,522,075
TOTAL REVENUES	\$ 2,890,128	\$ 23,525,458	\$ 19,569,697	\$ 34,381,795
TOTAL RESOURCES	\$ 16,857,197	\$ 34,169,022	\$ 30,213,261	\$ 54,612,544

EXPENDITURES				
Personal Services	\$ -	\$ -	\$ -	\$ -
Professional/Technical Services	\$ 534,770	\$ 555,370	\$ 551,104	\$ 789,329
Contractual Services	\$ -	\$ 72,771	\$ 3,318	\$ 74,965
Utilities	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000
Maintenance	\$ 9,215	\$ -	\$ 12,806	\$ -
Other Services/Contingencies	\$ 161	\$ 1,066,886	\$ 7,661	\$ 1,062,260
Insurance	\$ -	\$ -	\$ -	\$ -
General & Administrative	\$ -	\$ 242	\$ -	\$ 242
Rebates/Incentives	\$ -	\$ 75,000	\$ -	\$ 16,682,755
Supplies	\$ 15,596	\$ 115,263	\$ 48,300	\$ 91,963
Capital Improvements Projects	\$ 5,156,859	\$ 25,196,090	\$ 8,685,466	\$ 27,793,520
Debt Service/Bank Charges	\$ -	\$ -	\$ 204,823	\$ 200,262
Expenditures before Transfers	\$ 5,866,602	\$ 27,181,622	\$ 9,613,478	\$ 46,795,296
Transfer to Other Funds	\$ 518,698	\$ 531,191	\$ 369,034	\$ 527,633
TOTAL EXPENDITURES	\$ 6,385,300	\$ 27,712,813	\$ 9,982,512	\$ 47,322,929
ENDING FUND BALANCE	\$ 10,471,898	\$ 6,456,209	\$ 20,230,749	\$ 7,289,615

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.

* In prior years the Texas Star Golf Course Reserves and CIP funds have been combined. Reserves and CIP have now been separated for accounting purposes. Beginning Fund Balance for Budget FY2014-15 has been adjusted to add \$171,666 Golf CIP Beginning Fund Balance. Golf Reserves Beginning Fund Balance was reduced by \$171,666 for a total of \$923,377.

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.
- I. Reporting – Periodic financial reports will be prepared to enable the Department Managers to manage their capital budgets and to enable the Finance Department to monitor and control the capital budget as authorized by the City Manager.

CITY OF EULESS

CAPITAL IMPROVEMENT PROJECTS

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

I. PURPOSE

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

II. SCOPE & NECESSARY ELEMENTS

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

Initial Necessary Elements:

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

III. RESPONSIBILITIES & TYPES OF PLANS

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

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

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

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

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

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

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

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

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

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

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

CATEGORIZED GUIDELINES FOR CLASSIFYING PROJECT:

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

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

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

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

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

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

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

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

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

IV. DEFINITIONS

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

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

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

V. PROCEDURES

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

CURRENT CAPITAL PROJECTS FUNDS

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

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

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

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

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.

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

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

Developer Contribution (Escrow) Fund- Used to account for funds received for the purposes of making new and future improvements to various development areas within the City.

Midtown Development Fund- Used to account for the financing and construction of various street, water, wastewater, drainage, and other infrastructure improvements in the area generally known as Midtown on the south side of State Highway 183. This fund will be used to account for proceeds from the sale of certificates of obligation.

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 presented during FY2015-16 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.

Summaries of Funded and Unfunded Projects have been provided in this section and each summary contains five major categories including Drainage Projects, Street Projects, Wastewater Projects, Water Projects and Other Projects. Unfunded projects have been prioritized into three categories. **Priority A** indicates that the project was presented for the FY2015-16 budget. **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. For more detail information on capital projects and their possible impact on operating budgets refer to the Capital Improvements Program document.

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

	<u>Funded Projects</u>	<u>Unfunded Projects</u>		
		<u>Priority A</u>	<u>Priority B</u>	<u>Priority C</u>
Drainage	\$ 1,627,833	\$ -0-	\$ -0-	TBD
Street	\$ 17,163,914 ⁽¹⁾	\$ 759,301	\$ 4,956,000	TBD
Wastewater	\$ 2,074,420	\$ 253,000	\$ 2,427,000	TBD
Water	\$ 21,364,214	\$ 1,922,925	\$ 7,064,000	TBD
Other	<u>\$ 7,141,509</u>	<u>\$ 21,551,125</u>	<u>\$ 10,543,597</u>	TBD
		<u>\$ 24,486,351</u>	<u>\$ 24,990,597</u>	TBD
Total Funded	<u>\$ 49,371,890</u>	Total Unfunded Projects		<u>\$ 49,476,948</u>

(1) Includes future debt issue.

Fund Balance Summary - Capital
Estimated FY15 and Budgeted FY16 Capital Improvement Projects

	Developer's Escrow	Streets CIP	EDC Half-Cent CIP	General CIP
Beg. Working Capital FY15	\$1,518,511	\$857,834	\$987,233	\$942,928
FY15 Estimated Revenues	<u>337,324</u>	<u>6,813,362</u>	<u>50,573</u>	<u>112,756</u>
Total Available:	1,855,835	7,671,196	1,037,806	1,055,684
FY15 Estimated Project Expenditures	<u>1,220</u>	<u>(6,983,143)</u>	<u>(142,734)</u>	<u>0</u>
Total Expenses:	1,220	(6,983,143)	(142,734)	0
Estimated Working Capital FY15	\$1,857,055	\$688,053	\$895,072	\$1,055,684
FY16 Budgeted Revenues	<u>3,750</u>	<u>7,715,795</u>	<u>130,000</u>	<u>270,304</u>
Total Available:	1,860,805	8,403,848	1,025,072	1,325,988
FY16 Project Expenditures	0	(4,158,211)	(130,000)	(10,500)
Budgeted Carryover	<u>0</u>	<u>(3,953,542)</u>	<u>(540,679)</u>	<u>0</u>
Total Expenses:	0	(8,111,753)	(670,679)	(10,500)
Estimated Working Capital FY16	\$1,860,805	\$292,095	\$354,393	\$1,315,488
FY16 Projects				
East Harwood Road Extension	0	100,000	0	0
FY2015 40th CDBG - ADA/TAS Improvements	0	24,000	0	0
FY2016 41st CDBG - ADA/TAS Improvements	0	59,301	0	0
FY2016 Street Overlay	0	600,000	0	0
Glade Parks Improvements	0	3,268,910	0	0
Miscellaneous Street Repair	0	106,000	0	0
Park Irrigation Projects	0	0	25,000	0
Incentives	0	0	25,000	0
Miscellaneous Park Improvements	0	0	80,000	10,500
Total FY16 Projects	\$0	\$4,158,211	\$130,000	\$10,500

Fund Balance Summary - Capital
Estimated FY15 and Budgeted FY16 Capital Improvement Projects

	Redevelopment CIP	Midtown Development CIP [^]	Police Facility CIP	Car Rental Tax CIP	TSGC CIP*	TSSC CIP
Beg. Working Capital FY15	\$67,737	\$0	\$4,072	\$480,191	\$171,666	\$753,106
FY15 Estimated Revenues	400,163	0	2	1,274,793	65,028	360
Total Available:	467,900	0	4,074	1,754,984	236,694	753,466
FY15 Estimated Project Expenditures	(284,182)	0	(3,620)	(163,852)	(64,196)	0
Total Expenses:	(284,182)	0	(3,620)	(163,852)	(64,196)	0
Estimated Working Capital FY15	\$183,717	\$0	\$454	\$1,591,132	\$172,498	\$753,466
FY16 Budgeted Revenues	0	16,748,583	8	3,431,775	75,000	1,855,000
Total Available:	183,717	16,748,583	462	5,022,907	247,498	2,608,466
FY16 Project Expenditures	(122)	(16,748,583)	0	(2,578,275)	(75,000)	(2,307,767)
Budgeted Carryover	(182,266)	0	(451)	(2,275,714)	(132,468)	0
Total Expenses:	(182,388)	(16,748,583)	(451)	(4,853,989)	(207,468)	(2,307,767)
Estimated Working Capital FY16	\$1,329	\$0	\$11	\$168,918	\$40,030	\$300,699
FY16 Projects						
Redevelopment	122	0	0	0	0	0
Glade Parks Trail Connection	0	0	0	10,000	0	0
TSGC Miscellaneous Improvements	0	0	0	0	75,000	0
Municipal Plaza Improvements Phase I	0	0	0	58,500	0	0
ADA/TAS Improvements	0	0	0	15,000	0	0
Development & Engineering Construction	0	0	0	2,494,775	0	0
Texas Star Sports Complex Phase V	0	0	0	0	0	2,307,767
Midtown Development	0	16,748,583	0	0	0	0
Total FY16 Projects	\$122	\$16,748,583	\$0	\$2,578,275	\$75,000	\$2,307,767

[^] Fund created in FY2015-16 with the creation of Midtown TIRZ, Midtown PID, and Midtown Development.

* In prior years the Texas Star Golf Course Reserves and CIP funds have been combined. Reserves and CIP have now been separated for accounting purposes, therefore beginning Working Capital FY2014-15 has been adjusted to show only CIP Funds (\$171,666). Debt Reserves fund summary will show the other portion of beginning Working Capital amounts (\$923,377).

Fund Balance Summary - Capital

Estimated FY15 and Budgeted FY16 Capital Improvement Projects

	W&WW CIP	Water Impact Fee	Wastewater Impact Fee	Drainage CIP
Beg. Working Capital FY15	\$1,959,921	\$1,423,967	\$453,287	\$1,023,112
FY15 Estimated Revenues	<u>9,829,719</u>	<u>433,867</u>	<u>125,692</u>	<u>126,057</u>
Total Available:	11,789,640	1,857,834	578,979	1,149,169
FY15 Estimated Project Expenditures	<u>(1,734,523)</u>	<u>(369,034)</u>	<u>(100,000)</u>	<u>(138,448)</u>
Total Expenses:	(1,734,523)	(369,034)	(100,000)	(138,448)
Estimated Working Capital FY15	\$10,055,118	\$1,488,800	\$478,979	\$1,010,721
FY16 Budgeted Revenues	<u>3,932,275</u>	<u>148,449</u>	<u>10,856</u>	<u>60,000</u>
Total Available:	13,987,393	1,637,249	489,835	1,070,721
FY16 Project Expenditures	<u>(2,610,259)</u>	<u>(365,176)</u>	<u>(100,000)</u>	<u>(60,000)</u>
Budgeted Carryover	<u>(10,092,639)</u>	<u>(300)</u>	<u>0</u>	<u>(1,000,977)</u>
Total Expenses:	(12,702,898)	(365,476)	(100,000)	(1,060,977)
Estimated Working Capital FY16	\$1,284,495	\$1,271,773	\$389,835	\$9,744
FY16 Projects				
Wastewater Line Replacement	319,334	0	0	0
Water Line Replacement	522,925	0	0	0
Valve Replacement	120,000	0	0	0
Reclaimed Water Line Extension Phase II	1,280,000	0	0	0
Meters/Transponders	158,000	0	0	0
Water and Wastewater Rehab	210,000	0	0	0
Water Tank Debt Payment	0	245,482	0	0
Reclaimed Water Line Extension Debt Payment	0	119,694	0	0
TRA Payments	0	0	100,000	0
Miscellaneous Drainage Improvements	0	0	0	60,000
Total FY16 Projects	\$2,610,259	\$365,176	\$100,000	\$60,000

CAPITAL IMPROVEMENT PROGRAMS FY16 PROPOSED & UNFUNDED PROJECTS - SORTED BY TYPE												
Project Description	Priority	Estimated Cost	PROPOSED METHOD OF FINANCING									
			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 FY16		\$ -										
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												
East Harwood Road Extension	A	\$ 100,000								XX		
FY2016 41 st CDBG-ADA/TAS Infrastructure Improvements	A	\$ 59,301				XX						
FY2016 Street Overlay	A	\$ 600,000	XX									
Sub-Total Street Priority A-Proposed FY16		\$ 759,301										
FY2017 42 nd CDBG-ADA/TAS Infrastructure Improvements ⁽¹⁷⁾	B	\$ 91,000				XX						
FY2017 Street Overlay ⁽¹⁷⁾	B	\$ 600,000	XX							XX		
State Highway 183 East Improvements ⁽¹⁷⁾	B	\$ 250,000								XX		
Traffic Signal-Harwood Road at Bear Creek Parkway ⁽¹⁷⁾	B	\$ 180,000								XX		
FY2018 Street Overlay ⁽¹⁸⁾	B	\$ 600,000	XX							XX		
Traffic Signal-Cheek-Sparger Road at Heritage Avenue ⁽¹⁸⁾	B	\$ 180,000						\$ 50,000	\$ 130,000			
FY2019 44 th CDBG-ADA/TAS Infrastructure Improvements ⁽¹⁹⁾	B	\$ 110,000				XX						
FY2019 Street Overlay ⁽¹⁹⁾	B	\$ 600,000	XX							XX		
Bear Creek Parkway Reconstruction ⁽²⁰⁾	B	\$ 1,290,000			XX							
FY2020 Street Overlay ⁽²⁰⁾	B	\$ 600,000	XX							XX		
Vine Street Reconstruction-SH183 to SH10 ⁽²⁰⁾	B	\$ 455,000			XX				XX			
Sub-Total Street Priority B-Unfunded		\$ 4,956,000										
Cresthaven Drive Reconstruction	C	TBD										XX
E Alexander Lane 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
Midway Drive Reconstruction	C	TBD										XX
Ross Avenue Extension	C	TBD										XX
South Pipeline Road Reconstruction	C	TBD										XX
Sub-Total Street Priority C-Unfunded		\$ -										
STREET PROJECTS - TOTAL		\$ 5,715,301										

CAPITAL IMPROVEMENT PROGRAMS FY16 PROPOSED & UNFUNDED PROJECTS - SORTED BY TYPE												
Project Description	Priority	Estimated Cost	PROPOSED METHOD OF FINANCING									
			Operating Fund	CIP Fund Balance	Bond Sale	Grants/Contributions	Impact Fees	Escrow Funds	Car Rental Tax	Other	EDC	To Be Determined
WASTEWATER PROJECTS												
LR: Glenn Drive	A	\$ 253,000	XX									
Sub-Total Wastewater Priority A-Proposed FY16		\$ 253,000										
LR: Cedar Hill Estates/Hollywood Boulevard ⁽¹⁷⁾	B	\$ 129,000	XX									
FY2017 42 nd CDBG LR: Oakwood Terrace Phase I ⁽¹⁷⁾	B	\$ 209,000				XX						
FY2018 43 rd CDBG LR: Oakwood Terrace Phase II ⁽¹⁸⁾	B	\$ 472,000	\$ 172,000			\$ 300,000						
LR: Ector Drive/Fayette Drive ⁽¹⁸⁾	B	\$ 315,000	XX									
LR: Milam Drive ⁽¹⁹⁾	B	\$ 299,000	XX									
SH183 Phase II Wastewater Relocation ⁽¹⁹⁾	B	\$ 600,000	XX									
LR: Kynette Drive/Wilshire Drive ⁽²⁰⁾	B	\$ 403,000	XX									
Sub-Total Wastewater Priority B-Unfunded		\$ 2,427,000										
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: Huntington/Koen/Atkerson/E Huitt/Slaughter/Martin	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: Northcliff/Toplea/Windlea/Signet/ Kynette/Westcliff	C	TBD										XX
LR: NW Midway Drive/Rusk Drive/Parker Drive/Rockwall Drive	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		\$ 2,680,000										

LR = Line Replacement

CAPITAL IMPROVEMENT PROGRAMS FY16 PROPOSED & UNFUNDED PROJECTS - SORTED BY TYPE												
Project Description	Priority	Estimated Cost	PROPOSED METHOD OF FINANCING									
			Operating Fund	CIP Fund Balance	Bond Sale	Grants/Contributions	Impact Fees	Escrow Funds	Car Rental Tax	Other	EDC	To Be Determined
WATER PROJECTS												
LR: Donley Drive/Shelmar Drive	A	\$ 212,000	XX									
FY2016 41 st CDBG LR: Ector Drive	A	\$ 310,925				XX						
Miscellaneous Valve Replacement	A	\$ 120,000	XX									
Reclaimed Water Line Extension Phase III	A	\$ 1,280,000			XX	XX						
Sub-Total Water Priority A-Proposed FY16		\$ 1,922,925										
Fort Worth Interconnect ⁽¹⁷⁾	B	\$ 300,000	XX									
Reclaimed Water Line Extension Phase IV ⁽¹⁸⁾	B	\$ 1,960,000			XX							
FY2019 44 th CDBG LR: Hollow Oak Drive ⁽¹⁹⁾	B	\$ 190,000				XX						
LR: Kynette Drive ⁽¹⁹⁾	B	\$ 289,000	XX									
SH183 Phase II Water Relocation ⁽¹⁹⁾	B	\$ 1,200,000	XX									
FY2020 45 th CDBG LR: S Main Street (South) ⁽²⁰⁾	B	\$ 300,000				XX						
Reclaimed Water Line Extension Phase V ⁽²⁰⁾	B	\$ 1,410,000			XX							
Reclaimed Water Line Extension Phase VI ⁽²⁰⁾	B	\$ 1,000,000			XX							
LR: Sunset Drive ⁽²⁰⁾	B	\$ 415,000	XX									
Sub-Total Water Priority B-Unfunded		\$ 7,064,000										
LR: Blessing Creek/Stony Creek/Rock Creek	C	TBD										XX
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: 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 Pipeline Road East	C	TBD										XX
LR: S Pipeline Road West	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: 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		\$ 8,986,925										

LR = Line Replacement

CAPITAL IMPROVEMENT PROGRAMS FY16 PROPOSED & UNFUNDED PROJECTS - SORTED BY TYPE												
Project Description	Priority	Estimated Cost	PROPOSED METHOD OF FINANCING									
			Operating Fund	CIP Fund Balance	Bond Sale	Grants/Contributions	Impact Fees	Escrow Funds	Car Rental Tax	Other	EDC	To Be Determined
OTHER PROJECTS												
Development/Engineering Building Construction	A	\$ 2,494,775								XX		
Midtown Development	A	\$ 16,748,583			XX							
Texas Star Sports Complex Phase V	A	\$ 2,307,767		\$ 877,767							\$ 730,000	\$ 700,000
Sub-Total Other Priority A-Proposed FY16		\$ 21,551,125										
Municipal Plaza Improvements Phase II ⁽¹⁷⁾	B	\$ 150,000							XX			
Texas Star Golf Course Maintenance Building ⁽¹⁷⁾	B	\$ 110,000		XX								
Texas Star Sports Complex Phase VI ⁽¹⁷⁾	B	\$ 926,573									XX	
Blessing Branch Park Improvements ⁽¹⁸⁾	B	\$ 267,120		XX								
Texas Star Sports Complex Phase VII Design ⁽¹⁸⁾	B	\$ 810,930										XX
Library Remodel Design ⁽¹⁹⁾	B	\$ 147,630							XX			
Texas Star Sports Complex Phase VII Construction ⁽¹⁹⁾	B	\$ 5,946,821		XX	XX							
Library Remodel Construction ⁽²⁰⁾	B	\$ 2,000,000							XX			
Trail Enhancements Phase I ⁽²⁰⁾	B	\$ 184,523		XX								
Sub-Total Other Priority B-Unfunded		\$ 10,543,597										
Animal Shelter Expansion/Renovation	C	TBD										XX
Fire Station #2 Remodel	C	TBD										XX
Kiddie Carr Park Improvements	C	TBD										XX
South Eules Park Upgrades	C	TBD										XX
Trail Enhancements Phase II	C	TBD										XX
Trail Enhancements Villages of Bear Creek	C	TBD										XX
Trailwood Park Improvements	C	TBD										XX
Wilshire Park Upgrades	C	TBD										XX
Sub-Total Other Priority C-Unfunded		\$ -										
OTHER PROJECTS - TOTAL		\$ 32,094,722										

**CAPITAL IMPROVEMENTS PROGRAM
FUNDED PROJECTS SUMMARY**

Project Number	Project Description	Budget as of 5/31/14	Appropriation/ Amendment	Budget as of 5/31/15	Expended as of 5/31/15	Remaining Funds	Revised Project Cost Estimates	Unfunded/ (Excess Funding)
DRAINAGE PROJECTS								
DR9903	Misc. Drainage Improvements	\$ 837,833	\$ 95,000	\$ 932,833	\$ 348,301	\$ 584,532	\$ 932,833	\$ -
DR1101	Flooding Mitigation	\$ 500,000	\$ -	\$ 500,000	\$ 18,334	\$ 481,666	\$ 500,000	\$ -
DR1201	Misc. Creek Maintenance (min bal \$100,000)	\$ 105,000	\$ 30,000	\$ 135,000	\$ 93,521	\$ 41,479	\$ 195,000	\$ 60,000
								\$ -
FB9902	Fund Balance - Drainage CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6)
Sub-Total Drainage Projects		\$ 1,442,833	\$ 125,000	\$ 1,567,833	\$ 460,156	\$ 1,107,677	\$ 1,627,833	\$ 59,994
STREET PROJECTS								
PS1102	Glade Parks Improvements	\$ 12,100,604	\$ -	\$ 12,100,604	\$ 8,683,573	\$ 3,417,031	\$ 15,369,514	\$ 3,268,910
PS1202	ADA/TAS Infrastructure Improvements	\$ 413,800	\$ 50,000	\$ 463,800	\$ 378,869	\$ 84,931	\$ 463,800	\$ -
PS1203	Misc. Street Repairs (min bal \$150,000)	\$ 330,000	\$ 75,000	\$ 405,000	\$ 298,369	\$ 106,631	\$ 511,000	\$ 106,000
PS1501	FY2015 40 th CDBG-ADA/TAS Infrastructure Improvements	\$ -	\$ 495,600	\$ 495,600	\$ -	\$ 495,600	\$ 519,600	\$ 24,000
PS1502	FY2015 Street Overlay	\$ -	\$ 300,000	\$ 300,000	\$ 3,496	\$ 296,504	\$ 300,000	\$ -
FB9907	Fund Balance - Street CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (109,221)
Sub-Total Street Projects		\$ 12,844,404	\$ 920,600	\$ 13,765,004	\$ 9,364,307	\$ 4,400,697	\$ 17,163,914	\$ 3,289,689
WASTEWATER PROJECTS								
WW0002	Misc. Wastewater Rehab (min bal \$100,000)	\$ 416,086	\$ 90,000	\$ 506,086	\$ 431,605	\$ 74,481	\$ 606,086	\$ 100,000
WW0605	TRA Wastewater Payments - Impact	\$ 580,000	\$ 100,000	\$ 680,000	\$ 580,000	\$ 100,000	\$ 780,000	\$ 100,000
WW1501	Line Rep - Crane Drive	\$ -	\$ 185,000	\$ 185,000	\$ 39,654	\$ 145,346	\$ 247,669	\$ 62,669
WW1502	Line Rep - Town Creek Drive	\$ -	\$ 437,000	\$ 437,000	\$ -	\$ 437,000	\$ 440,665	\$ 3,665
FB9911	FB - Wastewater Impact (Restricted)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (434,685)
Sub-Total Wastewater Projects		\$ 996,086	\$ 812,000	\$ 1,808,086	\$ 1,051,259	\$ 756,827	\$ 2,074,420	\$ (168,351)

¹ Portion of debt not yet issued.

**CAPITAL IMPROVEMENTS PROGRAM
FUNDED PROJECTS SUMMARY**

Project Number	Project Description	Budget as of 5/31/14	Appropriation/ Amendment	Budget as of 5/31/15	Expended as of 5/31/15	Remaining Funds	Revised Project Cost Estimates	Unfunded/ (Excess Funding)
WATER PROJECTS								
WT0001	Misc. Water Rehab (min bal \$150,000)	\$ 443,511	\$ 150,000	\$ 593,511	\$ 474,053	\$ 119,458	\$ 703,511	\$ 110,000
WT0101	Water Tank Debt Payment-Impact	\$ 3,730,280	\$ 248,440	\$ 3,978,720	\$ 3,896,004	\$ 82,716	\$ 4,224,202	\$ 245,482
WT0104	Well Repairs (min bal \$200,000)	\$ 1,313,992	\$ 300,000	\$ 1,613,992	\$ 1,224,885	\$ 389,107	\$ 1,613,992	\$ -
WT0803	Meters/Transponders (annual transfer \$158,000)	\$ 1,453,750	\$ 58,000	\$ 1,511,750	\$ 1,032,116	\$ 479,634	\$ 1,669,750	\$ 158,000
WT0901	TRA Water Payments-Impact	\$ 750,000	\$ -	\$ 750,000	\$ 750,000	\$ -	\$ 750,000	\$ -
WT1201	Reclaimed Water Line Extension Phase I	\$ 6,650,000	\$ (3,410,548)	\$ 3,239,452	\$ 3,239,452	\$ -	\$ 3,239,452	\$ -
WT1212	Reclaimed Water Line Extension Phase II	\$ -	\$ 3,129,300	\$ 3,129,300	\$ 34,958	\$ 3,094,342	\$ 3,129,300	\$ -
WT1402	Fixed Base Meter Reading and Water Meter Changeout	\$ 5,500,000	\$ (6,950)	\$ 5,493,050	\$ -	\$ 5,493,050	\$ 5,493,050	\$ -
WT1403	Reclaimed Water Line Extension Debt Payment-Impact	\$ 120,369	\$ 120,894	\$ 241,263	\$ 200,969	\$ 40,294	\$ 360,957	\$ 119,694
WT1501	24-Inch Valve Replacement Cinnamon, Anice, Fuller-Wiser	\$ -	\$ 220,000	\$ 220,000	\$ 100	\$ 219,900	\$ 180,000	\$ (40,000)
FB9910	FB- Water Impact (Restricted)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,298,254)
FB9901	FB - Water & Wastewater CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (194,347)
Sub-Total Water Projects		\$ 19,961,902	\$ 809,136	\$ 20,771,038	\$ 10,852,537	\$ 9,918,501	\$ 21,364,214	\$ (899,425)
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	\$ 20,000	\$ 135,782	\$ 106,227	\$ 29,555	\$ 135,782	\$ -
CM0804	Redevelopment	\$ 974,300	\$ 400,122	\$ 1,374,422	\$ 1,053,006	\$ 321,416	\$ 1,374,422	\$ -
CM1508	Car Rental Contingency	\$ -	\$ 700,000	\$ 700,000	\$ -	\$ 700,000	\$ 700,000	\$ -
CM1509	Municipal Plaza Improvements Phase I	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 158,500	\$ 58,500
DV9901	EDC Incentive Funds	\$ 500,854	\$ 25,000	\$ 525,854	\$ 450,853	\$ 75,001	\$ 550,854	\$ 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)	\$ 100,000	\$ -	\$ 100,000	\$ 39,386	\$ 60,614	\$ 115,000	\$ 15,000
FM1510	Development/Engineering Building Design	\$ -	\$ 94,350	\$ 94,350	\$ 34,600	\$ 59,750	\$ 94,350	\$ -
GC1201	TSGC Misc. Improvements (min bal \$150,000)	\$ 250,000	\$ 105,000	\$ 355,000	\$ 219,212	\$ 135,788	\$ 430,000	\$ 75,000
PR0720	Misc. Park Improvements (min bal \$100,000)	\$ 575,000	\$ 10,500	\$ 585,500	\$ 519,569	\$ 65,931	\$ 665,500	\$ 80,000
PR0804	Park Irrigation	\$ 175,000	\$ 25,000	\$ 200,000	\$ 87,116	\$ 112,884	\$ 225,000	\$ 25,000
PR1401	Glade Parks Trail Connection	\$ 117,000	\$ 1,269,545	\$ 1,386,545	\$ 81,677	\$ 1,304,868	\$ 1,396,545	\$ 10,000
FB9906	FB-EDC CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (418,130)
FB9908	FB-Texas Star Sports Complex CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (753,326)
FB9909	FB-General CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (189,645)
FB9913	FB-Car Rental CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (225,173)
Sub-Total Other Projects		\$ 4,103,492	\$ 2,749,517	\$ 6,853,009	\$ 3,252,711	\$ 3,600,298	\$ 7,141,509	\$ (1,297,774)
TOTAL FUNDED PROJECTS		\$ 39,348,717	\$ 5,416,253	\$ 44,764,970	\$ 24,980,970	\$ 19,784,000	\$ 49,371,890	\$ 984,133

² Project WT1201 - split between Phase I and Phase II (WT1212).

Debt

DEBT FUND SUMMARY	ACTUAL FY2013-14	BUDGET FY2014-15	ESTIMATED FY2014-15	PROPOSED FY2015-16
BEGINNING FUND BALANCE	\$ 880,224	\$ 873,440	\$ 873,440	\$ 750,824

REVENUES				
Property Taxes	\$ 3,107,857	\$ 2,994,233	\$ 3,080,959	\$ 2,961,912
Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -
General Sales Tax	\$ -	\$ -	\$ -	\$ -
Selective Sales Tax	\$ -	\$ -	\$ -	\$ -
Fines/Fees/Penalties	\$ 16,099	\$ 22,000	\$ 20,537	\$ 21,081
Licenses & Permits	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 526	\$ 820	\$ 864	\$ 820
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -
Miscellaneous/Rental Income	\$ 694,755	\$ 495,000	\$ 495,000	\$ 495,000
Insurance/Risk/Other Financing Sources	\$ -	\$ -	\$ 6,474,428	\$ -
Revenues before Transfers	\$ 3,819,237	\$ 3,512,053	\$ 10,071,788	\$ 3,478,813
Transfers from Other Funds	\$ 2,644,174	\$ 3,125,809	\$ 3,087,831	\$ 3,209,979
TOTAL REVENUES	\$ 6,463,411	\$ 6,637,862	\$ 13,159,619	\$ 6,688,792
TOTAL RESOURCES	\$ 7,343,635	\$ 7,511,302	\$ 14,033,059	\$ 7,439,616

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 (1)	\$ 6,470,195	\$ 6,732,536	\$ 13,282,235	\$ 6,802,857
Expenditures before Transfers	\$ 6,470,195	\$ 6,732,536	\$ 13,282,235	\$ 6,802,857
Transfers to Other Funds	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 6,470,195	\$ 6,732,536	\$ 13,282,235	\$ 6,802,857
ENDING FUND BALANCE	\$ 873,440	\$ 778,766	\$ 750,824	\$ 636,759

(1) FY2013-14 Actual excludes \$2,620 period 13 GAAP adjustment for conversion to budgetary basis of accounting as described on page 173.

The projected FY2014-15 and FY2015-16 decrease is due to the use of excess reserves to pay current year debt service.

DEBT RESERVE FUND SUMMARY	ACTUAL FY2013-14	BUDGET FY2014-15*	ESTIMATED FY2014-15*	PROPOSED FY2015-16
BEGINNING FUND BALANCE	\$ 6,620,097	\$ 4,824,106	\$ 4,824,106	\$ 5,076,341

REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -
General Sales Tax	\$ -	\$ -	\$ -	\$ -
Selective Sales Tax	\$ -	\$ -	\$ -	\$ -
Fines/Fees/Penalties	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 16,339	\$ 15,570	\$ 15,920	\$ 6,350
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ 5,000	\$ -	\$ -	\$ -
Miscellaneous/Rental Income	\$ 767,847	\$ 331,137	\$ 658,261	\$ 306,675
Insurance/Risk/Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Revenues before Transfers	\$ 789,186	\$ 346,707	\$ 674,181	\$ 313,025
Transfers from Other Funds	\$ 115,000	\$ 289,452	\$ 498,124	\$ -
TOTAL REVENUES	\$ 904,186	\$ 636,159	\$ 1,172,305	\$ 313,025
TOTAL RESOURCES	\$ 7,524,283	\$ 5,460,265	\$ 5,996,411	\$ 5,389,366

EXPENDITURES				
Personal Services	\$ -	\$ -	\$ -	\$ -
Professional/Technical Services	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ 5,000	\$ -	\$ -	\$ -
Other Services/Contingencies	\$ 48,620	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -
General & Administrative	\$ -	\$ -	\$ -	\$ -
Rebates/Incentives	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -
Capital Purchases (Equipment)	\$ 545,763	\$ -	\$ -	\$ -
Debt Service/Bank Charges	\$ -	\$ -	\$ -	\$ -
Expenditures before Transfers	\$ 599,383	\$ -	\$ -	\$ -
Transfers to Other Funds	\$ 1,929,126	\$ 606,398	\$ 920,070	\$ 1,465,235
TOTAL EXPENDITURES	\$ 2,528,510	\$ 606,398	\$ 920,070	\$ 1,465,235
ENDING FUND BALANCE	\$ 4,995,773	\$ 4,853,867	\$ 5,076,341	\$ 3,924,131

Projected FY16 in decrease in fund balance is due to lower reserve requirements as set by bond covenants. Funds no longer required in reserves are being transferred to capital improvements.

* In prior years the Texas Star Golf Course Reserves and CIP funds have been combined. Reserves and CIP have now been separated for accounting purposes, therefore beginning Fund Balance FY15 has been adjusted to show Golf CIP beginning Fund Balance amounts of \$171,666 and Golf Reserves beginning Fund Balance of \$923,377.

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 nineteen years of remaining payments with additional debt capacity as the structure begins to decline in 2021 and 2022 and falls again in 2025. The final debt service payment lies in fiscal year 2034.

This debt structure also represents the following ratios:

<u>Debt per Capita:</u>	<u>Debt to Tax Base:</u>	<u>Current Debt to Revenue:</u>
City - \$548	0.73%	9.26%

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 approximately 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 twenty years of remaining payments with additional debt capacity as the structure begins to decline in 2021. The final payment lies in 2035.

Current Revenue Bond Coverage for Water and Wastewater Bonds is 2.77 (see Table 12 of September 30, 2014 CARF).

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 decreases again in 2017. The final payment on these bonds is scheduled for in 2019.

Current coverage ratio is 60.01 times, as calculated below:

<u>Gross Sales Tax Receipts</u>	<u>\$4,387,330</u>	60.01
Avg. Annual Debt outstanding	\$73,109	

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

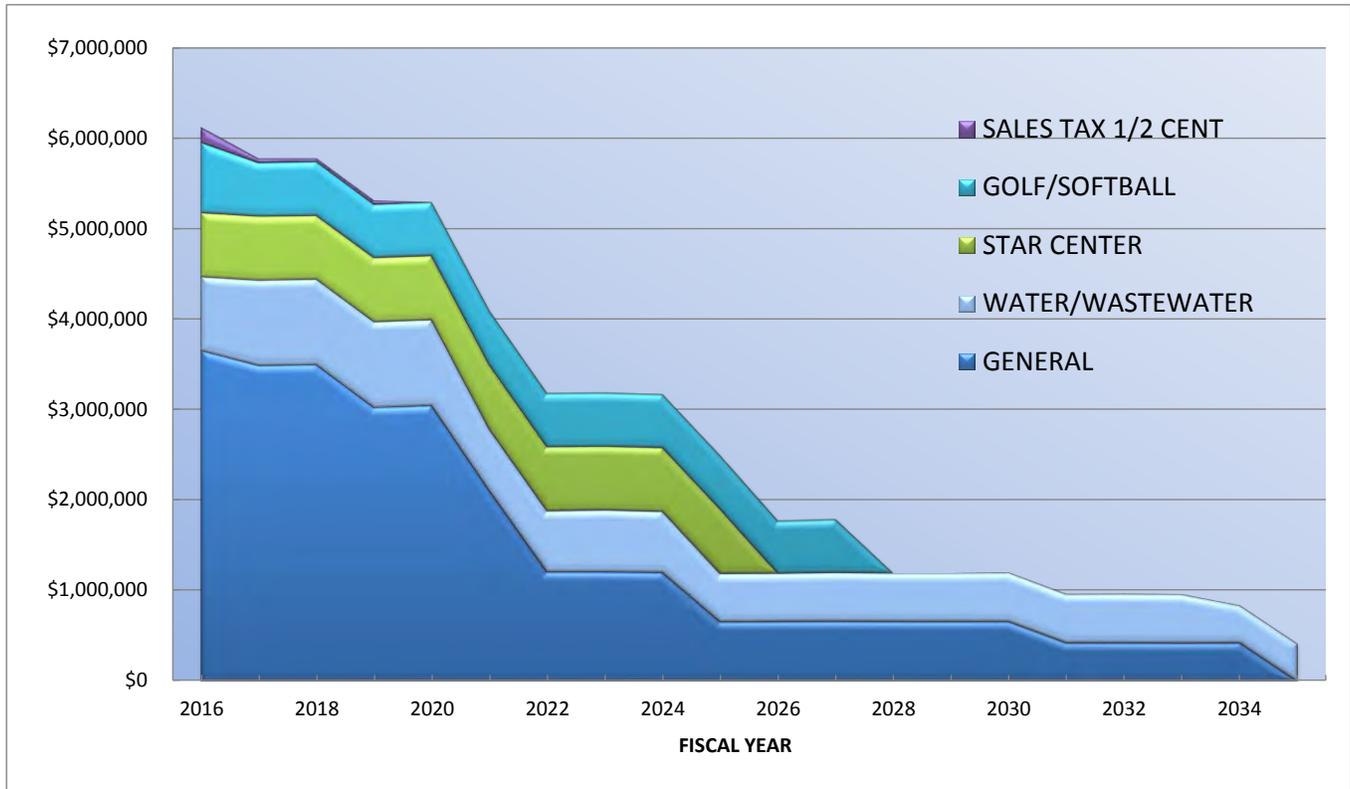
- ☆ When appropriate, self-supporting revenues will pay debt service in lieu of tax revenues.
- ☆ The City has both revenue bonds and other indebtedness of the Water and Wastewater Fund. The City will maintain two coverage ratios: 1.50 for revenue bonds "technical average" and 1.25 for all indebtedness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

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 Revenue	05/12 to present	AA+
		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 Revenue	*04/10 to present	Aa2
		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

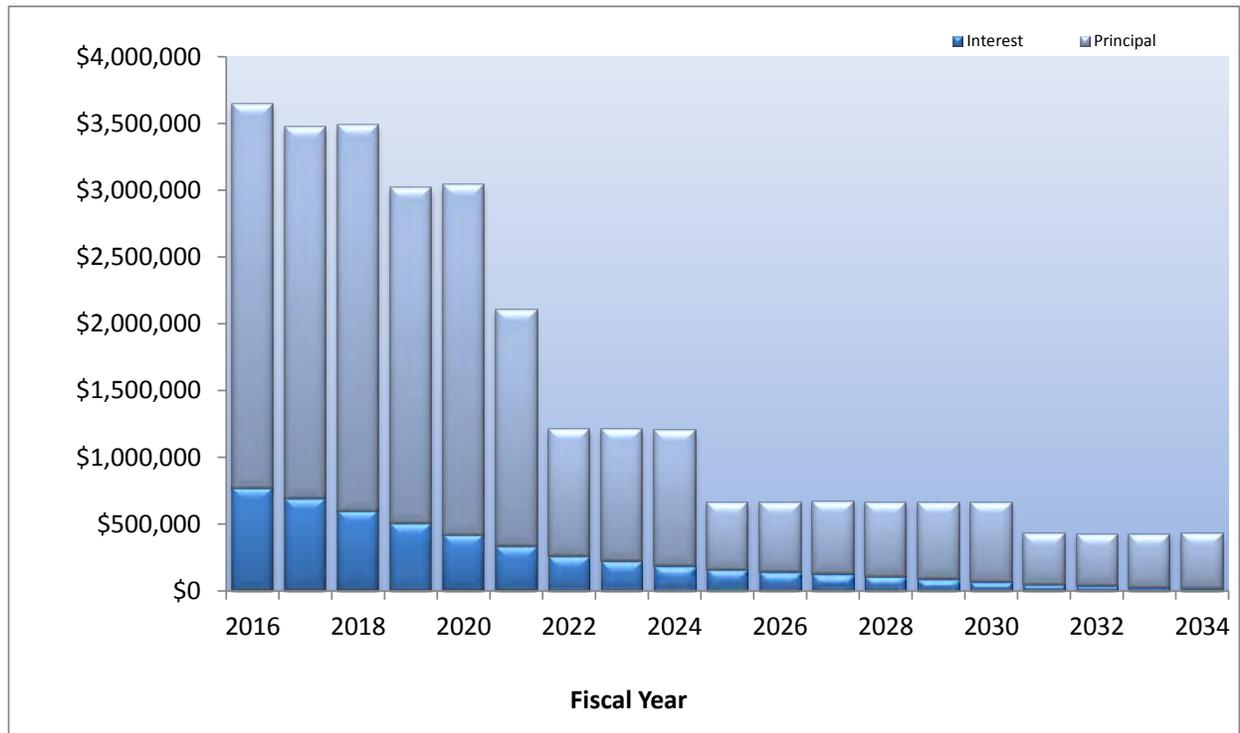


TOTAL ANNUAL DEBT SERVICE REQUIREMENTS SUMMARY OF GENERAL OBLIGATION AND REVENUE BONDS

YEAR	G.O.'s & C.O.'s	GOLF/SOFTBALL	WATER/WASTEWATER	STAR CENTER	SALES TAX ½ CENT	REQUIREMENTS
2016	\$3,645,912 *	\$776,725	\$816,708	\$708,805	\$169,076	\$6,117,226
2017	\$3,479,863	\$589,675	\$942,600	\$711,555	\$46,716	\$5,770,408
2018	\$3,487,288	\$595,425	\$948,392	\$705,900	\$36,073	\$5,773,077
2019	\$3,018,413	\$588,600	\$948,828	\$708,390	\$40,572	\$5,304,802
2020	\$3,039,813	\$589,125	\$948,822	\$708,863	\$0	\$5,286,622
2021	\$2,105,163	\$594,125	\$678,022	\$712,495	\$0	\$4,089,804
2022	\$1,211,313	\$591,275	\$671,200	\$710,020	\$0	\$3,183,808
2023	\$1,212,813	\$590,444	\$678,663	\$706,020	\$0	\$3,187,939
2024	\$1,204,903	\$588,738	\$670,198	\$708,740	\$0	\$3,172,579
2025	\$660,194	\$591,072	\$530,954	\$715,140	\$0	\$2,497,360
2026	\$663,344	\$587,419	\$528,802	\$0	\$0	\$1,779,564
2027	\$665,794	\$592,678	\$536,097	\$0	\$0	\$1,794,568
2028	\$662,288	\$0	\$532,247	\$0	\$0	\$1,194,534
2029	\$663,275	\$0	\$532,848	\$0	\$0	\$1,196,123
2030	\$663,275	\$0	\$537,852	\$0	\$0	\$1,201,127
2031	\$427,550	\$0	\$536,717	\$0	\$0	\$964,267
2032	\$426,150	\$0	\$540,017	\$0	\$0	\$966,167
2033	\$424,450	\$0	\$537,707	\$0	\$0	\$962,157
2034	\$427,450	\$0	\$409,857	\$0	\$0	\$837,307
2035	\$0	\$0	\$412,599	\$0	\$0	\$412,599
TOTAL	\$28,089,247	\$7,275,300	\$12,939,127	\$7,095,928	\$292,436	\$55,692,037

* Corrected from FY16 Preliminary Operating Budget

General Obligation & C.O. Bonds Composition of Debt Service



DEBT SERVICE REQUIREMENTS SUMMARY OF GENERAL OBLIGATION BONDS			
YEAR	INTEREST	PRINCIPAL	REQUIREMENTS
2016	\$770,912 *	\$2,875,000	\$3,645,912
2017	\$689,863	\$2,790,000	\$3,479,863
2018	\$597,288	\$2,890,000	\$3,487,288
2019	\$508,413	\$2,510,000	\$3,018,413
2020	\$419,813	\$2,620,000	\$3,039,813
2021	\$335,163	\$1,770,000	\$2,105,163
2022	\$261,313	\$950,000	\$1,211,313
2023	\$222,813	\$990,000	\$1,212,813
2024	\$184,903	\$1,020,000	\$1,204,903
2025	\$160,194	\$500,000	\$660,194
2026	\$143,344	\$520,000	\$663,344
2027	\$125,794	\$540,000	\$665,794
2028	\$107,288	\$555,000	\$662,288
2029	\$88,275	\$575,000	\$663,275
2030	\$68,275	\$595,000	\$663,275
2031	\$47,550	\$380,000	\$427,550
2032	\$36,150	\$390,000	\$426,150
2033	\$24,450	\$400,000	\$424,450
2034	\$12,450	\$415,000	\$427,450
TOTAL	\$4,804,247	\$23,285,000	\$28,089,247

* Corrected from FY16 Preliminary Annual Operating Budget

**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 YEARS 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
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		\$315,750	\$315,750	\$4,650,000	\$5,281,500

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.

* Corrected from FY16 Preliminary Annual Operating Budget

**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 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		PRINCIPAL	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15	AUGUST 15	
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		\$27,300	\$27,300	\$160,000	\$214,600

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		PRINCIPAL AUGUST 15	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15		
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		\$441,356	\$441,356	\$2,490,000	\$3,372,713

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 1, 2011				
ORIGINAL AMOUNT:	\$5,955,000				
INTEREST RATES:	BOND YEARS 2012-2016 @ 2.000%, 2017-2019 @ 3.000%, 2020-2022 @ 4.000%, 2023 @ 3.000% and 2024 @ 3.125%				
PAYING AGENT:	U.S. BANK, DALLAS, TX				
OPTION DATE:	February 15, 2021				
YEAR	COUPON	INTEREST		PRINCIPAL	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15	FEBRUARY 15	
2016	2.000%	\$69,159 *	\$65,009	\$415,000	\$549,168
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		\$377,009	\$307,850	\$4,240,000	\$4,924,859

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.

* Corrected from FY16 Preliminary Annual Operating Budget

**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 YEARS 2013-2014 @ 2.00%, 2015-2016 @ 4.000%			
PAYING AGENT:		U.S. BANK, DALLAS, TX			
OPTION DATE:		N/A			
YEAR	COUPON	INTEREST		PRINCIPAL FEBRUARY 15	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15		
2016	4.000%	\$7,900 *	\$0	\$395,000	\$402,900
TOTAL		\$7,900	\$0	\$395,000	\$402,900

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.

* Corrected from FY16 Preliminary Annual Operating Budget

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

DESCRIPTION:		GENERAL OBLIGATION REFUNDING BONDS, SERIES 2014			
DATED:		October 15, 2014			
ORIGINAL AMOUNT:		\$5,685,000			
INTEREST RATES:		BOND YEARS 2016-2020 @ 3.00%			
PAYING AGENT:		U.S. BANK, DALLAS, TX			
OPTION DATE:		N/A			
YEAR	COUPON	INTEREST		PRINCIPAL FEBRUARY 15	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15		
2016	3.000%	\$84,525	\$66,075	\$1,230,000	\$1,380,600
2017	3.000%	\$66,075	\$46,950	\$1,275,000	\$1,388,025
2018	3.000%	\$46,950	\$27,150	\$1,320,000	\$1,394,100
2019	3.000%	\$27,150	\$13,800	\$890,000	\$930,950
2020	3.000%	\$13,800	\$0	\$920,000	\$933,800
TOTAL		\$238,500	\$153,975	\$5,635,000	\$6,027,475

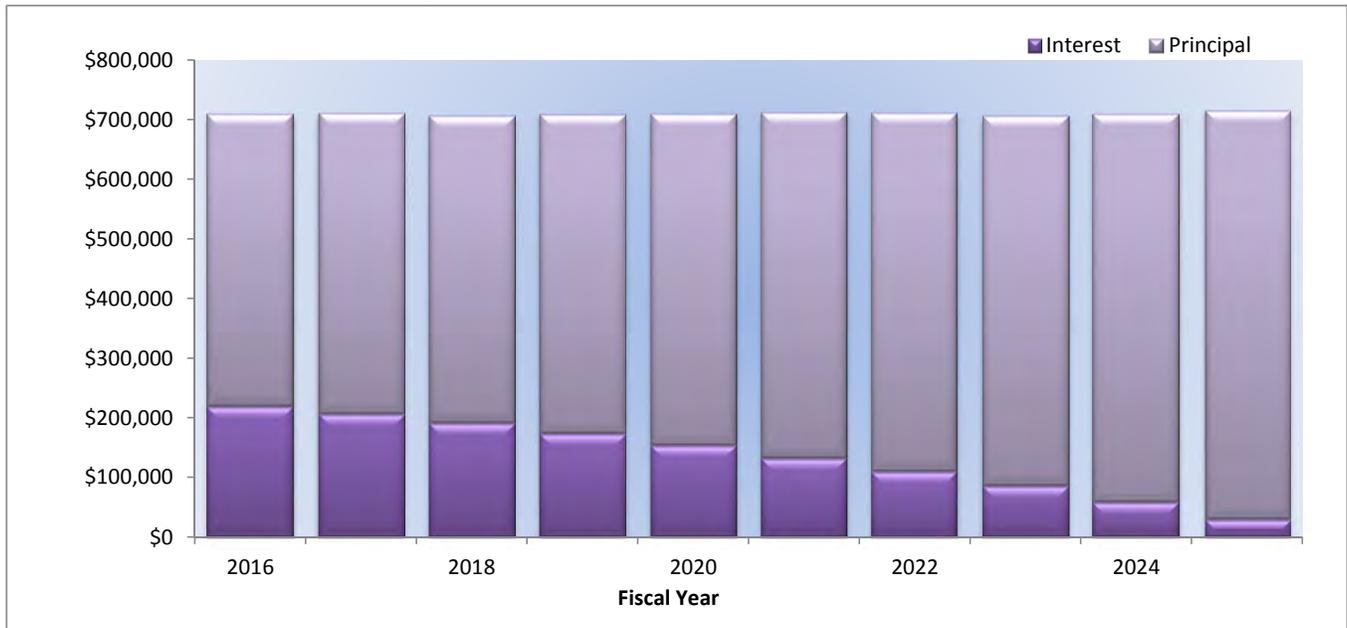
Proceeds from the sale of the Bonds will be used to (i) refund a portion of the City's currently refundable outstanding debt (the "Refunded Obligations"), in order to lower the overall debt service requirements of the City and (ii) payment of costs associated with the issuance of the Bonds (see "Plan of Financing - Refunded Obligations" for more detail and Schedule I for a detailed description of the Refunded Obligations). These Bonds are direct obligations of the City payable from a continuing ad valorem tax levied on all taxable property within the City, within the limits prescribed by law.

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

DESCRIPTION:		TAX & WATERWORKS & SEWER SYSTEM (LIMITED PLEDGE) REVENUE CERTIFICATES OF OBLIGATION, SERIES 2014 (GLADE PARKS)			
DATED:		October 15, 2014			
ORIGINAL AMOUNT:		\$5,715,000			
INTEREST RATES:		BOND YEARS 2017-2023 @5.000%, 2024-2034 @ 3.000%			
PAYING AGENT:		U.S. BANK, DALLAS, TX			
OPTION DATE:		August 15, 2024			
YEAR	COUPON	INTEREST		PRINCIPAL AUGUST 15	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15		
2016	0.000%	\$103,575	\$103,575	\$0	\$207,150
2017	5.000%	\$103,575	\$103,575	\$220,000	\$427,150
2018	5.000%	\$98,075	\$98,075	\$230,000	\$426,150
2019	5.000%	\$92,325	\$92,325	\$240,000	\$424,650
2020	5.000%	\$86,325	\$86,325	\$255,000	\$427,650
2021	5.000%	\$79,950	\$79,950	\$265,000	\$424,900
2022	5.000%	\$73,325	\$73,325	\$280,000	\$426,650
2023	5.000%	\$66,325	\$66,325	\$295,000	\$427,650
2024	3.000%	\$58,950	\$58,950	\$305,000	\$422,900
2025	3.000%	\$54,375	\$54,375	\$315,000	\$423,750
2026	3.000%	\$49,650	\$49,650	\$325,000	\$424,300
2027	3.000%	\$44,775	\$44,775	\$335,000	\$424,550
2028	3.000%	\$39,750	\$39,750	\$345,000	\$424,500
2029	3.000%	\$34,575	\$34,575	\$355,000	\$424,150
2030	3.000%	\$29,250	\$29,250	\$365,000	\$423,500
2031	3.000%	\$23,775	\$23,775	\$380,000	\$427,550
2032	3.000%	\$18,075	\$18,075	\$390,000	\$426,150
2033	3.000%	\$12,225	\$12,225	\$400,000	\$424,450
2034	3.000%	\$6,225	\$6,225	\$415,000	\$427,450
TOTAL		\$1,075,100	\$1,075,100	\$5,715,000	\$7,865,200

Proceeds from the sale of the Bonds will be 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) professional services rendered in relation to such projects and the financing thereof. These Bonds are direct obligations of the City payable from an annual ad valorem tax levied on all taxable property within the City, within the limits prescribed by law.

Taxable G.O.'s (Self Supporting) Composition of Debt Service



DEBT SERVICE REQUIREMENTS SUMMARY OF TAXABLE BONDS

YEAR	INTEREST	PRINCIPAL	REQUIREMENTS
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	\$1,360,928	\$5,735,000	\$7,095,928

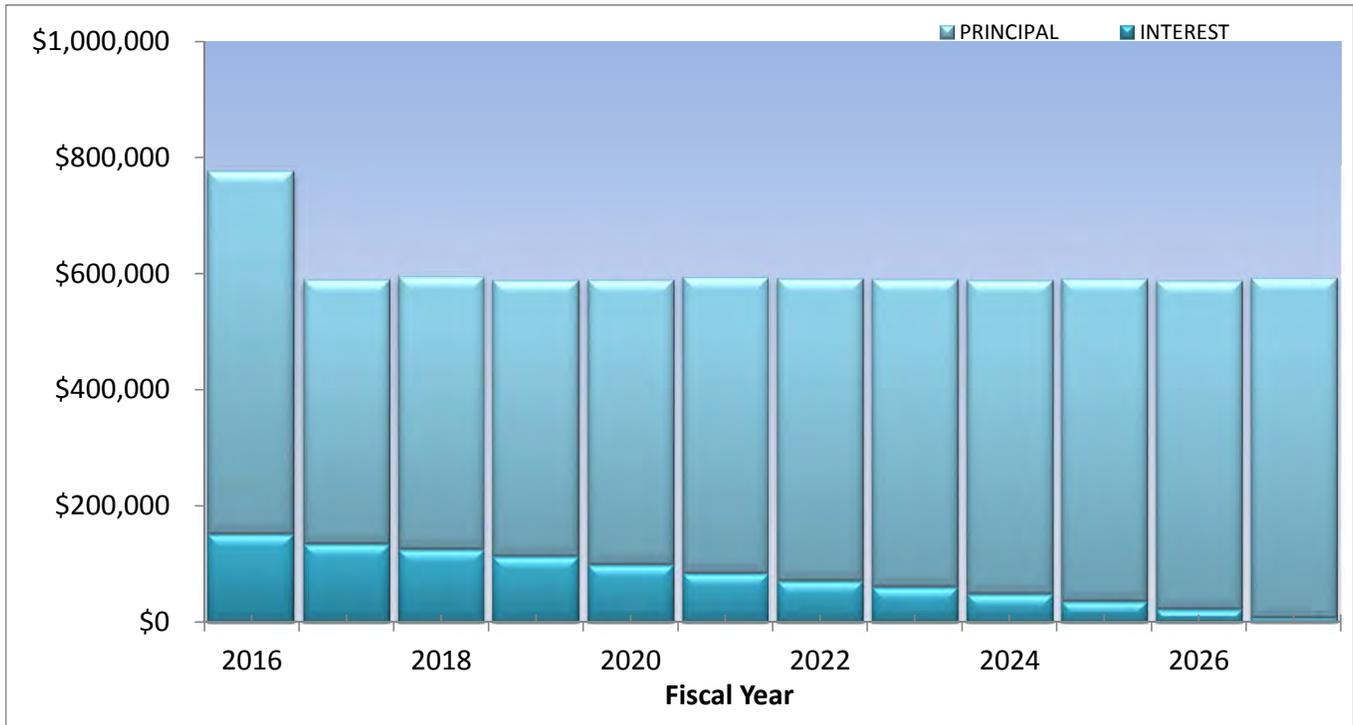
**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

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			
YEAR	COUPON	INTEREST		PRINCIPAL AUGUST 1	TOTAL REQUIREMENTS
		FEBRUARY 1	AUGUST 1		
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		\$680,464	\$680,464	\$5,735,000	\$7,095,928

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
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	\$955,300	\$6,320,000	\$7,275,300

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		PRINCIPAL FEBRUARY 15	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15		
2016	4.000%	\$78,913	\$69,613	\$465,000	\$613,525
2017	2.000%	\$69,613	\$65,063	\$455,000	\$589,675
2018	2.000%	\$65,063	\$60,363	\$470,000	\$595,425
2019	3.000%	\$60,363	\$53,238	\$475,000	\$588,600
2020	3.000%	\$53,238	\$45,888	\$490,000	\$589,125
2021	3.000%	\$45,888	\$38,238	\$510,000	\$594,125
2022	2.000%	\$38,238	\$33,038	\$520,000	\$591,275
2023	2.125%	\$33,038	\$27,406	\$530,000	\$590,444
2024	2.250%	\$27,406	\$21,331	\$540,000	\$588,738
2025	2.375%	\$21,331	\$14,741	\$555,000	\$591,072
2026	2.500%	\$14,741	\$7,678	\$565,000	\$587,419
2027	2.625%	\$7,678	\$0	\$585,000	\$592,678
TOTAL		\$515,506	\$436,594	\$6,160,000	\$7,112,100

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

\$592,675

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

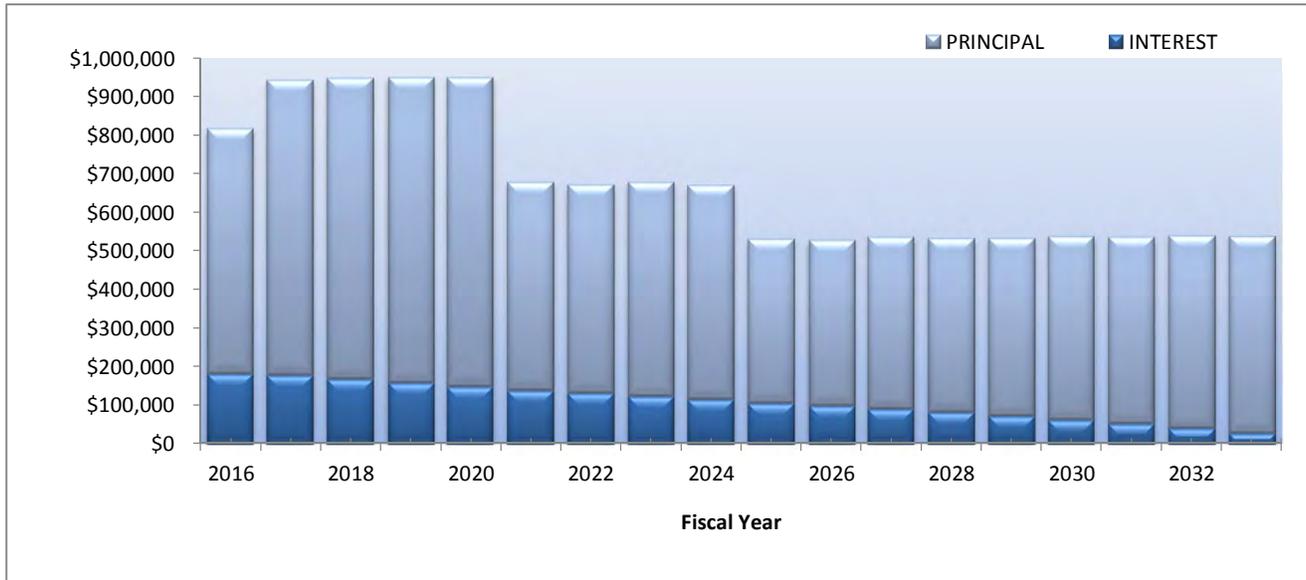
DESCRIPTION:		GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012A-SOFTBALL			
DATED:		November 1, 2012			
ORIGINAL AMOUNT:		\$460,000			
INTEREST RATES:		BOND YEAR 2013-2014 @ 2.00%, 2015-2016 @ 4.000%, 2017-2018 @ 2.000%, 2019-2021 @ 3.000%, 2022 @ 2.000%, 2023 @ 2.125%, 2024 @ 2.250%, 2025 @ 2.375%, 2026 @ 2.500%, 2027 @ 2.625%			
PAYING AGENT:		U.S. BANK, ST PAUL, MN			
OPTION DATE:		N/A			
YEAR	COUPON	INTEREST		PRINCIPAL FEBRUARY 15	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15		
2016	4.000%	\$3,200	\$0	\$160,000	\$163,200
TOTAL		\$3,200	\$0	\$160,000	\$163,200

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

\$163,200

Water & Wastewater Revenue Bonds Composition of Debt Service



DEBT SERVICE REQUIREMENTS SUMMARY OF WATER AND WASTEWATER SYSTEM REVENUE BONDS			
YEAR	INTEREST	PRINCIPAL	REQUIREMENTS
2016	\$181,708	\$635,000	\$816,708
2017	\$177,600	\$765,000	\$942,600
2018	\$168,392	\$780,000	\$948,392
2019	\$158,828	\$790,000	\$948,828
2020	\$148,822	\$800,000	\$948,822
2021	\$138,022	\$540,000	\$678,022
2022	\$131,200	\$540,000	\$671,200
2023	\$123,663	\$555,000	\$678,663
2024	\$115,198	\$555,000	\$670,198
2025	\$105,954	\$425,000	\$530,954
2026	\$98,802	\$430,000	\$528,802
2027	\$91,097	\$445,000	\$536,097
2028	\$82,247	\$450,000	\$532,247
2029	\$72,848	\$460,000	\$532,848
2030	\$62,852	\$475,000	\$537,852
2031	\$51,717	\$485,000	\$536,717
2032	\$40,017	\$500,000	\$540,017
2033	\$27,707	\$510,000	\$537,707
2034	\$14,857	\$395,000	\$409,857
2035	\$7,599	\$405,000	\$412,599
TOTAL	\$1,999,127	\$10,940,000	\$12,939,127

AVERAGE ANNUAL PRINCIPAL AND INTEREST OUTSTANDING

\$646,956

CITY OF EULESS					
DEBT SERVICE REQUIREMENTS					
DESCRIPTION:		WATERWORKS AND SEWER SYSTEM REVENUE REFUNDING BONDS, SERIES 2012			
DATED:		March 29, 2012			
ORIGINAL AMOUNT:		\$3,340,000			
INTEREST RATES:		BOND YEAR 2012-2024 @ 2.030%			
PAYING AGENT:		BANK OF TEXAS			
OPTION DATE:		N/A			
YEAR	COUPON	INTEREST		PRINCIPAL JULY 15	TOTAL REQUIREMENTS
		JANUARY 15	JULY 15		
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		\$98,963	\$98,963	\$2,410,000	\$2,607,926

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			
YEAR	COUPON	INTEREST		PRINCIPAL JULY 15	TOTAL REQUIREMENTS
		JANUARY 15	JULY 15		
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		\$345,769	\$345,769	\$1,465,000	\$2,156,538

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.

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

DESCRIPTION:		WATERWORKS AND SEWER SYSTEM REVENUE BONDS, SERIES 2015A (Meters)			
DATED:		June 15, 2015			
ORIGINAL AMOUNT:		\$4,685,000			
INTEREST RATES:		BOND YEARS 2019-2035 @ 0% - 1.98%			
PAYING AGENT:		Texas Water Development Board			
OPTION DATE:		N/A			
YEAR	COUPON	INTEREST		PRINCIPAL JULY 15	TOTAL REQUIREMENTS
		JANUARY 15	JULY 15		
2016	0.000%	\$24,308	\$27,346	\$220,000	\$271,654
2017	0.000%	\$27,346	\$27,346	\$220,000	\$274,693
2018	0.000%	\$27,346	\$27,346	\$220,000	\$274,693
2019	0.110%	\$27,346	\$27,346	\$220,000	\$274,693
2020	0.350%	\$27,225	\$27,225	\$220,000	\$274,451
2021	0.590%	\$26,840	\$26,840	\$220,000	\$273,681
2022	0.800%	\$26,191	\$26,191	\$220,000	\$272,383
2023	0.960%	\$25,311	\$25,311	\$220,000	\$270,623
2024	1.120%	\$24,255	\$24,255	\$225,000	\$273,511
2025	1.250%	\$22,995	\$22,995	\$225,000	\$270,991
2026	1.390%	\$21,589	\$21,589	\$230,000	\$273,178
2027	1.500%	\$19,991	\$19,991	\$235,000	\$274,981
2028	1.590%	\$18,228	\$18,228	\$235,000	\$271,456
2029	1.670%	\$16,360	\$16,360	\$240,000	\$272,720
2030	1.740%	\$14,356	\$14,356	\$245,000	\$273,712
2031	1.800%	\$12,224	\$12,224	\$250,000	\$274,449
2032	1.850%	\$9,974	\$9,974	\$255,000	\$274,949
2033	1.900%	\$7,616	\$7,616	\$260,000	\$275,231
2034	1.940%	\$5,146	\$5,146	\$260,000	\$270,291
2035	1.980%	\$2,624	\$2,624	\$265,000	\$270,247
TOTAL		\$387,271	\$390,310	\$4,685,000	\$5,462,581

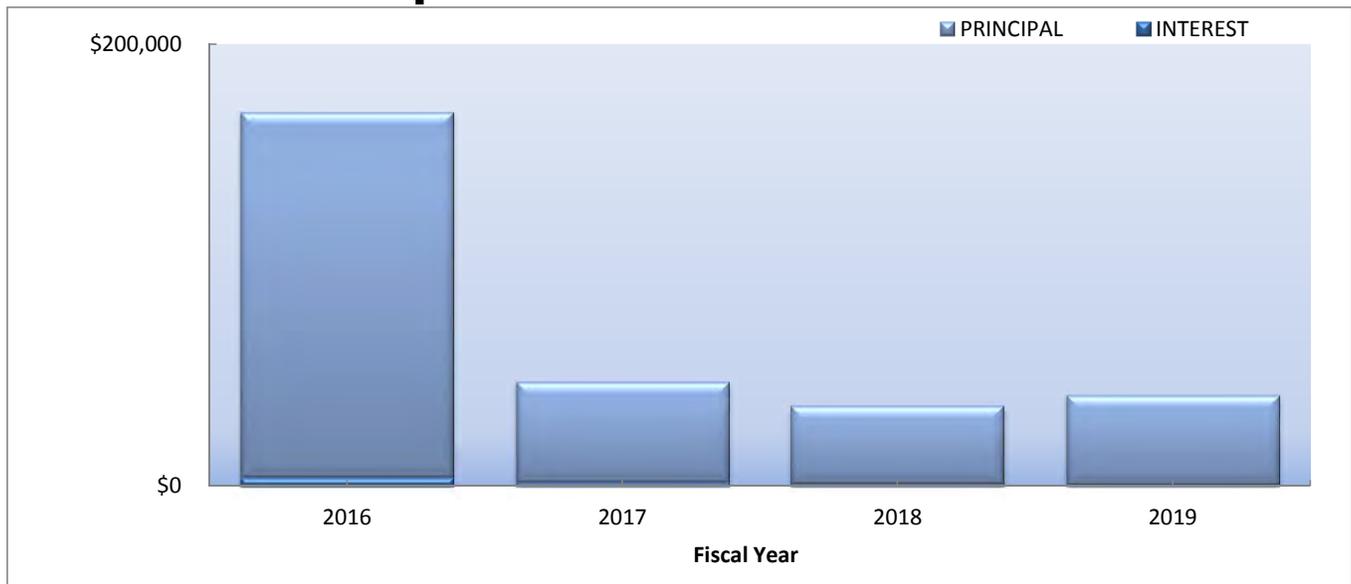
Proceeds from the sale of the Bonds will be used for (i) the construction, acquisition, purchase, renovation, enlargement, equipment and improvement of waterworks and sewer system properties and facilities, including the acquisition of land and rights-of-way therefor, and (ii) paying the costs associated with the issuance of the Bonds.

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

DESCRIPTION:		WATERWORKS AND SEWER SYSTEM REVENUE BONDS, SERIES 2015B (Reclaimed Water System)			
DATED:		June 15, 2015			
ORIGINAL AMOUNT:		\$2,380,000			
INTEREST RATES:		BOND YEARS 2020-2035 @ 0% -1.68%			
PAYING AGENT:		Texas Water Development Board			
OPTION DATE:		N/A			
YEAR	COUPON	INTEREST		PRINCIPAL JULY 15	TOTAL REQUIREMENTS
		JANUARY 15	JULY 15		
2016	0.000%	\$10,088	\$11,349	\$0	\$21,437
2017	0.000%	\$11,349	\$11,349	\$120,000	\$142,698
2018	0.000%	\$11,349	\$11,349	\$120,000	\$142,698
2019	0.000%	\$11,349	\$11,349	\$120,000	\$142,698
2020	0.050%	\$11,349	\$11,349	\$120,000	\$142,698
2021	0.290%	\$11,319	\$11,319	\$120,000	\$142,638
2022	0.500%	\$11,145	\$11,145	\$120,000	\$142,290
2023	0.660%	\$10,845	\$10,845	\$120,000	\$141,690
2024	0.820%	\$10,449	\$10,449	\$120,000	\$140,898
2025	0.950%	\$9,957	\$9,957	\$120,000	\$139,914
2026	1.090%	\$9,387	\$9,387	\$120,000	\$138,774
2027	1.200%	\$8,733	\$8,733	\$125,000	\$142,466
2028	1.290%	\$7,983	\$7,983	\$125,000	\$140,966
2029	1.370%	\$7,177	\$7,177	\$125,000	\$139,353
2030	1.440%	\$6,320	\$6,320	\$130,000	\$142,641
2031	1.500%	\$5,384	\$5,384	\$130,000	\$140,769
2032	1.550%	\$4,409	\$4,409	\$135,000	\$143,819
2033	1.600%	\$3,363	\$3,363	\$135,000	\$141,726
2034	1.640%	\$2,283	\$2,283	\$135,000	\$139,566
2035	1.680%	\$1,176	\$1,176	\$140,000	\$142,352
TOTAL		\$165,411	\$166,672	\$2,380,000	\$2,712,083

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
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	\$7,436	\$285,000	\$292,436

MAXIMUM ANNUAL DEBT SERVICE (RESERVE)
AVERAGE ANNUAL DEBT OUTSTANDING

\$169,076
\$73,109

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

DESCRIPTION:	EULESS DEVELOPMENT CORPORATION, SALES TAX REVENUE REFUNDING BONDS, SERIES 2012				
DATED:	JANUARY 12, 2012				
ORIGINAL AMOUNT:	\$3,785,000				
INTEREST RATE:	1.43%				
PAYING AGENT:	BANK OF TEXAS				
OPTION DATE:	N/A				
YEAR	COUPON	INTEREST		PRINCIPAL SEPTEMBER 15	TOTAL REQUIREMENTS
		MARCH 15	SEPTEMBER 15		
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		\$3,718	\$3,718	\$285,000	\$292,436

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 within the City of Eulesse for the sole benefit of the Corporation.

Appendix

Appendix A

Human Resources

PERSONNEL COUNTS BY FUND

	FULL-TIME EMPLOYEES			
	FY14 ACTUAL	FY15 BUDGETED	FY15 ESTIMATED	FY16 FUNDED
GENERAL FUND	263.25	265.25	263.75	266.25
EDC FUND*	21.25	23.25	23.25	23.25
WATER & WW FUND	41.50	42.50	42.00	42.50
GOLF COURSE FUND	10.75	11.75	11.75	11.75
JUVENILE CASE FUND	1.25	1.25	1.25	1.25
CRIME CONTROL DISTRICT	17.00	18.00	18.00	18.00
PUBLIC SAFETY SPECIAL FUND	3.00	3.00	3.00	2.00
SERVICE CENTER FUND	5.00	5.00	5.00	5.00
DRAINAGE UTILITY	7.00	7.00	7.00	7.00
SPECIAL RECREATION FUND	0.00	0.00	0.00	0.00
TEXAS STAR SPORTS COMPLEX	1.50	1.50	1.50	1.50
HEALTH INSURANCE FUND	1.00	1.00	1.00	1.00
WC/RISK MANAGEMENT FUND	0.50	0.50	0.50	0.50
TOTAL	373.00	380.00	378.00	380.00

	PART-TIME EMPLOYEES			
GENERAL FUND	45.00	47.00	47.00	50.00
EDC FUND	17.00	17.00	17.00	17.00
WATER & WW FUND	3.00	2.00	2.00	2.00
GOLF COURSE FUND	57.00	57.00	57.00	57.00
HOTEL/MOTEL FUND	0.00	0.00	0.00	0.00
JUVENILE CASE FUND	0.00	0.00	0.00	0.00
CRIME CONTROL DISTRICT	0.00	0.00	0.00	0.00
PUBLIC SAFETY SPECIAL REVENUE	0.00	0.00	0.00	0.00
SERVICE CENTER FUND	0.00	0.00	0.00	0.00
DRAINAGE UTILITY	0.00	0.00	0.00	0.00
SPECIAL RECREATION FUND	3.00	3.00	3.00	3.00
TEXAS STAR SPORTS COMPLEX	26.00	26.00	26.00	26.00
HEALTH INSURANCE FUND	0.00	0.00	0.00	0.00
WC/RISK MANAGEMENT FUND	0.00	0.00	0.00	0.00
TOTAL	151.00	152.00	152.00	155.00

*FY15 Budget amended to reflect the approved addition of partial year funding for a Special Events Coordinator approved by EDC Board and City Council.

Personnel Counts by Division

	FY 13/14 ACTUAL	FY 14/15 BUDGETED	FY 14/15 ESTIMATED	FY 15/16 BUDGETED
CITY MANAGERS OFFICE	3.50	3.50	3.50	3.50
CITY SECRETARY	3.50	3.50	3.50	3.50
INFORMATION SERVICES	1.00	1.00	1.00	1.00
FACILITY MAINTENANCE	3.00	3.00	3.00	3.00
LIBRARY	9.00	9.00	9.00	9.00
Total City Administration	20.00	20.00	20.00	20.00
FINANCE/BUDGET	2.00	2.00	2.00	2.00
COURTS	7.75	7.75	7.75	7.75
ACCOUNTING	2.50	3.50	2.50	3.50
PERSONNEL	3.50	3.50	3.50	3.50
PURCHASING	1.00	1.00	1.00	1.00
Total Finance/HR Department	16.75	17.75	16.75	17.75
PD CODE	14.00	14.75	14.75	15.00
PD ADMINISTRATION	4.00	5.75	5.75	6.00
PD PATROL	42.00	41.00	41.00	42.00
PD INVESTIGATION	15.00	13.50	13.50	13.00
PD SERVICE	22.00	22.00	22.00	22.00
PD DETENTION	18.00	18.00	18.00	18.00
Total Police Department	115.00	115.00	115.00	116.00
FIRE MARSHALL	4.00	4.00	4.00	4.00
FD ADMINISTRATION	4.00	4.00	4.00	4.00
FD PARAMEDIC	64.00	64.00	64.00	64.00
Total Fire Department	72.00	72.00	72.00	72.00
PLANNING	2.50	2.50	2.50	2.50
INSPECTIONS SERVICES	4.00	4.00	4.00	4.00
ENVIRONMENTAL HEALTH	0.00	0.00	0.00	0.00
Total Planning & Development	6.50	6.50	6.50	6.50
RECREATION	6.50	6.50	6.50	6.50
PARKS	12.00	11.00	11.00	11.00
SENIOR CENTER	2.00	2.00	2.00	2.00
PROGRAMS & SPECIAL EVENTS	0.00	0.00	0.00	0.00
RECREATION ADMINISTRATION	1.00	1.00	1.00	1.00
Total Community Services	21.50	20.50	20.50	20.50
STREET MAINTENANCE	8.00	9.50	9.50	9.50
ANIMAL CONTROL	3.00	3.00	3.00	3.00
CITY ENGINEER	0.50	0.50	0.50	0.50
Total Public Works	11.50	13.00	13.00	13.00
GF NON-DEPARTMENTAL	0.00	0.50	0.00	0.50
Total Non-departmental	0.00	0.50	0.00	0.50
TOTAL GENERAL FUND	263.25	265.25	263.75	266.25

Personnel Counts by Division

	FY 13/14 ACTUAL	FY 14/15 BUDGETED	FY 14/15 ESTIMATED	FY 15/16 BUDGETED
EDC - PARKS*	10.25	12.25	12.25	12.25
EDC - LIBRARY	10.00	10.00	10.00	10.00
EDC - ECO. DEV.	1.00	1.00	1.00	1.00
TOTAL EDC FUND	21.25	23.25	23.25	23.25
WATER OFFICE	5.00	5.00	5.00	5.00
Total Finance	5.00	5.00	5.00	5.00
W&S ENGINEERING	2.50	2.50	2.50	2.50
WATER PRODUCTION	5.25	5.75	5.75	5.75
WATER DISTRIBUTION	7.25	7.25	7.25	7.25
SEWAGE & TREATMENT	7.00	7.00	7.00	7.00
METER READING	1.00	1.00	1.00	1.00
Total Public Works	23.00	23.50	23.50	23.50
INFORMATION SERVICES	4.00	4.00	4.00	4.00
W&S NON-DEPT.	9.50	10.00	9.50	10.00
Total Non-departmental	13.50	14.00	13.50	14.00
TOTAL W&S FUND	41.50	42.50	42.00	42.50
GOLF NON DEPARTMENTAL	0.75	0.75	0.75	0.75
GOLF COURSE MAINT.	4.00	4.00	4.00	4.00
GOLF PRO SHOP	2.00	2.50	2.50	2.50
GOLF FOOD AND BEVERAGE	3.00	3.00	3.00	3.00
GOLF CONFERENCE CENTRE	1.00	1.50	1.50	1.50
TOTAL GOLF COURSE FUND	10.75	11.75	11.75	11.75
JUVENILE CASE FUND	1.25	1.25	1.25	1.25
CRIME CONTROL FUND	17.00	18.00	18.00	18.00
PUBLIC SAFETY SPECIAL FUND	3.00	3.00	3.00	2.00
SERVICE CENTER FUND	5.00	5.00	5.00	5.00
DRAINAGE UTILITY FUND	7.00	7.00	7.00	7.00
SPECIAL RECREATION FUND	0.00	0.00	0.00	0.00
TEXAS STAR SPORTS COMPLEX	1.50	1.50	1.50	1.50
HEALTH INSURANCE FUND	1.00	1.00	1.00	1.00
WC/RISK MANAGEMENT FUND	0.50	0.50	0.50	0.50
TOTAL OTHER FUNDS	36.25	37.25	37.25	36.25
TOTAL ALL FUNDS	373.00	380.00	378.00	380.00

FY2016 Budget Changes (from FY2015 Budget)

- 1) Shifted position based on funding and job function

*FY15 Budget amended to reflect the approved addition of partial year funding for a Special Events Coordinator approved by EDC Board and City Council.

Appendix B

Financial Terminology

BASIS OF ACCOUNTING AND BUDGETING

- 1) The City's finances shall be accounted for in accordance with generally accepted accounting principles as established by the Governmental Accounting Standards Board ("GASB").
 - a) City accounts are organized and operated on the basis of funds, or account groups, each of which is considered a separate accounting entity. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements. Funds are divided into two types: governmental and proprietary fund types. Governmental funds are those through which most governmental functions of the City are financed. Proprietary funds operate in a manner similar to private business enterprise.
 - b) Governmental fund types are those through which most governmental functions of the City are financed and include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds. Governmental funds use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e. when both "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Substantially all revenues are considered to be susceptible to accrual. Revenues from ad valorem taxes, sales taxes, hotel occupancy taxes, franchise taxes, and short-term motor vehicle taxes, recorded in the governmental funds are susceptible to accrual. License and permits, charges for service, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received because generally they are not measurable until that time. Investment earnings are recorded as earned since they are both measurable and available. Expenditures are recognized when the related fund liability is incurred. However, debt service expenditures as well as expenditures related to compensated absences are recorded only when payment is due.
 - c) The City utilizes encumbrance accounting for governmental fund types, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriations. Encumbrances lapse at fiscal year end.
 - d) Proprietary funds operate in a manner similar to private business and include enterprise funds and internal service funds. The City's proprietary fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Under the full accrual method, revenues are recorded when earned and expenses are recorded at the time the associated liabilities occur. Net 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 project 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.

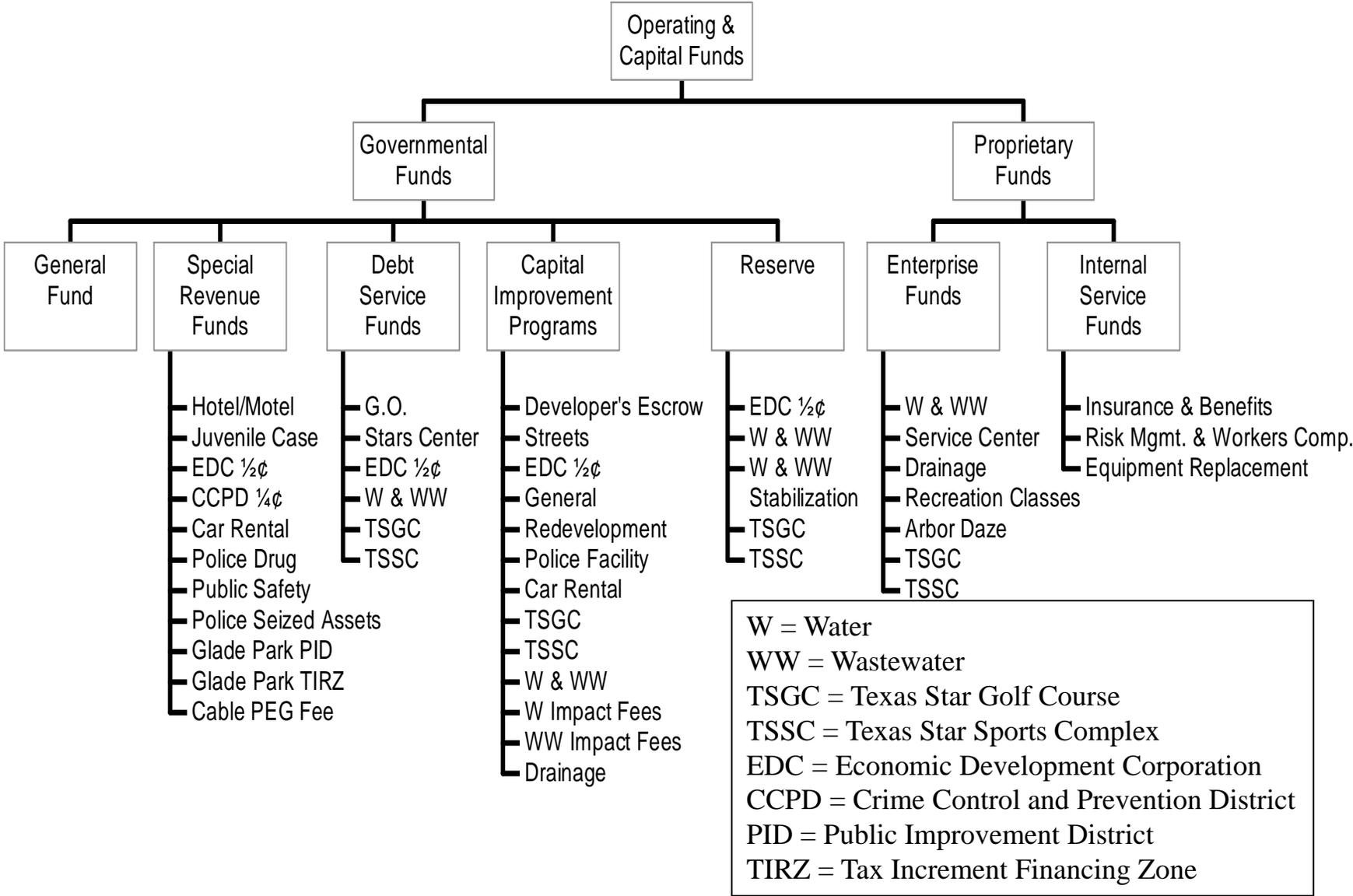
FUND RELATIONSHIPS

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
<p>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.</p>	<p>★ 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.</p>
<p>PROGRAMS & SPECIAL EVENTS To account for operating revenues and expenditures of the City's recreational program and events.</p>	<p>★ Funded from various athletic and special events, recreation class fees, etc.</p>
<p>ARBOR DAZE FUND To account for revenues and expenditures of the City's annual Arbor Daze festival.</p>	<p>★ Funded from business sponsorships, booth rental, ticket sales, souvenir sales, plant sales, etc.</p>
<p>DRAINAGE UTILITY To account for acquisition, operation, and maintenance of the City's drainage utility system.</p>	<p>★ Uses no tax dollars for support. Funded primarily by user charges.</p>
<p>GOLF COURSE FUND To account for revenues for the Texas Star Golf Course and Conference Centre.</p>	<p>★ Revenues generated from green fees, cart rentals, membership dues, pro shop sales, restaurant sales, and conference centre rentals.</p>
<p>HALF CENT SALES TAX To account for proceeds of half cent sales tax for economic development, library and parks, per referendum.</p>	<p>★ Funds mandated for economic development, library and parks by half-cent sales tax proceeds.</p>
<p>CRIME CONTROL & PREVENTION DISTRICT (CCPD) To account for ¼ cent sales tax for the revenues and expenditures for CCPD.</p>	<p>★ Receives funding from sales tax collections for CCPD.</p>
<p>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.</p>	<p>★ Revenues generated from tournaments, recreational league fees, pro shop sales, concessions, and use of facilities.</p>
<p>CAR RENTAL TAX To account for proceeds from a 5% tax on the short-term rental of motor vehicles .</p>	<p>★ 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.</p>
<p>CABLE PEG FEE To account for proceeds from a 1% fee collected from cable channel providers.</p>	<p>★ Revenues received from cable providers for the expansion of the City's public, education, and governmental access channel.</p>
<p>POLICE SEIZED ASSET To account for resources received from asset forfeiture pursuant to court judgement File No. 09-13-640.</p>	<p>★ Revenues received from forfeitures are to be administered in compliance with Chapter 59, Texas Code of Criminal Procedure.</p>

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: Eules 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-Eules-Bedford Independent School District, the local independent school district, with board members elected to provide administration for schools in the cities of Hurst, Eules 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 Eules residents in the northern part of Eules 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 Eules 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 applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has lower legal status. Revenue raising measures such as the imposition of taxes, special assessments and service charges, usually require ordinances.

P-Cards: Acronym for procurement card. A City-issued credit card which allows employees to make small purchases in a cost effective manner.

Performance Measures: Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

Personal Services: The costs associated with compensating employees for their labor.

Proprietary Funds: Operation that operates like a private operation, in which services are financed through user charges and expenditures include the full cost of operations.

Public Hearing: The portions of open meetings held to present evidence and provide information on both sides of an issue.

PID: Acronym for Public Improvement District which offer cities and counties a means for improving their infrastructure to promote economic growth in an area by allowing cities and counties to levy and collect special assessments on properties that are within the city or its extraterritorial jurisdiction.

Purchase Order (PO): A document authorizing the delivery of specified merchandise or the rendering of certain services.

PVC: Acronym for polyvinyl chloride, a plastic compound used for water and sewer pipes.

Reimbursement: Repayment to a specific fund for expenditures incurred or services performed by that fund to or for the benefit of another fund.

Reserve: An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

Revenues: All amounts of money received by a government from external sources other than expense refunds, capital contributions, and residual equity transfers.

ROW: Acronym for right-of-way.

Sales Tax: A general "sales tax" is levied on persons and businesses selling merchandise or services in the City limits on a retail basis. The categories for taxation are defined by state law. Monies collected under authorization of this tax are for the use and benefit of the City.

Special Assessment: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

STEP: Acronym for Selective Traffic Enforcement Program whose goal is to reduce the number of crashes caused by excessive speed, disregard of traffic control devices, and alcohol.

Supplemental Request: A request to budget an activity at a level above current service levels in order to achieve increased or additional objectives. These expenditures are 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 C

Ordinances

ORDINANCE NO. 2083

AN ORDINANCE ADOPTING THE OFFICIAL OPERATING AND CAPITAL BUDGET FOR THE CITY OF EULESS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015, AND ENDING SEPTEMBER 30, 2016; AMENDING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014, AND ENDING SEPTEMBER 30, 2015; 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, 2015, and ending September 30, 2016, was posted on the city's website and filed in the office of the City Secretary of the City of Euless on July 28, 2015, and has been available to the citizens and the public for their inspection since that date; and

WHEREAS, the FY2015-2016 proposed Budget, on file in the office of the City Secretary 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 FY2015-2016 proposed Budget includes, by reference, certain elements of the Capital Improvements Program, on file in the office of the City Secretary 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 25, 2015, 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 FY2014-2015 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, 2015, and ending September 30, 2016, on file in the office of the City Secretary 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 FY2015-2016 Capital Improvements Program, on file in the office of the City Secretary 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 2014-2015 official Budget for the City of Euless is amended to provide an additional \$550,839 to rebate certain contractual agreements, \$6,869,836 for bond issuances and refundings, \$912,000 in grant proceeds, \$80,011 in interfund transfers and interest income allocations, and a reduction of \$288,198 for certain projects. The revised figures, prepared and submitted by the City Manager for the 2014-2015 budget are hereby approved and appropriated, and any necessary transfers between accounts and departments are hereby authorized, approved and appropriated.

SECTION 4.

All funds appropriated and allocated shall be expended and used pursuant to the provisions of such official Budget and the City Manager is directed to appropriate and expend City funds according to City Charter provisions.

SECTION 5.

The sums below are hereby appropriated from the respective operating funds for the payment of expenditures on behalf of the city government as established in the approved Budget document:

<u>FUND</u>	<u>FY2015 Amended Expenditures</u>	<u>FY2016 Budgeted Expenditures</u>
General Fund	\$ 38,848,423	\$ 39,760,267
Hotel/Motel Fund		\$ 450,721
Juvenile Case Fund		\$ 86,010
Half Cent Sales Tax Fund (EDC)		\$ 5,650,489
Crime Control & Prevention District Fund (CCPD)		\$ 2,491,461
Police Seized Assets Fund		\$ 235,092
Police Drug Fund (DEA)		\$ 201,000
Public Safety Special Revenue Funds		\$ 145,117
Car Rental Tax Fund	\$ 17,242,347	\$ 16,750,408
Glade Parks Tax Increment Reinvestment Zone		\$ 564,359
Glade Parks Public Improvement District		\$ 49,635
Cable PEG Fund		\$ 120,000
General Obligation Debt Service Fund	\$ 9,899,951	\$ 4,328,718
Star Center Debt Service Fund		\$ 709,805
Half Cent Debt Service Fund (EDC)		\$ 169,376
Water & Wastewater Fund		\$ 22,714,996
Service Center Fund		\$ 1,283,352
Water & Wastewater Debt Service Fund		\$ 817,909
Drainage Utility Fund		\$ 776,150
Special Recreation Classes Fund		\$ 676,777
Arbor Daze		\$ 79,500
Texas Star Sports Complex Fund		\$ 1,570,007
Texas Star Sports Complex Debt Service Fund		\$ 163,200
Texas Star Golf Course Fund		\$ 4,544,913
Texas Star Golf Course Debt Service Fund		\$ 613,849
Equipment Replacement Fund		\$ 1,629,027
Health Insurance Fund		\$ 6,584,245
Risk Management/Worker's Comp Fund		\$ 1,047,525

SECTION 6.

The sums below are hereby appropriated from the respective capital funds for the payment of expenditures on behalf of the city government as established in the approved Capital Improvement Program:

<u>Fund</u>	<u>FY2015 Amended Appropriations</u>	<u>FY2016 Appropriations</u>
Drainage Capital Projects Fund		60,000
Streets Capital Projects Fund		4,158,211
Water & Wastewater Capital Projects Fund	1,251,802	2,610,259
Water Impact Fee Fund		365,176
Wastewater Impact Fee Fund		100,000
Car Rental Capital Projects Fund	2,183,895	2,578,275
Half Cent Capital Projects Fund (EDC)		130,000
Texas Star Golf Course Capital Projects	105,000	75,000
Midtown Redevelopment Fund		16,748,583
Texas Star Sports Complex CIP Redevelopment Fund		2,307,767 122
Police Department CIP	11	
General CIP		10,500

SECTION 7.

The sums below are hereby appropriated from the respective reserve funds to provide transfers to certain operating and capital improvement funds as established in the approved budget document.

<u>Fund</u>	<u>FY 2015 Amended Appropriations</u>	<u>FY 2016 Appropriations</u>
Half Cent Sales Tax (EDC) Debt Reserve Fund		\$ 730,000
Water & Wastewater Rate Stabilization Reserve Fund	\$ 705,850	\$ 135,235
Texas Star Sports Complex Reserve Fund		\$ 425,000
Texas Star Golf Course Reserve Fund	\$ 140,000	\$ 175,000

SECTION 8.

The City Manager is authorized from time to time, as he/she 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 Eules City Council on August 25, 2015, by a vote of 7 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. 2085

AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2015 FOR THE CITY OF EULESS, TEXAS; PROVIDING FOR CERTAIN EXEMPTIONS THEREFROM; ENACTING PROVISIONS INCIDENT AND RELATING TO THE SUBJECT AND PURPOSE OF THIS ORDINANCE; REPEALING CONFLICTING ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on August 25, 2015, the City Council held a public hearing on the proposed budget for the Fiscal Year 2015-2016; and

WHEREAS, the City Council has approved, by a separate ordinance adopted on August 25, 2015, an annual budget for the fiscal year beginning October 1, 2015, and ending September 30, 2016 (tax year 2015); 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 2015; and

WHEREAS, the City Council held public hearings on the proposed tax rate on August 25, 2015, and September 1, 2015, 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, THAT:

SECTION 1.

The City of Euless, Texas does hereby adopt and levy the following tax rate for tax year 2015 and for each tax year thereafter until otherwise ordained:

\$0.366571	for the purposes of maintenance and operation
\$0.100929	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, 2015, 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 3.55 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$2.06.

SECTION 2.

There shall be exempted from the assessed valuation of all residential homesteads for which proper application shall have been made, an amount equal to twenty percent (20%) of the assessed value of such residential homestead. The exemption shall be granted to any such residential homestead and improvements qualifying for same as provided by law.

SECTION 3.

The sum of thirty-five thousand dollars (\$35,000) of the assessed valuation of residence homesteads of residents of the City of Euless who are sixty-five (65) years of age or older shall be exempted from all ad valorem taxes herein levied by the City.

SECTION 4.

There shall be exempted from the assessed valuation of all residential homesteads of disabled veterans for which proper application shall have been made a portion of such valuation in accordance with the following schedule as allowed by the Texas Property Tax Code, Section 11.22:

An exemption of up to:	<u>For a disability rating of</u>	
	at least:	but 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, 2015, and shall become delinquent on February 1, 2016. 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, 2016.

SECTION 6.

If the tax is unpaid after January 31, 2016, 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, 2015, may pay the remaining one-half of the taxes without penalty or interest before July 1, 2016, 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, 2016, 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.

All ordinances or parts of ordinances in conflict herewith are repealed to the extent of conflict only.

SECTION 11.

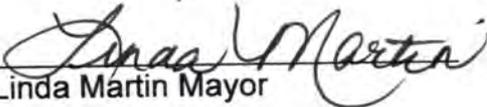
SEVERABILITY CLAUSE. It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance shall be declared unconstitutional by the valid 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 12.

EFFECTIVE DATE. This Ordinance shall become effective from and after its date of passage.

PRESENTED AND APPROVED ON FIRST AND FINAL READING at a regular meeting of the Eules City Council on September 8, 2015, 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. 2086

AN ORDINANCE ADOPTING THE TAX ROLL FOR TAX YEAR 2015 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 24th day of July 2015, Tarrant Appraisal District provided the City with the Certified Appraisal Roll effective for the 2015 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 2015 for the City of Euless, Texas is hereby approved as shown in "Exhibit A."

SECTION 2.

SEVERABILITY CLAUSE. 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.

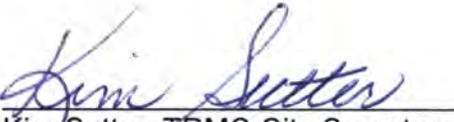
EFFECTIVE DATE. This Ordinance shall become effective from and after its date of passage.

PRESENTED AND APPROVED ON FIRST AND FINAL READING at a regular meeting of the Euless City Council on September 8, 2015; by a vote of 6 ayes, 0 nays, and 0 abstentions.

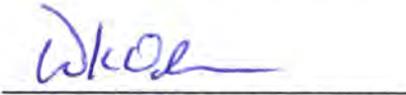
APPROVED:


Linda Martin, Mayor

ATTEST:


Kim Sutter, TRMC City Secretary

APPROVED AS TO FORM AND LEGALITY:


Wayne K. Olson, City Attorney

Appendix D

Multi-Year

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 FY2015-16 and the impact of recommended major capital projects through FY2019-20.

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 2% annually with adjustment for expected development. Sales tax is also projected to grow approximately 3% annually based on new retail development and continued recovery in other sectors. Other increases were also included for other planned retail developments. 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 final two officers paid from one-time seized assets funding.

Recommended capital programs include funding for some of the City's ongoing computer hardware/software replacement program and public safety 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. Debt service has also been included for infrastructure improvements at Midtown which also will be funded by a tax increment reinvestment zone and public improvement district. In fiscal year 2019-2020 an issuance was also included for Bear Creek Parkway and Vine Street reconstruction projects. These projects are detailed in the Capital Improvement Project (CIP) book.

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. Future transfers to CIP are to cash flow the design and construction of future phases of the Texas Star Sports Complex. These phases are detailed in the CIP book. Proposed capital includes upgrades to the city's park system and computer hardware/software replacements. 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 FY2018-19 for the construction of Phase VII 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 some 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 FY2016-17. 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.

In addition, funds will be used to cash flow several capital requests. Funding is proposed for road extensions and reconstructions, highway improvements, municipal plaza 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. 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 through FY2020. 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.

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. 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 2015-16	Year 2 Projected 2016-17	Year 3 Projected 2017-18	Year 4 Projected 2018-19	Year 5 Projected 2019-20
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	\$ 29,207,079	\$30,083,291	\$30,985,790	\$31,915,363	\$32,872,824
Amount generated by 1¢	\$ 287,690	\$ 296,320	\$ 305,210	\$ 314,366	\$ 323,797

Transfer from Car Rental	\$ 1,565,975	\$ 1,581,636	\$ 1,597,452	\$ 1,613,426	\$ 1,629,561
Tax Rate Equivalent - Car Rental Transfer	0.054433	0.053376	0.052339	0.051323	0.050327

EXPENDITURES					
Departmental Expenditures	\$ 37,349,074	\$ 37,604,545	\$ 38,567,231	\$ 39,749,209	\$ 41,142,879
Insurance Increase	\$ -	\$ 176,385	\$ 141,636	\$ 139,449	\$ 157,968
Salary Package	\$ -	\$ 719,698	\$ 741,289	\$ 763,528	\$ 786,434
Capital Expenses	\$ 2,411,193	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 39,760,267	\$ 38,500,628	\$ 39,450,156	\$ 40,652,186	\$ 42,087,280

Proposed Supplemental	\$ -	\$ -	\$ -	\$ -	\$ -
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Proposed Capital	\$ -	\$ 25,000	\$ 175,000	\$ 190,000	\$ 15,000
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STAFFING VARIABLE					
Full-time Positions	266.25	267.25	268.25	270.25	274.25
Part-time Positions	50.00	50.00	50.00	50.00	50.00

**General Fund
Multi-Year Financial Plan**

	Base Year Budget 2015-16	Year 2 Projected 2016-17	Year 3 Projected 2017-18	Year 4 Projected 2018-19	Year 5 Projected 2019-20
BEGINNING BALANCE	8,919,644	6,514,467	6,580,616	6,728,926	7,218,429
REVENUES					
Ad valorem taxes ⁽¹⁾	10,463,079	10,552,021	10,935,979	11,782,905	12,174,054
Ad valorem taxes ⁽²⁾	869,887	895,984	922,863	950,549	979,065
Delinquent taxes	40,000	41,000	42,230	43,497	44,802
Penalties	58,000	60,000	61,800	63,654	65,564
Sales taxes	11,802,945	12,511,122	12,986,455	13,376,049	13,777,330
Mixed Beverage	82,400	86,372	88,963	91,632	94,381
Franchise taxes	4,440,505	4,608,159	4,676,158	4,740,373	4,812,286
Fines and fees	4,888,027	5,034,668	5,185,708	5,341,279	5,501,517
Licenses and permits	1,041,100	1,041,100	1,016,100	991,100	776,100
Interest Income	35,000	35,000	35,350	36,057	36,778
Grants	399,700	411,691	424,042	436,763	449,866
Tower Lease	450,000	463,500	477,405	491,727	506,479
Transfers from Car Rental	1,565,975	1,581,636	1,597,452	1,613,426	1,629,561
General & Administrative Charges	1,152,322	1,194,525	1,245,711	1,293,111	1,348,208
Miscellaneous	66,150	75,000	77,250	79,568	81,955
Total Revenues	37,355,090	38,591,777	39,773,465	41,331,689	42,277,946
EXPENDITURES					
Administration	(3,365,440)	(3,382,267)	(3,399,179)	(3,416,174)	(3,498,255)
Finance	(1,407,017)	(1,414,052)	(1,421,122)	(1,498,228)	(1,580,719)
Police Protection	(13,124,052)	(13,278,695)	(13,434,112)	(13,501,282)	(13,658,789)
Fire Protection	(9,356,938)	(9,403,723)	(9,450,741)	(9,497,995)	(9,545,485)
Planning & Development	(660,886)	(664,190)	(667,511)	(720,849)	(724,453)
Community Services	(2,526,844)	(2,539,478)	(2,552,176)	(2,564,936)	(2,657,761)
Public Works	(1,997,399)	(2,007,386)	(2,017,423)	(2,027,510)	(2,037,648)
Non-Departmental - Operating	(4,910,498)	(5,810,836.08)	(6,507,892)	(7,425,211)	(8,384,170)
Operating Expenditures	(37,349,074)	(38,500,628)	(39,450,156)	(40,652,186)	(42,087,280)
Capital Expenses (carryover)	(2,411,193)	-	-	-	-
Total Expenditures	(39,760,267)	(38,500,628)	(39,450,156)	(40,652,186)	(42,087,280)
Designated Reserves	(79,893)	(80,000)	(80,000)	(80,000)	-
Recommended Reserves per Policy	(6,139,574)	(6,328,870)	(6,484,957)	(6,682,551)	(6,918,457)
Available for Supplemental	6,016	91,149	323,309	679,503	190,666
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	6,016	91,149	323,309	679,503	190,666
Additional Available for Capital	288,984	105,597	15,659	(33,625)	299,972
Total Available for Capital	295,000	196,746	338,969	645,878	490,638
Proposed Capital⁽³⁾	-	(25,000)	(175,000)	(190,000)	(15,000)
Remaining Funds Available	295,000	171,746	163,969	455,878	475,638
ENDING FUND BALANCE	6,514,467	6,580,616	6,728,926	7,218,429	7,394,095

Tax Rate Variable					
Assessed Taxable Value/\$100	29,207,079	30,083,291	30,985,790	31,915,363	32,872,824
Amount generated by 1¢ tax	287,690	296,320	305,210	314,366	323,797
I&S Rate	0.100929	0.111398	0.109190	0.092686	0.091522
General Fund	0.366571	0.356102	0.358310	0.374814	0.375978
Total Tax Rate	0.467500	0.467500	0.467500	0.467500	0.467500
Rollback I&S	0.100929	0.111398	0.109190	0.092686	0.091522
Rollback M&O	0.388532	0.385935	0.376780	0.379773	0.397078
Total Rollback Rate	0.489461	0.497334	0.485971	0.472458	0.488601
M&O Rollback Amount	11,177,671	11,494,101	11,558,091	11,999,377	12,922,556
Tax Rate Equiv - Motor Vehicle Tax	0.054433	0.053376	0.052339	0.051323	0.050327

Staffing Variable					
Full-time positions	266.25	267.25	268.25	270.25	274.25
Part-time positions	50.00	50.00	50.00	50.00	50.00

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) Property Tax collections of frozen and TIF

(3) 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 expected new development in the City with 2% increase in existing assessed values.
Prior Year Property Taxes	Projected average growth of 3%.
Penalties & Interest	Projected average growth of 3%.
Sales Tax	Based on 3% increase with additional revenue for new development.
Mixed Beverage Tax	Projected average growth of 3% 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 Eules's 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 2015-16	Year 2 Projected 2016-17	Year 3 Projected 2017-18	Year 4 Projected 2018-19	Year 5 Projected 2019-20
BEGINNING BALANCE	539,499	425,134	369,639	339,149	333,664
REVENUES					
Ad valorem taxes	2,947,858	3,383,763	3,416,188	2,972,313	2,993,713
Delinquent taxes	14,054	22,000	22,000	22,000	22,000
Penalties	21,081	22,000	22,000	22,000	22,000
Interest Income	500	505	510	515	520
Transfer from Glade Parks PID/TIRZ	1,028,654	1,825,919	2,254,895	2,455,877	2,456,252
Transfer from Car Rental	198,151	-	-	-	-
Total Revenues	4,210,298	5,254,187	5,715,593	5,472,705	5,494,485
EXPENDITURES					
Principal	(2,875,000)	(3,150,000)	(3,698,602)	(3,562,512)	(3,724,471)
Interest	(1,445,763)	(2,155,782)	(2,043,581)	(1,911,778)	(1,771,594)
Bank Charges	(3,900)	(3,900)	(3,900)	(3,900)	(3,900)
Total Expenditures	(4,324,663)	(5,309,682)	(5,746,083)	(5,478,190)	(5,499,965)
Recommended Reserves per Policy	(360,389)	(442,473)	(478,840)	(456,516)	(458,330)
ENDING FUND BALANCE	425,134	369,639	339,149	333,664	328,185

Tax Rate Variable					
Assessed Taxable Value/\$100	29,027,275	30,188,366	31,094,016	31,871,367	32,508,794
Amount generated by 1¢ tax	290,273	301,884	310,940	318,714	325,088
I&S Rate	0.101554	0.112088	0.109866	0.093260	0.092089
General Fund	0.365946	0.355412	0.357634	0.374240	0.375411
Total Tax Rate	0.467500	0.467500	0.467500	0.467500	0.467500
Tax Rate Equiv - Motor Vehicle Tax	0.006826	0.000000	0.000000	0.000000	0.000000

Debt Issuance Variable:					
Beginning debt outstanding**	23,285,000	43,493,097	40,343,097	36,644,495	33,081,983
Principal Retired	(2,875,000)	(3,150,000)	(3,698,602)	(3,562,512)	(3,724,471)
Principal Issued (Proposed)	23,083,097		-	-	2,895,000
Ending debt outstanding	43,493,097	40,343,097	36,644,495	33,081,983	32,252,512

** Excludes self supporting taxable GO Refunding Bonds (Dallas Stars Center)

**EDC Half Cent Sales Tax Fund
Multi-Year Financial Plan**

	Base Year Budget 2015-16	Year 2 Projected 2016-17	Year 3 Projected 2017-18	Year 4 Projected 2018-19	Year 5 Projected 2019-20
BEGINNING BALANCE	1,969,602	971,217	832,208	772,584	793,942
REVENUES					
Sales taxes	4,650,704	5,004,449	5,194,582	5,350,420	5,510,932
Interest Income	1,400	1,414	1,428	1,442	1,457
Transfer from EDC Reserve	-	-	-	-	-
Total Revenues	4,652,104	5,005,863	5,196,010	5,351,862	5,512,389
EXPENDITURES					
Parks	(1,997,063)	(2,037,004)	(2,167,744)	(2,276,799)	(2,322,335)
Library	(1,114,837)	(1,137,134)	(1,159,876)	(1,316,074)	(1,342,395)
Economic Development	(313,517)	(332,048)	(342,492)	(352,459)	(362,718)
Debt Service	(169,376)	(47,016)	(36,673)	(41,172)	(528,142)
Non-Departmental - Operating	(502,598)	(575,097)	(647,918)	(723,876)	(804,367)
Operating Expenditures	(4,097,391)	(4,128,299)	(4,354,703)	(4,710,379)	(5,359,957)
Capital Expenditures	(1,553,098)	-	-	-	-
Total Expenditures	(5,650,489)	(4,128,299)	(4,354,703)	(4,710,379)	(5,359,957)
Designated Reserves	-				
Recommended Reserves per Policy	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Available for Supplemental	554,713	877,564	841,307	641,483	152,432
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	554,713	877,564	841,307	641,483	152,432
Additional Available for Capital	(83,496)	471,217	332,208	272,584	293,942
Total Available for Capital	471,217	1,348,781	1,173,514	914,067	446,374
Proposed Capital:					
Misc Park Improvements		(75,000)	(75,000)	(75,000)	(75,000)
Hardware Software Replacement		(15,000)	(15,000)	(15,000)	(15,000)
Reserve Replacement		-	-	(530,125)	-
Capital Improvements		(926,573)	(810,930)	-	-
Proposed Capital		(1,016,573)	(900,930)	(620,125)	(90,000)
Remaining Funds Available	471,217	332,208	272,584	293,942	356,374
ENDING FUND BALANCE	971,217	832,208	772,584	793,942	856,374

Staffing Variable:					
Full-time positions	23.25	23.25	24.25	25.25	25.25
Part-time positions	17.00	17.00	19.00	21.00	21.00

**EDC Half Cent Sales Tax Debt Service and Debt Reserve Funds
Multi-Year Financial Plan**

	Base Year Budget 2015-16	Year 2 Projected 2016-17	Year 3 Projected 2017-18	Year 4 Projected 2018-19	Year 5 Projected 2019-20
BEGINNING BALANCE	913,917	183,917	46,716	40,572	570,697
REVENUES					
Transfer from EDC Operations	169,376	47,016	36,673	571,297	528,142
Interest Income	0	0	0	0	0
Total Revenues	169,376	47,016	36,673	571,297	528,142
EXPENSES					
Principal	(165,000)	(45,000)	(35,000)	(40,000)	(110,000)
Interest	(4,076)	(1,716)	(1,073)	(572)	(417,542)
Bank Charges	(300)	(300)	(600)	(600)	(600)
Total Expenses	(169,376)	(47,016)	(36,673)	(41,172)	(528,142)
Transfer to EDC Operations	0	0	0	0	0
Transfer Excess Reserves to Capital	(730,000)	(137,201)	(6,144)	0	(40,572)
Total Transfers	(730,000)	(137,201)	(6,144)	0	(40,572)
Recommended Reserves per Policy *	(169,076)	(46,716)	(36,073)	(570,697)	(530,125)
ENDING FUND BALANCE	183,917	46,716	40,572	570,697	530,125

Debt Issuance Variable:					
Beginning debt outstanding	285,000	120,000	75,000	40,000	5,946,821
Principal retired	(165,000)	(45,000)	(35,000)	(40,000)	(110,000)
Principal Issued (proposed)	-	-	-	5,946,821	-
Ending debt outstanding	120,000	75,000	40,000	5,946,821	5,836,821

*Recommended reserve level equal to the maximum annual debt outstanding

**Crime Control & Prevention District
Multi-Year Financial Plan**

	Base Year Budget 2015-16	Year 2 Projected 2016-17	Year 3 Projected 2017-18	Year 4 Projected 2018-19	Year 5 Projected 2019-20
BEGINNING BALANCE	572,832	372,316	435,194	497,521	561,126
REVENUES					
Sales taxes	2,290,845	2,502,224	2,597,291	2,675,210	2,755,466
Interest Income	100	101	102	103	104
Total Revenues	2,290,945	2,502,325	2,597,393	2,675,313	2,755,570
EXPENDITURES					
Police Protection	(2,253,636)	(2,329,002)	(2,403,897)	(2,480,537)	(2,560,278)
Capital Expenditures	(237,825)				
Total Expenditures	(2,491,461)	(2,329,002)	(2,403,897)	(2,480,537)	(2,560,278)
Recommended Reserves per Policy	(370,461)	(382,850)	(395,161)	(407,760)	(420,868)
Available for Supplemental	37,309	173,323	193,496	194,776	195,292
Proposed Supplemental		-	-	-	-
Remaining Supplemental	37,309	173,323	193,496	194,776	195,292
Additional Available for Capital	(35,454)	(10,534)	40,033	89,761	140,258
Total Available for Capital	1,855	162,790	233,529	284,537	335,550
Proposed Capital⁽¹⁾	-	(110,445)	(131,170)	(131,170)	(131,170)
Remaining Funds Available	1,855	52,345	102,359	153,367	204,380
ENDING FUND BALANCE	372,316	435,194	497,521	561,126	625,248

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 2015-16	Year 2 Projected 2016-17	Year 3 Projected 2017-18	Year 4 Projected 2018-19	Year 5 Projected 2019-20
BEGINNING BALANCE	4,979,346	2,337,720	3,468,970	5,584,520	7,445,884
REVENUES					
Motor Vehicle Tax	14,093,782	14,234,720	14,377,067	14,520,838	14,666,046
Interest Income	15,000	15,150	15,302	15,455	15,609
Total Revenues	14,108,782	14,249,870	14,392,369	14,536,292	14,681,655
EXPENDITURES					
DFW Rebate	(9,395,855)	(9,489,813)	(9,584,711)	(9,680,558)	(9,777,364)
Transfer to Equipment Replacement	(336,252)	(517,171)	(189,655)	(458,313)	(192,252)
Transfer to Debt Service	(198,151)	-	-	-	-
Transfer to General Fund	(1,565,976)	(1,581,636)	(1,597,452)	(1,613,426)	(1,629,561)
Operating Expenditures	(11,496,233)	(11,588,620)	(11,371,818)	(11,752,298)	(11,599,177)
Capital Expenses	(5,254,175)	-	-	-	-
Total Expenditures	(16,750,408)	(11,588,620)	(11,371,818)	(11,752,298)	(11,599,177)
Recommended Reserves per Policy	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Available for Supplemental	2,612,549	2,661,250	3,020,550	2,783,994	3,082,478
Additional Available for Capital	(2,274,829)	337,720	1,468,970	3,584,520	5,445,884
Total Available for Capital	337,720	2,998,970	4,489,520	6,368,514	8,528,363
Proposed Capital:					
Library Remodel		-	-	(147,630)	(2,000,000)
Traffic Signal		(180,000)	(130,000)		-
Computer Hardware/Software		(350,000)	(175,000)	(175,000)	(350,000)
Street Overlay		(300,000)	(300,000)	(300,000)	(300,000)
Transfer to Street CIP		(550,000)	(300,000)	(300,000)	(300,000)
Transfer to Car Rental CIP		(150,000)	-	-	-
Proposed Capital		(1,530,000)	(905,000)	(922,630)	(2,950,000)
Remaining Funds Available	337,720	1,468,970	3,584,520	5,445,884	5,578,363
ENDING FUND BALANCE	2,337,720	3,468,970	5,584,520	7,445,884	7,578,363

**Water and Wastewater Fund
Executive Summary**

	Base Year Budget 2015-16	Year 2 Projected 2016-17	Year 3 Projected 2017-18	Year 4 Projected 2018-19	Year 5 Projected 2019-20
RATES					
Water Base Rate	\$9.75	\$10.25	\$10.25	\$10.50	\$11.00
Water Consumption Rate ⁽¹⁾	Tiered	Tiered	Tiered	Tiered	Tiered
Proposed Water Rate Increase	\$0.27	\$0.24	\$0.21	\$0.18	\$0.11
Wastewater Base Rate	\$8.50	\$8.50	\$8.50	\$8.75	\$9.25
Wastewater Consumption Rate ⁽¹⁾	\$3.59	\$3.99	\$4.28	\$4.48	\$4.74
Proposed Wastewater Rate Increase	\$0.26	\$0.40	\$0.29	\$0.20	\$0.26

EXPENSES					
Departmental Expenditures	\$ (16,773,172)	\$ (17,306,987)	\$ (18,116,073)	\$ (18,941,560)	\$ (19,755,726)
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	\$ (2,234,644)	\$ (2,315,454)	\$ (2,416,128)	\$ (2,509,261)	\$ (2,617,941)
Service Center	\$ (1,283,352)	\$ (1,298,595)	\$ (1,313,535)	\$ (1,328,782)	\$ (1,389,709)
Debt Service	\$ (453,033)	\$ (575,282)	\$ (613,375)	\$ (614,027)	\$ (698,415)
Capital	\$ (479,062)	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ (22,714,996)	\$ (22,991,313)	\$ (23,957,466)	\$ (24,895,447)	\$ (25,967,170)

Proposed Supplemental	\$ -	\$ -	\$ -	\$ -	\$ -
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Proposed Capital	\$ -	\$ -	\$ -	\$ -	\$ -
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STAFFING VARIABLE					
Full-time Positions	42.50	42.50	42.50	42.50	42.50
Part-time Positions	2.00	2.00	2.00	2.00	2.00

⁽¹⁾ Includes Proposed Water & Wastewater Rate Increase

**Water and Wastewater
Multi-Year Financial Plan**

	Base Year Budget 2015-16	Year 2 Projected 2016-17	Year 3 Projected 2017-18	Year 4 Projected 2018-19	Year 5 Projected 2019-20
BEGINNING BALANCE	4,942,139	4,573,577	4,736,806	4,940,622	5,137,785
REVENUES					
Water Service	12,489,527	12,767,076	13,239,834	13,643,944	14,082,293
Wastewater Service	8,403,094	8,775,165	9,264,859	9,636,455	10,233,251
Reclaimed Water Service	266,813	390,741	399,432	518,389	532,275
Sanitation Service	195,000	200,850	206,876	213,082	219,474
Sale of New Meter/Reconnect	280,000	288,400	297,052	305,964	315,142
Inspection Fees	85,000	87,550	90,177	92,882	95,668
Penalties	230,000	236,900	244,007	251,327	258,867
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	30,000	30,900	31,827	32,782	33,765
Recycling Fees	320,000	329,600	339,488	349,673	360,163
Total Revenues	22,346,434	23,154,542	24,161,282	25,092,610	26,179,405
Transfer from W/WW Reserve	-				
Total Available	22,346,434	23,154,542	24,161,282	25,092,610	26,179,405
EXPENSES					
Utility Billing	(442,746)	(456,028)	(469,709)	(483,801)	(498,315)
Recycling	(41,300)	(42,539)	(43,815)	(45,130)	(46,484)
Geographic Information Sys.	(572,265)	(589,433)	(607,116)	(625,329)	(644,089)
City Engineer	(312,389)	(321,761)	(331,413)	(341,356)	(351,597)
Water Production	(7,040,968)	(6,933,642)	(7,215,936)	(7,555,983)	(7,775,308)
Water Distribution	(923,870)	(990,317)	(1,024,357)	(1,089,848)	(1,127,922)
Wastewater Treatment	(4,370,324)	(4,811,877)	(5,167,495)	(5,446,197)	(5,857,477)
Meter Reading	(63,612)	(65,520)	(67,486)	(69,511)	(71,596)
Transfers	(1,383,000)	(1,383,000)	(1,383,000)	(1,383,000)	(1,383,000)
G&A/Franchise Fee	(2,234,644)	(2,315,454)	(2,416,128)	(2,509,261)	(2,617,941)
Fleet Services	(1,283,352)	(1,298,595)	(1,313,535)	(1,328,782)	(1,389,709)
W&WW Debt	(453,033)	(575,282)	(613,375)	(614,027)	(698,415)
Non-Departmental - Operating	(3,114,431)	(3,207,864)	(3,304,100)	(3,403,223)	(3,505,320)
Operating Expenses	(22,235,934)	(22,991,313)	(23,957,466)	(24,895,447)	(25,967,170)
Capital Expenses	(479,062)	-	-	-	-
Total Expenses	(22,714,996)	(22,991,313)	(23,957,466)	(24,895,447)	(25,967,170)
Recommended Reserves per Policy	(4,569,028)	(4,724,242)	(4,922,767)	(5,115,503)	(5,335,720)
Available for Supplemental	110,500	163,229	203,816	197,163	212,235
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	-	163,229	203,816	197,163	212,235
Additional Available for Capital	-	(150,666)	(185,961)	(174,881)	(197,935)
Total Available for Capital	-	12,563	17,855	22,282	14,300
Proposed Capital ⁽¹⁾	-	-	-	-	-
Remaining Funds Available	-	12,563	17,855	22,282	14,300
ENDING FUND BALANCE	4,573,577	4,736,806	4,940,622	5,137,785	5,350,020

Rates					
Water Base Rate	\$9.75	\$10.25	\$10.25	\$10.50	\$11.00
Consumption/1,000 gallons	Tiered	Tiered	Tiered	Tiered	Tiered
Proposed Water Rate Increases - All Tiers	\$0.27	\$0.24	\$0.21	\$0.18	\$0.11
Wastewater Base Rate	\$8.50	\$8.50	\$8.50	\$8.75	\$9.25
90% of Metered Water Usage/1000 gallons ⁽²⁾	\$3.59	\$3.99	\$4.28	\$4.48	\$4.74
Proposed Wastewater Rate Increases	\$0.26	\$0.40	\$0.29	\$0.20	\$0.26

Staffing Variable					
Full-time Positions	42.50	42.50	42.50	42.50	42.50
Part-time positions	2.00	2.00	2.00	2.00	2.00

⁽¹⁾ Proposed Capital will only be funded if excess reserves are available.

⁽²⁾ FY16 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	Tier rate increases based on percentages of tier rate increases of potable water (i.e. 89% of potable tier rate).
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 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 2015-16	Year 2 Projected 2016-17	Year 3 Projected 2017-18	Year 4 Projected 2018-19	Year 5 Projected 2019-20
BEGINNING BALANCE	815,783	815,783	815,783	815,783	815,783
REVENUES					
Transfer from W&WW Operations	453,033	575,282	613,375	614,027	698,415
Transfer from Rate Stabilization	0	0	0	0	0
Transfer from Impact Fees	364,876	368,518	373,882	375,418	376,024
Total Revenues	817,909	943,800	987,257	989,445	1,074,439
EXPENSES					
Principal	(635,000)	(765,000)	(780,000)	(790,000)	(885,000)
Interest	(181,709)	(177,600)	(206,057)	(198,245)	(188,239)
Bank Charges	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)
Total Expenses	(817,909)	(943,800)	(987,257)	(989,445)	(1,074,439)
Recommended Reserves per Policy *	(646,957)	(638,022)	(675,285)	(658,928)	(640,633)
ENDING FUND BALANCE	815,783	815,783	815,783	815,783	815,783

Debt Issuance Variable:					
Beginning debt outstanding	10,940,000	10,305,000	9,540,000	10,550,000	9,760,000
Principal retired	(635,000)	(765,000)	(780,000)	(790,000)	(885,000)
Principal Issued (Proposed)	-	-	1,790,000	-	-
Ending debt outstanding	10,305,000	9,540,000	10,550,000	9,760,000	8,875,000

*Recommended reserve level equal to the average annual W&WW debt outstanding

**Drainage Utility Fund
Multi-Year Financial Plan**

	Base Year Budget 2015-16	Year 2 Projected 2016-17	Year 3 Projected 2017-18	Year 4 Projected 2018-19	Year 5 Projected 2019-20
BEGINNING BALANCE	218,445	161,575	164,450	167,907	171,347
REVENUES					
Drainage Fees	712,200	728,600	745,400	761,900	776,900
Penalties	7,000	7,286	7,454	7,619	7,769
Interest Income	80	81	82	82	83
Total Revenues	719,280	735,967	752,936	769,601	784,752
EXPENSES					
Operating Expenses	(716,150)	(733,092)	(749,479)	(766,161)	(783,656)
Capital Expenses	(60,000)	-	-	-	-
Total Expenses	(776,150)	(733,092)	(749,479)	(766,161)	(783,656)
Recommended Reserves per Policy	(147,154)	(150,635)	(154,002)	(157,430)	(161,025)
Available for Supplemental	3,130	2,875	3,457	3,440	1,096
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	3,130	2,875	3,457	3,440	1,096
Additional Available for Capital	11,291	10,940	10,448	10,476	10,322
Total Available for Capital	14,421	13,815	13,904	13,917	11,418
Proposed Capital	-	-	-	-	-
Remaining Funds Available	14,421	13,815	13,904	13,917	11,418
ENDING FUND BALANCE	161,575	164,450	167,907	171,347	172,443

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 2015-16	Year 2 Projected 2016-17	Year 3 Projected 2017-18	Year 4 Projected 2018-19	Year 5 Projected 2019-20
BEGINNING BALANCE	39,585	39,585	39,585	39,585	39,585
REVENUES					
Transfer from W&WW Fund	1,283,352	1,298,595	1,313,535	1,328,782	1,389,709
Total Revenues	1,283,352	1,298,595	1,313,535	1,328,782	1,389,709
EXPENSES					
Service Center	(1,283,352)	(1,298,595)	(1,313,535)	(1,328,782)	(1,389,709)
Capital Expenses	-	-	-	-	-
Total Expenses	(1,283,352)	(1,298,595)	(1,313,535)	(1,328,782)	(1,389,709)
Available for Supplemental	-	-	-	-	-
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	-	-	-	-	-
Additional Available for Capital	39,585	39,585	39,585	39,585	39,585
Total Available for Capital	39,585	39,585	39,585	39,585	39,585
Proposed Capital	-	-	-	-	-
Remaining Funds Available	39,585	39,585	39,585	39,585	39,585
ENDING FUND BALANCE	39,585	39,585	39,585	39,585	39,585

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 2015-16	Year 2 Projected 2016-17	Year 3 Projected 2017-18	Year 4 Projected 2018-19	Year 5 Projected 2019-20
BEGINNING BALANCE	8,853	58,852	94,437	106,341	172,726
REVENUES					
Green Fees	1,408,368	1,443,596	1,494,113	1,538,918	1,577,382
Driving Range Fees	90,692	90,060	93,211	96,006	98,406
Cart Rental Fees	339,198	362,204	374,879	386,121	395,772
Club Rental Fees	28,921	28,102	29,085	29,957	30,706
Merchandise Sales	285,000	264,893	274,163	282,384	289,442
Tobacco	3,000	4,385	4,539	4,675	4,792
Food Sales	1,237,139	1,215,115	1,257,637	1,295,350	1,327,727
Non-Alcoholic Beverage Sales	150,703	149,954	155,201	159,855	163,851
Alcohol Sales	410,764	404,803	418,968	431,532	442,318
Catering Fees	64,785	65,433	66,087	66,748	67,416
Monthly Fees	103,445	107,066	110,813	114,691	118,706
Rental Income	160,000	163,200	166,464	169,793	173,189
Interest Income	-	-	-	-	-
GF Transfer	16,897	17,179	17,780	18,313	18,771
H/M Transfer	260,000	260,000	260,000	260,000	260,000
Advertising Revenue	35,000	35,000	35,000	35,000	35,000
Other	1,000	1,000	1,000	1,000	1,000
Total Revenues	4,594,912	4,611,990	4,758,940	4,890,343	5,004,478
EXPENDITURES					
Golf Course Maintenance	(962,774)	(978,663)	(1,021,518)	(1,038,785)	(1,084,102)
Golf Course Pro Shop	(245,457)	(249,508)	(260,434)	(264,836)	(276,389)
Golf Course Food & Beverage	(775,766)	(788,569)	(823,100)	(837,013)	(873,528)
Conference Centre	(311,555)	(316,696)	(330,564)	(336,152)	(350,816)
Cart/Driving Range Operations	(190,404)	(193,546)	(202,022)	(205,436)	(214,399)
Non-Departmental - Operating	(503,325)	(511,638)	(534,056)	(543,080)	(566,779)
Debt Service	(444,255)	(422,806)	(427,904)	(421,853)	(422,318)
Equipment Replacement	(244,256)	(270,766)	(274,827)	(278,950)	(283,134)
COGS-Merchandise	(199,500)	(185,425)	(191,914)	(197,669)	(202,609)
COGS-Tobacco	(1,500)	(2,193)	(2,270)	(2,338)	(2,396)
COGS-Food	(439,184)	(431,366)	(446,461)	(459,849)	(471,343)
COGS-Beverage	(49,732)	(49,485)	(51,216)	(52,752)	(54,071)
COGS-Alcohol	(131,855)	(129,942)	(134,489)	(138,522)	(141,984)
COGS-Catering	(45,350)	(45,803)	(46,261)	(46,724)	(47,191)
Total Expenses	(4,544,913)	(4,576,405)	(4,747,036)	(4,823,958)	(4,991,059)
Recommended Reserves per Policy*	-	-	-	-	-
Available for Supplemental	49,999	35,585	11,904	66,385	13,419
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	49,999	35,585	11,904	66,385	13,419
Additional Available for Capital	8,853	58,852	94,437	106,341	172,726
Total Available for Capital	58,852	130,022	118,246	239,111	199,563
Proposed Capital	-	-	-	-	-
Remaining Funds Available	58,852	130,022	118,246	239,111	199,563
ENDING FUND BALANCE	58,852	94,437	106,341	172,726	186,145
Estimated # of Rounds	36,054	36,252	36,615	37,164	37,721
Staffing Variable:					
Full-time positions	11.75	11.75	11.75	11.75	11.75
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 2015-16	Year 2 Projected 2016-17	Year 3 Projected 2017-18	Year 4 Projected 2018-19	Year 5 Projected 2019-20
BEGINNING BALANCE	62,897	68,330	232,984	396,715	559,798
REVENUES					
Tournament Fees	360,000	360,000	360,000	360,000	324,750
Concessions	235,000	235,000	235,000	235,000	216,250
Alcohol Sales	210,000	210,000	210,000	210,000	-
Memberships/Leagues	485,000	485,000	485,000	485,000	434,000
Admissions	47,500	47,500	47,500	47,500	47,125
Advertising/Sponsorships	29,000	29,000	29,000	29,000	29,000
Sales of Goods	110,000	110,000	110,000	110,000	-
Miscellaneous/Events	100	100	100	100	100
Interest Income	200	200	200	200	200
Rental Income	56,000	56,000	56,000	56,000	56,000
Batting Cages	10,000	10,000	10,000	10,000	10,000
Transfer from Other Fund	32,640	-	-	-	-
Total Revenues	1,575,440	1,542,800	1,542,800	1,542,800	1,117,425
EXPENSES					
Operations	(1,403,278)	(1,374,564)	(1,375,433)	(1,376,027)	(1,083,187)
Equipment Replacement	(3,529)	(3,582)	(3,636)	(3,690)	(3,746)
Transfer to Debt Service	(163,200)	-	-	-	-
Operating Expenses	(1,570,007)	(1,378,146)	(1,379,069)	(1,379,717)	(1,086,933)
Capital Expenses	-	-	-	-	-
Total Expenses	(1,570,007)	(1,378,146)	(1,379,069)	(1,379,717)	(1,086,933)
Minimum Reserves per Policy	-	-	-	-	-
Available for Supplemental	5,433	164,654	163,731	163,083	30,492
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	5,433	164,654	163,731	163,083	30,492
Additional Available for Capital	62,897	68,330	232,984	396,715	559,798
Total Available for Capital	68,330	232,984	396,715	559,798	590,290
Proposed Capital	-	-	-	-	-
Remaining Funds Available	68,330	232,984	396,715	559,798	590,290
ENDING FUND BALANCE	68,330	232,984	396,715	559,798	590,290
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 2015-16	Year 2 Projected 2016-17	Year 3 Projected 2017-18	Year 4 Projected 2018-19	Year 5 Projected 2019-20
BEGINNING BALANCE	2,752,440	2,696,985	3,146,683	3,843,665	4,136,852
REVENUES					
General Fund Depreciation	867,780	942,035	956,166	970,508	985,066
TSSC Depreciation	3,529	3,582	3,636	3,690	3,746
Water/Wastewater Depreciation	80,575	78,682	79,862	81,060	82,276
Drainage Depreciation	2,750	2,791	2,833	2,875	2,918
Fleet Services Depreciation	4,797	4,869	4,942	5,016	5,091
EDC Parks Depreciation	5,633	5,803	5,890	5,978	6,068
Texas Star Depreciation	244,256	270,766	274,827	278,950	283,134
Car Rental Transfer	336,252	517,171	189,655	458,313	192,252
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	1,573,572	1,853,729	1,545,871	1,834,481	1,588,673
EXPENSES					
Equipment Replacements	(1,629,027)	(1,404,031)	(848,889)	(1,541,294)	(1,284,896)
Total Expenses	(1,629,027)	(1,404,031)	(848,889)	(1,541,294)	(1,284,896)
Available for Capital	2,696,985	3,146,683	3,843,665	4,136,852	4,440,629
Proposed Capital	-	-	-	-	-
ENDING FUND BALANCE	2,696,985	3,146,683	3,843,665	4,136,852	4,440,629
Depreciation Rate	55%	55%	55%	55%	55%

**Health Insurance Fund
Multi-Year Financial Plan**

	Base Year Budget 2015-16	Year 2 Projected 2016-17	Year 3 Projected 2017-18	Year 4 Projected 2018-19	Year 5 Projected 2019-20
BEGINNING BALANCE	2,545,824	2,453,824	2,461,904	2,470,065	2,478,307
REVENUES					
Premiums collected from Employees	1,656,436	1,680,291	1,752,145	1,827,431	1,906,334
Federal Requirements	37,534	22,900	1,762	1,762	1,762
City Contribution	4,790,275	5,040,872	5,256,436	5,482,294	5,719,002
Interest Income	8,000	8,080	8,161	8,242	8,325
Total Revenues	6,492,245	6,752,142	7,018,504	7,319,730	7,635,422
EXPENSES					
Operating Expenses	(168,621)	(172,006)	(175,342)	(178,749)	(182,303)
OPEB Trust Contribution	(500,007)	(500,007)	(500,007)	(500,007)	(500,007)
Insurance Claims	(3,717,574)	(3,903,453)	(4,098,625)	(4,303,557)	(4,518,734)
RX Claims	(732,432)	(769,054)	(807,506)	(847,882)	(890,276)
Re-insurance Fees	(590,711)	(608,432)	(626,685)	(645,486)	(664,850)
Insurance Services	(283,109)	(291,602)	(300,350)	(309,361)	(318,642)
Employee Wellness Program	(18,098)	(18,641)	(19,200)	(19,776)	(20,369)
Federal Requirements	(37,534)	(22,900)	(1,762)	(1,762)	(1,762)
Claims Contingency	(436,159)	(457,967)	(480,865)	(504,909)	(530,154)
Operating Expenses	(6,484,245)	(6,744,062)	(7,010,343)	(7,311,487)	(7,627,097)
Capital Carryover	(100,000)	-	-	-	-
Total Expenses	(6,584,245)	(6,744,062)	(7,010,343)	(7,311,487)	(7,627,097)
Recommended Reserves per Policy	(2,006,924)	(2,107,270)	(2,212,633)	(2,323,265)	(2,439,428)
Available for Supplemental	8,000	8,080	8,161	8,242	8,325
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	8,000	8,080	8,161	8,242	8,325
Additional Available for Capital	438,901	346,554	249,271	146,800	38,879
Total Available for Capital	446,900	354,634	257,432	155,042	47,204
Proposed Capital	-	-	-	-	-
Remaining Funds Available	446,900	354,634	257,432	155,042	47,204
ENDING FUND BALANCE	2,453,824	2,461,904	2,470,065	2,478,307	2,486,632
Estimated City Contribution					
Per Employee Per Month	1,050	1,105	1,150	1,193	1,241
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

Supplemental Requests
Year/Fund/Department
City Manager Recommended and Funded

Dept	Division	Fund	Program Description	Program Type	Original Cost	Year Requested For
PACS	Recreation	Rec Class	Towel Service - EFLC	Supplemental	\$ 30,000	2016
PW	Various	Gen	Part-time Clerk	Supplemental	\$ 20,149	2016
Fire	EMS/Supression	General	Overtime	Supplemental	\$ 89,662	2016

Capital Requests
Year/Fund/Department
City Manager Recommended and Funded

Dept	Division	Fund	Program Description	Program Type	Original Cost	Year Requested For
Fleet & Fac	Fac Maintenance	General	HVAC Package Unit Replacements	Capital	\$ 30,000	2016
Fleet & Fac	Fac Maintenance	General	Replace Carpet - PD & Courts Building	Capital	\$ 42,000	2016
Fleet & Fac	Fac Maintenance	General	Facility Upgrades - Simmons/Fuller/EFLC	Capital	\$ 35,000	2016
Fleet & Fac	Fac Maintenance	General	Parking Lot Light Replacements - City Complex	Capital	\$ 25,000	2016
Fleet & Fac	Fac Maintenance	General	Generator Replacement - Building D	Capital	\$ 40,000	2016
Fleet & Fac	Fac Maintenance	General	Roof Replacement - Ruth Millican	Capital	\$ 5,000	2016
Fleet & Fac	Fac Maintenance	General	Refinish Shop Epoxy Floor	Capital	\$ 24,000	2016
Fleet & Fac	Fac Maintenance	General	Replace Floor Cleaning Machine	Capital	\$ 16,000	2016
Fire	EMS/Suppression	General	Automated Compression Devices	Capital	\$ 59,000	2016
Fire	EMS/Suppression	General	Hydraulic Rescue Tools	Capital	\$ 31,151	2016
Fire	EMS/Suppression	General	Stryker Power Stretchers	Capital	\$ 32,000	2016
Fire	EMS/Suppression	General	Advanced Life Support Training Manikin	Capital	\$ 20,000	2016
Fire	EMS/Suppression	General	Thermal Imaging Camera	Capital	\$ 12,000	2016
Fire	EMS/Suppression	General	Overtime	Capital	\$ 89,662	2016
Fire	Fire Marshal	General	Combined Equipment Package Fire Marshal	Capital	\$ 6,075	2016
Fire	Fire Marshal	General	Fire Training Room Chairs	Capital	\$ 6,000	2016
PACS	Parks	General	Ricoh Copier/Printer	Capital	\$ 5,860	2016
PACS	Pools	General	Mannequin Set for CPR Classes	Capital	\$ 2,000	2016
PACS	Recreation	General	Replace Carpet - Gymnasium Walls	Capital	\$ 11,000	2016
PACS	Recreation	General	Credit Card Machines	Capital	\$ 9,100	2016
PACS	Senior Center	General	Replace Copier - Senior Center	Capital	\$ 6,480	2016
CMO	Communications	General	Multi-Media Intern	Capital	\$ 10,500	2016
Admin Svcs	Human Resources	General	Continue Career Prep	Capital	\$ 7,450	2016
Admin Svcs	Information Svcs	General	Hardware/Software Replacement	Capital	\$ 168,820	2016
Admin Svcs	Information Svcs	General	Hardware/Software-Court Technology	Capital	\$ 74,370	2016
Admin Svcs	Information Svcs	General	Tablets - Public Works	Capital	\$ 7,000	2016
Admin Svcs	Information Svcs	General	Tablets and Printers - Planning	Capital	\$ 4,400	2016
Non-Dept	Non-Dept	General	City's Match for Tarrant County Home Program/CPR	Capital	\$ 60,000	2016
Non-Dept	Non-Dept	General	Transfer to FY2016 Street Overlay	Capital	\$ 600,000	2016
PD	Patrol	General	Local S.T.E.P.	Capital	\$ 50,000	2016
Planning	Development	General	Third Party Plan Review Construction Inspection	Capital	\$ 20,000	2016
PW	Street	General	Uninterrupted Power Supply (UPS)	Capital	\$ 45,000	2016
Finance	Purchasing	General	Mailing Machine	Capital	\$ 11,901	2016

Dept	Division	Fund	Program Description	Program Type	Original Cost	Year Requested For
PD	Administration	CCPD	Part-time Detention PSO	Capital	\$ 71,500	2016
PD	Administration	CCPD	Building Security - Scrambler Pads	Capital	\$ 19,200	2016
PD	Administration	CCPD	PD Training Room Remodel	Capital	\$ 23,000	2016
PD	Administration	CCPD	L3 Video Camera System	Capital	\$ 43,200	2016
PD	Administration	CCPD	Part-time Dispatcher Program	Capital	\$ 49,670	2016
PD	Administration	CCPD	Application Extender Upgrade	Capital	\$ 9,000	2016
PD	Administration	CCPD	Server Software	Capital	\$ 8,530	2016
PD	Patrol	CCPD	Assorted Police Equipment	Capital	\$ 13,725	2016
Admin Svcs	Library	EDC	Library Furniture	Capital	\$ 23,817	2016
Admin Svcs	Information Svcs	EDC	Hardware Upgrades-Parks and Library	Capital	\$ 55,248	2016
Non-Dept	Non-Dept	EDC	Texas Star Sports Complex Phase V	Capital	\$ 700,000	2016
Non-Dept	Non-Dept	EDC	Transfer to Misc. Park Improvements	Capital	\$ 80,000	2016
Fleet & Fac	Fac Maintenance	EDC	Library Upgrades	Capital	\$ 10,000	2016
PACS	Parks	EDC	Park Planning Consultant	Capital	\$ 50,000	2016
PACS	Parks	EDC	Parks Equipment	Capital	\$ 29,100	2016
Non-Dept	Non-Dept	Car Rental	Transfer Development/Engineering Bldg Construction	Capital	\$ 2,494,775	2016
Non-Dept	Non-Dept	Car Rental	Transfer to FY2015 40th CDBG	Capital	\$ 24,000	2016
Non-Dept	Non-Dept	Car Rental	Transfer to ADA/TAS Facility Improvements	Capital	\$ 15,000	2016
Non-Dept	Non-Dept	Car Rental	Transfer to Glade Parks Trail Connection	Capital	\$ 10,000	2016
Non-Dept	Non-Dept	Car Rental	Transfer to East Harwood Road Extension	Capital	\$ 100,000	2016
Admin Svcs	Information Svcs	W/WW	Hardware/Software Replacement	Capital	\$ 168,820	2016
Admin Svcs	Information Svcs	W/WW	WaterCAD License Upgrade	Capital	\$ 5,177	2016
PW	Water Distribution	W/WW	Valve and Vactor Trailer	Capital	\$ 40,491	2016
PW	Wastewater	W/WW	Sewer Camera Crawler	Capital	\$ 16,500	2016
Fleet & Fac	Fac Maintenance	W/WW	Well Lot Infrastructure - Misc. Repairs	Capital	\$ 15,000	2016
PACS	Recreation	Rec Class	Fitness Equipment Replacement	Capital	\$ 75,936	2016
PACS	Recreation	Rec Class	Replace Volleyball Equipment	Capital	\$ 8,500	2016
PACS	Recreation	Rec Class	Sound System - Cardio Room @ EFLC	Capital	\$ 2,500	2016
PACS	Recreation	Rec Class	Playbook Printing and Mailing	Capital	\$ 37,000	2016

Dept	Division	Fund	Program Description	Program Type	Original Cost	Year Requested For
Non-Dept	Non-Dept	Drainage	Transfer to Drainage CIP	Capital	\$ 60,000	2016
Non-Dept	Non-Dept	EDC Reserve	Texas Star Sports Complex Phase V	Capital	\$ 425,000	2016
PACS	Recreation	Hotel/Motel	Arbor Daze	Capital	\$ 70,000	2016
PD	Administration	Police Drug DEA	Police Equipment	Capital	\$ 100,000	2016
PD	Administration	Police Drug State	Police Equipment	Capital	\$ 100,000	2016
PD	Administration	Seized Assets	Cadet Program	Capital	\$ 60,000	2016
Admin Svcs	Risk Management	Risk Mgmt	Worker Safety Trailer Mounted Directional Arrow	Capital	\$ 4,500	2016
Non-Dept	Non-Dept	TSGC Reserve	TSGC Misc. Improvements	Capital	\$ 75,000	2016
Non-Dept	Non-Dept	TSSC Reserve	Texas Star Sports Complex Phase V	Capital	\$ 425,000	2016
Police	Admin	Gen	Duty Weapons	Capital	\$ 12,000	2017
Fire	EMS/Supp	Gen	Thermal Imaging Camera	Capital	\$ 13,000	2017
Admin Svc	IS	Car Rental	Hardware/Software Replacement	Capital	\$ 350,000	2017
Admin Svc	IS	EDC	Hardware/Software Replacement	Capital	\$ 15,000	2017
Admin Svc	IS	Gen	Hardware/Software Replacement	Capital	\$ 175,000	2018
Admin Svc	IS	Car Rental	Hardware/Software Replacement	Capital	\$ 175,000	2018
Admin Svc	IS	EDC	Hardware/Software Replacement	Capital	\$ 15,000	2018
Fire	EMS/Supp	Gen	Thermal Imaging Camera	Capital	\$ 15,000	2019
Admin Svc	IS	Gen	Hardware/Software Replacement	Capital	\$ 175,000	2019
Admin Svc	IS	Car Rental	Hardware/Software Replacement	Capital	\$ 175,000	2019
Admin Svc	IS	EDC	Hardware/Software Replacement	Capital	\$ 15,000	2019
Admin Svc	IS	Car Rental	Hardware/Software Replacement	Capital	\$ 350,000	2020
Admin Svc	IS	EDC	Hardware/Software Replacement	Capital	\$ 15,000	2020
Fire	EMS/Supp	Gen	Thermal Imaging Camera	Capital	\$ 15,000	2020

Supplemental Requests
Year/Fund/Department
Other Items Requested

Dept	Division	Fund	Program Description	Program Type	Original Cost	Year Requested For
Finance	Finance Admin	General	Portfolio Asset Management	Supplemental	\$ 35,000	2016
PW	Water Distribution	W/WW	Field Tech I	Supplemental	\$ 55,338	2016
PW	Street	General	Field Tech I	Supplemental	\$ 55,338	2016
Fleet & Fac	Fac Maintenance	General	Full-time Office/Clerical Worker - Fleet & Fac	Supplemental	\$ 49,590	2016
PACS	Recreation	General	Full-time Recreation Center Supervisor	Supplemental	\$ 79,910	2016
Admin Svc	Library	EDC	E-book Vendor	Supplemental	\$ 15,000	2017
Admin Svc	Library	EDC	Online Learning Database	Supplemental	\$ 5,000	2017
Fire	EMS/Supp	Gen	Training/EMS Officer	Supplemental	\$ 157,852	2017
Fire	EMS/Supp	Gen	3 Firefighters	Supplemental	\$ 282,000	2017
Police	Administration	Gen	CCPD (annual range fees currently pd through FY 2016 in prepaid)	Supplemental	\$ 7,500	2017
Fire	EMS/Supp	Gen	3 Firefighters	Supplemental	\$ 300,000	2018
Police	Administration	Gen	Police Dispatcher	Supplemental	\$ 60,000	2018
Police	Administration	Gen	Crime Analysis	Supplemental	\$ 60,000	2018
Police	Administration	Gen	Code Inspector	Supplemental	\$ 50,000	2018
PACS		Hotel/Motel	Traveling Exhibit Program	Supplemental	\$ 10,000	2018
Police	Administration	Gen	Police Officer	Supplemental	\$ 85,000	2019
Police	Administration	Gen	Dispatcher	Supplemental	\$ 60,000	2019
Police	Administration	Gen	Police Officer	Supplemental	\$ 85,000	2020

Capital Requests
Year/Fund/Department
Other Items Requested

Dept	Division	Fund	Program Description	Program Type	Original Cost	Year Requested For
CSO	Administration	General	Upgrade Electronic Voting System	Capital	\$ 30,000	2016
Admin Svcs	Information Svcs	General	Network Infrastructure Upgrade	Capital	\$ 31,872	2016
Fire	Fire Marshal	General	Part-time Fire Inspector	Capital	\$ 22,832	2016
Fire	EMS/Suppression	General	Battalion Commmand Vehicle Equipment	Capital	\$ 25,000	2016
PW	Street	General	Remote School Zone Flasher Controller	Capital	\$ 78,400	2016
PW	Street	General	Remote Traffic Signal Controller	Capital	\$ 316,000	2016
PW	Street	General	Pressure Washer Trailer	Capital	\$ 11,500	2016
Fleet & Fac	Fac Maintenance	General	Replace Carpet - Building D	Capital	\$ 60,000	2016
Fleet & Fac	Fac Maintenance	General	City Hall Water Feature	Capital	\$ 13,000	2016
PACS	Recreation	General	Replace Flooring - Track @EFLC	Capital	\$ 34,000	2016
PW	Water Distribution	W/WW	Water Line Leak Detection Program	Capital	\$ 40,000	2016
PW	Water Distribution	W/WW	Trailer Mounted Air Compressor	Capital	\$ 20,900	2016
PW	Water Distribution	W/WW	Paint Fire Hydrants	Capital	\$ 28,800	2016
Admin Svcs	Library	EDC	3-D Printer	Capital	\$ 3,270	2016
PACS	Recreation	Rec Class	Digital Display License & Advertising	Capital	\$ 2,766	2016
PACS	Parks	Hotel/Motel	Replace Streetscape Banners	Capital	\$ 65,625	2016
Fleet & Fac	Fleet Svcs	Svc Center	Vehicle Lift	Capital	\$ 13,250	2016
PACS	PATS	Ath Complex	Hitting Tunnels	Capital	\$ 20,000	2017
PACS	PATS	Ath Complex	"L" Screen & Plate Mats	Capital	\$ 2,600	2017
PACS	PATS	Ath Complex	Cabinet Replacement - Concession Stand and Cages	Capital	\$ 20,000	2017
PACS	PATS	Ath Complex	Synthetic Turf Groomer	Capital	\$ 5,000	2017
Admin Svcs	Library	EDC	E-Commerce	Capital	\$ 8,000	2017
Admin Svcs	Library	EDC	Smart Tables	Capital	\$ 15,000	2017
Admin Svcs	Library	EDC	Poster Printer & Lamintor Replacements	Capital	\$ 10,000	2017
PACS	Parks	EDC	Heritage Park Playground Replacement	Capital	\$ 40,000	2017
PACS	Parks	EDC	Athletic Field Striper	Capital	\$ 3,500	2017
PACS	Parks	EDC	Villages of Bear Creek Pavilion Upgrade	Capital	\$ 30,000	2017
PACS	Parks	EDC	Spectator Covers for Soccer Field	Capital	\$ 55,000	2017

Dept	Division	Fund	Program Description	Program Type	Original Cost	Year Requested For
Admin Svc	IS	Gen	Network Upgrades - Fiber Fleet to PW	Capital	\$ 40,367	2017
Fire	EMS/Supp	Gen	Bunker Gear Extractor & Dryer	Capital	\$ 20,000	2017
Fire	EMS/Supp	Gen	Station Furniture	Capital	\$ 5,000	2017
Fire	EMS/Supp	Gen	Hydraulic Rescue Tools - replace 1994 set	Capital	\$ 35,000	2017
Fire	EMS/Supp	Gen	Stryker Power Load System	Capital	\$ 75,000	2017
Fire	EMS/Supp	Gen	iPads for Apparatus	Capital	\$ 15,000	2017
Fleet/Fac	Facility Maint	Gen	Generator Replacement - Fire Station #2	Capital	\$ 52,000	2017
PACS	Parks	Gen	Box Blade for Tractor	Capital	\$ 10,000	2017
PACS	Parks	Gen	Paint Bob Eden Park Pavilions	Capital	\$ 10,000	2017
PACS	Parks	Gen	Sea Container or Building GH	Capital	\$ 5,000	2017
PACS	Parks	Gen	Midway Pads (picnic)	Capital	\$ 5,000	2017
PACS	Aquatics	Gen	UV System - Aquatics Center	Capital	\$ 45,000	2017
PACS	Aquatics	Gen	Benches and Shade - Wilshire Pool	Capital	\$ 5,000	2017
PACS	Aquatics	Gen	Shade for Concessions	Capital	\$ 6,000	2017
PACS	Aquatics	Gen	Additional Cabana	Capital	\$ 10,000	2017
PACS	Aquatics	Gen	Lifeguard Umbrellas (5)	Capital	\$ 25,000	2017
PACS	Senior Center	Gen	Replce Fitness Equipment - 2 Recumbent Bikes	Capital	\$ 6,500	2017
PACS	Senior Center	Gen	Audio Visual Equipment	Capital	\$ 25,000	2017
PACS	Recreation	Gen	Replace Table Chair - EFLC	Capital	\$ 25,000	2017
PACS	Recreation	Gen	Replace Flooring - Fitness Center	Capital	\$ 39,000	2017
PACS	Recreation	Gen	Replace Flooring - Lobby & Hallway	Capital	\$ 54,000	2017
Police	Admin	Gen	Replace Copiers (2)	Capital	\$ 17,000	2017
Police	Admin	Gen	Unmarked Vehicle	Capital	\$ 2,200	2017
Police	Admin	Gen	Patrol Vehicle	Capital	\$ 55,000	2017
Police	Admin	Gen	Body Video Cameras	Capital	\$ 120,000	2017
Police	Admin	Gen	SWAT Deployment Vehicle	Capital	\$ 25,000	2017
Police	Admin	Gen	Radars for Patrol Units	Capital	\$ 15,333	2017
Police	Admin	Gen	Replace Security Cameras	Capital	\$ 50,000	2017
PW	Street	Gen	Small Paver	Capital	\$ 150k-180k	2017
PACS	Recreation	Rec Class	TV Replacements	Capital	\$ 7,000	2017
PACS	Recreation	Rec Class	PA System Replacement	Capital	\$ 15,000	2017
PACS	PATS	Ath Complex	Replace Concession Equipment	Capital	\$ 7,500	2018
PACS	Parks	EDC	Wood Fence Repair - PATS	Capital	\$ 12,000	2018
Fire	EMS/Supp	Gen	Weight Equipment	Capital	\$ 10,000	2018
Fire	EMS/Supp	Gen	Thermal Imaging Camera	Capital	\$ 13,000	2018
Fleet/Fac	Facility Maint	Gen	Generator Replacement - Fire Station #3	Capital	\$ 54,000	2018
Fleet/Fac	Facility Maint	Gen	Carpet Replacement - City Hall, Upstairs Area	Capital	\$ 28,500	2018
PACS	Parks	Gen	McCormick Brick Trails	Capital	\$ 7,500	2018
PACS	Senior Center	Gen	Replace Fitness Equipment - 3 Treadmills	Capital	\$ 21,750	2018
PACS	Recreation	Gen	Replace Table Chair - Simmons	Capital	\$ 12,000	2018

Dept	Division	Fund	Program Description	Program Type	Original Cost	Year Requested For
Police	Admin	Gen	Firearms Range Fees	Capital	\$ 25,000	2018
Police	Admin	Gen	Building Range Fees	Capital	\$ 25,000	2018
Police	Admin	Gen	Building Remodel	Capital	\$ 75,000	2018
Police	Admin	Gen	Replace Copier	Capital	\$ 8,500	2018
Police	Admin	Gen	Sky Tower	Capital	\$ 100,000	2018
Police	Admin	Gen	Radars for Patrol Units	Capital	\$ 15,333	2018
PACS	Facility Maint	Hotel/Motel	Building Improvements - Museum	Capital	\$ 30,000	2018
PACS	Facility Maint	Hotel/Motel	Fuller House - Wallpaper	Capital	\$ 15,000	2018
Admin Svc	IS	Gen	Network Upgrades - Wireless Rec Center to SBW	Capital	\$ 20,000	2018
Admin Svc	IS	Gen	Network Upgrades - Fiber/Wireless Upgrade - Texas Star	Capital	\$ 40,000	2018
PACS	PATS	Ath Complex	Replace Batting Cage Shade Canopy	Capital	\$ 5,000	2019
PACS	PATS	Ath Complex	Replace Batting Cage Netting	Capital	\$ 5,500	2019
Admin Svcs	Library	EDC	RFID Self-Check Machines & Security Gates	Capital	\$ 78,000	2019
Admin Svcs	Library	EDC	Aquarium Upgrade	Capital	\$ 10,000	2019
PACS	Parks	EDC	Chain Link Fence Repair - PATS	Capital	\$ 20,000	2019
PACS	Parks	EDC	Bob Eden Playground Replacement	Capital	\$ 40,000	2019
PACS	Aquatics	Gen	Aquatic Play Unit	Capital	\$ 50,000	2019
PACS	Senior Center	Gen	Fitness Equipment - 2 Treadmill	Capital	\$ 7,250	2019
Police	Administration	Gen	Copier	Capital	\$ 8,500	2019
Police	Administration	Gen	Undercover Vehicle	Capital	\$ 25,000	2019
Police	Administration	Gen	Patrol Vehicle	Capital	\$ 55,000	2019
Police	Administration	Gen	Patrol Vehicle	Capital	\$ 55,000	2019
PACS	Recreation	Rec	Replace Fitness Equipment - Step Mill	Capital	\$ 5,250	2019
PACS	PATS	Ath Complex	Replace Batting Cage Equipment	Capital	\$ 30,000	2020
Fire	EMS/Supp	Gen	Hydraulic Rescue Tools - replace 2004 set	Capital	\$ 35,000	2020
Fire	EMS/Supp	Gen	Hand Tool Replacement Package	Capital	\$ 10,000	2020
Fire	EMS/Supp	Gen	Compressor/Cascade	Capital	\$ 15,000	2020
PACS	Aquatics	Gen	PA System Upgrade	Capital	\$ 10,000	2020
PACS	Aquatics	Gen	Furniture Replacement	Capital	\$ 20,000	2020
PACS	Aquatics	Gen	Concession Equipment	Capital	\$ 15,000	2020
PACS	Senior Center	Gen	Furniture Replacements	Capital	\$ 25,000	2020
PACS	Senior Center	Gen	Kitchen Equipment Replacement	Capital	\$ 10,000	2020
PACS	Recreation	Gen	Replace Treadmills (8) - Fitness Center	Capital	\$ 65,000	2020
Police	Administration	Gen	E-Citation Hardware	Capital	\$ 100,000	2020
Police	Administration	Gen	Copier	Capital	\$ 8,500	2020

Dept	Division	Fund	Program Description	Program Type	Original Cost	Year Requested For
Fleet/Fac	Facility Maint	Gen	Paint - City Hall Campus Buildings	Capital	\$ 100,000	2021
PACS	Senior Center	Gen	Fitness Equipment - 2 Espresso Bikes	Capital	\$ 12,000	2021
PACS	Recreation	Gen	Poster Printer	Capital	\$ 6,500	2021
PACS	Recreation	Gen	Replace Spin Bikes (10)	Capital	\$ 16,000	2021
Police	Administration	Gen	Live Scan	Capital	\$ 50,000	2021

Fleet Transfer : 5 Year Budget

Department Name	Account Code	2017	2018	2019	2020	2021
Administration	101-1011-513 9601	\$1,755	\$1,781	\$1,808	\$1,835	\$1,863
Police / Code Enforcement	101-3025-521 9601	\$10,452	\$10,609	\$10,768	\$10,929	\$11,093
Police / Administration	101-3045-521 9601	\$3,509	\$3,562	\$3,615	\$3,669	\$3,724
Police / Patrol	101-3046-521 9601	\$182,936	\$185,680	\$188,465	\$191,292	\$194,162
Police / C.I.D.	101-3047-521 9601	\$25,540	\$25,923	\$26,312	\$26,707	\$27,107
Police / Service	101-3048-521 9601	\$13,596	\$13,800	\$14,007	\$14,217	\$14,430
Police / Detention	101-3049-521 9601	\$2,353	\$2,388	\$2,424	\$2,460	\$2,497
Fire / Marshall / Education	101-4023-522 9601	\$7,975	\$8,095	\$8,216	\$8,339	\$8,464
Fire / EMS / Suppression	101-4041-522 9601	\$287,244	\$291,553	\$295,926	\$300,365	\$304,870
Fire / EMS Equipment	101-4041-522 9601	\$104,371	\$105,937	\$107,526	\$109,138	\$110,776
Facility Maintenance	101-5037-519 9601	\$18,900	\$19,184	\$19,471	\$19,763	\$20,060
Planning	101-6032-540 9601	\$8,355	\$8,480	\$8,608	\$8,737	\$8,868
Animal Control	101-8033-531 9601	\$7,257	\$7,366	\$7,476	\$7,588	\$7,702
Recreation	101-7051-550 9601	\$11,496	\$11,668	\$11,843	\$12,021	\$12,201
Parks	101-7052-550 9601	\$102,525	\$104,063	\$105,624	\$107,208	\$108,816
Streets	101-8033-531 9601	\$153,771	\$156,078	\$158,419	\$160,795	\$163,207
General Fund Total:		\$942,035	\$956,166	\$970,508	\$985,066	\$999,842
City Engineer	501-8066-531 9601	\$5,556	\$5,639	\$5,724	\$5,810	\$5,897
Water Production	501-8071-531 9601	\$16,756	\$17,007	\$17,262	\$17,521	\$17,784
Water Distribution	501-8072-531 9601	\$16,406	\$16,652	\$16,902	\$17,155	\$17,413
Sewer & Treatment	501-8073-531 9601	\$39,964	\$40,563	\$41,172	\$41,789	\$42,416
Water and Sewer Fund Total:		\$78,682	\$79,862	\$81,060	\$82,276	\$83,510
Fleet Services	504-5090-519 9601	\$4,869	\$4,942	\$5,016	\$5,091	\$5,168
Drainage Utility	510-8029-531 9601	\$2,791	\$2,833	\$2,875	\$2,918	\$2,962
Texas Star Sports Complex	530-7050-550 9601	\$3,582	\$3,636	\$3,690	\$3,746	\$3,802
Texas Star Golf Course	540-7060-550 9601	\$270,766	\$274,827	\$278,950	\$283,134	\$287,381
Texas Star - EDC Funded	210-1052-550 9601	\$5,803	\$5,890	\$5,978	\$6,068	\$6,159
City Total:		\$1,308,528	\$1,328,156	\$1,348,078	\$1,368,299	\$1,388,824

NOTE: Transfer amounts are purely speculative. The true cost of purchases will effect final transfer amounts.