

City of Euless

Annual Operating Budget

Fiscal Year Ending September 30, 2017

201 North Ector Drive Euless, Texas 76039

www.euless.tx.gov





CITY OF EULESS

FISCAL YEAR 2016-2017



LINDA MARTIN, MAYOR

Tim Stinneford, Council Member - Place One

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, Mayor Pro Tem

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, 2015

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, 2015. 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.

BOARDS & COMMISSIONS**Animal Shelter Advisory Board (2)**

Dr. Susan Read Kenneth Horn
Council Member Perry Bynum

Civil Service Commission (3)

Carla Shields John Deithloff Bobby Baker

Crime Control & Prevention District (3)

Ron Shields Warren Wilson Mike Pruitt

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 (38)

Gary Barnhill	Jan Bellamy-Genee	Doris Brown
Dan Burger	Michele Burger	Bill Byers
Joe Cannon	Weldon Cannon	Mary Cinquemani
Barbara Collier	Iris Elliot	Susan Ellis
Gary Fieldsend	Betty Fuller	Beth Gathings
James Gathings	Bill Golden	Leon Hogg
Norma Lively	Marilyn Long	Don Martin
David Massey	Veva Lou Massey	Donna Moore
Robert Nail	Gary Parker	Helen Payton
Lindalyn Pool	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
Mayor Pro Tem Perry Bynum
Council Member Tim Stinneford
Council Member Eddie Price
Council Member Jeremy Tompkins
Council Member Linda Eilenfeldt
Council Member Harry Zimmer

Library Board (8)

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

Parks and Leisure Services Board (8)

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

Planning and Zoning Commission (7)

Eric Owens	Kenny Olmstead
LuAnn Portugal	Richard McNeese
Ronald Dunckel	Steve Ellis
David Brown	

Tax Increment Reinvestment Zone #3 (3)

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

Tax Increment Reinvestment Zone #4 (3)

Rebecca Barksdale – Tarrant Cty Prcnt 3 Administrator
Scott Rule – Vice President, JPS Health Network
Mark McClendon – Staff Liaison, TCC District
Mayor Linda Martin
Council Member Tim Stinneford
Council Member Linda Eilenfeldt
Council Member Eddie Price

Zoning Board of Adjustment (7)

Robert Wooldridge	Clarence Moore
Ron Young	Ruby Anne Crites
Charles Cinquemani	Curtis Brown, Alt. 1
Steve Elliott, Alt. 2	

HEB Teen Court Advisory Board (4)

Aaron Lindeman Renu Sloan
Kenneth Carroll, Alt. 1 Alford Browning, Alt. 2
Liaison - Council Member Eddie Price

Other Appointments**CITY HEALTH AUTHORITY (1)**

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, Liaison

TABLE OF CONTENTS

FY2016-2017 OPERATING BUDGET

<i>TITLE</i>	<i>DESCRIPTION</i>	<i>PAGE</i>
COVER PAGE		
TAX BUDGET COVER		
CITY OFFICIALS		
BUDGET AWARD		
BOARDS AND COMMISSIONS		
TABLE OF CONTENTS		
BUDGET MESSAGE	City Manager's message highlighting major accomplishments	<i>i-xvi</i>
COMBINED SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE	Consolidated statement of revenues, expenditures and changes in fund balance for all funds with appropriations with comparison to prior year	<i>xvii-xviii</i>
BUDGET		SECTION I
LETTER OF TRANSMITTAL FOR PROPOSED BUDGET		1-6
EXECUTIVE SUMMARIES		7-9
FUND BALANCE SUMMARIES	Summary of operating and capital funds	10-16
WHERE DOES THE MONEY COME FROM?	Listing of all operational funds, with pie charts illustrating proportion of each to the total income	17
WHERE DOES THE MONEY GO?	Listing of all operational funds, with pie charts illustrating proportion of each to the total expenditures	18
GENERAL FUND REVENUE	Listing of revenue sources, with pie chart showing proportion of each to total revenues	20
TAX RATE SCENARIOS		21
GENERAL FUND EXPENDITURES	Details of departmental expenditures plus pie chart	22
WATER & WASTEWATER REVENUE	Details and pie chart showing sources of revenues in the water & wastewater fund	23
WATER & WASTEWATER EXPENDITURES	Details and pie chart showing expenditures in this fund	24
ALL OTHER ENTERPRISE OPERATING FUNDS	Summary of budgets for other enterprise funds, revenues and expenditures	25
SPECIAL REVENUE OPERATING FUNDS	Summary of budgets for special revenue, revenues and expenditures	26-27
INTERNAL SERVICE OPERATING FUNDS	Summary of budgets for internal service funds, revenues and expenditures	28
DEBT SERVICE OPERATING FUNDS	Summary of budgets for debt service funds, revenues and expenditures	29
PERSONNEL COUNTS	Personnel statistics by departments and funds	30
BOND INDEBTEDNESS	Summary of Outstanding Bond Indebtedness and Proposed Bond Indebtedness	31

CAPITAL & SUPPLEMENTAL EXPENSES & FUNDING	Detail of Capital & Supplemental items requested	32-34
---	--	-------

SUPPLEMENTARY DATA **SECTION II**

INTRODUCTION		38
---------------------	--	----

WELCOME	A look at the City of Euless - brief physical description of the area	39-42
---------	---	-------

MISSION STATEMENT		43
-------------------	--	----

FISCAL YEAR 2016-2017 GOALS MATRIX		44
------------------------------------	--	----

GOALS & OBJECTIVES		45
--------------------	--	----

ACCOMPLISHMENTS	Highlights of accomplishments for FY2016	46-48
-----------------	--	-------

RESIDENTIAL MONTHLY SERVICE CHARGES/KEY FISCAL POINTS	Summary of utility charges, and key fiscal points	49
---	---	----

ORGANIZATIONAL CHART		50
----------------------	--	----

BUDGET PROCESS	Excerpts from City ordinance outlining major guidelines and chronology	51-53
----------------	--	-------

BUDGET SCHEDULE		54
-----------------	--	----

EXCERPTS FROM CITY CHARTER	Reproduction of portions of City of Euless charter pertaining to finance	55-56
----------------------------	--	-------

FISCAL POLICIES	Fiscal policies adopted by City council applicable to all funds	57-63
-----------------	---	-------

GENERAL FUND		64
---------------------	--	----

GENERAL FUND SUMMARY		65
----------------------	--	----

GENERAL FUND REVENUES	Listing of revenue sources, with pie chart showing proportion of each to total revenues	66
-----------------------	---	----

GENERAL FUND REVENUE ASSUMPTIONS	Assumptions utilized for FY2017 budget	67
----------------------------------	--	----

GENERAL FUND MULTI-YEAR ANALYSIS	General fund five-year analysis	68
----------------------------------	---------------------------------	----

PROPERTY TAXES	Detail of property tax revenue and history of tax rate distribution	69
----------------	---	----

GENERAL FUND EXPENDITURES	Details of departmental expenditures plus pie chart	70
---------------------------	---	----

CITY ADMINISTRATION	All summaries include expenditure history, department goals, program highlights and major budgetary and operational trends, in addition to actual budget amounts	71-72
---------------------	--	-------

FINANCE DEPARTMENT		73-74
--------------------	--	-------

MUNICIPAL COURT		75-76
-----------------	--	-------

POLICE DEPARTMENT		77-78
-------------------	--	-------

FIRE DEPARTMENT		79-80
-----------------	--	-------

ADMINISTRATIVE SERVICES DEPARTMENT		81-82
------------------------------------	--	-------

PLANNING & DEVELOPMENT DEPARTMENT		83-84
-----------------------------------	--	-------

PARKS & COMMUNITY SERVICES DEPARTMENT		85-86
---------------------------------------	--	-------

PUBLIC WORKS DEPARTMENT		87-88
-------------------------	--	-------

NON-DEPARTMENTAL		89-90
------------------	--	-------

ENTERPRISE FUNDS		92
-------------------------	--	----

ENTERPRISE FUND SUMMARY		93
-------------------------	--	----

WATER & WASTEWATER REVENUES	Details and pie chart showing sources of revenues in the water & wastewater fund	94
WATER & WASTEWATER REVENUE ASSUMPTIONS	Assumptions utilized for FY2017 budget	95
WATER & WASTEWATER EXPENDITURES	Details and pie chart showing expenditures in this fund	96
FINANCE DEPARTMENT	All summaries include expenditure history, fund or department goals, program highlights and major budgetary and operational trends, in addition to actual budget amounts	97-98
PUBLIC WORKS DEPARTMENT		99-100
NON-DEPARTMENTAL		101-102
SERVICE CENTER FUND		103-104
DRAINAGE/STORM WATER UTILITY FUND		105-106
RECREATION CLASS FUND		107-108
ARBOR DAZE FUND		110
TEXAS STAR GOLF COURSE FUND		111-112
TEXAS STAR SPORTS COMPLEX FUND		113-114
SPECIAL REVENUE FUNDS		116
SPECIAL REVENUE FUNDS SUMMARY		117
HOTEL OCCUPANCY TAX FUND	All summaries include expenditure history, fund goals, program highlights and major budgetary and operational trends, in addition to actual budget amounts	118
EULESS DEVELOPMENT CORPORATION FUND		119-120
CRIME CONTROL AND PREVENTION DISTRICT FUND		121
CAR RENTAL TAX FUND		122
INTERNAL SERVICE FUNDS		124
INTERNAL SERVICE FUND SUMMARY		125
VEHICLE/EQUIPMENT REPLACEMENT FUND		126
INSURANCE/BENEFITS FUND		127-128
RISK FUND		129-130
CAPITAL IMPROVEMENTS		132
CAPITAL PROJECTS FUND SUMMARY		133
CAPITAL IMPROVEMENTS PROGRAM	Definitions and descriptions	134
CAPITAL IMPROVEMENT PROGRAM POLICY	Statement of purpose, scope, responsibility and types of plans, guidelines for classifying projects, definitions and procedures for capital improvement projects	135-137
CURRENT CAPITAL PROJECTS FUNDS	Brief description of various capital improvement funds	138
CAPITAL IMPROVEMENT PROGRAM	Brief description of the capital improvement program	139
FUND BALANCE SUMMARY	Summary of capital improvement funds	140-142
PROPOSED & UNFUNDED – SORTED BY TYPE	Summary of proposed projects with estimated costs and proposed method of financing	143-146
SUMMARY OF FUNDED PROJECTS	Summary of appropriations and amendments, extensions, and estimated project costs upon completion	147-148

DEBT		150
DEBT FUNDS SUMMARY		151
RESERVE FUNDS SUMMARY		152
INTRODUCTION TO DEBT		153-154
ANNUAL DEBT SERVICE	Graph summarizing total annual debt service requirements	155
TOTAL GENERAL OBLIGATION DEBT COMPOSITION OF DEBT SERVICE	Graph summarizing the general obligation	156
TAX-SUPPORTED GENERAL OBLIGATION DEBT COMPOSITION OF DEBT SERVICE		157
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2011	Debt service schedules	158
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012	Debt service schedules	159
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2014	Debt service schedules	160
TAX ANTICIPATION NOTES, SERIES 2016	Debt service schedules	161
TIRZ/PID-SUPPORTED GENERAL OBLIGATION DEBT COMPOSITION OF DEBT SERVICE	Debt service schedules	162
TAX & WATERWORKS & SEWER SYSTEM (LIMITED PLEDGE) REVENUE CERTIFICATES OF OBLIGATION, SERIES 2011	Debt service schedules	163
TAX & WATERWORKS & SEWER SYSTEM (LIMITED PLEDGE) REVENUE CERTIFICATES OF OBLIGATION, SERIES 2011 (GLADE PARKS)	Debt service schedules	164
TAX & WATERWORKS & SEWER SYSTEM (LIMITED PLEDGE) REVENUE CERTIFICATES OF OBLIGATION, SERIES 2014 (GLADE PARKS)	Debt service schedules	165
TAX & WATERWORKS & SEWER SYSTEM (LIMITED PLEDGE) REVENUE CERTIFICATES OF OBLIGATION, SERIES 2015 (GLADE PARKS PHASE 3)	Debt service schedules	166
TAX & WATERWORKS & SEWER SYSTEM (LIMITED PLEDGE) REVENUE CERTIFICATES OF OBLIGATION, SERIES 2016 (MIDTOWN DEVELOPMENT)	Debt service schedules	167
TAXABLE (SELF SUPPORTING) G. O. DEBT COMPOSITION OF DEBT SERVICE	Graph summarizing debt service requirements	168
TAXABLE GENERAL OBLIGATION REFUNDING BONDS, SERIES 2010	Debt service schedules	169
GOLF G.O. REFUNDING DEBT COMPOSITION OF DEBT SERVICE	Graph summarizing debt service requirements	170
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012A-GOLF	Debt service schedules	171
WATER & WASTEWATER REVENUE DEBT COMPOSITION OF DEBT SERVICE	Graph summarizing debt service requirements	172
WATERWORKS AND SEWER SYSTEM REVENUE REFUNDING BONDS, SERIES 2012	Debt service schedules	173

WATERWORKS AND SEWER SYSTEM REVENUE BONDS, SERIES 2013	Debt service schedules	174
WATERWORKS AND SEWER SYSTEM REVENUE BONDS, SERIES 2015A (METERS)	Debt service schedules	175
WATERWORKS AND SEWER SYSTEM REVENUE BONDS, SERIES 2015B (RECLAIMED WATER SYSTEM)	Debt service schedules	176
SALES TAX REVENUE BOND DEBT COMPOSITION OF DEBT SERVICE	Graph summarizing debt service requirements	177
EULESS DEVELOPMENT CORPORATION, SALES TAX REVENUE REFUNDING BONDS, SERIES 2012	Debt service schedules	178
APPENDICES		180
APPENDIX A	Human Resources	182
PERSONNEL COUNTS BY FUND	Personnel counts by fund	183
PERSONNEL COUNTS BY DIVISION	Full-time personnel counts by department and division	184-185
APPENDIX B	Financial Terminology	186
BASIS OF ACCOUNTING AND BUDGETING		188
FUND RELATIONSHIPS	Brief description of funds, their purpose and relationship to other funds	189-190
FUND STRUCTURE	Graphical representation of City funds	191
GLOSSARY OF TERMS		192-197
APPENDIX C	Ordinances	198
BUDGET ORDINANCE	Ordinance No. 2129	199-203
TAX RATE ORDINANCE	Ordinance No. 2131	204-207
TAX ROLL ORDINANCE	Ordinance No. 2132	208-209
APPENDIX D	Multi-Year Financial Plan	210
MULTI-YEAR FINANCIAL PLAN	Brief description of assumptions and procedures used in the multi-year financial plan	211-215
GENERAL FUND EXECUTIVE SUMMARY	Highlights assumptions made in the 5-year general fund operating plan	216
GENERAL FUND	Five-year financial plan	217
GENERAL FUND REVENUE ASSUMPTIONS	Assumptions utilized for 5-year financial plan	218
GENERAL OBLIGATION DEBT SERVICE	Five-year financial plan	219
HALF CENT SALES TAX FUND	Five-year financial plan	220
HALF CENT SALES TAX DEBT SERVICE AND DEBT RESERVE FUNDS	Five-year financial plan	221
CRIME CONTROL & PREVENTION DISTRICT FUND	Five-year financial plan	222
CAR RENTAL TAX FUND	Five-year financial plan	223
WATER & WASTEWATER EXECUTIVE SUMMARY	Highlights assumptions made in the 5-year water & wastewater operating plan	224
WATER & WASTEWATER FUND	Five-year financial plan	225
WATER & WASTEWATER REVENUE ASSUMPTIONS	Assumptions utilized for 5-year operating plan	226

WATER & WASTEWATER DEBT SERVICE FUND	Five-year financial plan	227
DRAINAGE UTILITY FUND	Five-year financial plan	228
SERVICE CENTER FUND	Five-year financial plan	229
GOLF COURSE FUND	Five-year financial plan	230
TEXAS STAR SPORTS COMPLEX	Five-year financial plan	231
EQUIPMENT REPLACEMENT FUND	Five-year financial plan	232
HEALTH INSURANCE FUND	Five-year financial plan	233
OTHER INFORMATION	Includes supplemental requests, capital requests and fleet transfer schedule	234-244



October 1, 2016

Honorable Mayor Linda Martin

City Council:

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

In accordance with requirements of State law and the City of Euless' Home Rule Charter, the City of Euless, Texas Annual Operating and Capital budgets for the fiscal year beginning October 1, 2016 and ending September 30, 2017 are presented.

The FY2016-17 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 FY2016-17, the City's budget provides for continued programs and services, while reducing the tax rate by one half cent to \$0.4625 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.

FY2015-16 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, 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 has purchased a customized trailer to assist them with their community outreach programs and interactions with the youth of the community. The Police Department continued to emphasize traffic programs designed to provide safe roadways through the commercial motor vehicle inspections, DWI (driving while intoxicated) 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 FY2015-16 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. However, 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 also received notice of their award of grant funding for body worn cameras, and is in the process of evaluating systems and equipment. The Fire department applied for various training grants and took advantage of federally funded classes at the National Fire Academy and Hazardous Materials classes.
- ☆ **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, Americans with Disabilities Act (ADA) improvements, street light and sidewalk maintenance programs. Additionally, the City completed wastewater line replacement at Crane Drive and Town Creek Drive and Phase IV of the Texas Star Sports Complex.

- ☆ **Promote the continued investment in the community with new residential and commercial development while focusing on reinvestment of existing properties;** , 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 2016, the City processed 183 new residential housing permits. There are fourteen (14) active subdivisions in the City of Euless. The RiverWalk! development, which includes approximately 200 acres, is located at the northwest corner of Airport Freeway and State Highway 360 extending north to Harwood Road. Lennar Homes is developing four (4) subdivisions within the RiverWalk! mixed use project, including The Dominion at Bear Creek, which is a 241 lot single-family subdivision located south of Midway Drive, between Fuller-Wiser Road and Bear Creek Parkway. The Villas at Bear Creek is a 60 lot single-family subdivision at the southeast corner of Bear Creek Parkway and Midway Drive and The Estates at Bear Creek is a 112 lot single-family subdivision. The NRP Group completed construction of a 300-unit urban loft project in 2015, with plans to begin development of a second phase of 200 units in 2017.

The City also approved a 56 acre mixed-use development known as Founders Parc that is located on the south side of State Highway 183, east of Farm-to-Market Road 157 and north of State Highway 10. This development will include 259 new single family homes, 393 urban lofts, and over 67,000 square feet of retail space and replaces three non-conforming Tier 3 apartment complexes that had fallen into total disrepair. Both a Tax Increment Reinvestment Zone and a Public Improvement District have been created by the City to fund the debt associated with the public improvements needed for the area including roadways, water distribution system, sanitary sewer and storm sewer collections systems, hardscaping, and amenities.

During 2016, the City also processed 16 new commercial permits with a valuation of \$9.2 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, along Highway 121, represents the overwhelming amount of the total square footage under construction. Since 2015, numerous projects within the Glade Parks area have either opened or have broken ground. Belk's Department Store, Dick's Sporting Goods, Dave & Busters, Message Envy, Five Below, Home Goods, Boot Barn, Cato, Kirkland's, Michaels, Ulta, Verizon, AT&T, Sleep Experts, Legacy Nails & Spa, Bath and Body Works, DSW Shoe, Tuesday Morning, and Hand and Stone Massage, are some of the retailers that are now located within Glade Parks. Joining Rosa's Café, Raising Canes, and Potbelly Sandwich in Glade Parks are new restaurants including Five Guys Burgers, Panera Bread, Pie Five and Lazy Dog Restaurant which will open in January 2017. The LifeStyle Area within Glade Parks is under construction and will include 12 buildings that are estimated to bring over 100,000 s.f. of retail/restaurant space, as well as a 35,000 s.f. public plaza area. The LifeStyle Area will be surrounded by Dave & Busters to the south, and a multi-story parking garage and a Cinopolis movie theatre to the west that is currently under construction. After completion of Phase 1 and the LifeStyle Area, Glade Parks will offer over 540,000 s.f. of retail, dining, and entertainment. Fifty-nine (59) building permits have been issued for the 127 lot residential subdivision developed by K Hovnanian Homes in the Zone which have an average value of \$480,000.

- ☆ **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 25 home renovations and 2 green space improvements in Euless during 2016. 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 165,000 visitors since opening. The indoor portion features a lap pool, therapy pool, and water slides and has had over 25,000 visitors of all ages since opening. The Learn to Swim program has nearly tripled in participation numbers and the number of water based recreation programs offered has more than quadrupled in the number of classes offered and participation numbers in two years. In FY2016, the library began a successful collaboration with Hurst, Bedford, and HEB ISD on an annual joint summer reading program that was very successful. The library also introduced a streaming media format for patrons to use on mobile devices. They continued to bring technology into early literacy classes for a more engaging experience, with the use of tablets and educational apps. They expanded elementary-age 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 FY2016-17 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 FY2016-17 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. 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 FY2016-17 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; 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

	FY15 Actual	FY16 Budgeted	FY16 Estimated	FY17 Proposed
General Fund-FT	263.75	266.25	266.25	271.25
Enterprise-FT	67.25	67.75	67.75	67.75
Special Revenue-FT	45.5	44.5	44.5	45.5
Internal Service-FT	1.5	1.5	1.5	1.5
Total-FT	378	380	380	386

The approved FY2016-17 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. Surpluses in excess of the minimum required reserve may be used, when needed, to cash flow capital equipment purchases and capital improvement projects to limit debt issuance, and
- ☆ A reduced property tax rate of \$0.4625 per \$100 of assessed valuation for FY2016-17. 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 \$41,859,562, which includes \$39,760,257 in revenues and \$2,099,305 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 FY2016-17 is \$6,534,700. The estimated beginning fund balance is \$9,120,451, leaving \$2,585,751, to fund the budgeted drawdown mentioned above. Proposed revenue for FY2016-17 assumes overall growth of 6% from the FY2015-16 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.

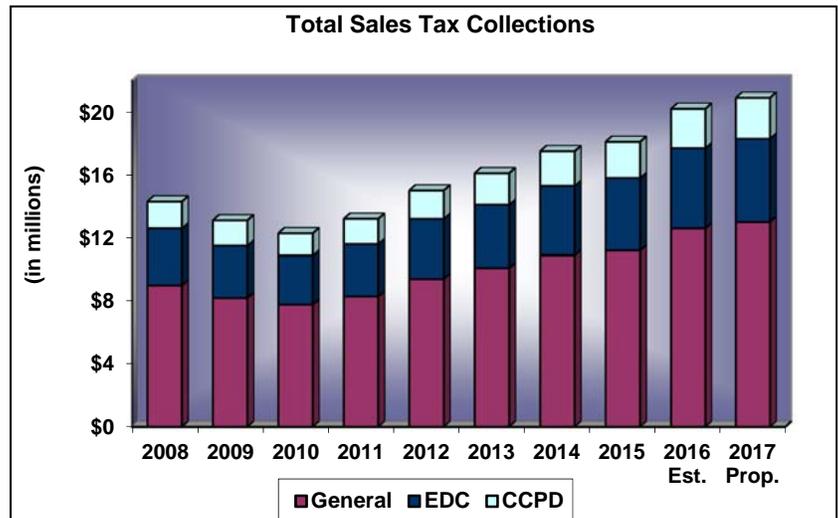
Funding of the City's General Fund operations is derived from six (6) major revenue categories which include sales taxes, property taxes, franchise fees, licenses and permits, fines and fees, and intergovernmental transfers. Each of these revenue sources is detailed as follows with a brief description 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. Sales taxes in the General Fund account for 33% 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 \$10,354,239 in FY2016-17 and the ¼¢ additional sales tax for property tax relief is anticipated to generate \$2,651,275.

As the total sales tax collections chart indicates, this revenue source has grown

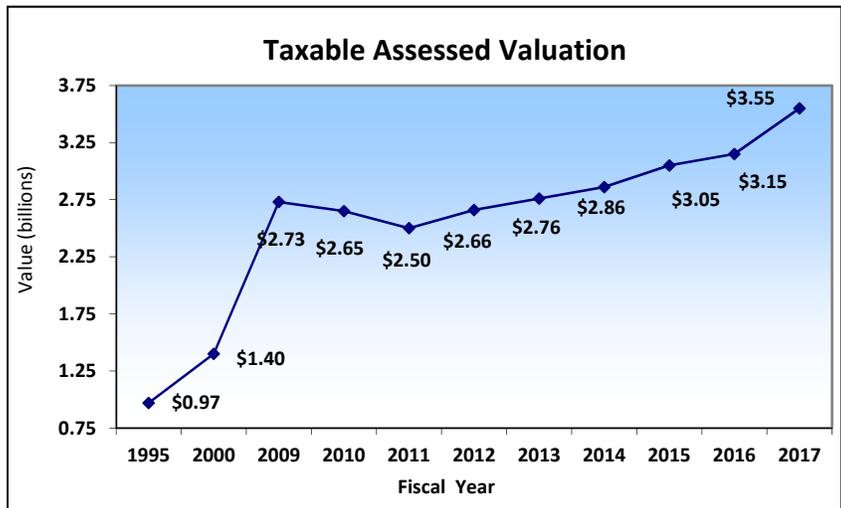
significantly over the last decade, which has increased the City's risk and vulnerability to adverse changes in economic conditions. The chart indicates that in FY2007-08, the sales tax reached \$9.0 million in the General Fund and over \$14.3 million in total. However, the City realized a sharp decline in this revenue in both FY2008-09 and FY2009-10 and has steadily recovered thereafter. For FY2016-17, total sales tax revenues are projected to increase by 3.5% 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.



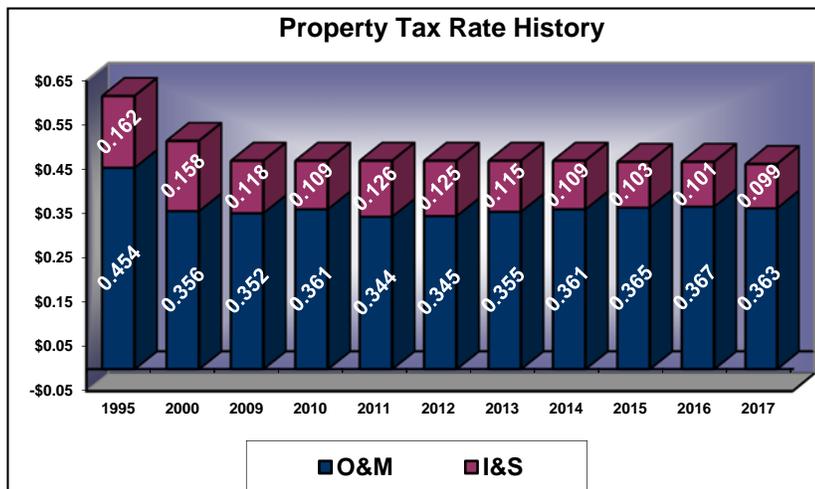
General Property Taxes

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 2016, including minimum value of property under protest, provided to the City by TAD totaled \$3,553,921,930, an increase of \$400,623,977 from the 2015 tax roll of \$3,153,297,953. The certified roll reflects all taxable property in the City as of January 1, 2016. The current certified values show an increase of 12.7% over the prior year. Property values currently total \$3.55 billion as shown by the graph. The City's adopted tax rate is \$0.4625 per \$100 of assessed valuation.



Eules's tax rate has declined steadily from 61.6¢ in 1995 to an adopted rate of 46.25¢



for FY2016-17, which is a reduction of one-half of one cent from FY2015-16. 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 \$12,438,137 (including delinquent taxes and related penalties but not TIRZ revenues) which accounts for 31% of all General Fund revenue.

Franchise Fees

Franchise Taxes (gross receipt 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 \$4,565,207 which represents 12% of the General Fund revenues.

Licenses and Permit Fees

Licenses and permit fees represent 2% 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 over the last three years. FY2016-17 is expected to decrease slightly from these highs.

Fines and Fees

Fines and fees represent 12% 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 due to decreases in municipal court revenues.

Intergovernmental Transfers/Misc.

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. Other miscellaneous revenues represent 3% of General Fund revenue.

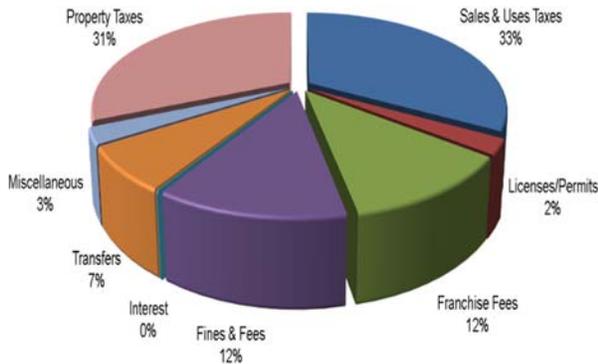
GENERAL FUND EXPENDITURES

General Fund operating expenditures are projected at \$39,752,761, which represents an increase of 6% from the FY2015-16 budget excluding capital programs. This increase is primarily attributed to rebates associated with increased revenues, the employees’ pay plan and associated benefits, and the addition of four new positions. The baseline budget has also increased transfers for equipment replacement and street repair funding. The adopted budget includes the use of excess reserves in the amount of \$2,099,305 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, equipment for the Eules Family Life Center, street overlay funds, and various facility maintenance items. In addition, the FY2016-17 budget includes funding for continued technological advancements in the City’s municipal court operations.

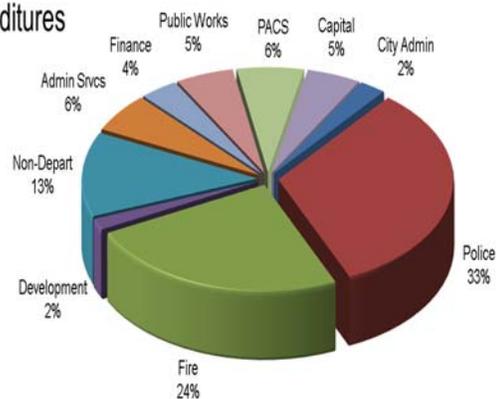
A breakdown of General Fund Revenues and Expenditures is graphed as follows:

General Fund

Revenues



Expenditures



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 32-34.

WATER & WASTEWATER FUND REVENUES

Resources available in the Water and Wastewater fund totaled \$23,725,764, which includes \$23,492,690 in revenues and \$233,074 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 \$10.75 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 FY2016-17 budget includes an increase in the rate for potable water consumption of 20¢ 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 25¢ 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 FY2016-17.

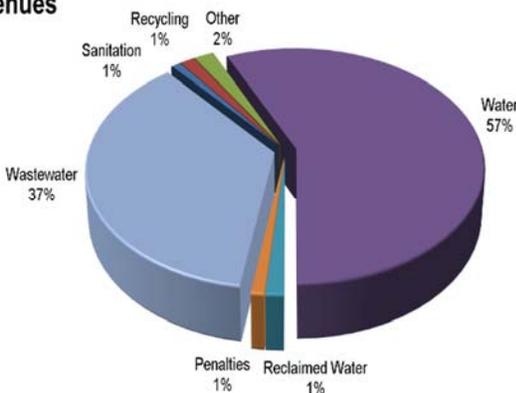
Budgeted wastewater revenue is calculated on a base rate of \$9.50 per month for all customer classes, and a volume charge of \$3.72 per 1,000 gallons of wastewater treatment up to a maximum of 12,000 gallons for residential customers. This is an increase of 13¢ per thousand gallons which is primarily 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 \$4,815,705. The estimated beginning working capital for FY2016-17 totals \$5,176,059, leaving \$360,354 to fund the budgeted drawdown mentioned below for capital. 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.

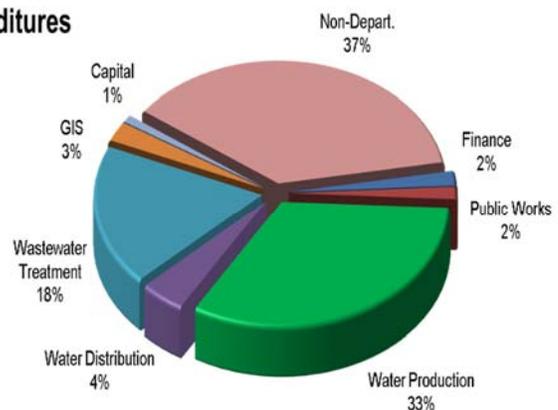
Revenues and Expenditures of the Water and Wastewater Fund are graphed below:

Water & Wastewater

Revenues



Expenditures



WATER & WASTEWATER FUND EXPENDITURES

Water and Wastewater Fund operating expenditures are projected at \$23,436,429. This is an increase of 5% from the FY2015-16 original budget excluding capital programs. The majority of this increase is directly related to the cost of wastewater treatment by TRA, debt service, and service center 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 FY2016-17 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 \$233,074 for previously approved capital projects that have not yet been completed. Unreserved funds in excess of the recommended reserve levels are used for rate stabilization in future years.

WATER AND WASTEWATER CAPITAL PROJECTS

The Water and Wastewater Capital Projects Fund includes wastewater line replacement at Cedar Hill Estates and Hollywood Boulevard and wastewater line replacement for Oakwood Terrace Phase I. 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 132-149, 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 FY2016-17 budget, the required reserve is \$638,022.

INTERNAL SERVICE FUNDS

Health Insurance/Benefits 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 FY2016-17 requires a specific deductible of \$100,000 per person plus an aggregated specific deductible of \$110,000 and covers aggregate claims in excess of \$5,722,208. The excess policy also allows higher specific deductibles for certain individuals as deemed necessary.

Vehicle/Equipment Replacement Fund

The City maintains a Vehicle/Equipment 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 FY2016-17 funding based on a depreciation rate of 100% for equipment less than \$75K and 55% for items greater than \$75K with the balance paid from the car rental fund.

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 FY2016-17 from FY2015-16 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

Eules citizens approved an additional ½¢ sales tax in 1993 that is restricted for parks, library, and economic development activities. Sales tax revenue projections for FY2016-17 were calculated using the estimated collections through the end of this fiscal year plus a 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 the additional of an Athletic Coordinator. Recommended capital programs, as detailed on page 33, includes the continued computer replacement program, facility and slide refurbishments, parks equipment, parks planning consultant, and transfers for miscellaneous parks improvements, Texas Star Sports Complex Phase VI improvements, and Library remodeling design. The recommended budget for FY2016-17 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 security system for the 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 FY2016-17 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 (Car Rental) Tax Fund

In November 1999, Eules citizens approved a 5% tax to be collected on all short-term motor vehicle rentals within the City limits. In the spring of 2000, the Dallas-Fort Worth International (DFW) airport opened a consolidated car rental facility within Eules City limits. These funds are divided equally among Eules, Dallas, and Fort Worth per the requirements of a revenue sharing agreement established by the parties in FY1997-98. Annual transfers for FY2016-17 include transfers to the General Fund and Equipment Replacement Fund. Recommended capital items include hardware/software replacements, transfers for street repairs, a traffic signal at Harwood and Bear Creek and a reserve for the future library remodel.

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 Eules 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 FY2016-17 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 FY2015-16 Texas Star Golf Course received a 4 ½ star rating from *Golf Digest* for the 16th 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 FY2016-17 budget includes proposed revenues of \$4,476,442 and proposed operating expenses of \$4,417,580.

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 1,500 league teams and over 1,150 tournament teams between the two facilities in FY2015-16. The FY2016-17 budget for this combined complex includes proposed resources of \$1,459,004 and proposed expenses of \$1,400,022.

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 210.

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 FY2016-17 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 FY2016-17 budget includes a variety of capital improvement projects, as detailed in the capital section of this document on pages 132-149 and in the CIP under separate cover. With the exception of the reclaimed water project and infrastructure improvements at Glade Parks, these projects will be funded through operating transfers or excess reserves, therefore alleviating the need for additional debt. Debt for the reclaimed water line is being issued in phases to minimize the operational impact. Additional debt for Glade Parks will be issued when warranted by development in accordance with the developer's agreements.

The FY2016-17 CIP budget includes total resources available (including intergovernmental transfers) of \$43,329,405 and capital expenditures (including on-going funded projects) of \$33,246,490. 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 FY2016-17 budget further addresses the goal of maintaining infrastructure by allocating funds to continue the annual street maintenance and street overlay programs, park 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	\$3,553,921,930
Constitutional Limit	2.5% of assessed valuation
Maximum Constitutional Revenue Available	\$88,848,048
Maximum Tax Rate	\$2.50 per \$100 assessed valuation
Adopted Tax Rate	\$0.4625 per \$100 of valuation
Available Unused Constitutional Maximum Tax Rate	\$2.0375

Types of Debt Outstanding

The City has existing long-term debt for the acquisition and construction of major capital facilities, infrastructure, and equipment. During the development of this budget, the City recognized an immediate need for a fire truck purchase that could be funded through the issuance of tax notes. Issuance of the tax notes still allowed the City to reduce both the interest and sinking portion of the tax rate as well as the overall tax rate. The City has identified two other 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 in FY2014-15. A third phase of the expansion of the system is planned for 2017 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, as development on this property progresses. 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 (TIRZ) and Public Improvement Districts (PID).

A brief explanation of various debt instruments is provided below. Additional information on the debt is included in pages 150-179 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.

Tax Anticipation Notes – are issued to finance shorter-term debt such as short economic life assets.

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.

Airports Council International ranks DFW Airport as the tenth busiest airport in the world, handling over 65 million passengers a year. DFW Airport reports service is provided to 213 destinations. It is reported by the airport that economic activity across the North Texas area attributable to DFW Airport totals \$37 billion in economic output, 228,000 in full-time jobs, and \$12.5 billion in payroll.

According to the North Texas Commission, DFW is the 4 largest region in the US and has experienced tremendous growth during the past decade. With its highly-diversified economy, DFW has a population of over 7.1 million, a Gross Metro Product of \$504 billion, a labor force of over 3.5 million, a 3.6% job growth rate, 20 Fortune 500 Firms, and college enrollment of almost 333,000. 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 more than 425 companies, 44,000+ employees, 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 had a \$4.32 billion annual impact in North Texas in 2014 (www.allianceairport.com, Alliance Texas Facts).

Taxable value for all residential and commercial property in the City of Euless is estimated at approximately \$3.55 billion for tax year 2016, which is a 12.7% increase from the prior year, due to an almost equal increase in residential and commercial real estate property values. Sales tax collections increased during FY2015-16. 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 690 acres of undeveloped land outside of DFW Airport. Much of the Glade Parks mixed-use development consisting of major retail, restaurants, neighborhood pedestrian-oriented retail uses and residential neighborhoods is open with several other structures 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. Supplemental information is provided for informational purposes only and is not formally approved as part of the budget process. Supplemental information is reported at the department or fund 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,



Loretta Getchell
City Manager

COUNCIL ADOPTED 2016-17 ANNUAL CITY OF EULESS BUDGET
 COMBINED SUMMARY OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE BY CATEGORY
 Includes All Funds Subject to Appropriation with Comparison to Prior Years

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	RESERVE FUNDS	CAPITAL IMPROVEMENT FUNDS
BEGINNING FUND BALANCE	\$ 9,120,451	\$ 8,966,392	\$ 1,148,733	\$ 5,888,507	\$ 7,942,024	\$ 6,211,407	\$ 28,799,712

BUDGETED REVENUES

Property Taxes	\$ 12,380,137	\$ 818,893	\$ 3,266,160	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ 4,565,207	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -
General Sales Tax	\$ 13,005,514	\$ 8,153,736	\$ -	\$ -	\$ -	\$ -	\$ -
Selective Sales Tax	\$ 100,000	\$ 14,864,066	\$ -	\$ -	\$ -	\$ -	\$ -
Fines/Fees/Penalties *	\$ 3,179,513	\$ 642,288	\$ 21,081	\$ 237,000	\$ -	\$ -	\$ -
Licenses & Permits	\$ 825,535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 35,000	\$ 20,970	\$ 9,570	\$ 12,520	\$ 13,200	\$ 3,950	\$ 5,654
Intergovernmental Revenue	\$ 402,725	\$ 113,586	\$ -	\$ -	\$ -	\$ -	\$ 1,928,206
Charges for Service *	\$ 1,824,900	\$ 113,500	\$ -	\$ 29,926,817	\$ -	\$ -	\$ -
Miscellaneous/Rental Income	\$ 642,928	\$ -	\$ 495,000	\$ 51,627	\$ -	\$ 177,000	\$ 27,072
Insurance/Risk/Other Sources	\$ 10,000	\$ -	\$ -	\$ -	\$ 3,004,207	\$ -	\$ 4,869,514
Revenues before Transfers	36,971,459	24,847,039	3,791,811	30,227,964	3,017,407	180,950	6,830,446
Transfers from other funds	\$ 2,788,798	\$ 104,711	\$ 3,313,805	\$ 1,871,123	\$ 7,431,498	\$ -	\$ 7,699,247
TOTAL REVENUES	39,760,257	24,951,750	7,105,616	32,099,087	10,448,905	180,950	14,529,693
AVAILABLE RESOURCES	\$ 48,880,708	\$ 33,918,142	\$ 8,254,349	\$ 37,987,594	\$ 18,390,929	\$ 6,392,357	\$ 43,329,405

BUDGETED EXPENDITURES

Personal Services	\$ 30,121,191	\$ 5,211,256	\$ -	\$ 8,382,650	\$ 669,583	\$ -	\$ -
Professional/Technical Services	\$ 1,384,274	\$ 313,870	\$ -	\$ 2,396,317	\$ 292,000	\$ -	\$ 226,630
Contractual Services	\$ 14,000	\$ -	\$ -	\$ 16,510	\$ -	\$ -	\$ -
Utilities	\$ 1,241,555	\$ 307,000	\$ -	\$ 12,497,816	\$ -	\$ -	\$ 100,000
Maintenance	\$ 949,346	\$ 30,000	\$ -	\$ 829,856	\$ -	\$ -	\$ -
Other Services/Contingencies	\$ 795,005	\$ 74,586	\$ -	\$ 206,005	\$ 568,952	\$ -	\$ -
Insurance	\$ 5,300	\$ -	\$ -	\$ 40,400	\$ 6,793,390	\$ -	\$ -
General & Administrative	\$ 175,733	\$ 84,200	\$ -	\$ 122,169	\$ 3,075	\$ -	\$ -
Rebates/Incentives	\$ 2,346,208	\$ 10,159,553	\$ -	\$ -	\$ -	\$ -	\$ 11,490,424
Supplies	\$ 1,058,160	\$ 467,095	\$ -	\$ 1,988,510	\$ 9,300	\$ -	\$ 25,000
Capital & Infrastructure Improv.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,035,918
Capital Purchases (Equipment)	\$ 1,634,237	\$ 4,702,760	\$ -	\$ 479,673	\$ 3,233,809	\$ -	\$ -
Debt Service/Bank Charges	\$ 6,000	\$ 6,500	\$ 6,978,046	\$ 6,000	\$ -	\$ -	\$ -
Expenditures before Trans.	39,731,009	21,356,820	6,978,046	26,965,906	11,570,109	-	32,877,972
Transfers to other funds	\$ 2,121,057	\$ 6,578,066	\$ -	\$ 5,350,996	\$ -	\$ 478,569	\$ 368,518
TOTAL EXPENDITURES	41,852,066	27,934,886	6,978,046	32,316,902	11,570,109	478,569	33,246,490

ENDING BALANCE							
DESIGNATED	\$ 108,048	\$ 816,994	\$ 171,480	\$ -	\$ 450,000	\$ 3,708,249	\$ -
UNDESIGNATED	\$ 6,920,594	\$ 5,166,262	\$ 1,104,823	\$ 5,670,692	\$ 6,370,820	\$ 2,205,539	\$ 10,082,915
PROJECTED ENDING FUND BALANCE	\$ 7,028,642	\$ 5,983,256	\$ 1,276,303	\$ 5,670,692	\$ 6,820,820	\$ 5,913,788	\$ 10,082,915

RECOMMENDED RESERVES PER FISCAL POLICY	6,534,700	3,046,661	390,400	5,076,099	6,159,492	1,185,127	-
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* Municipal Court Fees restated for FY2015-16 Budget to classify in Fines/Fee/Penalties in the amount of \$1,344,300 previously reported under Charges for Services.

COUNCIL ADOPTED 2016-17 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 2016-17 ALL FUND SUMMARY	BUDGET FY 2015-16	ESTIMATED FY 2015-16	ACTUAL FY 2014-15
BEGINNING FUND BALANCE	\$ 68,077,226	\$ 62,252,380	\$ 62,252,380	\$ 50,717,015

BUDGETED REVENUES

Property Taxes	\$ 16,465,190	\$ 14,786,850	\$ 14,687,191	\$ 14,274,517
Gross Receipts Tax	\$ 4,685,207	\$ 4,560,505	\$ 4,548,529	\$ 4,556,356
General Sales Tax	\$ 21,159,250	\$ 18,854,366	\$ 20,151,675	\$ 18,359,718
Selective Sales Tax	\$ 14,964,066	\$ 14,601,869	\$ 14,904,934	\$ 14,589,076
Fines/Fees/Penalties (2)	\$ 4,079,882	\$ 3,590,381	\$ 3,825,798	\$ 3,364,973
Licenses & Permits	\$ 825,535	\$ 819,300	\$ 1,221,531	\$ 1,194,521
Interest Income	\$ 100,864	\$ 85,458	\$ 225,588	\$ 167,651
Intergovernmental Revenue	\$ 2,444,517	\$ 2,064,906	\$ 2,043,497	\$ 1,362,656
Charges for Service (2)	\$ 31,865,217	\$ 31,053,831	\$ 31,406,073	\$ 29,138,095
Miscellaneous/Rental Income	\$ 1,393,627	\$ 1,811,224	\$ 1,844,436	\$ 2,042,976
Insurance/Risk/Other Sources	\$ 7,883,721	\$ 27,968,833	\$ 23,624,498	\$ 15,152,208
Revenues before Transfers	105,867,076	120,197,523	118,483,750	104,202,746
Transfers from other funds	\$ 23,209,182	\$ 21,041,491	\$ 21,501,897	\$ 25,788,426
TOTAL REVENUES	129,076,258	141,239,014	139,985,647	129,991,172
AVAILABLE RESOURCES	\$ 197,153,484	\$ 203,491,394	\$ 202,238,027	\$ 180,708,186

BUDGETED EXPENDITURES

Personal Services	\$ 44,384,680	\$ 42,278,312	\$ 42,136,537	\$ 39,211,835
Professional/Technical Services	\$ 4,613,091	\$ 4,873,609	\$ 4,501,513	\$ 4,036,426
Contractual Services	\$ 30,510	\$ 103,375	\$ 28,309	\$ 71,309
Utilities	\$ 14,146,371	\$ 13,628,620	\$ 13,595,562	\$ 12,015,809
Maintenance	\$ 1,809,202	\$ 1,974,556	\$ 1,968,717	\$ 1,675,227
Other Services/Contingencies	\$ 1,644,548	\$ 2,226,254	\$ 1,856,011	\$ 641,794
Insurance	\$ 6,839,090	\$ 6,042,348	\$ 6,792,307	\$ 4,942,250
General & Administrative	\$ 385,177	\$ 376,421	\$ 518,343	\$ 268,736
Rebates/Incentives	\$ 23,996,185	\$ 28,640,627	\$ 17,491,161	\$ 11,805,953
Supplies	\$ 3,548,065	\$ 3,670,320	\$ 3,307,292	\$ 3,113,408
Capital & Infrastructure Improv.	\$ 21,035,918	\$ 27,793,520	\$ 12,593,965	\$ 8,685,465
Capital Purchases (Equipment)	\$ 10,050,479	\$ 9,302,840	\$ 6,614,048	\$ 4,543,967
Debt Service/Bank Charges	\$ 6,996,546	\$ 7,190,995	\$ 7,137,843	\$ 14,497,288
Expenditures before Trans.	139,479,862	148,101,797	118,541,608	105,509,467
Transfers to other funds	\$ 14,897,206	\$ 14,900,275	\$ 15,619,193	\$ 12,946,339
TOTAL EXPENDITURES	154,377,068	163,002,072	134,160,801	118,455,806

ENDING BALANCE				
DESIGNATED	\$ 5,254,771	\$ 3,009,310	\$ 3,009,310	\$ 3,541,460
UNDESIGNATED	\$ 37,521,645	\$ 37,480,012	\$ 65,067,916	\$ 58,710,920
PROJECTED ENDING FUND BALANCE	\$ 42,776,416	\$ 40,489,322	\$ 68,077,226	\$ 62,252,380
RECOMMENDED RESERVES PER FISCAL POLICY	22,392,479	20,859,280	20,859,280	20,698,121



Budget



July 29, 2016

Honorable Mayor Linda Martin

Honorable City Councilmembers:

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

INTRODUCTION

As required by the City of Euless' Home Rule Charter, the operating budget for the fiscal year beginning October 1, 2016 and ending September 30, 2017 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 FY2016-17.

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 FY2016-17 proposed budget as presented.

Highlights of the proposed budget are detailed below:

- ◆ The property tax rate for the upcoming fiscal year is proposed to decrease from 46.75¢ to 46.25¢ 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%.

- ◆ The water rate will include a \$1 increase in the base rate and a pass thru increase to the volume rate of 20¢ per thousand gallons. This volume rate increase is equal to the increase from Trinity River Authority (TRA) in the City's cost to purchase water.
- ◆ A 25¢ per thousand gallons rate stabilization rebate has been included for residential water customers for the first 15,000 gallons per month.
- ◆ The wastewater rate will include a \$1 increase in the base rate and a pass thru increase of 13¢ per thousand gallons, which is equal to the increase that TRA is charging for the collection and treatment of the City's wastewater.
- ◆ The Water and Wastewater Operating Fund includes transfers to Capital Improvement Programs (CIP) to cash flow an appropriate level of system infrastructure improvements including water and wastewater line replacements. The annual commitment for line replacement is approximately \$1 million.
- ◆ The General Fund includes transfers to CIP to cash flow an appropriate level of annual street maintenance. Funding has been increased by \$50,000 to account for increased costs. Additionally, \$175,000 has been reallocated from one-time funding to baseline funding to ensure adequate annual street maintenance can be performed.
- ◆ Recommended General Fund supplemental programs include three new Firefighter/Paramedics, a Public Works Field Technician, and a part-time HR Office Clerk.
- ◆ The Crime Control and Prevention District (CCPD) budget also includes funding to continue the Public Service Officer program, Dispatcher program, Cadets program, and Selective Traffic Enforcement Program (S.T.E.P.) and various police equipment. It also includes one police officer that was previously paid from the Seized Asset Fund.
- ◆ The Eules Development Corporation (EDC) budget includes the addition of an Athletic Coordinator.
- ◆ Recommended capital items are detailed by fund in tab 5 of this book and have been included in the proposed budget.

GENERAL FUND

The General Fund revenues are proposed at \$39,760,257 which represents an increase of 6% 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 gas and telephone franchise fees, minimum housing, grant revenues, Municipal Court and Library fines and fees. Sales tax revenues are projected to increase almost 5% over estimated current year collections. Total General Fund collections for the current year are expected to exceed budget by approximately 2.7%.

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 \$3,553,921,930 for FY2016-17. This represents an increase of \$400,623,977 or 12.7% from the FY2015-16 tax roll of \$3,153,297,953. The tax rate proposed for FY2016-17 is 46.25¢ per \$100 of assessed valuation, which includes 36.3053¢ for maintenance and operations and 9.9447¢ for debt service. This is a reduction of .50¢ per \$100 of assessed valuation.

FY2015-16 sales tax collections are projected to end the fiscal year up approximately 5% from budget. Based upon this information, sales tax projections for FY2016-17 were calculated using the estimated collections through the end of this fiscal year plus another 5% overall growth factor adjusted for anticipated development, construction, and tax increment reinvestment zone allocations.

General Fund operating expenses are proposed at \$39,752,761 which represents an increase of 6% excluding capital programs. This increase is primarily attributed to the addition of three Firefighter/Paramedics, a Public Works Field Technician, part-time HR Office Clerk, rebates associated with increased revenues, employees' pay plan, street maintenance and equipment replacement charges.

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

Recommended capital programs include funding for technology replacements, facility improvements, EMS and fire equipment, street projects, traffic flow enhancements, Municipal Plaza Improvements Phase II, and Public Works Yard Improvements. The City strives to cash flow capital needs from excess reserves rather than utilizing debt financing, when possible.

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 FY2016-17 budget includes proposed operating revenues of \$23,492,690, which is an increase of 5% over FY2015-16 budgeted revenues. The water and wastewater revenue projections are based on consumption estimates for FY2016-17. Water consumption is based on FY2015-16 projected year end consumption plus ½% for growth. A proposed rebate is included for single family residential customers of 25¢ 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 \$23,436,429, which is an increase of 5% over current year. Although the anticipated volume of water purchased is increasing slightly, the projected cost of water purchased from TRA is increasing by \$465,822. Additional funds have been allocated to fund the employees' pay and benefits plan. Equipment replacement costs, legal fees, and transfers for debt service have increased for FY2016-17. No new capital or supplemental programs are included in the proposed budget for the Water and Wastewater Fund.

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 Debt 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. Funding is provided annually by user

departments at a rate of 100% for equipment less than \$75K and 55% for items greater than \$75K with the balance paid from the car rental fund. The proposed budget also includes the expedited purchase of an aerial platform fire truck to replace the existing platform due to continued maintenance issues. Funding for the fire truck is proposed through the issuance of short term tax notes with a three year amortization.

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 FY2016-17 based on current year collections and development. Funding is included to continue Arbor Daze, to provide for wayfinding signage and for roof replacement at the Ruth Millican Center.

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 FY2016-17 were calculated using the estimated collections through the end of this fiscal year plus a 5% growth factor. Expenses in this fund include an increase to fund the employees' pay plan and benefits, an Athletic Coordinator and STEM lending kits at the library. Recommended capital programs, as detailed in tab 5, include computer hardware and software replacements, facility improvements, library and parks equipment, park planning consultant funding, and a transfer to CIP for future funding of the library remodel. The recommended budget for FY2016-17 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. Transfers for FY2016-17 include the annual transfer to the General Fund and a transfer to the Equipment Replacement Fund. Recommended capital items include funding hardware and software replacements and transfers for projects such as the street repairs, traffic signal at Harwood Road and Bear Creek Parkway, and transfers to CIP to cash flow future projects.

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 FY2016-17 recommended Priority A projects address the City's goal of maintaining infrastructure by allocating funds for the construction of a traffic signal at Harwood Road and Bear Creek Parkway, continuing the annual street improvements program and ADA infrastructure improvements, wastewater line replacement at Cedar Hill Estates and Hollywood Boulevard, and wastewater line replacement at Oakwood Terrace (Phase I). It also includes the design of a library remodel and funding for Municipal Plaza Improvements Phase II, Public Works Yard Improvements, Texas Star Golf Course Maintenance Building and Texas Star Sports Complex Phase VI 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 FY2016-17. These improvements would be funded by the issuance of certificates of obligation and repaid from increased revenues and assessments from the development district. This project is described in the 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 Euless Development Corporation.

The City strives to utilize the long term plan to maintain a stable Interest and Sinking (I&S) tax rate so as not to have undue volatility in the overall tax rate due to capital projects and debt issuance. 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 Euless residents at the June Town Hall Meeting. We believe this budget allows us to accomplish our goals, while reducing 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; maintaining the City's infrastructure; promoting quality development; providing quality leisure opportunities; and instilling a "sense of community" in residents.

We look forward to seeing you at the budget work session on August 4th.

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

EXECUTIVE SUMMARY

GENERAL FUND

FY 2016 Budgeted Resources	\$ 39,766,283	
Less Use of Prior Year Reserves	\$ (2,411,193)	
FY 2016 Net Operating Revenues		\$ 37,355,090
Proposed Changes in Revenue		
Property Taxes	\$ 1,007,171	
Sales Tax	\$ 1,202,569	
Franchise Fees	\$ 124,702	
License and Permits	\$ (62,565)	
Fines & Fees	\$ (50,414)	
Transfers	\$ 70,501	
Other Changes	\$ 113,203	
Subtotal:		\$ 2,405,167
FY 2017 Proposed Operating Revenues		\$ 39,760,257
FY 2016 Budgeted Expenses	\$ 39,760,267	
Less Capital Expenses	\$ (2,411,193)	
FY 2016 Net Operating Expenses		\$ 37,349,074
Proposed Changes in Expenses		
Salaries	\$ 592,812	
Insurance/Benefits	\$ 569,365	
Rebates/Incentives	\$ 271,436	
Professional/Technical	\$ 200,503	
Utilities and Fees	\$ 8,294	
Maintenance/Supplies	\$ 28,164	
Equipment Replacement	\$ 70,501	
Street Maintenance	\$ 225,000	
Other Changes	\$ 27,342	
Subtotal:		\$ 1,993,417
FY 2017 Proposed Supplemental		\$ 410,270
FY 2017 Proposed Operating Expenses		\$ 39,752,761
Proposed Capital Expenses		
Capital Carryover	\$ 875,804	
Recommended Capital Expenses	\$ 1,223,501	
FY 2017 Proposed Capital Expenses		\$ 2,099,305
FY 2017 Proposed Budget		\$ 41,852,066

Fund Balance Summary
Estimated FY2015-16 and Budgeted FY2016-17
General and Internal Service Funds

	<i>General*</i>	<i>Insurance & Benefits</i>	<i>Risk Mgmt. & Workers Comp</i>	<i>Equipment Replacement</i>
Beginning Balance, FY16 (per audit, FYE 2015)	\$10,049,329	\$3,322,129	\$1,378,778	\$2,956,986
FY16 Estimated Revenues	<u>38,359,332</u>	<u>6,303,222</u>	<u>870,616</u>	<u>2,859,917</u>
Total Available:	48,408,661	9,625,351	2,249,394	5,816,903
FY16 Estimated Expenses	(37,349,074)	(7,248,072)	(868,025)	(1,629,027)
Proposed Budget Adjustment	(403,747)	0	0	0
Capital Expenses	<u>(1,535,389)</u>	<u>0</u>	<u>(4,500)</u>	<u>0</u>
Total Projected Expenses:	<u>(39,288,210)</u>	<u>(7,248,072)</u>	<u>(872,525)</u>	<u>(1,629,027)</u>
Estimated Ending Balance FY16	9,120,451	2,377,279	1,376,869	4,187,876
FY17 Budgeted Revenues	<u>39,760,257</u>	<u>7,509,937</u>	<u>953,743</u>	<u>1,985,225</u>
Total Available:	48,880,708	9,887,216	2,330,612	6,173,101
FY17 Budgeted Expenses	(39,752,761)	(7,413,007)	(923,293)	(2,958,809)
Capital Carryover	(875,804)	(100,000)	(175,000)	0
Capital Expenses	<u>(1,223,501)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(41,852,066)</u>	<u>(7,513,007)</u>	<u>(1,098,293)</u>	<u>(2,958,809)</u>
Projected Ending Balance, FY17	7,028,642	2,374,209	1,232,319	3,214,292
Less: Designated Reserve	<u>(108,048)</u>	<u>0</u>	<u>(450,000)</u>	<u>0</u>
Adjusted Ending Balance	6,920,594	2,374,209	782,319	3,214,292

Recommended Reserve Levels per Fiscal Policy:

	<u>6,534,700</u>	<u>2,345,200</u>	<u>600,000</u>	<u>3,214,292</u>
Available for Supplemental:	7,496	96,930	30,450	(973,584)
Available for Capital:	<u>378,398</u>	<u>(67,921)</u>	<u>151,869</u>	<u>973,584</u>
Total Available	385,894	29,010	182,319	0
Baseline Increase	6.44%	2.28%	6.37%	81.63%

*The City maintains a \$1,000,000 General Emergency and Contingency Fund that has previously been combined with the General Fund. For FY2016-2017, this Reserve Fund has been separated from the General Fund and is shown separately on page 16 in the Reserve Fund section. Subsequently, the Estimated General Fund Beginning Fund Balance for FY2015-2016 has been reduced from \$11,049,329 to \$10,049,329 and the Estimated FY2015-2016 Reserve Fund Beginning Fund Balance shown on page 152 has been increased from \$4,964,928 to \$5,964,928.

Fund Balance Summary
Estimated FY2015-16 and Budgeted FY2016-17
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, FY16 (per audit, FYE 2015)	\$284,575	\$190,757	\$2,489,610	\$1,023,966	\$4,965,323
FY16 Estimated Revenues	<u>592,534</u>	<u>108,200</u>	<u>5,052,550</u>	<u>2,477,500</u>	<u>14,227,470</u>
Total Available:	877,109	298,957	7,542,160	3,501,466	19,192,793
FY16 Estimated Expenses	(370,721)	(86,010)	(4,097,391)	(2,253,636)	(11,496,233)
Proposed Budget Adjustment	(76,346)	0	(21,515)	0	(442,313)
Capital Expenses	<u>(70,524)</u>	<u>0</u>	<u>(880,198)</u>	<u>(237,825)</u>	<u>(4,668,775)</u>
Total Projected Expenses:	<u>(517,591)</u>	<u>(86,010)</u>	<u>(4,999,104)</u>	<u>(2,491,461)</u>	<u>(16,607,321)</u>
Estimated Ending Balance FY16	359,518	212,947	2,543,056	1,010,005	2,585,472
FY17 Budgeted Revenues	<u>651,666</u>	<u>113,700</u>	<u>5,311,100</u>	<u>2,601,325</u>	<u>14,227,470</u>
Total Available:	1,011,184	326,647	7,854,156	3,611,330	16,812,942
FY17 Budgeted Expenses	(637,909)	(90,681)	(4,227,246)	(2,596,932)	(11,672,591)
Capital Carryover	(9,476)	0	(672,900)	0	(435,400)
Capital Expenses	<u>(144,000)</u>	<u>0</u>	<u>(2,398,665)</u>	<u>(275,747)</u>	<u>(2,497,907)</u>
Total Projected Expenses:	<u>(791,385)</u>	<u>(90,681)</u>	<u>(7,298,811)</u>	<u>(2,872,679)</u>	<u>(14,605,898)</u>
Projected Ending Balance, FY17	219,799	235,966	555,345	738,651	2,207,044
Less: Designated Reserve	<u>(66,994)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Ending Balance	152,805	235,966	555,345	738,651	2,207,044

Recommended Reserve Levels per Fiscal Policy:

	<u>104,862</u>	<u>14,906</u>	<u>500,000</u>	<u>426,893</u>	<u>2,000,000</u>
Available for Supplemental:	13,757	23,019	1,083,854	4,393	2,554,879
Available for Capital:	<u>34,186</u>	<u>198,041</u>	<u>(1,028,509)</u>	<u>307,365</u>	<u>(2,347,835)</u>
Total Available	47,943	221,060	55,345	311,758	207,044

Fund Balance Summary
Estimated FY2015-16 and Budgeted FY2016-17
Special Revenue Funds (continued)

	<i>Police Drug Fund</i>	<i>Grant Fund*</i>	<i>Police Seized Assets Fund</i>	<i>Glade Parks PID #1</i>	<i>Glade Parks TIRZ</i>	<i>Cable PEG Fee Fund</i>	<i>Midtown PID Fund</i>
Beginning Balance, FY16 (per audit, FYE 2015)	\$482,416	\$10,316	\$675,652	\$750,000	\$30,269	\$406,885	\$0
FY16 Estimated Revenues	14,590	330,189	1,000	0	645,347	120,500	350,920
Total Available:	497,006	340,505	676,652	750,000	675,616	527,385	350,920
FY16 Estimated Expenses	(1,000)	(145,117)	(175,092)	0	(525,486)	(120,000)	0
Proposed Budget Adjustment	0	(185,072)	0	0	0	0	(350,920)
Capital Expenses	0	0	(60,000)	0	0	0	0
Total Projected Expenses:	(1,000)	(330,189)	(235,092)	0	(525,486)	(120,000)	(350,920)
Estimated Ending Balance FY16	496,006	10,316	441,560	750,000	150,130	407,385	0
FY17 Budgeted Revenues	700	212,747	1,000	0	1,069,754	120,000	642,288
Total Available:	496,706	223,063	442,560	750,000	1,219,884	527,385	642,288
FY17 Budgeted Expenses	(700)	(212,747)	(156,108)	0	(943,589)	(120,000)	(642,288)
Capital Carryover	(200,000)	0	0	0	0	0	0
Capital Expenses	0	0	0	0	0	0	0
Total Projected Expenses:	(200,700)	(212,747)	(156,108)	0	(943,589)	(120,000)	(642,288)
Projected Ending Balance, FY17	296,006	10,316	286,452	750,000	276,295	407,385	0
Less: Designated Reserve	0	0	0	(750,000)	0	0	0
Adjusted Ending Balance	296,006	10,316	286,452	0	276,295	407,385	0

Recommended Reserve Levels per Fiscal Policy:

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available for Supplemental:	0	0	(155,108)	0	126,165	0	0
Available for Capital:	<u>296,006</u>	<u>10,316</u>	<u>441,560</u>	<u>0</u>	<u>150,130</u>	<u>407,385</u>	<u>0</u>
Total Available	296,006	10,316	286,452	0	276,295	407,385	0

* formerly titled Public Safety Special Revenue

Fund Balance Summary
Estimated FY2015-16 and Budgeted FY2016-17
Enterprise Funds

	<i>Water & Wastewater</i>	<i>Service Center</i>	<i>Drainage Utility System</i>	<i>Recreation Classes</i>	<i>Arbor Daze</i>	<i>Texas Star Golf</i>	<i>Texas Star Sports Complex</i>
Beginning Balance, FY16 (per audit, FYE 2015)	\$5,185,071	\$51,493	\$356,099	\$325,664	\$16,434	\$89,608	\$44,400
FY16 Estimated Revenues	<u>22,486,962</u>	<u>1,283,392</u>	<u>719,100</u>	<u>583,830</u>	<u>70,000</u>	<u>4,240,299</u>	<u>1,447,960</u>
Total Available:	27,672,033	1,334,885	1,075,199	909,494	86,434	4,329,907	1,492,360
FY16 Estimated Expenses	(22,249,986)	(1,283,352)	(716,150)	(552,841)	(79,500)	(4,229,395)	(1,470,656)
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>(22,495,974)</u>	<u>(1,283,352)</u>	<u>(776,150)</u>	<u>(676,777)</u>	<u>(79,500)</u>	<u>(4,229,395)</u>	<u>(1,470,656)</u>
Estimated Ending Balance FY16	5,176,059	51,533	299,049	232,717	6,934	100,512	21,704
FY17 Budgeted Revenues	<u>23,492,690</u>	<u>1,309,545</u>	<u>719,280</u>	<u>583,830</u>	<u>80,000</u>	<u>4,476,442</u>	<u>1,437,300</u>
Total Available:	28,668,749	1,361,078	1,018,329	816,547	86,934	4,576,954	1,459,004
FY17 Budgeted Expenses	(23,436,429)	(1,307,033)	(696,409)	(570,841)	(79,500)	(4,417,580)	(1,350,037)
Capital Carryover	(233,074)	0	0	0	0	0	0
Capital Expenses	<u>0</u>	<u>(25,500)</u>	<u>(75,000)</u>	<u>(75,514)</u>	<u>0</u>	<u>0</u>	<u>(49,985)</u>
Total Projected Expenses:	<u>(23,669,503)</u>	<u>(1,332,533)</u>	<u>(771,409)</u>	<u>(646,355)</u>	<u>(79,500)</u>	<u>(4,417,580)</u>	<u>(1,400,022)</u>
Projected Ending Balance, FY17	4,999,246	28,545	246,920	170,192	7,434	159,374	58,982
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	4,999,246	28,545	246,920	170,192	7,434	159,374	58,982

Recommended Reserve Levels per Fiscal Policy:

	<u>4,815,705</u>	<u>0</u>	<u>143,098</u>	<u>117,296</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available for Supplemental:	56,261	2,512	22,871	12,989	500	58,862	87,263
Available for Capital:	<u>127,280</u>	<u>26,033</u>	<u>80,951</u>	<u>39,907</u>	<u>6,934</u>	<u>100,512</u>	<u>(28,281)</u>
Total Available	183,541	28,545	103,822	52,896	7,434	159,374	58,982

Fund Balance Summary
Estimated FY2015-16 and Budgeted FY2016-17
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, FY16 (per audit, FYE 2015)	\$679,403	\$134,438	\$2,163	\$92,212	\$8,009	\$54,721
FY16 Estimated Revenues	<u>4,632,459</u>	<u>710,105</u>	<u>169,376</u>	<u>818,209</u>	<u>155,191</u>	<u>613,849</u>
Total Available:	5,311,862	844,543	171,539	910,421	163,200	668,570
FY16 Estimated Expenses	(4,236,027)	(709,805)	(169,376)	(818,209)	(163,200)	(613,849)
Proposed Budget Adjustment	<u>(210,936)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(4,446,963)</u>	<u>(709,805)</u>	<u>(169,376)</u>	<u>(818,209)</u>	<u>(163,200)</u>	<u>(613,849)</u>
Estimated Ending Balance FY16	864,899	134,738	2,163	92,212	0	54,721
FY17 Budgeted Revenues	<u>4,812,368</u>	<u>711,956</u>	<u>47,016</u>	<u>944,200</u>	<u>0</u>	<u>590,076</u>
Total Available:	5,677,267	846,694	49,179	1,036,412	0	644,797
FY17 Budgeted Expenses	(4,684,798)	(711,956)	(47,016)	(944,200)	0	(590,076)
Capital Carryover	0	0	0	0	0	0
Capital Expenses	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(4,684,798)</u>	<u>(711,956)</u>	<u>(47,016)</u>	<u>(944,200)</u>	<u>0</u>	<u>(590,076)</u>
Projected Ending Balance, FY17	992,469	134,738	2,163	92,212	0	54,721
Less: Designated Reserve	<u>(130,230)</u>	<u>(41,250)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Ending Balance	862,239	93,488	2,163	92,212	0	54,721

Recommended Reserve Levels per Fiscal Policy:

	<u>390,400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available for Supplemental:	127,570	0	0	0	0	0
Available for Capital:	<u>344,269</u>	<u>93,488</u>	<u>2,163</u>	<u>92,212</u>	<u>0</u>	<u>54,721</u>
Total Available	471,839	93,488	2,163	92,212	0	54,721



Fund Balance Summary
Estimated FY2015-16 and Budgeted FY2016-17
Reserve Funds

	<i>General Emergency / Contingency Reserves*</i>	<i>EDC 1/2 Cent Sales Tax Debt Reserve</i>	<i>Midtown Bond 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, FY16 (per audit, FYE 2015)	1,000,000	\$911,978	\$0	\$1,141,351	\$799,187	\$1,092,937	\$1,019,475
FY16 Estimated Revenues	<u>0</u>	<u>5,500</u>	<u>999,725</u>	<u>0</u>	<u>802,089</u>	<u>37,400</u>	<u>162,000</u>
Total Available:	1,000,000	917,478	999,725	1,141,351	1,601,276	1,130,337	1,181,475
FY16 Estimated Expenses	0	0	0	0	(135,235)	0	(100,000)
Proposed Budget Adjustment	0	0	0	0	0	(295,000)	0
Capital Expenses	<u>0</u>	<u>(730,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(425,000)</u>	<u>(75,000)</u>
Total Projected Expenses:	<u>0</u>	<u>(730,000)</u>	<u>0</u>	<u>0</u>	<u>(135,235)</u>	<u>(720,000)</u>	<u>(175,000)</u>
Estimated Ending Balance FY16	1,000,000	187,478	999,725	1,141,351	1,466,041	410,337	1,006,475
FY17 Budgeted Revenues	<u>0</u>	<u>50</u>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>33,400</u>	<u>145,500</u>
Total Available:	1,000,000	187,528	999,725	1,141,351	1,468,041	443,737	1,151,975
FY17 Budgeted Expenses	0	(52,566)	0	0	(226,003)	0	(100,000)
Capital Carryover	0	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>	<u>(100,000)</u>
Total Projected Expenses:	<u>0</u>	<u>(52,566)</u>	<u>0</u>	<u>0</u>	<u>(226,003)</u>	<u>0</u>	<u>(200,000)</u>
Projected Ending Balance, FY17	1,000,000	134,962	999,725	1,141,351	1,242,038	443,737	951,975
Less: Designated Reserve	<u>(1,000,000)</u>	<u>(46,716)</u>	<u>(999,725)</u>	<u>(1,138,022)</u>	<u>0</u>	<u>0</u>	<u>(523,786)</u>
Adjusted Ending Balance	0	88,246	0	3,329	1,242,038	443,737	428,189

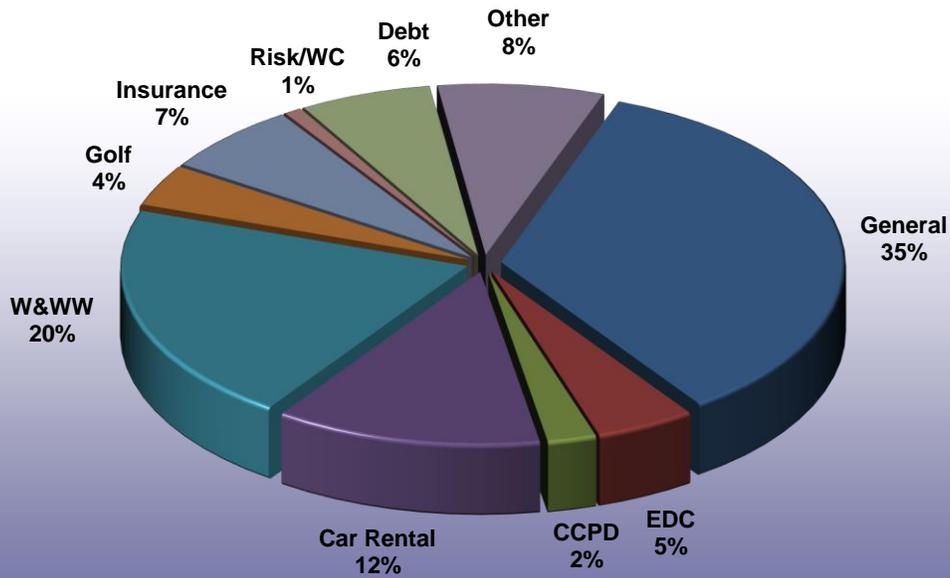
Recommended Reserve Levels per Fiscal Policy:

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>277,405</u>	<u>907,722</u>
Available for Supplemental:	0	(52,516)	0	0	(224,003)	33,400	45,500
Available for Capital:	<u>0</u>	<u>140,762</u>	<u>0</u>	<u>3,329</u>	<u>1,466,041</u>	<u>132,932</u>	<u>(525,033)</u>
Total Available	0	88,246	0	3,329	1,242,038	166,332	(479,533)

*The City maintains a \$1,000,000 General Emergency and Contingency Fund that has previously been combined with the General Fund. For FY2016-2017, this Reserve Fund has been separated from the General Fund and is shown separately on this page in the Reserve Fund section. Subsequently, the Estimated General Fund Beginning Fund Balance for FY2015-2016 has been reduced from \$11,049,329 to \$10,049,329 and the Estimated FY2015-2016 Reserve Fund Beginning Fund Balance shown on page 152 has been increased from \$4,964,928 to \$5,964,928. This column has been added to the Final Budget document for disclosure purposes only. This column was not included in the budget document as formally approved by the City Council on August 30, 2016 as there were no revenues or expenditures from this fund.

Where Does The Money Come From?

FY2016-2017



Budgeted FY2015-2016

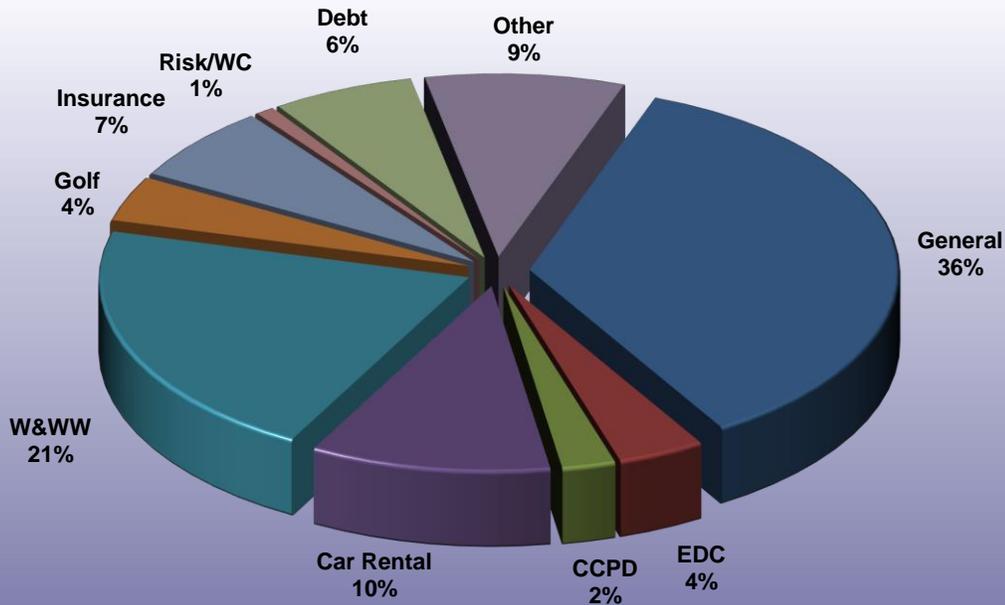
Proposed FY2016-2017

Fund	Budgeted FY2015-2016		Proposed FY2016-2017	
	Revenue	Use of Reserves	Revenue	Use of Reserves
General	\$ 37,355,090	\$ 2,411,193	\$ 39,760,257	\$ 2,099,305
Hotel/Motel	\$ 425,757	\$ 80,000	\$ 651,666	\$ 153,476
Juvenile Case	\$ 101,030	\$ -	\$ 113,700	\$ -
EDC ½¢ Sales Tax	\$ 4,652,104	\$ 1,553,098	\$ 5,311,100	\$ 3,071,565
CCPD ¼¢ Sales Tax	\$ 2,290,945	\$ 237,825	\$ 2,601,325	\$ 275,747
Police Seized Assets Fund	\$ -	\$ 235,092	\$ 1,000	\$ 155,108
Police Drug Fund	\$ 1,000	\$ 200,000	\$ 700	\$ 200,000
Grant Fund *	\$ 147,169	\$ -	\$ 212,747	\$ -
Car Rental	\$ 14,108,782	\$ 5,254,175	\$ 14,227,470	\$ 2,933,307
Glade Parks PID	\$ -	\$ 49,635	\$ -	\$ -
Glade Parks TIRZ	\$ 561,844	\$ 2,515	\$ 1,069,754	\$ -
Cable PEG Fund	\$ 120,000	\$ -	\$ 120,000	\$ -
Midtown PID	\$ -	\$ -	\$ 642,288	\$ -
Water & Wastewater	\$ 22,346,434	\$ 479,062	\$ 23,492,690	\$ 233,074
Service Center	\$ 1,283,352	\$ -	\$ 1,309,545	\$ 25,500
Drainage Utility	\$ 719,280	\$ 60,000	\$ 719,280	\$ 75,000
Recreation Classes	\$ 555,830	\$ 123,936	\$ 583,830	\$ 75,514
Arbor Daze	\$ 80,000	\$ -	\$ 80,000	\$ -
Texas Star Golf Course (TSGC)	\$ 4,594,912	\$ -	\$ 4,476,442	\$ -
Texas Star Sports Complex (TSSC)	\$ 1,575,440	\$ -	\$ 1,437,300	\$ 49,985
Equip. Replacement	\$ 1,573,572	\$ 55,455	\$ 1,985,225	\$ 973,584
Insurance	\$ 6,492,245	\$ 100,000	\$ 7,509,937	\$ 100,000
Risk/WC	\$ 870,616	\$ 179,500	\$ 953,743	\$ 175,000
General Obligation Debt	\$ 4,214,353	\$ 114,365	\$ 4,812,368	\$ -
Star Center Debt	\$ 710,105	\$ -	\$ 711,956	\$ -
EDC Debt	\$ 169,376	\$ -	\$ 47,016	\$ -
Water & Wastewater Debt	\$ 817,909	\$ -	\$ 944,200	\$ -
TSSC Debt	\$ 163,200	\$ -	\$ -	\$ -
TSGC Debt	\$ 613,849	\$ -	\$ 590,076	\$ -
TOTAL	\$ 106,544,194	\$ 11,135,851	\$ 114,365,615	\$ 10,596,165

* formerly titled Public Safety Special Revenue

Where Does The Money Go?

FY2016-2017



Budgeted FY2015-2016

Proposed FY2016-2017

Fund	Budgeted FY2015-2016		Proposed FY2016-2017	
	Operating Expenses	Capital Expenses	Operating Expenses	Capital Expenses
General	\$ 37,349,074	\$ 2,411,193	\$ 39,752,761	\$ 2,099,305
Hotel/Motel	\$ 370,721	\$ 80,000	\$ 637,909	\$ 153,476
Juvenile Case	\$ 86,010	\$ -	\$ 90,681	\$ -
EDC ½¢ Sales Tax	\$ 4,097,391	\$ 1,553,098	\$ 4,227,246	\$ 3,071,565
CCPD ¼¢ Sales Tax	\$ 2,253,636	\$ 237,825	\$ 2,596,932	\$ 275,747
Police Seized Assets Fund	\$ 175,092	\$ 60,000	\$ 156,108	\$ -
Police Drug Fund	\$ 1,000	\$ 200,000	\$ 700	\$ 200,000
Grant Fund *	\$ 145,117	\$ -	\$ 212,747	\$ -
Car Rental	\$ 11,496,233	\$ 5,254,175	\$ 11,672,591	\$ 2,933,307
Glade Parks PID	\$ 49,635	\$ -	\$ -	\$ -
Glade Parks TIRZ	\$ 564,359	\$ -	\$ 943,589	\$ -
Cable PEG Fund	\$ 120,000	\$ -	\$ 120,000	\$ -
Midtown PID	\$ -	\$ -	\$ 642,288	\$ -
Water & Wastewater	\$ 22,235,934	\$ 479,062	\$ 23,436,429	\$ 233,074
Service Center	\$ 1,283,352	\$ -	\$ 1,307,033	\$ 25,500
Drainage Utility	\$ 716,150	\$ 60,000	\$ 696,409	\$ 75,000
Recreation Classes	\$ 552,841	\$ 123,936	\$ 570,841	\$ 75,514
Arbor Daze	\$ 79,500	\$ -	\$ 79,500	\$ -
Texas Star Golf Course (TSGC)	\$ 4,544,913	\$ -	\$ 4,417,580	\$ -
Texas Star Sports Complex (TSSC)	\$ 1,570,007	\$ -	\$ 1,350,037	\$ 49,985
Equip. Replacement	\$ 1,629,027	\$ -	\$ 2,958,809	\$ -
Insurance	\$ 6,484,245	\$ 100,000	\$ 7,413,007	\$ 100,000
Risk/WC	\$ 868,025	\$ 179,500	\$ 923,293	\$ 175,000
General Obligation Debt	\$ 4,328,718	\$ -	\$ 4,684,798	\$ -
Star Center Debt	\$ 709,805	\$ -	\$ 711,956	\$ -
EDC Debt	\$ 169,376	\$ -	\$ 47,016	\$ -
Water & Wastewater Debt	\$ 817,909	\$ -	\$ 944,200	\$ -
TSSC Debt	\$ 163,200	\$ -	\$ -	\$ -
TSGC Debt	\$ 613,849	\$ -	\$ 590,076	\$ -
TOTAL	\$ 103,475,119	\$ 10,738,789	\$ 111,184,536	\$ 9,467,473

* formerly titled Public Safety Special Revenue



General Fund Revenues

FY2016-2017



General Fund Revenues	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed	
					\$ Diff	% Diff.
Property Taxes	\$ 10,746,825	\$ 11,332,966	\$ 11,133,110	\$ 12,340,137	\$ 1,007,171	9%
Prior Year Property Taxes	\$ 48,082	\$ 40,000	\$ 7,109	\$ 40,000	\$ -	0%
Penalties & Interest	\$ 60,104	\$ 58,000	\$ 58,311	\$ 58,000	\$ -	0%
Sales Tax	\$ 9,154,773	\$ 9,442,356	\$ 9,906,725	\$ 10,354,239	\$ 911,883	10%
Additional Sales Tax	\$ 2,297,958	\$ 2,360,589	\$ 2,525,025	\$ 2,651,275	\$ 290,686	12%
Mixed Drink Tax	\$ 84,533	\$ 82,400	\$ 100,000	\$ 100,000	\$ 17,600	21%
Electric Franchise	\$ 1,663,483	\$ 1,675,882	\$ 1,675,882	\$ 1,675,882	\$ -	0%
Gas Franchise	\$ 418,057	\$ 435,000	\$ 310,000	\$ 385,000	\$ (50,000)	(11%)
Telephone Franchise	\$ 294,921	\$ 317,950	\$ 310,000	\$ 300,000	\$ (17,950)	(6%)
Sanitation Service	\$ 216,643	\$ 211,802	\$ 227,000	\$ 233,000	\$ 21,198	10%
Recycling Franchise Fee	\$ 17,629	\$ 17,549	\$ 18,325	\$ 18,690	\$ 1,141	7%
Cable Franchise Fee	\$ 787,037	\$ 665,000	\$ 770,000	\$ 778,000	\$ 113,000	17%
W&WW Franchise Tax	\$ 1,005,577	\$ 1,117,322	\$ 1,117,322	\$ 1,174,635	\$ 57,313	5%
Other Permits	\$ 33,579	\$ 20,000	\$ 18,000	\$ 20,000	\$ -	0%
Health Permits	\$ 84,150	\$ 80,000	\$ 74,000	\$ 79,000	\$ (1,000)	(1%)
Fire Permits	\$ 68,090	\$ 46,000	\$ 45,746	\$ 50,000	\$ 4,000	9%
Contractor Regulatory License	\$ 69,700	\$ 60,000	\$ 57,000	\$ 60,000	\$ -	0%
Minimum Housing	\$ 184,812	\$ 194,000	\$ 122,000	\$ 122,000	\$ (72,000)	(37%)
Misc. Permits and Fees	\$ 63,541	\$ 51,100	\$ 65,680	\$ 57,535	\$ 6,435	13%
Building Permits	\$ 905,832	\$ 590,000	\$ 997,270	\$ 590,000	\$ -	0%
Swimming Pools/Concessions	\$ 276,518	\$ 265,000	\$ 285,000	\$ 280,000	\$ 15,000	6%
Auto Theft Task Force Grant	\$ 90,182	\$ 92,000	\$ 92,000	\$ 85,790	\$ (6,210)	(7%)
School Resource Officers	\$ 298,740	\$ 307,700	\$ 307,700	\$ 316,935	\$ 9,235	3%
Municipal Court	\$ 2,946,633	\$ 3,244,300	\$ 3,151,850	\$ 3,114,513	\$ (129,787)	(4%)
Library Fees	\$ 39,856	\$ 49,600	\$ 30,236	\$ 30,100	\$ (19,500)	(39%)
Ambulance Fees	\$ 1,039,545	\$ 976,127	\$ 1,059,538	\$ 1,060,000	\$ 83,873	9%
Alarm Revenue	\$ 127,495	\$ 130,000	\$ 128,500	\$ 130,000	\$ -	0%
Jail Revenue	\$ 260,535	\$ 175,000	\$ 330,000	\$ 175,000	\$ -	0%
Interest Income	\$ 55,022	\$ 35,000	\$ 55,537	\$ 35,000	\$ -	0%
Miscellaneous	\$ 134,783	\$ 99,650	\$ 112,481	\$ 105,228	\$ 5,578	6%
Tower Lease	\$ 501,637	\$ 450,000	\$ 522,000	\$ 537,000	\$ 87,000	19%
Betterment/Contributions	\$ 14,923	\$ 14,500	\$ 14,500	\$ 14,500	\$ -	0%
Transfers	\$ 2,581,788	\$ 2,718,297	\$ 2,731,485	\$ 2,788,798	\$ 70,501	3%
TOTAL REVENUES	\$ 36,572,985	\$ 37,355,090	\$ 38,359,332	\$ 39,760,257	\$ 2,405,167	6%
Use of Reserves	\$ -	\$ 2,411,193	\$ 1,535,388	\$ 2,099,305	\$ (311,888)	(13%)
TOTAL RESOURCES	\$ 36,572,985	\$ 39,766,283	\$ 39,894,720	\$ 41,859,562	\$ 2,093,279	5%

TAX RATE SCENARIOS				
As Computed from July 2016 Certified Tax Roll				
	Fiscal Year 2015-16	Fiscal Year 2016-17		
		Revenue at Effective Tax Rate	Revenue at Proposed Rate	Revenue at Rollback Rate
<i>Total Tax Rate</i>	0.467500	0.433988	0.462500	0.466172
<i>Debt Tax Rate</i>	0.100929	0.099447	0.099447	0.099447
<i>M & O Tax Rate</i>	0.366571	0.334541	0.363053	0.366725
<i>Assessed Valuation (a)</i>	\$3,153,297,953	\$3,553,921,930	\$3,553,921,930	\$3,553,921,930
<i>Adj. Net Taxable Value Assessed (b)</i>	\$2,920,707,862	\$3,269,238,631	\$3,269,238,631	\$3,269,238,631
<i>TIF Increment Value (c)</i>	53,941,226	70,479,212	70,479,212	70,479,212
<i>Total Debt</i>	\$4,451,708	\$5,233,310	\$5,233,310	\$5,233,310
<i>Debt Paid by other Sources</i>	(\$1,503,850)	(\$1,966,238)	(\$1,966,238)	(\$1,966,238)
<i>Taxable Debt Service</i>	\$2,947,858	\$3,267,072	\$3,267,072	\$3,267,072
<i>Debt Revenue</i>	\$3,002,284	\$3,251,160	\$3,251,160	\$3,251,160
<i>Prior Year Debt Revenue</i>	\$2,972,233	\$3,002,284	\$3,002,284	\$3,002,284
Increase (Decrease) in Debt Revenue	\$30,051	\$248,876	\$248,876	\$248,876
<i>M&O Revenue - General Fund</i>	\$10,545,876	\$10,555,352	\$11,493,289	\$11,614,084
<i>Ceiling Revenues</i>	\$787,090	\$846,848	\$846,848	\$846,848
<i>Total General Fund Tax Revenue</i>	\$11,332,966	\$11,402,200	\$12,340,137	\$12,460,932
<i>Prior Year M&O Revenue</i>	\$10,799,160	\$11,332,966	\$11,332,966	\$11,332,966
Increase (Decrease) in M&O Revenue	\$533,806	\$69,234	\$1,007,171	\$1,127,966
Total Increase in Tax Revenue	\$563,856	\$318,110	\$1,256,047	\$1,376,842

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 \$70,479,212 and authorized ceiling Over 65 \$201,029,945 and Disabled Persons \$13,174,142.

(c) TIF = Tax Increment Finance zone increment value increase contracted at 75% (\$93,972,283 @ 75% = \$70,479,212).

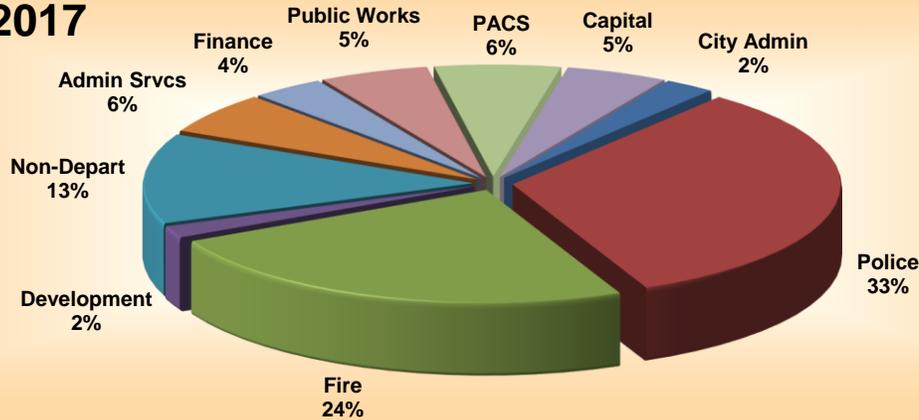
Note: Under these circumstances each penny of tax equals approximately \$322,020 ($\$3,269,238,631 \cdot .01 \cdot .985 / 100 = \$322,020$).

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

M&O = Maintenance and Operations

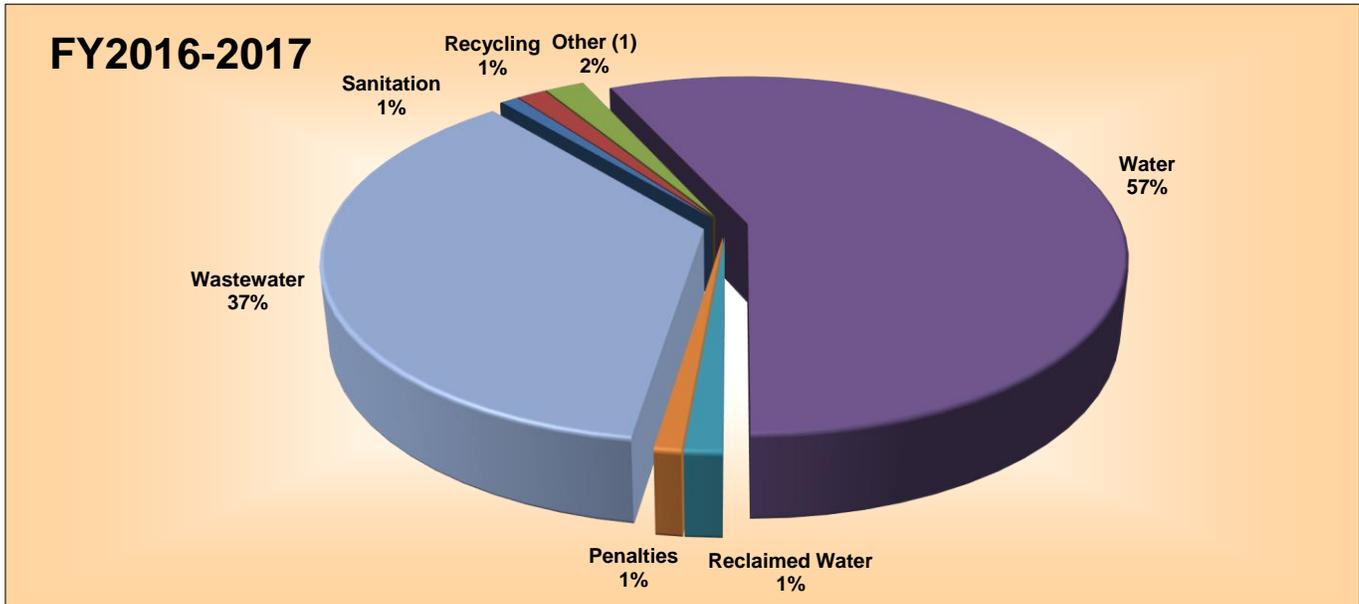
General Fund Expenditures

FY2016-2017



General Fund Expenditures	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
City Council	\$ 17,937	\$ 40,875	\$ 40,875	\$ 40,680	\$ (195)	(0%)
City Administration	\$ 504,597	\$ 541,930	\$ 541,930	\$ 575,104	\$ 33,174	6%
City Secretary	\$ 336,531	\$ 371,870	\$ 371,870	\$ 395,941	\$ 24,071	6%
Communications/Marketing	\$ 9,520	\$ 23,475	\$ 23,475	\$ 23,475	\$ -	0%
Total - City Administration	\$ 868,587	\$ 978,150	\$ 978,150	\$ 1,035,200	\$ 57,050	6%
Finance/Budget	\$ 212,152	\$ 243,771	\$ 243,771	\$ 267,553	\$ 23,782	10%
Municipal Court	\$ 646,288	\$ 726,114	\$ 726,114	\$ 769,777	\$ 43,663	6%
Accounting	\$ 231,109	\$ 350,198	\$ 350,198	\$ 361,067	\$ 10,869	3%
Purchasing	\$ 82,733	\$ 86,934	\$ 86,934	\$ 91,660	\$ 4,726	5%
Total - Finance	\$ 1,172,283	\$ 1,407,017	\$ 1,407,017	\$ 1,490,057	\$ 83,040	6%
Emergency Management	\$ 30,687	\$ 50,775	\$ 50,775	\$ 50,775	\$ -	0%
Police Code Compliance	\$ 1,557,533	\$ 1,648,960	\$ 1,648,960	\$ 1,742,359	\$ 93,399	6%
Police Administration	\$ 812,660	\$ 1,000,110	\$ 1,000,110	\$ 1,045,569	\$ 45,459	5%
Police Patrol	\$ 4,527,642	\$ 5,118,244	\$ 5,118,244	\$ 5,463,098	\$ 344,854	7%
Police CID	\$ 1,647,512	\$ 1,633,063	\$ 1,633,063	\$ 1,731,063	\$ 98,000	6%
Police Service	\$ 1,956,940	\$ 2,072,180	\$ 2,072,180	\$ 2,030,972	\$ (41,208)	(2%)
Police Detention	\$ 1,516,217	\$ 1,600,720	\$ 1,600,720	\$ 1,565,305	\$ (35,415)	(2%)
Total-Police	\$ 12,049,191	\$ 13,124,052	\$ 13,124,052	\$ 13,629,141	\$ 505,089	4%
Fire Marshal/Education	\$ 505,747	\$ 561,000	\$ 561,000	\$ 589,076	\$ 28,076	5%
Fire Administration	\$ 498,632	\$ 514,693	\$ 514,693	\$ 528,987	\$ 14,294	3%
EMS/Suppression	\$ 7,848,980	\$ 8,281,245	\$ 8,281,245	\$ 8,980,900	\$ 699,655	8%
Total-Fire	\$ 8,853,360	\$ 9,356,938	\$ 9,356,938	\$ 10,098,963	\$ 742,025	8%
Information Services	\$ 326,822	\$ 310,821	\$ 310,821	\$ 327,518	\$ 16,697	5%
Personnel	\$ 385,373	\$ 408,839	\$ 408,839	\$ 416,262	\$ 7,423	2%
Facility Maintenance	\$ 906,574	\$ 939,466	\$ 939,466	\$ 1,016,284	\$ 76,818	8%
Library	\$ 704,030	\$ 728,164	\$ 728,164	\$ 755,972	\$ 27,808	4%
Total - Administrative Services	\$ 2,322,799	\$ 2,387,290	\$ 2,387,290	\$ 2,516,036	\$ 128,746	5%
Planning & Development	\$ 290,454	\$ 307,665	\$ 307,665	\$ 336,860	\$ 29,195	9%
Inspection Services	\$ 335,314	\$ 353,221	\$ 353,221	\$ 379,716	\$ 26,495	8%
Total-Development	\$ 625,768	\$ 660,886	\$ 660,886	\$ 716,576	\$ 55,690	8%
Recreation	\$ 603,688	\$ 665,687	\$ 665,687	\$ 706,474	\$ 40,787	6%
Parks	\$ 1,115,351	\$ 1,359,322	\$ 1,359,322	\$ 1,374,093	\$ 14,771	1%
Swimming Pools	\$ 125,535	\$ 159,460	\$ 159,460	\$ 163,460	\$ 4,000	3%
Senior Center	\$ 228,250	\$ 271,034	\$ 271,034	\$ 275,047	\$ 4,013	1%
Recreation Admin.	\$ 63,167	\$ 71,341	\$ 71,341	\$ 76,024	\$ 4,683	7%
Total-Parks & Comm Svcs	\$ 2,135,991	\$ 2,526,844	\$ 2,526,844	\$ 2,595,098	\$ 68,254	3%
Street Maintenance	\$ 1,456,054	\$ 1,593,843	\$ 1,593,843	\$ 1,850,324	\$ 256,481	16%
Animal Control	\$ 270,262	\$ 296,019	\$ 296,019	\$ 298,292	\$ 2,273	1%
City Engineer	\$ 43,477	\$ 107,537	\$ 107,537	\$ 109,800	\$ 2,263	2%
Total - Public Works	\$ 1,769,793	\$ 1,997,399	\$ 1,997,399	\$ 2,258,416	\$ 261,017	13%
Legal Services	\$ 128,843	\$ 130,000	\$ 130,000	\$ 175,000	\$ 45,000	35%
Non-Departmental	\$ 4,667,992	\$ 4,751,498	\$ 5,155,245	\$ 5,209,274	\$ 457,776	10%
Betterment	\$ 23,144	\$ 29,000	\$ 29,000	\$ 29,000	\$ -	0%
Total - Non-Depart.	\$ 4,819,978	\$ 4,910,498	\$ 5,314,245	\$ 5,413,274	\$ 502,776	10%
Total Operating Expenses	\$ 34,617,750	\$ 37,349,074	\$ 37,752,821	\$ 39,752,761	\$ 2,403,687	6%
Capital Expenses	\$ 1,756,363	\$ 2,411,193	\$ 1,535,389	\$ 2,099,305	\$ (311,888)	(13%)
Total Expenses	\$ 36,374,112	\$ 39,760,267	\$ 39,288,210	\$ 41,852,066	\$ 2,091,799	5%

Water & Wastewater Revenues



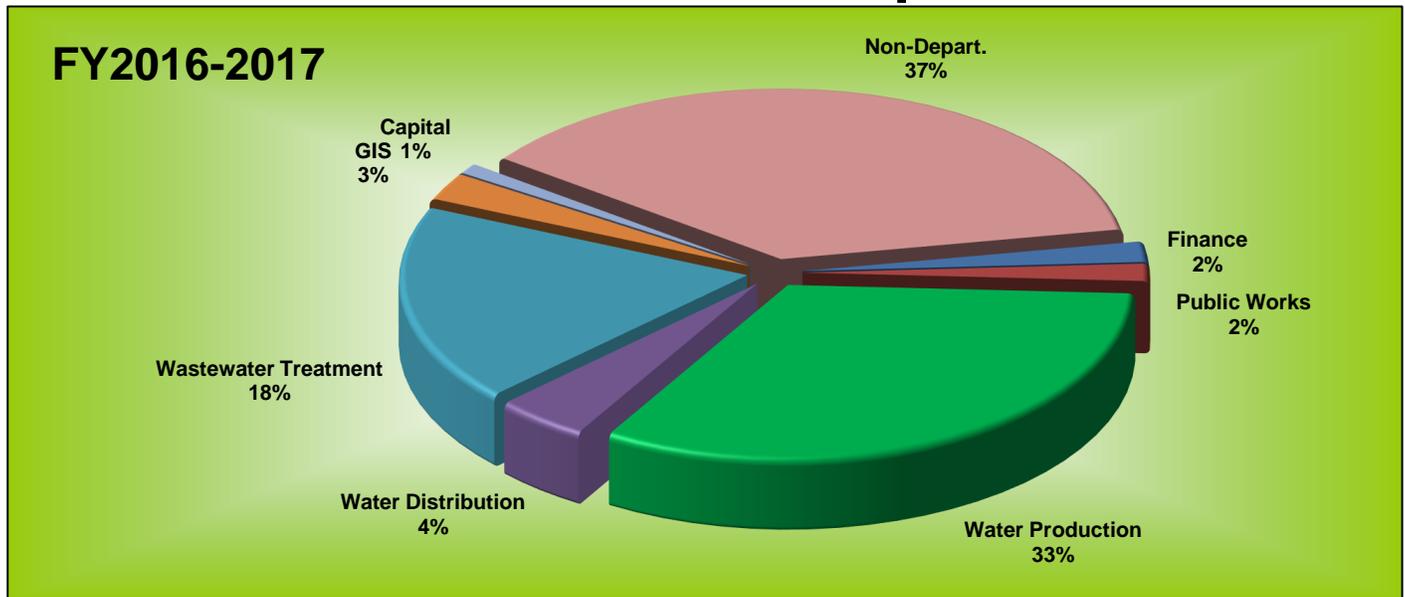
The above graph shows the sources of revenues in the Water & Wastewater Fund which are generated by services provided to the citizens of Euless for recycling, sanitation, water and wastewater. The "Other" amount represents 2% of total revenues and is an aggregate of several revenue sources as indicated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

Water & Wastewater Revenues	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Interest Income ⁽¹⁾	\$ 22,185	\$ 12,000	\$ 17,265	\$ 12,000	\$ -	0%
Sanitation	\$ 199,676	\$ 195,000	\$ 205,000	\$ 205,000	\$ 10,000	5%
Water Service	\$ 11,454,505	\$ 12,489,527	\$ 12,489,527	\$ 13,359,457	\$ 869,930	7%
Wastewater Service	\$ 7,405,330	\$ 8,403,094	\$ 8,403,094	\$ 8,571,561	\$ 168,467	2%
Reclaimed Water Service	\$ 100,362	\$ 266,813	\$ 266,813	\$ 319,672	\$ 52,859	20%
New Meters ⁽¹⁾	\$ 56,035	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0%
Reconnect Fees ⁽¹⁾	\$ 223,260	\$ 220,000	\$ 230,000	\$ 230,000	\$ 10,000	5%
Inspection Fees ⁽¹⁾	\$ 231,981	\$ 85,000	\$ 180,000	\$ 100,000	\$ 15,000	18%
Miscellaneous ⁽¹⁾	\$ 38,668	\$ 35,000	\$ 35,263	\$ 35,000	\$ -	0%
Penalties	\$ 223,520	\$ 230,000	\$ 230,000	\$ 230,000	\$ -	0%
Initiations/Transfer Fees ⁽¹⁾	\$ 33,855	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0%
Recycling Fees	\$ 336,180	\$ 320,000	\$ 340,000	\$ 340,000	\$ 20,000	6%
Use of Rate Stabilization	\$ 271,086	\$ 135,235	\$ 135,235	\$ 226,003	\$ 90,768	67%
Rate Stabilization Rebate	\$ (271,086)	\$ (135,235)	\$ (135,235)	\$ (226,003)	\$ (90,768)	67%
TOTAL REVENUES	\$ 20,325,557	\$ 22,346,434	\$ 22,486,962	\$ 23,492,690	\$ 1,146,256	5%
Use of Reserves	\$ 92,703	\$ 479,062	\$ -	\$ 233,074	\$ (245,988)	(51%)
TOTAL RESOURCES	\$ 20,418,260	\$ 22,825,496	\$ 22,486,962	\$ 23,725,764	\$ 900,268	4%

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

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

Water & Wastewater 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 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Water Office	\$ 401,615	\$ 442,746	\$ 441,096	\$ 455,034	\$ 12,288	3%
Total-Finance	\$ 401,615	\$ 442,746	\$ 441,096	\$ 455,034	\$ 12,288	3%
City Engineer	\$ 283,051	\$ 312,389	\$ 310,789	\$ 321,339	\$ 8,950	3%
Water Production	\$ 7,015,816	\$ 7,198,968	\$ 7,201,968	\$ 7,760,394	\$ 561,426	8%
Water Distribution	\$ 781,513	\$ 923,870	\$ 920,870	\$ 1,027,179	\$ 103,309	11%
Wastewater Treatment	\$ 3,337,940	\$ 4,370,324	\$ 4,370,324	\$ 4,384,457	\$ 14,133	0%
Meter Reading	\$ 60,034	\$ 63,612	\$ 63,612	\$ 66,323	\$ 2,711	4%
Total-Public Works	\$ 11,478,354	\$ 12,869,163	\$ 12,867,563	\$ 13,559,692	\$ 690,529	5%
Recycling	\$ 29,704	\$ 41,300	\$ 41,300	\$ 41,300	\$ -	0%
GIS/Information Services	\$ 495,644	\$ 572,265	\$ 572,265	\$ 614,373	\$ 42,108	7%
Legal Services	\$ 72,863	\$ 75,000	\$ 75,000	\$ 85,000	\$ 10,000	13%
Non-Departmental	\$ 7,357,526	\$ 8,235,460	\$ 8,252,762	\$ 8,681,030	\$ 445,570	5%
Total-Non Departmental	\$ 7,955,738	\$ 8,924,025	\$ 8,941,327	\$ 9,421,703	\$ 497,678	6%
Total Operating Expenses	\$ 19,835,706	\$ 22,235,934	\$ 22,249,986	\$ 23,436,429	\$ 1,200,495	5%
Capital Expenses	\$ 582,554	\$ 479,062	\$ 245,988	\$ 233,074	\$ (245,988)	(51%)
Total Expenses	\$ 20,418,260	\$ 22,714,996	\$ 22,495,974	\$ 23,669,503	\$ 954,507	4%

The chart details the expenditures over the past, current, and upcoming fiscal years, as well as the expected increases and decreases in costs within the past year. 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 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Service Center Fund:						
Revenues	\$ 1,203,285	\$ 1,283,352	\$ 1,283,392	\$ 1,309,545	\$ 26,193	2%
Operating Expenses	\$ 1,171,473	\$ 1,283,352	\$ 1,283,352	\$ 1,307,033	\$ 23,681	2%
Use of Reserves	\$ -	\$ -	\$ -	\$ 25,500	\$ 25,500	0%
Capital Expenses	\$ 10,559	\$ -	\$ -	\$ 25,500	\$ 25,500	0%
Drainage Utility System:						
Revenues	\$ 719,706	\$ 719,280	\$ 719,100	\$ 719,280	\$ -	0%
Operating Expenses	\$ 569,438	\$ 716,150	\$ 716,150	\$ 696,409	\$ (19,741)	(3%)
Use of Reserves	\$ -	\$ 60,000	\$ 57,050	\$ 75,000	\$ 15,000	25%
Capital Expenses	\$ 125,000	\$ 60,000	\$ 60,000	\$ 75,000	\$ 15,000	25%
Recreation Classes:						
Revenues	\$ 590,454	\$ 555,830	\$ 583,830	\$ 583,830	\$ 28,000	5%
Operating Expenses	\$ 495,610	\$ 552,841	\$ 552,841	\$ 570,841	\$ 18,000	3%
Use of Reserves	\$ -	\$ 123,936	\$ 92,947	\$ 75,514	\$ (48,422)	(39%)
Capital Expenses	\$ 72,412	\$ 123,936	\$ 123,936	\$ 75,514	\$ (48,422)	(39%)
Arbor Daze:						
Revenues	\$ 48,107	\$ 80,000	\$ 70,000	\$ 80,000	\$ -	0%
Operating Expenses	\$ 58,771	\$ 79,500	\$ 79,500	\$ 79,500	\$ -	0%
Use of Reserves	\$ 10,663	\$ -	\$ 9,500	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Golf Course:						
Revenues	\$ 4,158,032	\$ 4,594,912	\$ 4,240,299	\$ 4,476,442	\$ (118,470)	(3%)
Operating Expenses	\$ 4,080,145	\$ 4,544,913	\$ 4,229,395	\$ 4,417,580	\$ (127,333)	(3%)
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Sports Complex						
Revenues	\$ 1,158,582	\$ 1,575,440	\$ 1,447,960	\$ 1,437,300	\$ (138,140)	(9%)
Operating Expenses	\$ 1,227,838	\$ 1,570,007	\$ 1,470,656	\$ 1,350,037	\$ (219,970)	(14%)
Use of Reserves	\$ 69,256	\$ -	\$ 22,696	\$ 49,985	\$ 49,985	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ 49,985	\$ 49,985	0%

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

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

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

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

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

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

Special Revenue Operating Funds

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

Special Revenue Funds	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Hotel/Motel:						
Revenues	\$ 392,100	\$ 425,757	\$ 592,534	\$ 651,666	\$ 225,909	53%
Operating Expenses	\$ 304,407	\$ 370,721	\$ 447,067	\$ 637,909	\$ 267,188	72%
Use of Reserves	\$ -	\$ 80,000	\$ -	\$ 153,476	\$ 73,476	92%
Capital Expenses	\$ 56,914	\$ 80,000	\$ 70,524	\$ 153,476	\$ 73,476	92%
Juvenile Case:						
Revenues	\$ 103,143	\$ 101,030	\$ 108,200	\$ 113,700	\$ 12,670	13%
Operating Expenses	\$ 77,210	\$ 86,010	\$ 86,010	\$ 90,681	\$ 4,671	5%
Use of Excess Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
EDC ½¢ Sales Tax:						
Revenues	\$ 4,609,425	\$ 4,652,104	\$ 5,052,550	\$ 5,311,100	\$ 658,996	14%
Operating Expenses	\$ 4,219,245	\$ 4,097,391	\$ 4,118,906	\$ 4,227,246	\$ 129,855	3%
Use of Reserves	\$ -	\$ 1,553,098	\$ -	\$ 3,071,565	\$ 1,518,467	98%
Capital Expenses	\$ 212,065	\$ 1,553,098	\$ 880,198	\$ 3,071,565	\$ 1,518,467	98%
CCPD ¼¢ Sales Tax:						
Revenues	\$ 2,274,257	\$ 2,290,945	\$ 2,477,500	\$ 2,601,325	\$ 310,380	14%
Operating Expenses	\$ 1,823,226	\$ 2,253,636	\$ 2,253,636	\$ 2,596,932	\$ 343,296	15%
Use of Reserves	\$ -	\$ 237,825	\$ 13,961	\$ 275,747	\$ 37,922	16%
Capital Expenses	\$ 113,241	\$ 237,825	\$ 237,825	\$ 275,747	\$ 37,922	16%
Police Seized Assets Fund:						
Revenues	\$ 509	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0%
Operating Expenses	\$ 164,309	\$ 175,092	\$ 175,092	\$ 156,108	\$ (18,984)	(11%)
Use of Reserves	\$ 163,800	\$ 235,092	\$ 234,092	\$ 155,108	\$ (79,984)	(34%)
Capital Expenses	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ (60,000)	(100%)
Police Drug Fund						
Revenues	\$ 268,845	\$ 1,000	\$ 14,590	\$ 700	\$ (300)	(30%)
Operating Expenses	\$ -	\$ 1,000	\$ 1,000	\$ 700	\$ (300)	(30%)
Use of Reserves	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	0%
Capital Expenses	\$ 14,310	\$ 200,000	\$ -	\$ 200,000	\$ -	0%
Grant Fund: *						
Revenues	\$ 195,427	\$ 147,169	\$ 330,189	\$ 212,747	\$ 65,578	45%
Operating Expenses	\$ 165,829	\$ 145,117	\$ 330,189	\$ 212,747	\$ 67,630	47%
Use of Reserves	\$ 75,833	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ 94,788	\$ -	\$ -	\$ -	\$ -	0%
Car Rental Tax:						
Revenues	\$ 14,138,299	\$ 14,108,782	\$ 14,227,470	\$ 14,227,470	\$ 118,688	1%
Operating Expenses	\$ 12,212,747	\$ 11,496,233	\$ 11,938,546	\$ 11,672,591	\$ 176,358	2%
Use of Reserves	\$ 427,268	\$ 5,254,175	\$ 2,379,851	\$ 2,933,307	\$ (2,320,868)	(44%)
Capital Expenses	\$ 2,352,820	\$ 5,254,175	\$ 4,668,775	\$ 2,933,307	\$ (2,320,868)	(44%)
Glade Parks PID						
Revenues	\$ 93,263	\$ -	\$ -	\$ -	\$ -	0%
Operating Expenses	\$ -	\$ 49,635	\$ -	\$ -	\$ (49,635)	(100%)
Use of Reserves	\$ -	\$ 49,635	\$ -	\$ -	\$ (49,635)	(100%)
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Glade Parks TIRZ						
Revenues	\$ 405,336	\$ 561,844	\$ 645,347	\$ 1,069,754	\$ 507,910	90%
Operating Expenses	\$ 385,668	\$ 564,359	\$ 525,486	\$ 943,589	\$ 379,230	67%
Use of Reserves	\$ -	\$ 2,515	\$ -	\$ -	\$ (2,515)	(100%)
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Special Revenue Funds	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Cable PEG Fund:						
Revenues	\$ 153,191	\$ 120,000	\$ 120,500	\$ 120,000	\$ -	0%
Operating Expenses	\$ 101,462	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ 50,000	\$ -	\$ -	\$ -	\$ -	0%
Midtown PID:						
Revenues	\$ -	\$ -	\$ 350,920	\$ 642,288	\$ 642,288	0%
Operating Expenses	\$ -	\$ -	\$ 350,920	\$ 642,288	\$ 642,288	0%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%

* formerly titled Public Safety Special Revenue

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 to the promotion of tourism and the convention and hotel industry.

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.

Grant Fund is used to account for grant funds and other restricted revenues received by the City. 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 incurred 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 incurred for the repayment of the related infrastructure cost.

The **Cable Public Educational and Governmental (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.

The **Midtown Public Improvement District (PID) Fund** is used to account for assessments levied upon properties within the district boundaries. Expenses are incurred for the repayment of debt issued to fund public improvements within the district.

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 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Equipment Replacement:						
Revenue	\$ 1,795,492	\$ 1,573,572	\$ 2,859,917	\$ 1,985,225	\$ 411,653	26%
Operating Expenses	\$ 1,235,246	\$ 1,629,027	\$ 1,629,027	\$ 2,958,809	\$ 1,329,782	82%
Use of Excess Reserves	\$ -	\$ 55,455	\$ -	\$ 973,584	\$ 918,129	0%
Insurance:						
Revenue	\$ 6,163,961	\$ 6,492,245	\$ 6,303,222	\$ 7,509,937	\$ 1,017,692	16%
Operating Expenses	\$ 5,358,094	\$ 6,484,245	\$ 7,248,072	\$ 7,413,007	\$ 928,762	14%
Use of Reserves	\$ -	\$ 100,000	\$ 944,850	\$ 100,000	\$ -	0%
Capital Expenses	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	0%
Risk/WC Management:						
Revenue	\$ 806,695	\$ 870,616	\$ 870,616	\$ 953,743	\$ 83,127	10%
Operating Expenses	\$ 836,240	\$ 868,025	\$ 868,025	\$ 923,293	\$ 55,268	6%
Use of Reserves	\$ 29,545	\$ 179,500	\$ 1,909	\$ 175,000	\$ (4,500)	(3%)
Capital Expenses	\$ -	\$ 179,500	\$ 4,500	\$ 175,000	\$ (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 and operating expenses, and use of reserves for all Debt Service Funds presented within the City of Euless' Annual Operating Budget.

Debt Service Funds	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed	
					\$ Diff	% Diff.
General Obligation Debt						
Revenues	\$ 10,190,035	\$ 4,214,353	\$ 4,632,459	\$ 4,812,368	\$ 598,015	14%
Operating Expenses	\$ 10,172,647	\$ 4,328,718	\$ 4,446,963	\$ 4,684,798	\$ 356,080	8%
Use of Reserves	\$ -	\$ 114,365	\$ -	\$ -	\$ (114,365)	(100%)
Star Center Debt						
Revenues	\$ 709,765	\$ 710,105	\$ 710,105	\$ 711,956	\$ 1,851	0%
Operating Expenses	\$ 709,765	\$ 709,805	\$ 709,205	\$ 711,956	\$ 2,151	0%
Use of Reserves	\$ 0	\$ -	\$ -	\$ -	\$ -	0%
EDC Debt Service						
Revenues	\$ 907,270	\$ 169,376	\$ 169,376	\$ 47,016	\$ (122,360)	(72%)
Operating Expenses	\$ 907,103	\$ 169,376	\$ 169,376	\$ 47,016	\$ (122,360)	(72%)
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Water & Wastewater Debt						
Revenues	\$ 607,655	\$ 817,909	\$ 818,209	\$ 944,200	\$ 126,291	15%
Operating Expenses	\$ 540,803	\$ 817,909	\$ 818,209	\$ 944,200	\$ 126,291	15%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Sports Complex Debt						
Revenues	\$ 159,400	\$ 163,200	\$ 155,191	\$ -	\$ (163,200)	(100%)
Operating Expenses	\$ 158,650	\$ 163,200	\$ 163,200	\$ -	\$ (163,200)	(100%)
Use of Reserves	\$ -	\$ -	\$ 8,009	\$ -	\$ -	0%
Texas Star Golf Course Debt						
Revenues	\$ 612,043	\$ 613,849	\$ 613,849	\$ 590,076	\$ (23,773)	(4%)
Operating Expenses	\$ 609,500	\$ 613,849	\$ 613,849	\$ 590,076	\$ (23,773)	(4%)
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 **General Obligation 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 Center. 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.

Full-Time Personnel Counts

	FY 14/15 ACTUAL		FY 15/16 BUDGETED		FY 15/16 ESTIMATED		FY 16/17 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	3.50
LIBRARY	9.00		9.00		9.00		9.00
Total City Administration	20.00		20.00		20.00		20.50
FINANCE/BUDGET	2.00		2.00		2.00		2.00
COURTS	7.75		7.75		7.75		7.75
ACCOUNTING	2.50		3.50		3.50		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		17.75		17.75
PD CODE	14.75	1	15.00		15.00		15.00
PD ADMINISTRATION	5.75	1	6.00		6.00		6.00
PD PATROL	41.00	1	42.00		42.00	1	44.00
PD INVESTIGATION	13.50	1	13.00		13.00		13.00
PD SERVICE	22.00		22.00		22.00	1	21.00
PD DETENTION	18.00		18.00		18.00	1	17.00
Total Police Department	115.00		116.00		116.00		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	2	67.00
Total Fire Department	72.00		72.00		72.00		75.00
PLANNING	2.50		2.50		2.50	3	3.00
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		7.00
RECREATION	6.50		6.50		6.50		6.50
PARKS	11.00		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	20.50		20.50		20.50		20.50
STREET MAINTENANCE	9.50		9.50		9.50	2	10.50
ANIMAL CONTROL	3.00		3.00		3.00		3.00
CITY ENGINEER	0.50		0.50		0.50		0.50
Total Public Works	13.00		13.00		13.00		14.00
GF NON-DEPARTMENTAL	0.00		0.50		0.50		0.50
Total Non-departmental	0.00		0.50		0.50		0.50
TOTAL GENERAL FUND	263.75		266.25		266.25		271.25
EDC - PARKS	12.25		12.25		12.25	2	13.25
EDC - LIBRARY	10.00		10.00		10.00		10.00
EDC - ECO. DEV.	1.00		1.00		1.00		1.00
TOTAL EDC FUND	23.25		23.25		23.25		24.25
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	5.75		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	23.50		23.50		23.50		23.50
INFORMATION SERVICES	4.00		4.00		4.00		4.00
W&S NON-DEPT.	9.50		10.00		10.00		10.00
Total Non-departmental	13.50		14.00		14.00		14.00
TOTAL W&S FUND	42.00		42.50		42.50		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	2.50		2.50		2.50		2.50
GOLF FOOD AND BEVERAGE	3.00		3.00		3.00		3.00
GOLF CONFERENCE CENTRE	1.50		1.50		1.50		1.50
TOTAL GOLF COURSE FUND	11.75		11.75		11.75		11.75
JUVENILE CASE FUND	1.25		1.25		1.25		1.25
CRIME CONTROL FUND	18.00		18.00		18.00	1	19.00
PUBLIC SAFETY SPECIAL FUND	3.00	1	2.00		2.00	1	1.00
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	37.25		36.25		36.25		36.25
TOTAL ALL FUNDS	378.00		380.00		380.00		386.00

1) Shifted position based on funding and job function

2) Added 3 firefighters, 1 Public Works Field Tech, 1 Athletic Coordinator

3) Converted 2 part time positions into 1 full time position

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	\$ 3,950,000	\$ 6,575,000	U.S. Bank	3% to 4%	8/15/2021
General Obligation Refunding Bonds, Series 2012	12/31/2011	\$ 3,825,000	\$ 5,955,000	U.S. Bank	2% to 4%	2/15/2024
General Obligation Refunding Bonds, Series 2014	10/15/2014	\$ 4,405,000	\$ 5,685,000	U.S. Bank	3%	2/15/2020
Tax & Waterworks & Sewer System (Limited Pledge) Revenue Certificates of Obligation, Series 2011 ¹	1/15/2011	\$ 2,515,000	\$ 3,035,000	U.S. Bank	3% to 4.25%	8/15/2030
Tax & Waterworks & Sewer System (Limited Pledge) Revenue Certificates of Obligation, Series 2014 ¹	10/15/2014	\$ 5,715,000	\$ 5,715,000	U.S. Bank	0% to 5%	8/15/2034
Tax & Waterworks & Sewer System (Limited Pledge) Revenue Certificates of Obligation, Series 2015 ¹	10/27/2015	\$ 3,030,000	\$ 3,030,000	U.S. Bank	0% to 5%	2/15/2035
Tax & Waterworks & Sewer System (Limited Pledge) Revenue Certificates of Obligation, Series 2016 ¹	1/12/2016	\$ 16,450,000	\$ 16,450,000	U.S. Bank	0% to 4%	2/15/2041
Taxable General Obligation Refunding Bonds, Series 2010 ²	8/15/2010	\$ 5,245,000	\$ 8,110,000	U.S. Bank	2.5% to 4.4%	8/1/2025
General Obligation Refunding Bonds, Series 2012A ³	11/1/2012	\$ 5,695,000	\$ 8,930,000	U.S. Bank	2% to 4%	2/15/2027
Waterworks & Sewer System Revenue Refunding Bonds, Series 2012 ⁴	3/29/2012	\$ 2,055,000	\$ 3,340,000	Bank of Texas	2.03%	7/15/2024
Waterworks & Sewer System Revenue Bonds, Series 2013 ⁴	6/25/2013	\$ 1,405,000	\$ 1,585,000	U.S. Bank	2% to 5%	7/15/2033
Waterworks & Sewer System Revenue Bonds, Series 2015A ⁴	8/5/2015	\$ 4,465,000	\$ 4,685,000	Texas Water Development Board	0% to 1.98%	7/15/2035
Waterworks & Sewer System Revenue Bonds, Series 2015B ⁴	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	\$ 120,000	\$ 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
Tax Anticipation Notes, Series 2016 - Fire Truck	\$ 1,280,000	Competitive Sale	Property Tax	August 2016	3 Year
Certificates of Obligation - Glade Parks Phase 4	\$ 3,268,910	Competitive Sale	Glade Parks TIRZ / PID #2 Revenues	June 2017	20 Year
Waterworks & Sewer System Revenue Bonds*	\$ 1,280,000	Texas Water Development Board	Water & Sewer System Revenues	September 2017	20 Year

¹ Bonds paid by Tax Increment Financing District & Public Improvement District.

² Bonds paid by rental income from Dallas Stars Center.

³ Remaining Bonds paid by Texas Star Golf Course.

⁴ Bonds paid by Water & Wastewater user charges.

* Depending on funding availability from Texas Water Development Board for reclaimed water system expansion.

Ref # *	Dept	Division	Fund	Program Description	Program Type	Program Cost	Totals	Dept Ranking	Funded
1	Planning	Development	General	Third Party Plan Review and Construction Inspection	Capital	\$ 20,000	\$ 20,000	1	Yes
3	Planning	Development	General	Small Business Promotion/Retention	Capital	\$ 15,000	\$ 35,000	3	Yes
4	Admin Svc	HR	General	Career Prep Program	Capital	\$ 21,000	\$ 56,000	1	Yes
9	Fire	EMS/Suppression	General	Command Module	Capital	\$ 10,650	\$ 66,650	1	Yes
10	Fire	Fire Admin	General	Insurance Services Office (ISO) Consultant	Capital	\$ 34,500	\$ 101,150	2	Yes
11	Fire	EMS/Suppression	General	Fire Station Furniture Replacement	Capital	\$ 9,700	\$ 110,850	3	Yes
12	Fire	EMS/Suppression	General	Gear for 3 Additional Firefighters	Capital	\$ 11,700	\$ 122,550	3	Yes
14	Admin Svcs	Information Svcs	General	Hardware/Software Replacement	Capital	\$ 167,907	\$ 290,457	1	Yes
17	Admin Svcs	Information Svcs	General	Court Technology	Capital	\$ 77,200	\$ 367,657	4	Yes
18	Admin Svcs	Information Svcs	General	Security Initiative	Capital	\$ 10,000	\$ 377,657	5	Yes
19	PW	Street	General	Traffic Signal Controller's Phase I	Capital	\$ 29,500	\$ 407,157	1	Yes
20	PW	Engineering	General	Traffic Analyzers	Capital	\$ 6,000	\$ 413,157	2	Yes
21	PW	Street	General	Uninterrupted Power Supply (UPS)	Capital	\$ 29,344	\$ 442,501	3	Yes
28	Fleet & Fac	Fac Maintenance	General	Carpet Replacement - PD and Courts Building	Capital	\$ 32,000	\$ 474,501	3	Yes
30	Fleet & Fac	Fac Maintenance	General	Facility Repairs - Pauline Greenhouse	Capital	\$ 19,000	\$ 493,501	5	Yes
34	Fleet & Fac	Fac Maintenance	General	Parking Lot Light Replacements	Capital	\$ 15,000	\$ 508,501	9	Yes
35	Fleet & Fac	Fac Maintenance	General	HVAC Package Unit Replacements	Capital	\$ 25,000	\$ 533,501	10	Yes
	Non-Dept	Non-Dept	General	City Match for HOME/CPR Programs	Capital	\$ 15,000	\$ 548,501		Yes
	Non-Dept	Non-Dept	General	Transfer to Municipal Plaza Improvements Ph II	Capital	\$ 150,000	\$ 698,501		Yes
	Non-Dept	Non-Dept	General	Transfer to PW Yard Improvements	Capital	\$ 100,000	\$ 798,501		Yes
	Non-Dept	Non-Dept	General	Transfer to FY2017 Street Improvements	Capital	\$ 425,000	\$ 1,223,501		Yes
22	PW	Street	General	Remote Traffic Signal Controller	Capital	\$ 316,000	\$ 1,539,501	4	Yes
31	Fleet & Fac	Fac Maintenance	General	MagnaGrip System Additions	Capital	\$ 15,000	\$ 1,554,501	6	Yes
32	Fleet & Fac	Fac Maintenance	General	Generator Replacement - Fire Station #2	Capital	\$ 52,000	\$ 1,606,501	7	Yes
36	Fleet & Fac	Fac Maintenance	General	Carpet Replacement - Building D	Capital	\$ 64,000	\$ 1,670,501	11	Yes
37	Fleet & Fac	Fac Maintenance	General	Standby Generator - Public Works	Capital	\$ 68,000	\$ 1,738,501	12	Yes
5	Admin Svc	HR	General	Part-time Office Clerk	Supplemental	\$ 16,200	\$ 16,200	1	Yes
12	Fire	EMS/Suppression	General	Firefighter/Paramedics	Supplemental	\$ 281,274	\$ 297,474	1	Yes
25	PW	Street	General	Field Tech I	Supplemental	\$ 62,796	\$ 360,270	3	Yes
49	PD	Patrol	General	Local S.T.E.P.	Supplemental	\$ 50,000	\$ 410,270	4	Yes
13	Fire	Fire Marshal	General	Part-time Fire Inspector	Supplemental	\$ 20,800	\$ 431,070	2	Yes
39	Fleet & Fac	Fac Maintenance	General/Svc Ctr	Full-time Office/Clerical Worker	Supplemental	\$ 37,000	\$ 468,070	1	Yes
48	PD	Code Compliance	General	Code Officer	Supplemental	\$ 102,123	\$ 570,193	3	Yes

Ref # *	Dept	Division	Fund	Program Description	Program Type	Program Cost	Totals	Dept Ranking	Funded
6	Admin Svcs	Library	EDC	3-D Printer	Capital	\$ 3,270	\$ 3,270	1	<input checked="" type="checkbox"/>
16	Admin Svcs	Information Svcs	EDC	Library and Parks Technology	Capital	\$ 45,000	\$ 48,270	3	<input checked="" type="checkbox"/>
38	Fleet & Fac	Fac Maintenance	EDC	Roof Replacement Old Fire Station #2	Capital	\$ 60,000	\$ 108,270	13	<input checked="" type="checkbox"/>
52	PACS	Aquatics	EDC	Aquatic Park Slide Resurfacing	Capital	\$ 12,073	\$ 120,343	1	<input checked="" type="checkbox"/>
53	PACS	Senior Center	EDC	AV System Upgrade - Senior Center	Capital	\$ 20,000	\$ 140,343	2	<input checked="" type="checkbox"/>
54	PACS	Recreation	EDC	Floor Replacement - Activity Room	Capital	\$ 8,200	\$ 148,543	3	<input checked="" type="checkbox"/>
57	Admin Svcs	Library	EDC	Transfer to EDC CIP for Library Construction	Capital	\$ 950,000	\$ 1,098,543		<input checked="" type="checkbox"/>
57	PACS	Parks/PATS	EDC	Infield Turf Groomer	Capital	\$ 10,000	\$ 1,108,543	1	<input checked="" type="checkbox"/>
58	PACS	Parks	EDC	Mini Skid	Capital	\$ 36,100	\$ 1,144,643	2	<input checked="" type="checkbox"/>
59	PACS	Parks	EDC	Chipper	Capital	\$ 17,500	\$ 1,162,143	3	<input checked="" type="checkbox"/>
60	PACS	Parks	EDC	Park Planning Consultant Phase II	Capital	\$ 50,000	\$ 1,212,143	4	<input checked="" type="checkbox"/>
	Non-Dept	Non-Dept	EDC	Transfer to Misc Park Improvements - PR0720	Capital	\$ 80,000	\$ 1,292,143		<input checked="" type="checkbox"/>
	Non-Dept	Non-Dept	EDC	Transfer to TSSC Improvements Ph VI	Capital	\$ 958,892	\$ 2,251,035		<input checked="" type="checkbox"/>
	Non-Dept	Non-Dept	EDC	Transfer to Library Remodel Design	Capital	\$ 147,630	\$ 2,398,665		<input checked="" type="checkbox"/>
7	Admin Svcs	Library	EDC	STEM Lending Kits	Supplemental	\$ 7,000	\$ 7,000	1	<input checked="" type="checkbox"/>
66	PACS	PACS	EDC	Athletic Coordinator	Supplemental	\$ 82,123	\$ 89,123	1	<input checked="" type="checkbox"/>
8	Admin Svcs	Library	EDC	Educational Tablet Lending Program	Supplemental	\$ 8,500	\$ 97,623	2	<input checked="" type="checkbox"/>
40	PD	Administration	CCPD	Replace Duty Pistols	Capital	\$ 69,000	\$ 69,000	1	<input checked="" type="checkbox"/>
41	PD	Administration	CCPD	Office Furniture	Capital	\$ 36,460	\$ 105,460	2	<input checked="" type="checkbox"/>
42	PD	Administration	CCPD	Computer Software and Licenses	Capital	\$ 38,700	\$ 144,160	3	<input checked="" type="checkbox"/>
43	PD	Administration	CCPD	Assorted Police Equipment	Capital	\$ 32,587	\$ 176,747	4	<input checked="" type="checkbox"/>
44	PD	Administration	CCPD	Emergency Operations Center (EOC) AV Upgrade	Capital	\$ 75,000	\$ 251,747	5	<input checked="" type="checkbox"/>
45	PD	Administration	CCPD	Body Camera Grant Match	Capital	\$ 24,000	\$ 275,747	6	<input checked="" type="checkbox"/>
46	PD	Administration	CCPD	Part-time Public Service Officers	Supplemental	\$ 72,537	\$ 72,537	1	<input checked="" type="checkbox"/>
47	PD	Administration	CCPD	Part-time Dispatcher Program	Supplemental	\$ 48,960	\$ 121,497	2	<input checked="" type="checkbox"/>
51	PD	Administration	CCPD	L3 Video Camera System	Supplemental	\$ 50,955	\$ 172,452	6	<input checked="" type="checkbox"/>
50	PD	Patrol	Seized Assets	Part-time Cadets	Supplemental	\$ 60,870	\$ 60,870	5	<input checked="" type="checkbox"/>
15	Admin Svcs	Information Svcs	Car Rental	Hardware/Software Replacement	Capital	\$ 167,907	\$ 167,907	2	<input checked="" type="checkbox"/>
	Non-Dept	Non-Dept	Car Rental	Transfer to Misc Street Repairs - PS1203	Capital	\$ 150,000	\$ 317,907		<input checked="" type="checkbox"/>
	Non-Dept	Non-Dept	Car Rental	Transfer to Traffic Signal @ Harwood/Bear Creek	Capital	\$ 180,000	\$ 497,907		<input checked="" type="checkbox"/>
	Non-Dept	Non-Dept	Car Rental	Transfer to Car Rental CIP	Capital	\$ 2,000,000	\$ 2,497,907		<input checked="" type="checkbox"/>

Ref # *	Dept	Division	Fund	Program Description	Program Type	Program Cost	Totals	Dept Ranking	Funded
2	Planning	Development	Hotel/Motel	Wayfinding Sign Program	Capital	\$ 84,000	\$ 84,000	2	<input type="checkbox"/> Yes <input type="checkbox"/> No
33	Fleet & Fac	Fac Maintenance	Hotel/Motel	Roof Replacement - Ruth Millican Center	Capital	\$ 60,000	\$ 144,000	8	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
55	PACS	Administration	Hotel/Motel	City Hall Christmas Tree	Capital	\$ 55,000	\$ 199,000	1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
56	PACS	Recreation	Hotel/Motel	Arbor Daze	Supplemental	\$ 80,000	\$ 80,000	2	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
61	PACS	Recreation	Rec Class	Fitness Equipment Replacement	Capital	\$ 26,300	\$ 26,300	1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
62	PACS	Recreation	Rec Class	Simmons Center Furniture	Capital	\$ 12,214	\$ 38,514	2	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
63	PACS	Recreation	Rec Class	Playbook Printing & Mailing	Capital	\$ 37,000	\$ 75,514	1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
26	Fleet & Fac	Fleet Svcs	Svc Center	Hydraulic Vehicle Lift	Capital	\$ 14,000	\$ 14,000	1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
27	Fleet & Fac	Fleet Svcs	Svc Center	Diagnostic Scanner	Capital	\$ 11,500	\$ 25,500	2	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
29	Fleet & Fac	Fleet Svcs	Svc Center	Perimeter Fence Replacement	Capital	\$ 25,000	\$ 50,500	4	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
23	PW	Water Distribution	W/WW	Field Tech I	Supplemental	\$ 62,796	\$ 62,796	1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
24	PW	Engineering	W/WW	Clerk/Receptionist	Supplemental	\$ 49,014	\$ 111,810	2	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Non-Dept	Non-Dept	WT Impact	Transfer to W/WW Water Tank Debt Service	Capital	\$ 250,024	\$ 250,024		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Non-Dept	Non-Dept	WT Impact	Transfer to W/WW Reclaimed WL Ext Debt Service	Capital	\$ 118,494	\$ 368,518		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
64	PACS	TSGC Maintenance	TSGC CIP	Irrigation Pump Repair	Capital	\$ 40,000	\$ 40,000	1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
65	PACS	TSSC	TSSC	Scoreboard Replacement	Capital	\$ 49,985	\$ 49,985	1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Non-Dept	Non-Dept	Drainage Ops	Transfer to Misc Creek Maintenance - DR1201	Capital	\$ 75,000	\$ 75,000		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Non-Dept	Non-Dept	TSGC Reserves	Transfer to Golf Maintenance Building	Capital	\$ 100,000	\$ 100,000		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No



Supplementary Data



Introduction

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 \$20,364,878 was collected during FY2015-16.

Of 15,142 non-mineral lease property accounts in the City, 12,808 are residential accounts. The top ten taxpayers listed in the following table are found in the remaining 2,334 commercial and industrial accounts. Over the past year, taxable property values increased over \$400 million dollars from \$3,153,297,953 to \$3,553,921,930, a 12.7% increase due to an increase in both residential and commercial property values.

Ten Largest Property Taxpayers

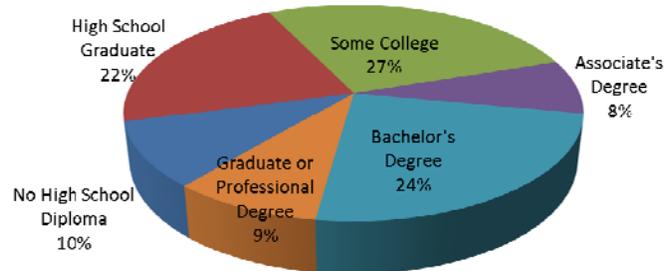
<u>Name of Taxpayer</u>	<u>Nature of Property</u>	<u>2016-17 Taxable Assessed Valuation</u>	<u>% of Total Taxable Assessed Valuation</u>
EAN Holdings LLC	Car Rental	\$86,646,346	2.44%
CH Realty VI/MF Colleyville 2801 LP	Apartments	\$72,630,000	2.04%
Westdale Hills 2013 LP	Apartments	\$67,629,899	1.90%
TX Apt 2525 Texas 360 LP	Apartments	\$61,170,000	1.72%
Stoneleigh at Bear Creek Apt.	Apartments	\$54,489,998	1.53%
Star Monticello LLC	Apartments	\$52,200,000	1.47%
CMF 15 Portfolio LLC	Apartments	\$50,203,700	1.41%
LSREF3 Bravo (Dallas) LLC	Apartments	\$48,000,000	1.35%
Star Kensington LLC	Apartments	\$46,200,000	1.30%
Avis Budget Car Rental LLC	Car Rental	\$40,173,004	1.13%
		<u>\$579,342,947</u>	<u>16.30%</u>

Population with a median age of 34.9 years (U.S. Census Bureau American Fact Finder) has increased from 52,900 to 54,250 in ten years. The City's median household income is \$54,974, which compares favorably to \$53,207 for the State of Texas (U.S. Census Bureau American Fact Finder). The educational level is 90.3% high school graduate or higher (U.S. Census Bureau American Fact Finder).



*2010 and 2015 Population Estimates based on census data. Population for non-census years calculated by North Central Texas Council of Governments.

EDUCATION OF THOSE 25 YEARS & OVER



American Fact Finder: U.S. Census Bureau

COMMUNITY INFORMATION

Being centrally located, the Hurst-Eules-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 Eules 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 Eules. 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 Eules Fire Department.

Educational facilities within the City are provided by the Hurst-Eules-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 22,090 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. The College reports total enrollment of 99,805 making it one of the 20 largest higher education institutions in the United States. 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 amphitheatres, 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 73 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.



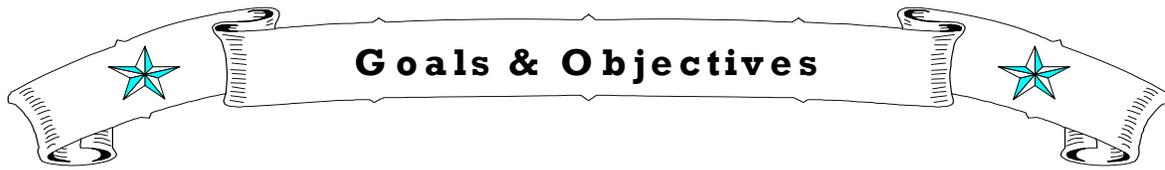
To provide our
citizens the most
efficient services
possible that protect
and enhance the
quality of life,
through planning and
visionary leadership.



FISCAL YEAR 2016-17 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	Blue	Blue	Blue	Blue	Blue	Blue	Grey	Blue
Facilities	Grey	Blue	Blue	Grey	Blue	Grey	Grey	Blue
Library	Blue	Blue	Grey	Grey	Grey	Blue	Blue	Blue
Fiscal Services	Blue	Blue	Grey	Grey	Grey	Grey	Grey	Blue
Police	Blue	Blue	Blue	Grey	Grey	Grey	Grey	Blue
Fire	Blue	Blue	Blue	Grey	Grey	Grey	Grey	Blue
Development	Blue	Blue	Grey	Blue	Grey	Blue	Grey	Blue
Parks & Community Services	Blue	Blue	Grey	Grey	Grey	Blue	Blue	Blue
Public Works	Blue	Blue	Blue	Grey	Blue	Grey	Grey	Blue
Water Department	Blue	Blue	Grey	Grey	Blue	Grey	Grey	Blue
Recreation	Blue	Blue	Grey	Grey	Grey	Blue	Blue	Blue
Arbor Daze	Blue	Blue	Grey	Grey	Grey	Blue	Blue	Blue
Texas Star Sports Complex	Blue	Blue	Grey	Grey	Grey	Blue	Blue	Blue
Texas Star Golf Course	Blue	Blue	Grey	Grey	Grey	Blue	Blue	Blue
Hotel / Motel	Grey	Blue	Grey	Grey	Grey	Blue	Blue	Blue
Economic Development	Grey	Blue	Grey	Blue	Grey	Blue	Grey	Blue

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 customers.
- ❖ **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 Quality 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.
 - Cultivate future leaders.
 - 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 the City 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 in the City.
- ❖ **Promote quality infrastructure improvements to allow our City to thrive.**
 - Maintain 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 using a pay as you go system when possible.
 - Enhance pedestrian-oriented means of travel throughout Euless to enhance public safety.
- ❖ **Attract visitors to the City.**
 - Provide special events throughout the City.
 - Promote the Texas Star Conference Centre, Golf Course and Athletic Complex.
 - Promote the use of public art at city buildings and parks.
- ❖ **Provide quality leisure activities and events for the community.**
 - Continue to provide a wide variety of educational and recreational classes and activities to all ages at a reasonable cost through the Parks and Library departments.
 - Continue to provide recreational sports options for youth and adults in our community.
 - Provide activities and social outings for senior residents.
 - Provide events that encourage Community engagement.
- ❖ **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.
 - Promote community partnerships with neighboring cities, HEB ISD, non-profit agencies, and DFW Airport.
- ❖ **Continue development of vacant tracts and seek re-development opportunities that will complement the overall vision for Euless.**
 - Provide a business friendly environment that promotes quality development.
 - Seeks partnerships that will provide more diverse sales tax base, shopping opportunities, and jobs that complement the existing commercial base.



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

THE CITY COUNCIL reduced the ad valorem tax rate by one half of a cent to \$.4625. They held various meetings including town hall meetings, budget meetings, neighborhood meetings, Tongan Community Committee meetings and a water conservation forum to provide open dialogue between residents, elected officials, and staff. Open houses at the Police Department and Fire Department were also hosted.

THE CITY MANAGER'S OFFICE provided support to the departments to allow them to accomplish their goals and objectives in support of the overall vision established by the City Council. This was accomplished by providing the necessary resources while maintaining a stable and conservative tax rate and strong financial position. Through community partnerships, the City was able to offer or participate in even more activities and events to meet the various needs within the community and to provide more recreational and leisure opportunities for our citizens. By promoting a business friendly environment, the City was able to see near record growth in both commercial and residential development.

THE CITY MANAGER'S COMMUNICATIONS OFFICE provides information and education to our residents in order to keep them informed and improve community relations. This includes a monthly Euleess Today newsletter and regular updates on the website and cable channel. In addition, they send subscription-based e-mails as well as oversee a variety of social media channels including Facebook, Twitter and NextDoor. They produce several videos throughout the year touting the progression of the Euleess Police Department, National Night Out, recruitment for the Police Department and commercials for Main Street businesses. They also play a major role in working with the media both proactively and during crisis and received an Advanced Media Relations certification this year.

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. A City Council election was also held and they processed all requests for open records within State statute requirements.

THE PARKS DEPARTMENT received the distinction as Tree City USA from the National Arbor Day Foundation for the 30th consecutive year. Only 5 other cities in Texas have received this award more times than Euleess.

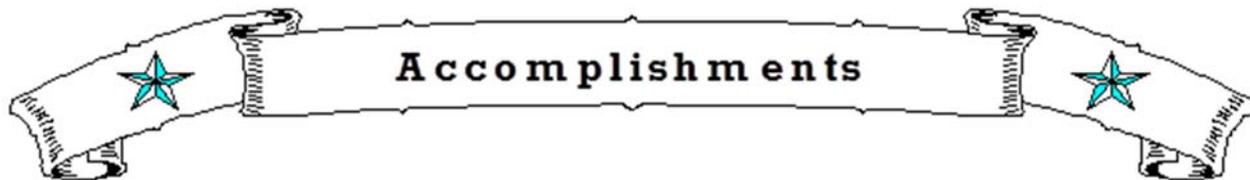
THE COMMUNITY SERVICES DEPARTMENT increased youth class registration by nearly 30% in fiscal year 2016, surpassed 40,000 annual visits to our aquatic center for the 4th consecutive year, and hosted senior center attendance of more than 43,000.

THE TEXAS STAR SPORTS COMPLEX registered over 1,400 league teams and over 1,000 tournament teams between the two facilities.

FACILITY MAINTENANCE OPERATIONS completed the remodel of the Planning/Engineering building, completed the reconstruction for the City Hall courtyard, converted over 100 of the City facilities parking lots lights to LED and installed a new HVAC system in the Library's Story Time Room.

FLEET OPERATIONS received the Automotive Service Excellence (ASE) "Blue Shield of Excellence" award for the 21st consecutive year. The City was recognized by NCTCOG as a leader in emission reduction in North Central Texas for 2016 by obtaining "Silver" status.

THE POLICE DEPARTMENT purchased additional body armor to help provide a safer work environment in hazardous situations due to the heightened risk to police officers. They conducted in-service training sessions and increased emergency response and active shooter training throughout the department. They held two successful



summer camps for youth. They continued to maintain and improve Neighborhood Block Watch groups, participated in National Night Out Campaign, began Coffee with a Cop program, taught several outreach classes and continued the Citizens Police Academy. They continued to explore new ways to utilize social media to encourage community involvement, provide education, and public service announcements. The department developed a recruiting video to help attract quality police and civilian applicants. The Cadet program has thus far produced two quality police officers and a full time civilian. The Cadet program continues to attract outstanding young men and women who are interested in a career in Law Enforcement. Detention received a perfect Immigration and Customs Enforcements (ICE) annual inspection report.

MUNICIPAL COURT processes all Class C offenses filed by the Euless Police Department as well as those filed by DFW Airport. The court has implemented procedures to provide payment and community service options for qualifying defendants. They also continue their relationship with Mothers Against Drunk Driving (MADD) by hosting Victims' Impact Panel sessions for minors with alcohol charges.

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. Engineering staff completed the design and contract management of several City projects and also conducted reviews and inspection on all City wide development projects. Animal Shelter staff continues its great relationship with the Girls Awareness Program (GAP) organization.

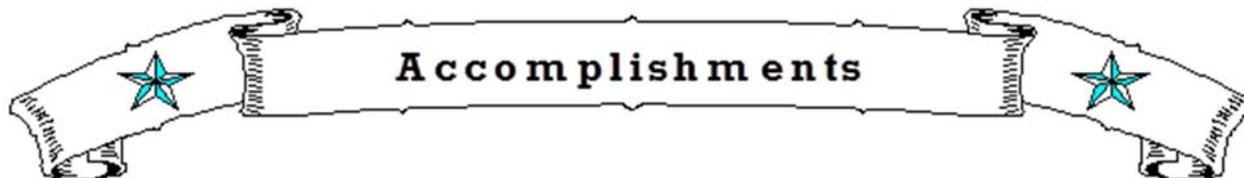
THE EULESS PUBLIC LIBRARY The Mary Lib Saleh Euless Public Library received the Achievement in Excellence in Libraries Award from the Texas Municipal Library Director's Association for the eleventh consecutive year. The Library expanded its community outreach with high quality entertainments and interactive programs.

THE INFORMATION SERVICES DEPARTMENT completed all hardware and software upgrades planned for the fiscal year. Significant improvements were made to the 4G wireless network to allow for increased speed and capacity. Desktop computer and server hardware continued to move toward virtualized environments, including virtualized servers for the automated metering infrastructure (AMI) program. The internet connection for staff and hosted systems was upgraded from copper to fiber for increased stability and multiple security enhancements were implemented.

THE FIRE DEPARTMENT had a very productive fiscal year. Steps were taken to help maintain its Class #1 Public Protection Rating through the Insurance Services Organization (ISO). Euless is one of only 33 communities in Texas with a Class #1 rating. Training has been and continues to be a high priority in the department, with an updated officer development program implemented to help prepare officers for management roles. The Department continues to be very active participants at the state and local level by participation in various regional committees, county work groups, NEFDA and the Texas Commission on Fire Protection.

THE FIRE MARSHAL'S OFFICE embraced the challenges posed by a growing community and a significant increase in new construction around the community. Support was provided in the maintenance of the Class #1 Public Protection Rating by adoption of the 2015 *International Fire Code*, working with the Insurance Services Organization and local businesses to be sure commercial properties in the City were receiving proper insurance credits for fire sprinkler systems and generally preparing for the ISO evaluation. The Department tested over 3000 smoke detectors as part of its ongoing smoke detector compliance program in apartments. Public education was an important outreach tool in the community. Videos using the Clown Troop and were utilized on social media to spread safety message well beyond the citizens of Euless. Through the combination of Facebook, the use of static displays and a new marketing approach to fire safety education, the Department reached a large segment of the population with fire safety messages.

THE FINANCE DEPARTMENT received the Distinguished Budget Award for the fiscal year 2016 Budget and Certificate of Excellence in Financial Reporting for the fiscal year 2015 Audit from the Government Finance Officers Association of the US and Canada. In addition, the department issued two separate certificate of obligation packages, a tax note issuance and managed a multi-million dollar investment portfolio.



THE GEOGRAPHIC INFORMATION SYSTEMS DEPARTMENT (GIS) continued to build new web based applications to assist in emergency response and to provide better access to data for the general public. The core system of the GIS was updated to provided more convenient data storage with the capability to edit from multiple workstations and provide a better back-up system.

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.

THE PURCHASING DEPARTMENT held an online auctions during the year for proper disposal of assets. 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 successfully facilitated the construction of various projects located within the Glade Parks including numerous new retail stores and restaurants. Fifty-nine (59) building permits have been issued for the 127 lot residential subdivision at Glade Parks which have an average value of \$480,000. Numerous residential lots are also under development at the Riverwalk!.

There are several other major developments and transportation projects that have been approved or will be completed that have created a strong redevelopment momentum south of Airport Freeway. These projects include: a mixed-use development called Founder's Parc (formerly Midtown) consisting of Commercial Retail, Single Family Residential, and Urban Lofts. Three 1960's era apartment complexes were purchased and demolished by the developer to create the 56 acre development located south of Airport Freeway, north of S.H. 10, and east of FM 157; The Gala at Oak Crest, located south of S.H. 10 between Cullum Drive and Dickey Drive, will include a 120 unit senior housing project on five (5) acres and a 38 lot single family subdivision. The Texas Department of Transportation will be rebuilding/enhancing portions of Airport Freeway from FM 157 east through Euless. This will include reconstruction of existing lanes and the addition of two managed lanes. Three (3) new intersections will be created at Main St., Ector Drive, and FM 157 with signage, landscaping, lighting, and new/enhanced bridge abutments.

THE INSPECTION SERVICES DEPARTMENT issued over 183 new residential building permits, 166 residential addition/alteration permits, 223 residential fence permits, and 98 certificates of occupancy and assisted in numerous development site plan reviews. They continue to work with the code compliance division placing emphasis on ordinance compliance through calls, on-site visits, door hangers, notices of violation, citations, and appearances in municipal court.

THE UTILITY BILLING DEPARTMENT the utility billing staff set-up over 2,100 new accounts, responded to over 10,690 service calls, and converted billing and collections for more than 7,000 meters to new automated metering system.

TEXAS STAR GOLF COURSE received a 4½ star rating from Golf Digest for the 16th consecutive year and listed in 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 continues to see increase in the number of online bookings. An increased presence on social media is utilized to market the course, Raven's Grille, and the Conference Centre as well as text marketing. The Mini Verde Greens after their second year of growth have performed well, providing consistent well-groomed conditions throughout the year.



Residential Monthly Service Charges



	Water	Wastewater	Trash	Drainage	Recycling
FY17 Prop	\$10.75 Base Tiered Rates/tgals 0-2 tgals - \$3.44 3-8 tgals - \$4.37 9-15 tgals - \$4.94 16-35 tgals - \$5.47 Over 35 tgals - \$6.07	\$9.50+90% of metered water usage @ \$3.72 per tgals.	\$9.26	\$2.50	\$1.30 per home \$2.76 per home-cart \$1.01 per apt. unit \$.65 for Seniors \$2.11 for Seniors home-cart
FY16	\$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

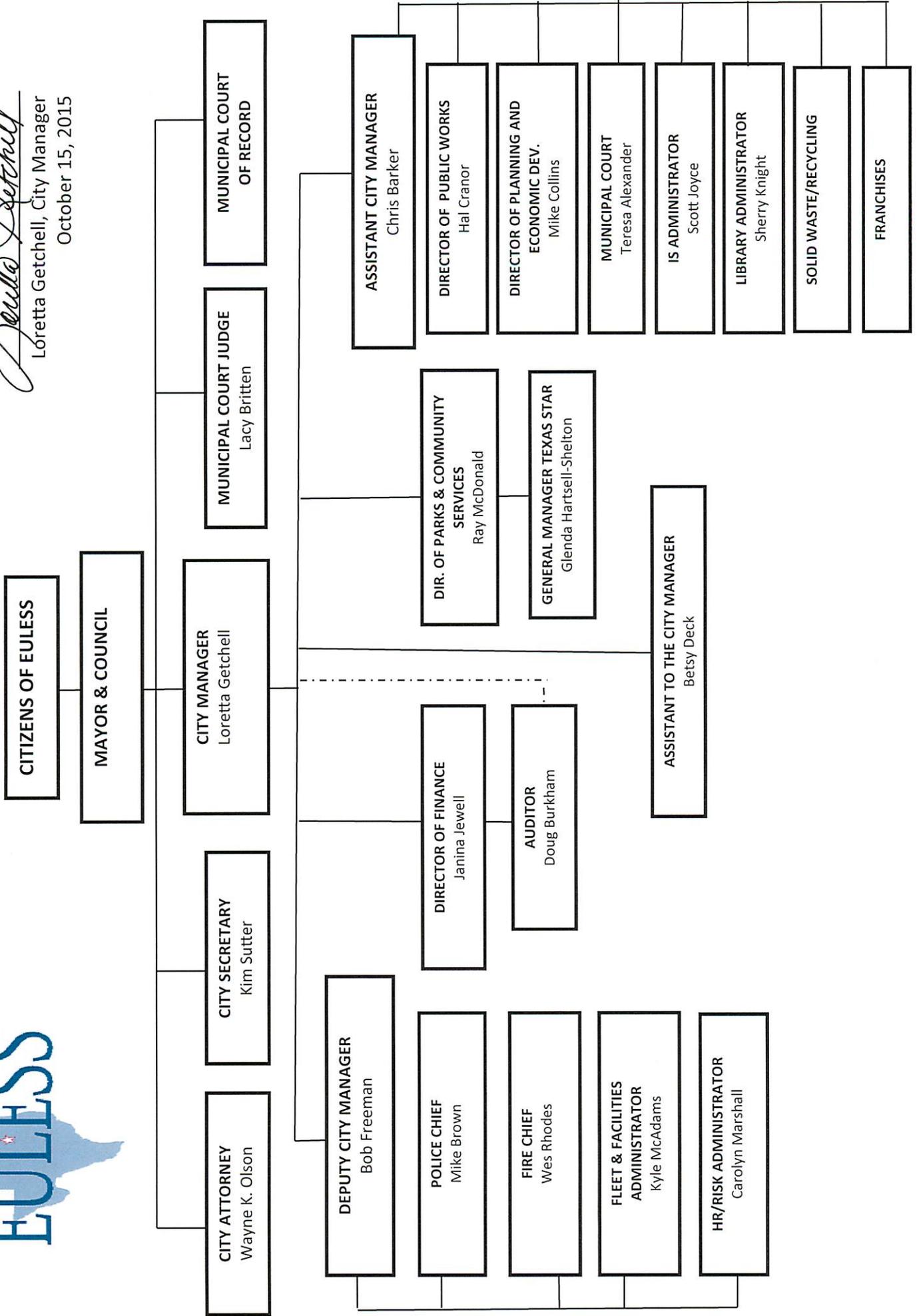
General Fund Key Fiscal Points

	Proposed FY17	% Change	Budget FY16	% Change	Actual FY15
<i>Operating Expenses</i>	\$39,752,761	6%	\$37,349,074	7.89%	\$34,617,750
<i>Capital Expenses</i>	\$ 2,099,305	(13%)	\$ 2,411,193	37.28%	\$ 1,756,363
Tax Rate	.462500 per \$100 Debt = .099447 M&O = .363053	(1.07%)	.467500 per \$100 Debt = .100929 M&O = .366571	0%	.467500 per \$100 Debt = .102995 M&O = .364505
Taxable Valuation*	\$3,553,921,930	12.7%	\$3,153,297,953	3.38%	\$3,050,289,663
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.

ORGANIZATIONAL CHART

Loretta Getchell
 Loretta Getchell, City Manager
 October 15, 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 August 4th and 6th, the City Council reviewed the preliminary operating and capital budgets. At their regularly scheduled City Council meeting on August 16th, the Euless City Council set a date, time, and place for the budget public hearing on August 30th. City Council held that public hearing and adopted the budget August 30th. After the budget adoption, the Finance Department prepares a monthly financial report which is presented to the City Council for their review.

FY2016-2017 Budget Schedule

DATE	RESPONSIBILITY	ACTION
February 24	Managers, Directors & Administrators	Budget Kickoff - 2:00PM, City Hall Council Chambers
March 4	Managers, Directors & Administrators	Computer Request Forms due to Information Services, Vehicle Request due to Fleet Services, and pay plan adjustments to HR.
March 14-18	CMO, Finance & Directors	Preliminary CIP Review (Facilities, Public Works, PACS)
March 24	Managers, Directors, Administrators & Finance	All New Request Budget Forms, including FY2017 Multi-year Budget Forms and Capital & Supplemental Request, with supporting documentation and rankings, returned to Finance.
April 1	Managers, Directors, Administrators & Finance	All Other Budget Forms, including FY2017 Narratives, Summaries, Known Exceptions and Travel Budget Forms, with supporting documentation, returned to Finance. Departmental Data Entry completed.
April 2-11	Finance	Review Departmental Budgets and Data Entry as needed
April 4-8	Finance & Directors	Visit regarding changes in Fee Ordinance
April 8	Finance & Directors	All CIP Sheets Updated and returned to Finance.
April 11-22	CMO, Finance & Directors	Operating & Capital Budget Review with Directors and Administrators
May 16	TAD	Preliminary Tax Roll from TAD
May 16-19	CMO	City Manager's Office-Review
May 26	CSO & Finance	Publish Notice of Public Hearing on CCPD budget to be held on June 9th (CCPD Board)
May 31-June 24	CMO & Finance	CMO Final Review, Capital and Supplemental Recommendations, and Finalize CIP
June 9	CCPD Board	Hold Public Hearing on CCPD Budget. Adopt FY2017 CCPD Budget. Submit CCPD Budget to City Council.
June 9	CC	Receive CCPD Budget. Special called meeting at 6:00P.M.
June 9	CC, CMO & Directors	Pre-Budget Work Session on Capital and Supplemental at 6:15P.M.
June 23	CC, CMO & Directors	Town Hall Meeting
June 27	CC, CMO & Finance	CIP Budget Work Session
July 1-18	Finance	Finalize Preliminary Budget Document
July 5	CMO & Finance	Weekly Update with FB & Exec. Summaries
July 11	CMO & Finance	Weekly Update with FB & Exec. Summaries
July 18	CMO & Finance	Weekly Update with FB & Exec. Summaries
July 25	TAD	Receipt of Final Tax Roll from TAD (Make final changes)
July 27*	Finance	Preliminary Budget: CC, CMO, CSO, Library, Website
July 31	CSO & Finance	Publish Notice of Public Hearing of EDC Budget to be held August 15 th (EDC Board). Publish Notice of City Council Public Hearing of CCPD Budget to be held on August 16th.
August 4	CC, CMO & Finance	Budget Work Session
August 6	CC, CMO & Finance	Budget Work Session
August 15	EDC Board	Hold Public Hearing on EDC Budget and Adopt FY2017 EDC Budget.
August 16	CC	Vote to Place a Proposal to adopt a Specified Tax Rate on the September 13 th agenda. Schedule Public Hearings on Proposed Tax Rate for August 30th and September 6th. Schedule Public Hearing on Proposed City and EDC budgets to be held August 30th. Hold Public Hearing on FY2017 CCPD Budget. Approve CCPD Budget.
August 18	CSO & Finance	Publish Notice of Property Tax Rate and Public Hearings on Tax Increase to be held August 30th and September 6th. Publish Notice of Public Hearing on Proposed Budgets (City and EDC) to be held August 30th.
August 30	CC	Hold Public Hearing on Proposed EDC and City FY2017 budgets. Approve EDC Budget. First Reading and Adoption of the FY2017 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 6	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 2016 for September 13 th .
September 13	CC	Second Reading and Adoption of FY2017 Budget (if necessary). First Reading and Adoption of Tax Rate. Adopt the Tax Roll.
September 27	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 FY2014-15	BUDGET FY2015-16	ESTIMATED FY2015-16 ⁽¹⁾	PROJECTED FY2016-17
BEGINNING FUND BALANCE	\$ 10,850,457	\$ 11,049,329	\$ 10,049,329	\$ 9,120,451

REVENUES				
Property Taxes	\$ 10,794,907	\$ 11,372,966	\$ 11,140,219	\$ 12,380,137
Gross Receipts Tax	\$ 4,403,348	\$ 4,440,505	\$ 4,428,529	\$ 4,565,207
General Sales Tax	\$ 11,452,731	\$ 11,802,945	\$ 12,431,750	\$ 13,005,514
Selective Sales Tax	\$ 84,533	\$ 82,400	\$ 100,000	\$ 100,000
Fines/Fees/Penalties ⁽²⁾	\$ 3,024,207	\$ 3,332,300	\$ 3,217,297	\$ 3,179,513
Licenses & Permits	\$ 1,194,521	\$ 819,300	\$ 1,221,531	\$ 825,535
Interest Income	\$ 55,021	\$ 35,000	\$ 55,537	\$ 35,000
Intergovernmental Revenue	\$ 415,172	\$ 399,700	\$ 400,167	\$ 402,725
Charges for Service ⁽²⁾	\$ 1,944,085	\$ 1,791,327	\$ 1,989,098	\$ 1,824,900
Miscellaneous/Rental Income	\$ 593,107	\$ 560,350	\$ 633,719	\$ 642,928
Insurance/Risk/Other Financing Sources	\$ 29,565	\$ -	\$ 10,000	\$ 10,000
Revenues before Transfers	\$ 33,991,196	\$ 34,636,793	\$ 35,627,847	\$ 36,971,459
Transfers from Other Funds	\$ 2,581,788	\$ 2,718,297	\$ 2,731,485	\$ 2,788,798
TOTAL REVENUES	\$ 36,572,984	\$ 37,355,090	\$ 38,359,332	\$ 39,760,257
TOTAL RESOURCES	\$ 47,423,441	\$ 48,404,419	\$ 48,408,661	\$ 48,880,708

EXPENDITURES				
Personal Services	\$ 26,605,617	\$ 28,624,154	\$ 28,624,154	\$ 30,121,191
Professional/Technical Services	\$ 994,441	\$ 1,254,323	\$ 1,254,323	\$ 1,384,274
Contractual Services	\$ 14,834	\$ 12,000	\$ 12,000	\$ 14,000
Utilities	\$ 1,184,536	\$ 1,243,261	\$ 1,243,261	\$ 1,241,555
Maintenance	\$ 938,484	\$ 1,178,590	\$ 1,178,590	\$ 949,346
Other Services/Contingencies	\$ 509,217	\$ 439,105	\$ 439,105	\$ 795,005
Insurance	\$ 3,681	\$ 4,640	\$ 4,640	\$ 5,300
General & Administrative	\$ 102,768	\$ 170,893	\$ 170,893	\$ 175,733
Rebates/Incentives	\$ 2,130,984	\$ 2,074,772	\$ 2,478,519	\$ 2,346,208
Supplies	\$ 886,672	\$ 1,054,752	\$ 1,054,752	\$ 1,058,160
Capital Purchases (Equipment)	\$ 1,972,439	\$ 1,911,433	\$ 1,035,629	\$ 1,634,237
Debt Service/Bank Charges	\$ 104,896	\$ 6,000	\$ 6,000	\$ 6,000
Expenditures before Transfers	\$ 35,448,568	\$ 37,973,923	\$ 37,501,866	\$ 39,731,009
Transfers to Other Funds	\$ 925,545	\$ 1,786,344	\$ 1,786,344	\$ 2,121,057
TOTAL EXPENDITURES	\$ 36,374,112	\$ 39,760,267	\$ 39,288,210	\$ 41,852,066
ENDING FUND BALANCE	\$ 11,049,329	\$ 8,644,152	\$ 9,120,451	\$ 7,028,642

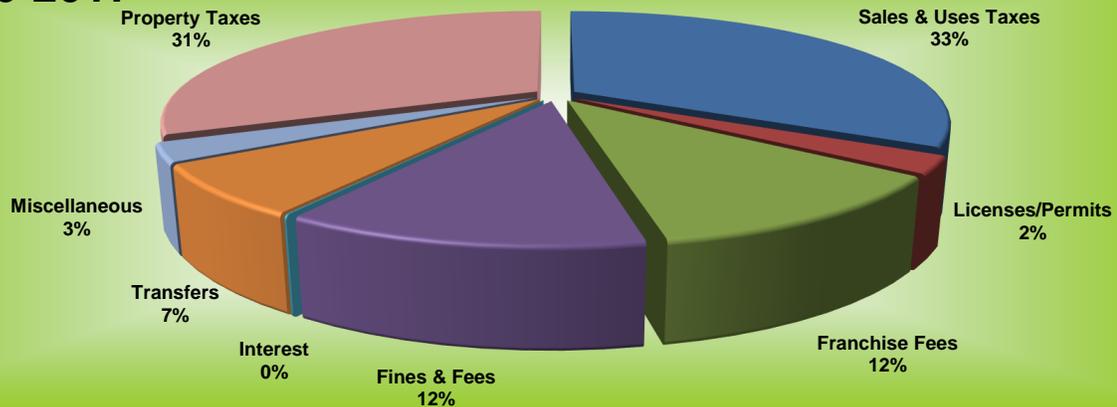
The estimated decline in fund balance is a planned drawdown used to purchase capital equipment, computers, and special "non-recurring" projects. This drawdown is funded from excess reserves above the recommended 60 day reserve level.

⁽¹⁾The City maintains a \$1,000,000 General Emergency and Contingency Fund that has previously been combined with the General Fund. For FY2016-2017, this Reserve Fund has been separated from the General Fund and is shown separately on page 16 in the Reserve Fund section. Subsequently, the Estimated General Fund Beginning Fund Balance for FY2015-2016 has been reduced from \$11,049,329 to \$10,049,329 and the Estimated FY2015-2016 Reserve Fund Beginning Fund Balance shown on page 152 has been increased from \$4,964,928 to \$5,964,928.

⁽²⁾ Municipal Court Fees restated for FY2015-16 Budget to classify in Fines/Fee/Penalties in the amount of \$1,344,300 previously reported under Charges for Services.

General Fund Revenues

FY2016-2017

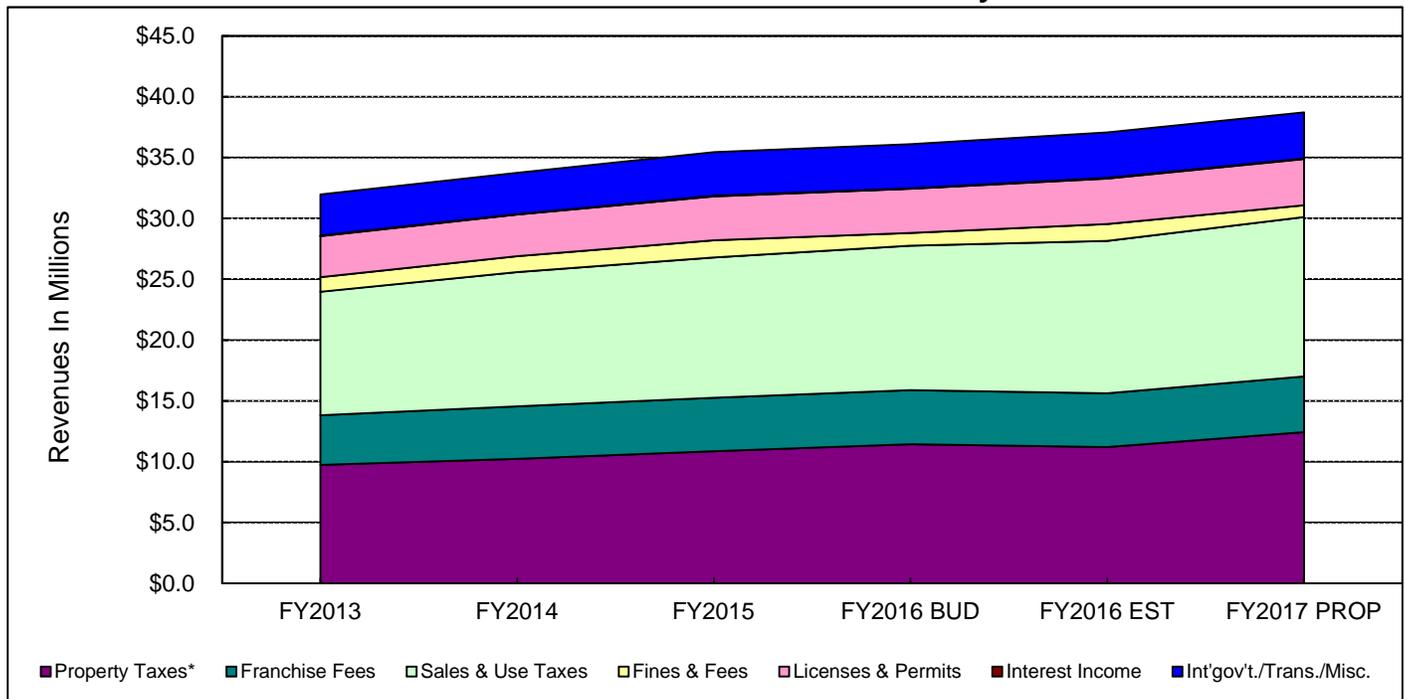


General Fund Revenues	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed	
					\$ Diff	% Diff.
Property Taxes	\$ 10,746,825	\$ 11,332,966	\$ 11,133,110	\$ 12,340,137	\$ 1,007,171	9%
Prior Year Property Taxes	\$ 48,082	\$ 40,000	\$ 7,109	\$ 40,000	\$ -	0%
Penalties & Interest	\$ 60,104	\$ 58,000	\$ 58,311	\$ 58,000	\$ -	0%
Sales Tax	\$ 9,154,773	\$ 9,442,356	\$ 9,906,725	\$ 10,354,239	\$ 911,883	10%
Additional Sales Tax	\$ 2,297,958	\$ 2,360,589	\$ 2,525,025	\$ 2,651,275	\$ 290,686	12%
Mixed Drink Tax	\$ 84,533	\$ 82,400	\$ 100,000	\$ 100,000	\$ 17,600	21%
Electric Franchise	\$ 1,663,483	\$ 1,675,882	\$ 1,675,882	\$ 1,675,882	\$ -	0%
Gas Franchise	\$ 418,057	\$ 435,000	\$ 310,000	\$ 385,000	\$ (50,000)	(11%)
Telephone Franchise	\$ 294,921	\$ 317,950	\$ 310,000	\$ 300,000	\$ (17,950)	(6%)
Sanitation Service	\$ 216,643	\$ 211,802	\$ 227,000	\$ 233,000	\$ 21,198	10%
Recycling Franchise Fee	\$ 17,629	\$ 17,549	\$ 18,325	\$ 18,690	\$ 1,141	7%
Cable Franchise Fee	\$ 787,037	\$ 665,000	\$ 770,000	\$ 778,000	\$ 113,000	17%
W&WW Franchise Tax	\$ 1,005,577	\$ 1,117,322	\$ 1,117,322	\$ 1,174,635	\$ 57,313	5%
Other Permits	\$ 33,579	\$ 20,000	\$ 18,000	\$ 20,000	\$ -	0%
Health Permits	\$ 84,150	\$ 80,000	\$ 74,000	\$ 79,000	\$ (1,000)	(1%)
Fire Permits	\$ 68,090	\$ 46,000	\$ 45,746	\$ 50,000	\$ 4,000	9%
Contractor Regulatory License	\$ 69,700	\$ 60,000	\$ 57,000	\$ 60,000	\$ -	0%
Minimum Housing	\$ 184,812	\$ 194,000	\$ 122,000	\$ 122,000	\$ (72,000)	(37%)
Misc. Permits and Fees	\$ 63,541	\$ 51,100	\$ 65,680	\$ 57,535	\$ 6,435	13%
Building Permits	\$ 905,832	\$ 590,000	\$ 997,270	\$ 590,000	\$ -	0%
Swimming Pools/Concessions	\$ 276,518	\$ 265,000	\$ 285,000	\$ 280,000	\$ 15,000	6%
Auto Theft Task Force Grant	\$ 90,182	\$ 92,000	\$ 92,000	\$ 85,790	\$ (6,210)	(7%)
School Resource Officers	\$ 298,740	\$ 307,700	\$ 307,700	\$ 316,935	\$ 9,235	3%
Municipal Court	\$ 2,946,633	\$ 3,244,300	\$ 3,151,850	\$ 3,114,513	\$ (129,787)	(4%)
Library Fees	\$ 39,856	\$ 49,600	\$ 30,236	\$ 30,100	\$ (19,500)	(39%)
Ambulance Fees	\$ 1,039,545	\$ 976,127	\$ 1,059,538	\$ 1,060,000	\$ 83,873	9%
Alarm Revenue	\$ 127,495	\$ 130,000	\$ 128,500	\$ 130,000	\$ -	0%
Jail Revenue	\$ 260,535	\$ 175,000	\$ 330,000	\$ 175,000	\$ -	0%
Interest Income	\$ 55,022	\$ 35,000	\$ 55,537	\$ 35,000	\$ -	0%
Miscellaneous	\$ 134,783	\$ 99,650	\$ 112,481	\$ 105,228	\$ 5,578	6%
Tower Lease	\$ 501,637	\$ 450,000	\$ 522,000	\$ 537,000	\$ 87,000	19%
Betterment/Contributions	\$ 14,923	\$ 14,500	\$ 14,500	\$ 14,500	\$ -	0%
Transfers	\$ 2,581,788	\$ 2,718,297	\$ 2,731,485	\$ 2,788,798	\$ 70,501	3%
TOTAL REVENUES	\$ 36,572,985	\$ 37,355,090	\$ 38,359,332	\$ 39,760,257	\$ 2,405,167	6%
Use of Reserves	\$ -	\$ 2,411,193	\$ 1,535,388	\$ 2,099,305	\$ (311,888)	(13%)
TOTAL RESOURCES	\$ 36,572,985	\$ 39,766,283	\$ 39,894,720	\$ 41,859,562	\$ 2,093,279	5%

GENERAL FUND
FY2017 REVENUE ASSUMPTIONS

REVENUE SOURCE	ASSUMPTIONS
Property Taxes	Projection based on a ½¢ reduced tax rate of 46.25¢ with certified appraisals from Tarrant Appraisal District.
Prior Year Property Taxes	Projected to remain flat with FY16 budget expectations.
Penalties & Interest	Projected to remain flat with FY16 budget expectations.
Sales Tax	Projection based on current year estimated collections with 5% growth less TIF allocation.
Additional Sales Tax	Increase based on 25% of projected sales tax revenues without TIF allocation.
Mixed Drink Tax	Projection to remain flat with FY16 estimated collections.
Electric Franchise	Projection to remain flat with FY16 estimated collections.
Gas Franchise	Projected decrease based on actual collections.
Telephone Access Line Fees	Decrease based on historic trend.
Sanitation Services Franchise	Increase based on approved rate structure.
Recycling Franchise	Projection to increase slightly from FY16 estimated collections.
Cable Franchise	Projected increase based on prior year actual receipts and growth.
Water & Wastewater Franchise	Based on 5% of projected gross receipts.
Other Permits	Projected to remain flat with FY16 budget expectations.
Health Permits	Projected a slight decrease due to food establishments closed for highway reconstruction offset with some known increases in the number of food establishments at Glade Parks.
Fire Permits	Projected increase due to new construction.
Contractors Regulatory License	Projected to remain flat with FY16 budget expectations.
Minimum Housing	Projection based on multifamily inspection rate structure.
Miscellaneous Permits and Fees	Projected slight increase from FY16 budget based on historic trend.
Building Permits	Projected to remain flat with FY16 budget expectations.
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 decrease slightly from FY16 estimated collections.
Library Fees	Projected to decrease slightly from FY16 estimated collections.
Ambulance Fees	Projection based on FY16 year-end estimates with a slight increase.
Alarm Revenue	Projected to remain flat with FY16 budget expectations.
Jail Revenue	Projected to remain flat with FY16 budget expectations.
Interest Income	Projected to remain flat with FY16 budget expectations.
Miscellaneous	Projected to increase slightly from FY16 budget expectations.
Tower Lease Revenue	Based on current lease agreements.
Betterment Contributions	Projected to remain flat with FY16 budget expectations.
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 FY2013	ACTUAL FY2014	ACTUAL FY2015	BUDGETED FY2016	ESTIMATED FY2016	PROPOSED FY2017	FY16 Budget to FY17 Proposed % Diff
Property Taxes*	\$9,740,510	\$10,234,363	\$10,855,011	\$11,430,966	\$11,198,530	\$12,438,137	8.8%
Franchise Fees	\$4,077,699	\$4,322,846	\$4,403,348	\$4,440,505	\$4,428,529	\$4,565,207	2.8%
Sales & Use Taxes	\$10,157,469	\$11,016,029	\$11,537,264	\$11,885,345	\$12,531,750	\$13,105,514	10.3%
Fines & Fees	\$4,988,268	\$5,026,499	\$4,719,233	\$4,888,027	\$5,034,564	\$4,840,541	(1.0%)
Licenses & Permits	\$1,186,348	\$1,321,041	\$1,409,704	\$1,041,100	\$1,379,696	\$978,535	(6.0%)
Interest Income	\$40,710	\$26,601	\$55,022	\$35,000	\$55,537	\$35,000	0.0%
Int'gov't./Trans./Misc.	\$3,387,299	\$3,417,838	\$3,593,404	\$3,634,147	\$3,730,726	\$3,797,323	4.5%
TOTAL REVENUES	\$33,578,303	\$35,365,217	\$36,572,985	\$37,355,090	\$38,359,332	\$39,760,257	6.4%
Revenue Source - Percentage of General Fund Revenues							Average
Property Taxes	29%	29%	30%	31%	29%	31%	29.78%
Franchise Fees	12%	12%	12%	12%	12%	12%	11.89%
Sales & Use Taxes	30%	31%	32%	32%	33%	33%	31.73%
Fines & Fees	15%	14%	13%	13%	13%	12%	13.39%
Licenses & Permits	4%	4%	4%	3%	4%	2%	3.33%
Interest Income	0%	0%	0.2%	0%	0.1%	0%	0.11%
Int'gov't./Trans./Misc.	10%	10%	10%	10%	10%	10%	9.76%
TOTAL	100%						

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 31.73% of the total. Previously this was property tax which is now the second highest source on average at 29.78% and fines third at 13.39%. Franchise Fees make up approximately 11.89% of total revenues with other sources varying from less than 1% to a little under 10%. Recent trends are showing less reliance on other sources of revenues and more on the sales and use and property taxes.

* Includes penalty and Interest.

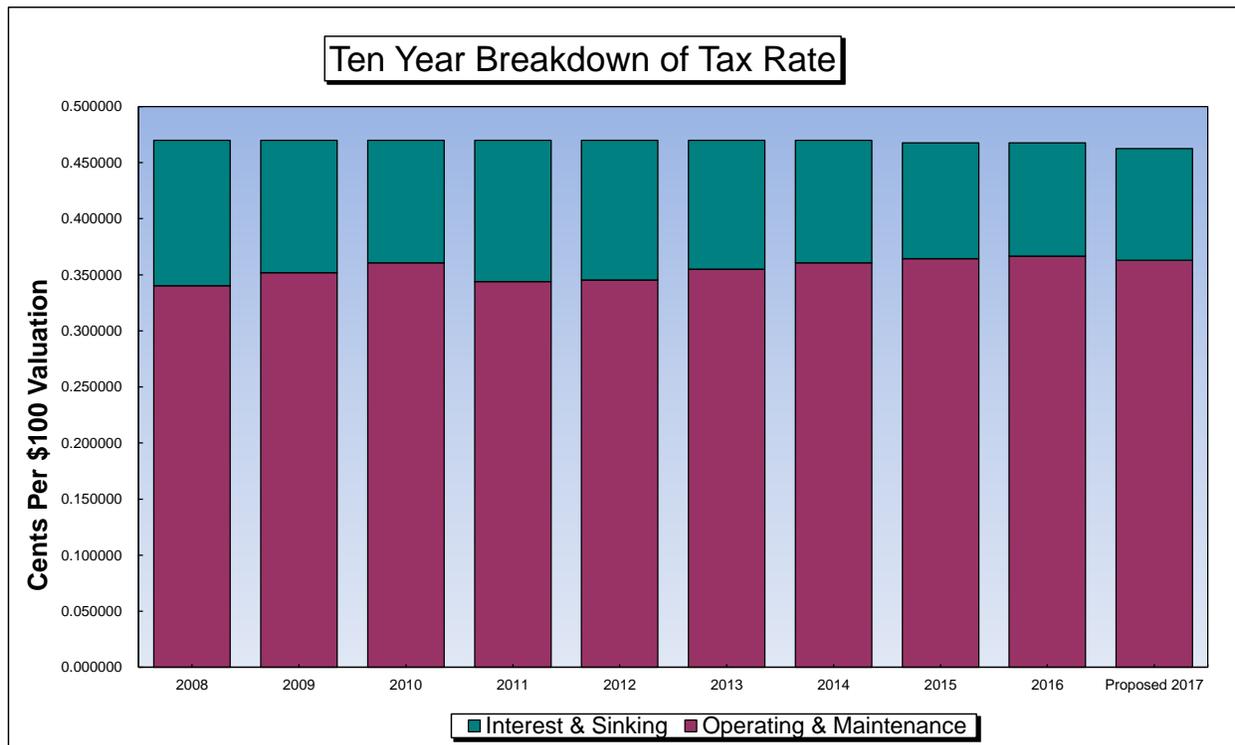
PROPERTY TAXES

Estimated Revenues FY17

	Operating & Maintenance	Debt Service
Adj. Net Taxable Value Assessed	\$3,269,238,631	\$3,269,238,631
TIF Increment Value	\$70,479,212	
Proposed Tax Rate per \$100 Valuation	0.363053	0.099447
Estimated Tax Levy	\$12,124,946	\$3,251,160
Ceiling Revenues	\$859,744	
TIF Allocations	(\$456,632)	
General Fund Collections	\$12,528,058	
Est. Percent of Collection (O&M and I&S)	98.50%	100.00%
Estimated General Fund Collections	\$12,340,137	\$3,251,160
Total Collections	\$12,796,769	\$3,251,160

Proposed Fund Distribution

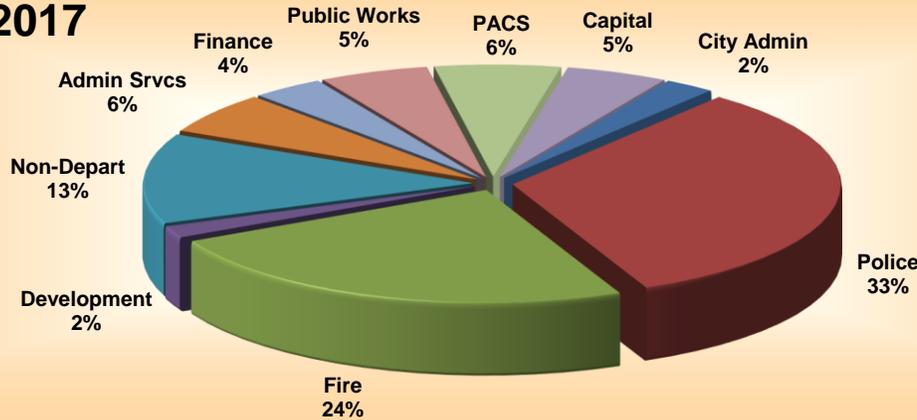
	Rate	Percent	\$ Amount	Additional Sales Tax	Total
Operating & Maintenance - General Fund	0.363053	78.50%	\$12,340,137	\$ 2,651,275	\$ 14,991,412
Interest and Sinking - Debt Service Fund	0.099447	21.50%	\$3,251,160	\$ -	\$ 3,251,160
TOTAL	0.462500	100.00%	\$15,591,297	\$ 2,651,275	\$ 18,242,572



Fiscal Year	Operating & Maintenance	Interest & Sinking	Total Tax Rate
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
2016	0.366571	0.100929	0.467500
Proposed 2017	0.363053	0.099447	0.462500

General Fund Expenditures

FY2016-2017



General Fund Expenditures	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
City Council	\$ 17,937	\$ 40,875	\$ 40,875	\$ 40,680	\$ (195)	(0%)
City Administration	\$ 504,597	\$ 541,930	\$ 541,930	\$ 575,104	\$ 33,174	6%
City Secretary	\$ 336,531	\$ 371,870	\$ 371,870	\$ 395,941	\$ 24,071	6%
Communications/Marketing	\$ 9,520	\$ 23,475	\$ 23,475	\$ 23,475	\$ -	0%
Total - City Administration	\$ 868,587	\$ 978,150	\$ 978,150	\$ 1,035,200	\$ 57,050	6%
Finance/Budget	\$ 212,152	\$ 243,771	\$ 243,771	\$ 267,553	\$ 23,782	10%
Municipal Court	\$ 646,288	\$ 726,114	\$ 726,114	\$ 769,777	\$ 43,663	6%
Accounting	\$ 231,109	\$ 350,198	\$ 350,198	\$ 361,067	\$ 10,869	3%
Purchasing	\$ 82,733	\$ 86,934	\$ 86,934	\$ 91,660	\$ 4,726	5%
Total - Finance	\$ 1,172,283	\$ 1,407,017	\$ 1,407,017	\$ 1,490,057	\$ 83,040	6%
Emergency Management	\$ 30,687	\$ 50,775	\$ 50,775	\$ 50,775	\$ -	0%
Police Code Compliance	\$ 1,557,533	\$ 1,648,960	\$ 1,648,960	\$ 1,742,359	\$ 93,399	6%
Police Administration	\$ 812,660	\$ 1,000,110	\$ 1,000,110	\$ 1,045,569	\$ 45,459	5%
Police Patrol	\$ 4,527,642	\$ 5,118,244	\$ 5,118,244	\$ 5,463,098	\$ 344,854	7%
Police CID	\$ 1,647,512	\$ 1,633,063	\$ 1,633,063	\$ 1,731,063	\$ 98,000	6%
Police Service	\$ 1,956,940	\$ 2,072,180	\$ 2,072,180	\$ 2,030,972	\$ (41,208)	(2%)
Police Detention	\$ 1,516,217	\$ 1,600,720	\$ 1,600,720	\$ 1,565,305	\$ (35,415)	(2%)
Total-Police	\$ 12,049,191	\$ 13,124,052	\$ 13,124,052	\$ 13,629,141	\$ 505,089	4%
Fire Marshal/Education	\$ 505,747	\$ 561,000	\$ 561,000	\$ 589,076	\$ 28,076	5%
Fire Administration	\$ 498,632	\$ 514,693	\$ 514,693	\$ 528,987	\$ 14,294	3%
EMS/Suppression	\$ 7,848,980	\$ 8,281,245	\$ 8,281,245	\$ 8,980,900	\$ 699,655	8%
Total-Fire	\$ 8,853,360	\$ 9,356,938	\$ 9,356,938	\$ 10,098,963	\$ 742,025	8%
Information Services	\$ 326,822	\$ 310,821	\$ 310,821	\$ 327,518	\$ 16,697	5%
Personnel	\$ 385,373	\$ 408,839	\$ 408,839	\$ 416,262	\$ 7,423	2%
Facility Maintenance	\$ 906,574	\$ 939,466	\$ 939,466	\$ 1,016,284	\$ 76,818	8%
Library	\$ 704,030	\$ 728,164	\$ 728,164	\$ 755,972	\$ 27,808	4%
Total - Administrative Services	\$ 2,322,799	\$ 2,387,290	\$ 2,387,290	\$ 2,516,036	\$ 128,746	5%
Planning & Development	\$ 290,454	\$ 307,665	\$ 307,665	\$ 336,860	\$ 29,195	9%
Inspection Services	\$ 335,314	\$ 353,221	\$ 353,221	\$ 379,716	\$ 26,495	8%
Total-Development	\$ 625,768	\$ 660,886	\$ 660,886	\$ 716,576	\$ 55,690	8%
Recreation	\$ 603,688	\$ 665,687	\$ 665,687	\$ 706,474	\$ 40,787	6%
Parks	\$ 1,115,351	\$ 1,359,322	\$ 1,359,322	\$ 1,374,093	\$ 14,771	1%
Swimming Pools	\$ 125,535	\$ 159,460	\$ 159,460	\$ 163,460	\$ 4,000	3%
Senior Center	\$ 228,250	\$ 271,034	\$ 271,034	\$ 275,047	\$ 4,013	1%
Recreation Admin.	\$ 63,167	\$ 71,341	\$ 71,341	\$ 76,024	\$ 4,683	7%
Total-Parks & Comm Svcs	\$ 2,135,991	\$ 2,526,844	\$ 2,526,844	\$ 2,595,098	\$ 68,254	3%
Street Maintenance	\$ 1,456,054	\$ 1,593,843	\$ 1,593,843	\$ 1,850,324	\$ 256,481	16%
Animal Control	\$ 270,262	\$ 296,019	\$ 296,019	\$ 298,292	\$ 2,273	1%
City Engineer	\$ 43,477	\$ 107,537	\$ 107,537	\$ 109,800	\$ 2,263	2%
Total - Public Works	\$ 1,769,793	\$ 1,997,399	\$ 1,997,399	\$ 2,258,416	\$ 261,017	13%
Legal Services	\$ 128,843	\$ 130,000	\$ 130,000	\$ 175,000	\$ 45,000	35%
Non-Departmental	\$ 4,667,992	\$ 4,751,498	\$ 5,155,245	\$ 5,209,274	\$ 457,776	10%
Betterment	\$ 23,144	\$ 29,000	\$ 29,000	\$ 29,000	\$ -	0%
Total - Non-Depart.	\$ 4,819,978	\$ 4,910,498	\$ 5,314,245	\$ 5,413,274	\$ 502,776	10%
Total Operating Expenses	\$ 34,617,750	\$ 37,349,074	\$ 37,752,821	\$ 39,752,761	\$ 2,403,687	6%
Capital Expenses	\$ 1,756,363	\$ 2,411,193	\$ 1,535,389	\$ 2,099,305	\$ (311,888)	(13%)
Total Expenses	\$ 36,374,112	\$ 39,760,267	\$ 39,288,210	\$ 41,852,066	\$ 2,091,799	5%

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 FY2015-16:

- Maintained a solid financial position including a stable property tax rate.
- Participated in numerous events and activities for the community, many in conjunction with our neighboring cities and school district as well as local non-profit agencies.
- 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 Euless events and issues.
- Provided resources for citizens, staff and media to learn more about City issues and services.
- Completed numerous water, wastewater and street improvements in accordance with the adopted Capital Improvements Plan including an expansion to the reclaimed water system.
- Completed work towards a major redevelopment of approximately 56 acres along with many other commercial and residential developments throughout the City.

Objectives for FY2016-17:

- Maintain solid financial position which is responsive to the overall economic climate with emphasis on maintaining a stable low tax rate, promotion of a pay-as-you-go strategy

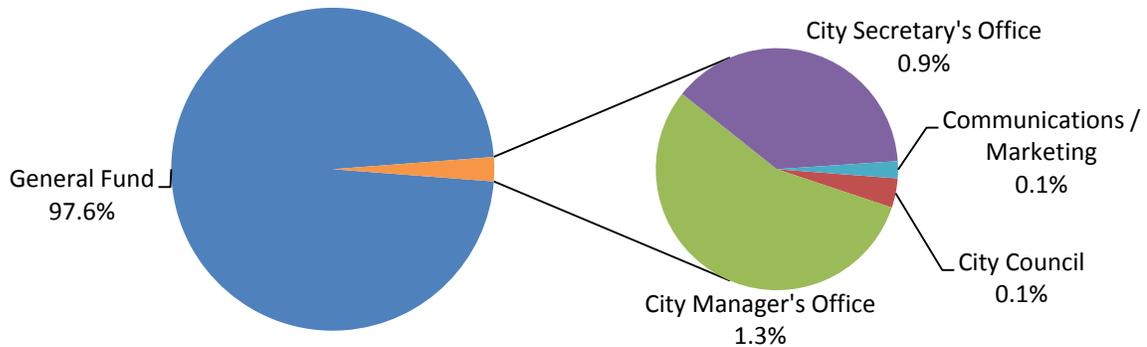
when possible in lieu of debt, and maintenance of established reserve levels.

- Continue to provide a safe community through quality police and fire service.
- Use a systematic approach to upgrading the City's infrastructure and facilities using a pay-as-you-go system when possible.
- Promote community partnerships with neighboring cities, school districts, Tarrant County, DFW Airport and non-profit agencies within the area.
- Continue progress on the development of vacant tracts and seek redevelopment opportunities that will complement the overall vision for Euless.
- Develop and mentor future leaders to ensure continuity.
- Maintain a culture of harmony that celebrates various perspectives to produce the best outcomes for our citizens.
- 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.
- Continue to cultivate a simple philosophy of "Do the right thing... every day."

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 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
City Council	\$ 17,937	\$ 40,875	\$ 40,875	\$ 40,680	\$ (195)	(0%)
City Manager's Office	\$ 504,597	\$ 541,930	\$ 541,930	\$ 575,104	\$ 33,174	6%
City Secretary's Office	\$ 336,531	\$ 371,870	\$ 371,870	\$ 395,941	\$ 24,071	6%
Communications/Marketing	\$ 9,520	\$ 23,475	\$ 23,475	\$ 23,475	\$ -	0%
Total - City Administration	\$ 868,587	\$ 978,150	\$ 978,150	\$ 1,035,200	\$ 57,050	6%

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.

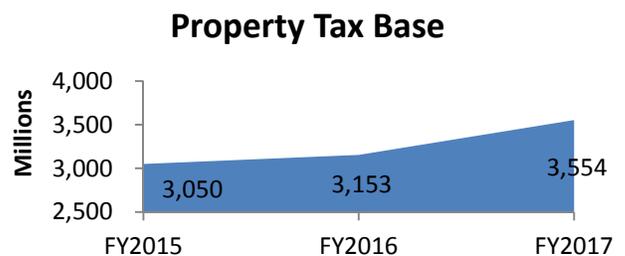
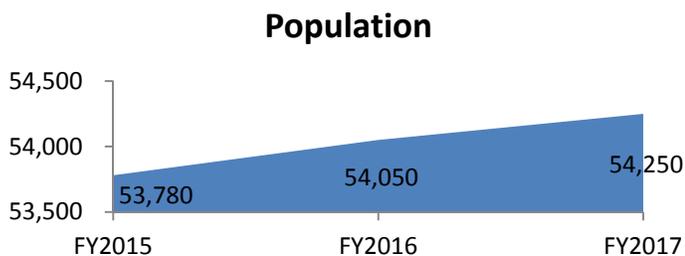
City Secretary's Office - The City Secretary's Office is committed to providing support services to the citizens, the City Council members, and the City staff in a cost effective and efficient manner. The City Secretary serves at the discretion of the City Council and is responsible for the City Council 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 15 Actual	FY 16 Budget	FY 16 Estimated	FY 17 Budget
City Manager's Office	3.50	3.50	3.50	3.50
City Secretary's Office	3.50	3.50	3.50	3.50
Total - City Administration	7.00	7.00	7.00	7.00

Services Levels:



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 FY2015-16:

- 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 refine external audit process by updating and utilizing year-end closing and work paper preparation checklists and assignments.
- Held an online auction for proper disposal of assets.
- Continued to expand the procurement card program with JPMorgan bank.
- Sought requests for proposals and awarded a new multi-year agreement for independent audit services.

Objectives for FY2016-17:

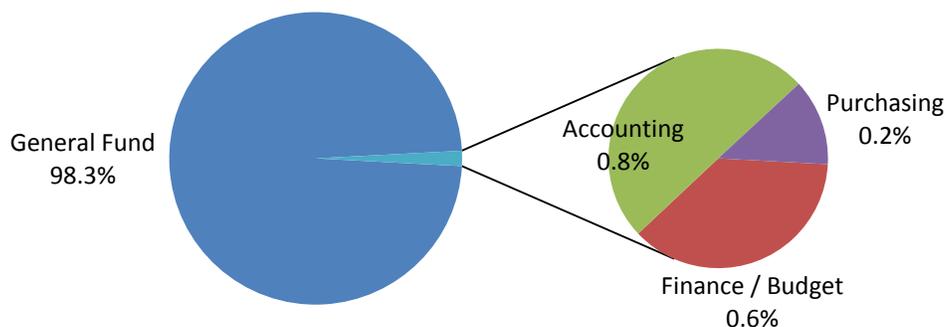
- Receive Distinguished Budget Award and Certification of Achievement for Excellence in Financial Reporting from GFOA.
- Monitor market conditions and determine feasibility of potential debt refunding or debt issuance.

- 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.
- 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.
- Seek proposals and award a new multi-year agreements for depository and ambulance billing services.
- Assist City in detailing the long-ranging financing of Capital Project Improvements.

Issues / Trends:

- Closely monitor City compliance with possible new laws at the federal and state level.
- 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	Budget	Estimated	Proposed	FY16 Budget to FY17 Proposed	
	FY 15	FY 16	FY 16	Budget FY 17	\$ Diff	% Diff.
Finance/Budget	\$ 212,152	\$ 243,771	\$ 243,771	\$ 267,553	\$ 23,782	10%
Accounting	\$ 231,109	\$ 350,198	\$ 350,198	\$ 361,067	\$ 10,869	3%
Purchasing	\$ 82,733	\$ 86,934	\$ 86,934	\$ 91,660	\$ 4,726	5%
Total - Finance	\$ 525,994	\$ 680,903	\$ 680,903	\$ 720,280	\$ 39,377	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 14/15 Actual	FY 15/16 Budgeted	FY 15/16 Estimated	FY 16/17 Budgeted
Finance / Budget	2.00	2.00	2.00	2.00
Accounting	2.50	3.50	3.50	3.50
Purchasing	1.00	1.00	1.00	1.00
Total Finance	5.50	6.50	6.50	6.50

Services Levels:



GFOA Distinguished Budget Award



GFOA Certification of Achievement for Excellence in Financial Reporting



Collateral Compliance



Unmodified Audit Opinion

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: The Municipal Court is the judicial branch of the government of the City of Eules. The 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 FY2015-16:

- Victims Impact Panel hosted by Eules Municipal Court and the City’s Juvenile Case Manager, sponsored and presented by MADD.
- Maintained and managed all cases filed with the Court in a timely manner.

- Community Service Program.
- Current dockets are available on line.

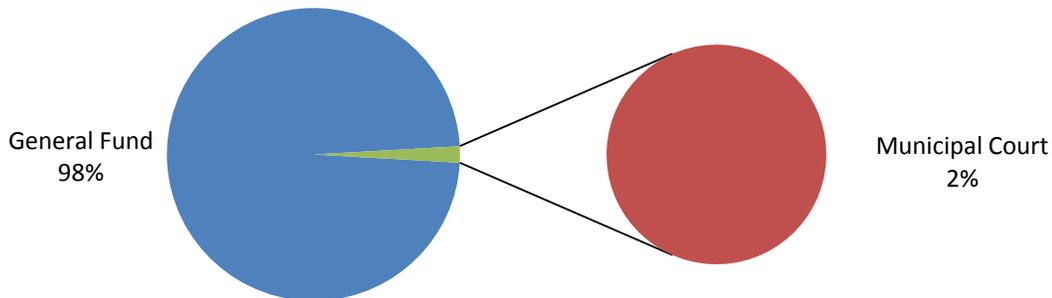
Objectives for FY2016-17:

- 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 and implement any legislative changes.
- Continue to provide court services to our defendants online, by telephone and through mail.

Issues / Trends:

- Implementation of any procedural changes instituted by the Court.

Budget Appropriation



Expenditures by Division:

General Fund Expenditures	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Municipal Court	\$ 646,288	\$ 726,114	\$ 726,114	\$ 769,777	\$ 43,663	6%
Total - Court	\$ 646,288	\$ 726,114	\$ 726,114	\$ 769,777	\$ 43,663	6%

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.

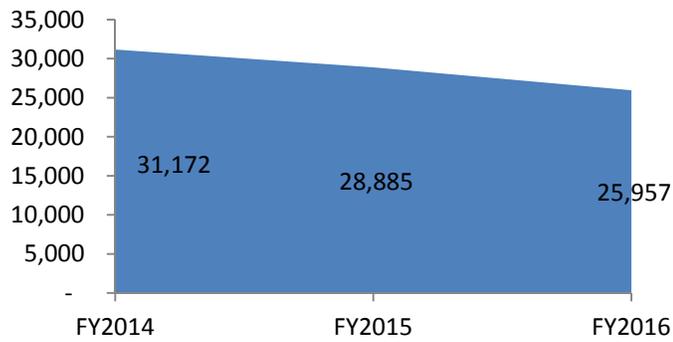
Municipal Court

Personnel by Division:

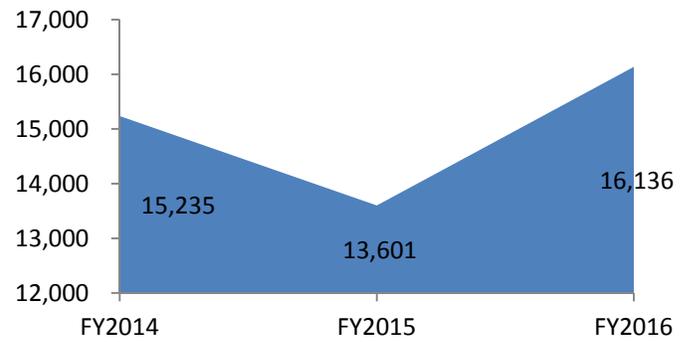
	FY 15 Actual	FY 16 Budget	FY 16 Estimated	FY 17 Budget
Municipal Court	7.75	7.75	7.75	7.75
Total - Municipal Court	7.75	7.75	7.75	7.75

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.

Accomplishments FY2015-16:

- Continued improvement on Citizens Police Academy.
- Hired our first Police Officer from our Cadet program, who graduated from the academy and is now actively on patrol.
- Introduced new community programs for children and citizens (Coffee with a Cop, Book with the Blue, and Voluntary Dementia Registry).
- Reduced crime trends.
- Successfully completed an audit of 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.
- Completed the installation process of lightning alert service for outdoor venues.
- Completed adoption process of Tarrant County HAZMAP plan.
- Processed almost 30,000 emergency 9-1-1 calls and over 55,000 non-emergency calls in the Communication Center.
- Reduced processing/dispatch time for Fire/EMS calls by 9 seconds per call, to 48 seconds.
- Reduced processing/dispatching times for Police Priority 1 emergency calls to 1:10 minutes.

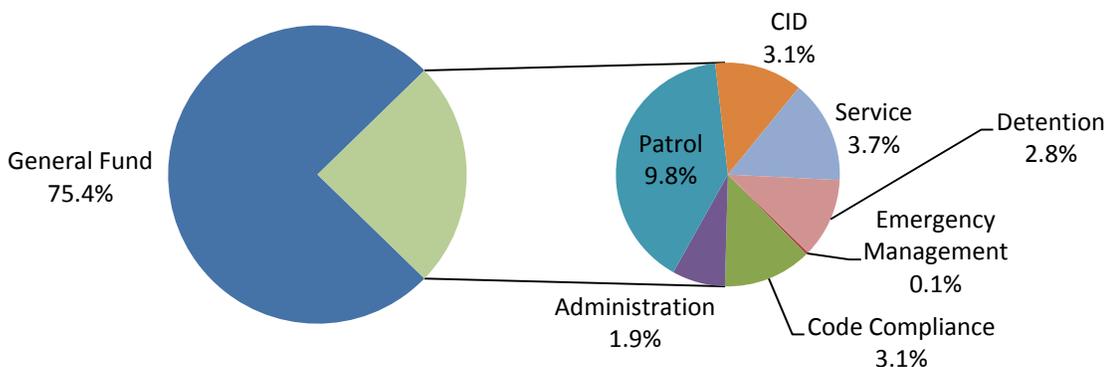
Objectives for FY2016-17:

- Maintain citizens' trust and confidence in their police department by maintaining a high degree of integrity and professionalism among all police employees.
- Continue improvement and upgrade of equipment with Federal grant funds.
- Continue Cadet Program, targeting young people 18-25 years of age to develop future quality police employees.
- Increase clearance and stolen property recovery rates.
- Expand and improve Citizens Police Academy.
- Continue to evaluate and improve the system of processing the disposition of adjudicated property.
- Decrease the number of residential, commercial, and vehicular burglaries.
- Continue goal of decreasing 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 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Emergency Management	\$ 30,687	\$ 50,775	\$ 50,775	\$ 50,775	\$ -	0%
Police Code Compliance	\$ 1,557,533	\$ 1,648,960	\$ 1,648,960	\$ 1,742,359	\$ 93,399	6%
Police Administration	\$ 812,660	\$ 1,000,110	\$ 1,000,110	\$ 1,045,569	\$ 45,459	5%
Police Patrol	\$ 4,527,642	\$ 5,118,244	\$ 5,118,244	\$ 5,463,098	\$ 344,854	7%
Police CID	\$ 1,647,512	\$ 1,633,063	\$ 1,633,063	\$ 1,731,063	\$ 98,000	6%
Police Service	\$ 1,956,940	\$ 2,072,180	\$ 2,072,180	\$ 2,030,972	\$ (41,208)	(2%)
Police Detention	\$ 1,516,217	\$ 1,600,720	\$ 1,600,720	\$ 1,565,305	\$ (35,415)	(2%)
Total-Police	\$ 12,049,191	\$ 13,124,052	\$ 13,124,052	\$ 13,629,141	\$ 505,089	4%

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 Euless.

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

Administration - To provide the citizens of Euless 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 Euless.

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 15 Actual	FY 16 Budget	FY 16 Estimated	FY 17 Budget
PD Code Compliance	14.75	15.00	15.00	15.00
PD Administration	5.75	6.00	6.00	6.00
PD Patrol	41.00	42.00	42.00	44.00
PD Criminal Investigation (CID)	13.50	13.00	13.00	13.00
PD Service	22.00	22.00	22.00	21.00
PD Detention	18.00	18.00	18.00	17.00
Total - Police	115.00	116.00	116.00	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 FY2015-16:

- Responded to 4655 emergency calls with a total average response time for all emergency responses of 5:27.
- Adopted of the 2015 International Fire Codes.
- Updated all information lines and construction documents to reflect 2015 International Fire Codes.
- Received three (3) new Lucas Devices, CPR compression machines.

- Prepare specifications for anticipated delivery of new fire truck for Fire Station #3 in October 2016.
- Took delivery of a new Advanced Life Support (ALS) training manikin. The manikin is a central part of our EMS training program.

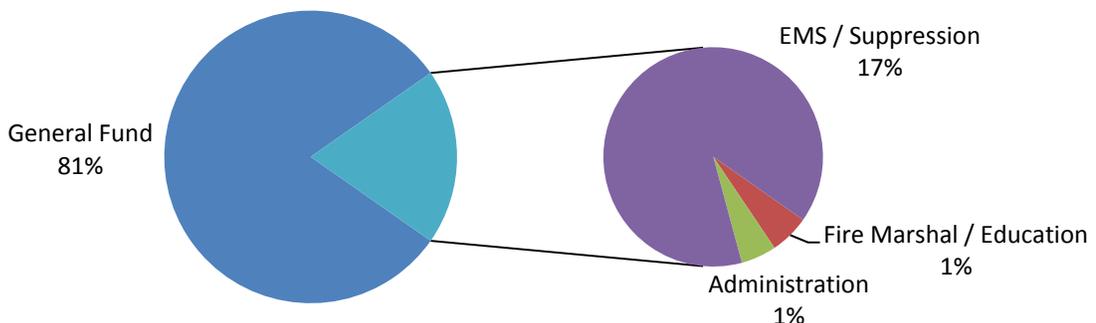
Objectives for FY2016-17:

- Take delivery of the new Quint which is a 2017 Pierce Velocity Quint 105 foot.
- Continue to support the Clown SAFETY Troop as a primary public education outreach to the elementary schools.
- Staff Squad 55 at or above 75%.
- Continue officer development and succession planning.
- To monitor emergency deployment model and adjust accordingly as the Midtown Express Freeway project impacts travel throughout the city.
- Develop a proactive service model including manning and deployment of emergency services as the city continues to grow and expand.

Issues / Trends:

- Continue to prepare specifications for new fire truck.
- 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.
- Continue to monitor newest trends in patient care through review and evaluation of medical protocols.
- Increase training demands due to the required certifications and regional involvement in Northeast Fire Department Association and Tarrant County (NEFDA).

Budget Appropriation



Fire Department

Expenditures by Division:

General Fund Expenditures	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed	
					\$ Diff	% Diff.
Fire Marshal/Education	\$ 505,747	\$ 561,000	\$ 561,000	\$ 589,076	\$ 28,076	5%
Fire Administration	\$ 498,632	\$ 514,693	\$ 514,693	\$ 528,987	\$ 14,294	3%
EMS/Suppression	\$ 7,848,980	\$ 8,281,245	\$ 8,281,245	\$ 8,980,900	\$ 699,655	8%
Total-Fire	\$ 8,853,360	\$ 9,356,938	\$ 9,356,938	\$ 10,098,963	\$ 742,025	8%

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.

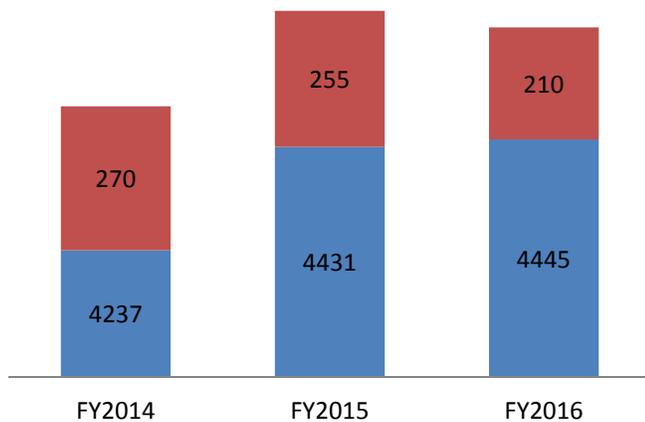
Personnel by Division:

	FY 15 Actual	FY 16 Budget	FY 16 Estimated	FY 17 Budget
Fire Marshal / Education	4.00	4.00	4.00	4.00
Fire Administration	4.00	4.00	4.00	4.00
EMS / Suppression	64.00	64.00	64.00	67.00
Total - Fire Department	72.00	72.00	72.00	75.00

Services Levels:

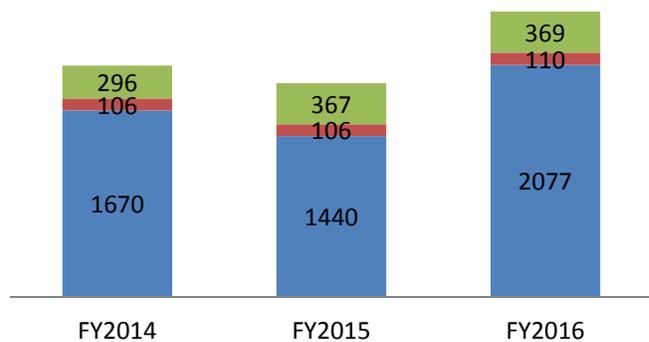
Emergency Calls

■ 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, 7 a.m. – 6 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 FY2015-16:

- Began a telecommunication system conversion.
- Assisted Fire and Police Departments with promotional testing.
- Continued to streamline new employee orientation sessions to promote employee assimilation.
- Began conversion of HPS/MH/Incandescent/Florescent lights to LED fixtures or bulb replacement kits.
- Completed various carpet, roof and generator replacements.
- Began a successful collaboration with Hurst, Bedford, and HEBISD on an annual joint summer reading program.

- Introduced a streaming media format for patrons to use on mobile devices.
- Introduced collection data analytics software and trained staff on its use.

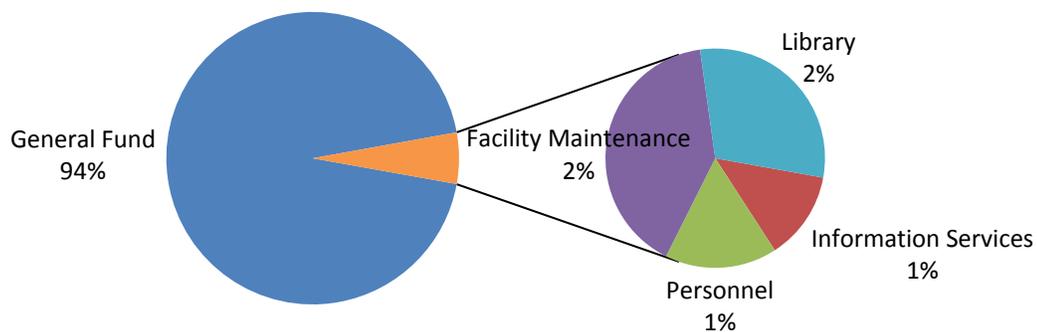
Objectives for FY2016-17:

- Complete telecommunication system conversion.
- Continue Career Prep Program.
- Continue various lighting, carpeting, roofing and HVACs. System replacements or enhancements.
- Continue to expand e-book and e-audio collections to meet patron demand.
- Expand the collection of STEM (Science, Technology, Engineering, Math) educational kits for patron checkout.
- Provide a collection of educational mobile devices for patron checkout.

Issues / Trends:

- Stay abreast of federal and local changes in health care and labor policies.
- Keeping up to date on technological needs of City staff and the citizens.
- Maintaining a first-class print library collection while meeting the changing demands of the community and library service, including building relationships with community partners, providing library service in non-traditional settings, and keeping up with emerging technologies and new media formats.

Budget Appropriation



Administrative Services Department

Expenditures by Division:

General Fund Expenditures	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Information Services	\$ 326,822	\$ 310,821	\$ 310,821	\$ 327,518	\$ 16,697	5%
Personnel	\$ 385,373	\$ 408,839	\$ 408,839	\$ 416,262	\$ 7,423	2%
Facility Maintenance	\$ 906,574	\$ 939,466	\$ 939,466	\$ 1,016,284	\$ 76,818	8%
Library	\$ 704,030	\$ 728,164	\$ 728,164	\$ 755,972	\$ 27,808	4%
Total - Administrative Services	\$ 2,322,799	\$ 2,387,290	\$ 2,387,290	\$ 2,516,036	\$ 128,746	5%

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.

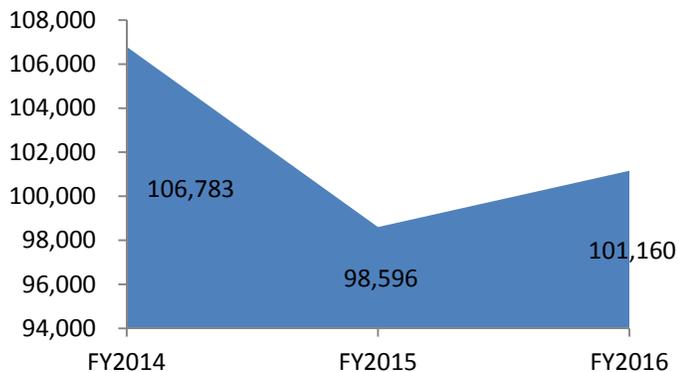
Library - To serve the continuing informational, educational, cultural and leisure needs of residents of all ages. To provide the community with the best possible materials in various formats. To promote the joy of reading and learning.

Personnel by Division:

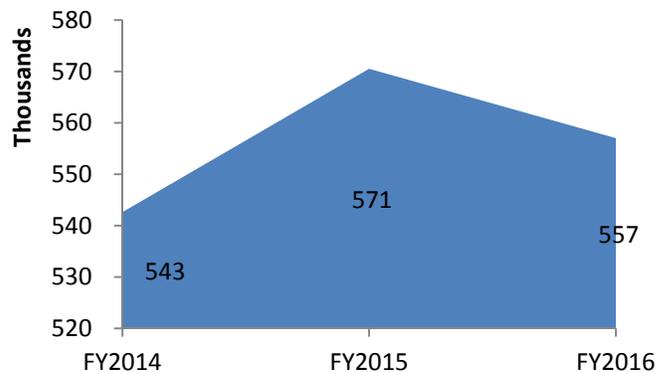
	FY 14/15 Actual	FY 15/16 Budgeted	FY 15/16 Estimated	FY 16/17 Budgeted
Information Services	1.00	1.00	1.00	1.00
Personnel	3.50	3.50	3.50	3.50
Facility Maintenance	3.00	3.00	3.00	3.50
Library	9.00	9.00	9.00	9.00
Total City Administrative Services	16.50	16.50	16.50	17.00

Services Levels:

Library Holdings



Library Items Circulated



Planning & Development Department

Location & Hours of Operation:

Planning and Engineering Building
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 FY2015-16:

- Facilitated over 70 residential and commercial cases through the Development Services Group, Planning and Zoning Commission, and City Council process, affecting 300 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 FY2016-17:

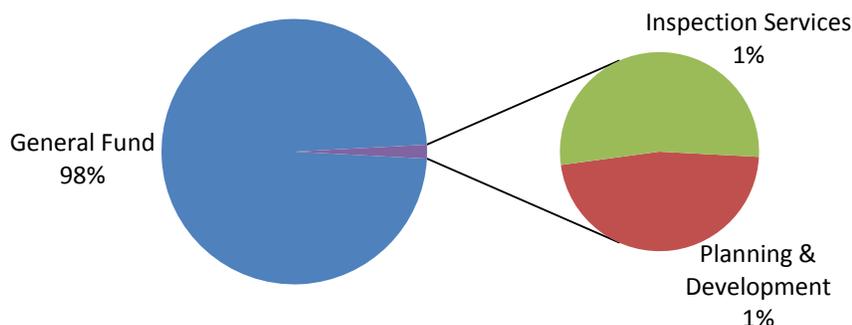
- Evaluate and recommend potential updating of the Unified Development Code; parking standards; landscaping and screening, permitted use table, handling of outdated CUD districts, and document reorganization.
- Effectively administer the redevelopment process associated with the Founder's Parc.
- Increase the department's visibility through public information communication, in-person presentations, online reporting and project-associated community meetings.

- Implement a city wayfinding 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 approximately 1,022 newly plotted lots within 14 subdivisions, 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 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed	
					\$ Diff	% Diff.
Planning & Development	\$ 290,454	\$ 307,665	\$ 307,665	\$ 336,860	\$ 29,195	9%
Inspection Services	\$ 335,314	\$ 353,221	\$ 353,221	\$ 379,716	\$ 26,495	8%
Total-Development	\$ 625,768	\$ 660,886	\$ 660,886	\$ 716,576	\$ 55,690	8%

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.

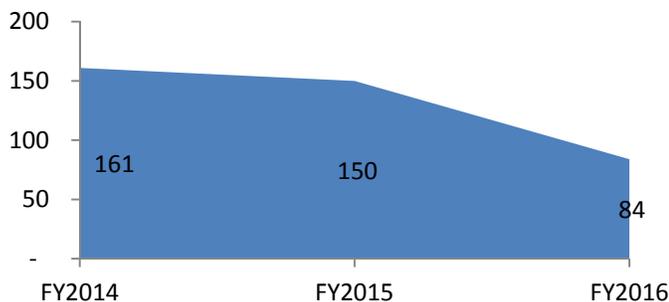
Inspection Services - To evaluate, recommend and enforce minimum standards to safeguard life or limb, health, property and public welfare by regulating and controlling the design, construction, quality of materials used and occupancy, location and maintenance of all buildings and structures within the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

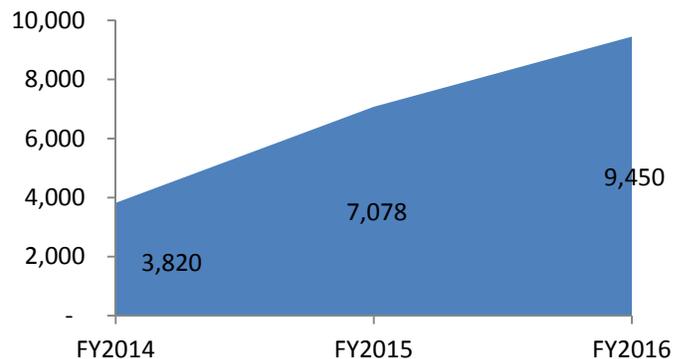
	FY 15 Actual	FY 16 Budget	FY 16 Estimated	FY 17 Budget
Planning & Development	2.50	2.50	2.50	3.00
Inspection Services	4.00	4.00	4.00	4.00
Total - Development	6.50	6.50	6.50	7.00

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 quality parks and leisure activities for citizens and 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 FY2015-16:

- Increased youth class registration by nearly 30% in FY2016.
- Partnered with HEB ISD to offer additional summer camp locations.
- Increased aquatic park attendance for fourth consecutive year.

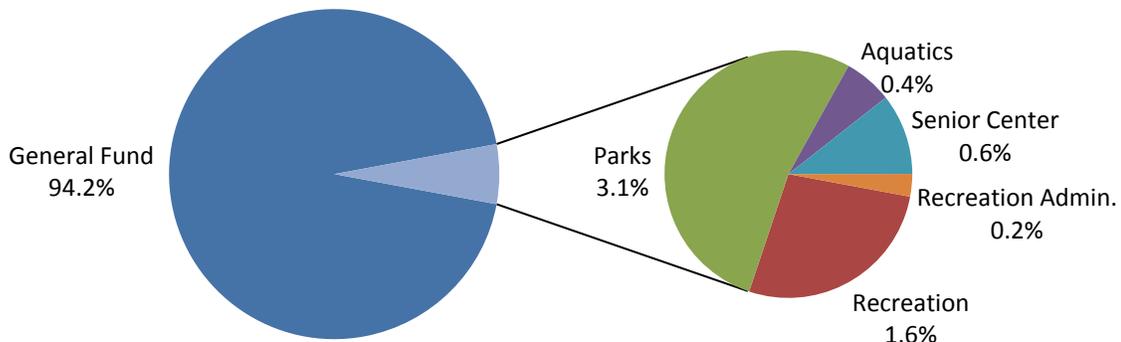
Objectives for FY2016-17:

- To continue to look for new and exciting classes and programs for our citizens
- To increase overall quality of class and program offerings
- To develop relationships with our patrons to increase overall customer service experience
- To ensure cleanliness of facilities
- Improve overall quality of our parks system by making necessary improvements that meet the needs of our community
- To expand our vision of our parks system to meet the growing demands of a changing demographic.

Issues / Trends:

- 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.
- Being able to protect our parks system from continued erosion that occurs after each major rain event.

Budget Appropriation



Parks & Community Services Department

Expenditures by Division:

General Fund Expenditures	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Recreation	\$ 603,688	\$ 665,687	\$ 665,687	\$ 706,474	\$ 40,787	6%
Parks	\$ 1,115,351	\$ 1,359,322	\$ 1,359,322	\$ 1,374,093	\$ 14,771	1%
Aquatics	\$ 125,535	\$ 159,460	\$ 159,460	\$ 163,460	\$ 4,000	3%
Senior Center	\$ 228,250	\$ 271,034	\$ 271,034	\$ 275,047	\$ 4,013	1%
Recreation Admin.	\$ 63,167	\$ 71,341	\$ 71,341	\$ 76,024	\$ 4,683	7%
Total-Parks & Comm Svcs	\$ 2,135,991	\$ 2,526,844	\$ 2,526,844	\$ 2,595,098	\$ 68,254	3%

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.

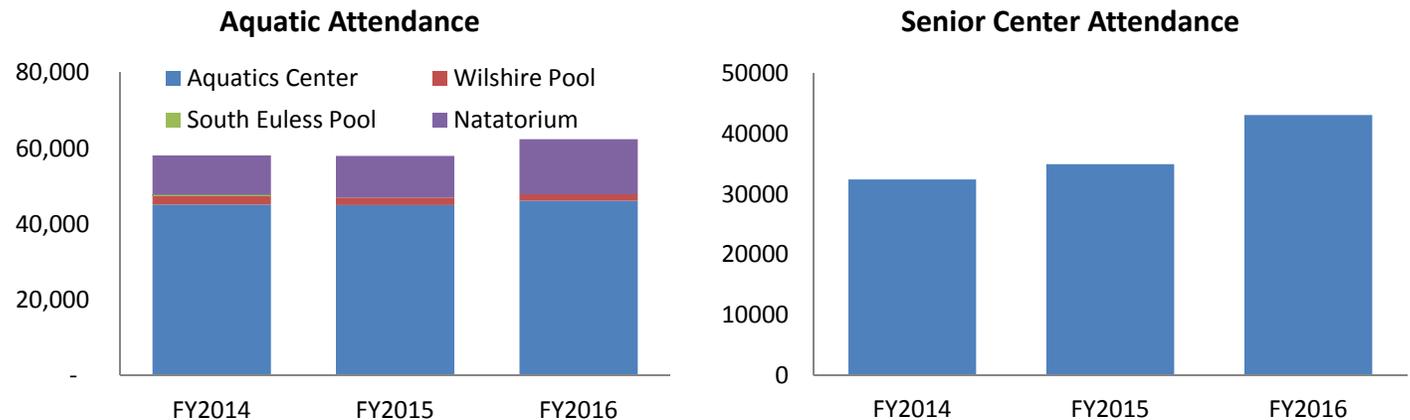
Senior Center - Furnishes a friendly environment for seniors to stimulate their minds, strengthen their bodies and engage in community.

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 15 Actual	FY 16 Budget	FY 16 Estimated	FY 17 Budget
Recreation	6.50	6.50	6.50	6.50
Parks	11.00	11.00	11.00	11.00
Aquatics	2.00	2.00	2.00	2.00
Senior Center	0.00	0.00	0.00	0.00
Recreation Admin.	1.00	1.00	1.00	1.00
Total - Parks & Community Services	20.50	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 improve the safety and quality of living for residents by managing the maintenance of streets, sidewalks and the storm drainage system, and to compassionately and responsibly care for stray, abandoned, and surrendered animals through the Animal Services Department.

Accomplishments FY2015-16:

- 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.
- Assisted City of Rowlett in disaster relief efforts.
- Complete FY2015-16 street maintenance program as recommended in the I.M.S. (Infrastructure Management Service) plan.

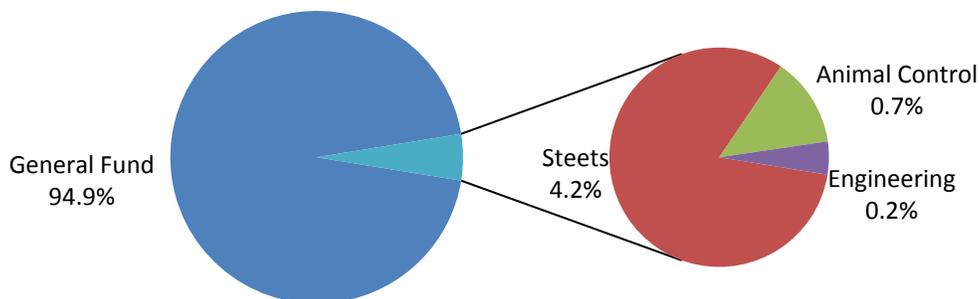
Objectives for FY2016-17:

- Use private vendors to supplement City forces.
- Concentrate on preventative maintenance program based on the I.M.S. report.
- Implement 2017 ADA plan.
- Provide continuing education for staff.
- Encourage adoption from the shelter through Euless publications, web site and participation at Trinity GAP Rescue events.
- Complete construction of 42st 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.
- Construction unit bid prices show a slow inflationary trend.

Budget Appropriation



Public Works Department

Expenditures by Division:

General Fund Expenditures	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed	
					\$ Diff	% Diff.
Street Maintenance	\$ 1,456,054	\$ 1,593,843	\$ 1,593,843	\$ 1,850,324	\$ 256,481	16%
Animal Control	\$ 270,262	\$ 296,019	\$ 296,019	\$ 298,292	\$ 2,273	1%
City Engineer	\$ 43,477	\$ 107,537	\$ 107,537	\$ 109,800	\$ 2,263	2%
Total - Public Works	\$ 1,769,793	\$ 1,997,399	\$ 1,997,399	\$ 2,258,416	\$ 261,017	13%

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 15 Actual	FY 16 Budget	FY 16 Estimated	FY 17 Budget
Street Maintenance	9.50	9.50	9.50	10.50
Animal Control	3.00	3.00	3.00	3.00
City Engineer	0.50	0.50	0.50	0.50
Total - Public Works	13.00	13.00	13.00	14.00

Services Levels:



ADA/TSA Infrastructure Improvements Completed



FY2016 Street Overlay Completed

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 FY2015-16:

- 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 City match for Tarrant County Home Program.

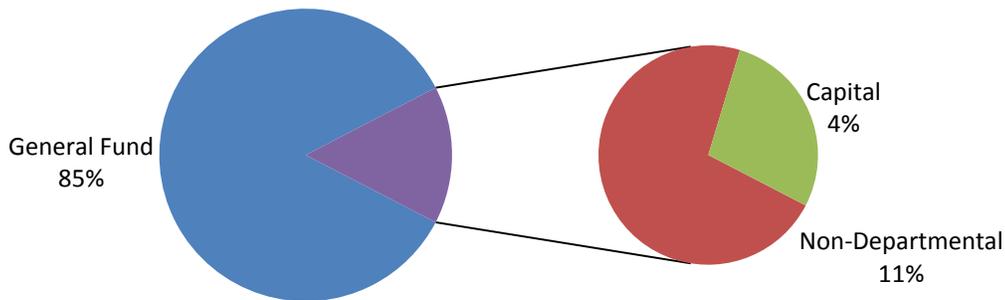
Objectives for FY2016-17:

- Provide funding for infrastructure improvements.
- Provide funding for one-time capital purchases.
- Provide funding for computer and equipment replacements in order to maximize productivity.

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 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Legal Services	\$ 128,843	\$ 130,000	\$ 130,000	\$ 175,000	\$ 45,000	35%
Non-Departmental	\$ 4,667,992	\$ 4,751,498	\$ 5,155,245	\$ 5,209,274	\$ 457,776	10%
Betterment	\$ 23,144	\$ 29,000	\$ 29,000	\$ 29,000	\$ -	0%
Total - Non-Depart.	\$ 4,819,978	\$ 4,910,498	\$ 5,314,245	\$ 5,413,274	\$ 502,776	10%
Capital Expenses	\$ 1,756,363	\$ 2,411,193	\$ 1,535,389	\$ 2,099,305	\$ (311,888)	(13%)

Non-Departmental

Division Services:

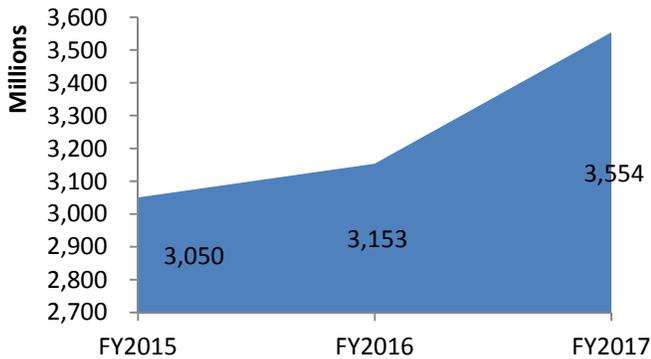
Non-Departmental - This activity is administered by the Finance Department and funds various charges that are not defined or directly related to any specific department or activity of the City. Examples of costs here include: electrical, general liability insurance, audit, and contingencies. These types 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:

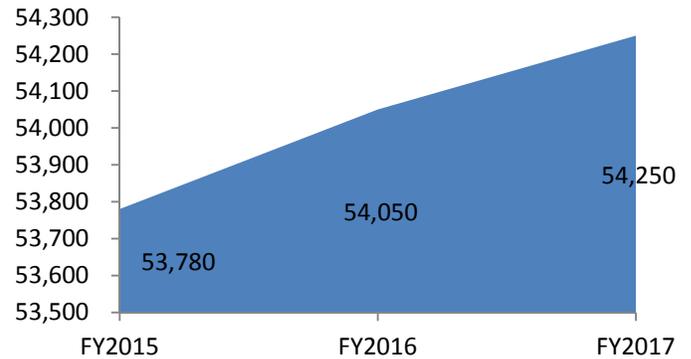
	FY 14/15 Actual	FY 15/16 Budgeted	FY 15/16 Estimated	FY 16/17 Budgeted
Non-Departmental	0.00	0.50	0.50	0.50

Services Levels:

Property Tax Base



Population





Enterprise Funds

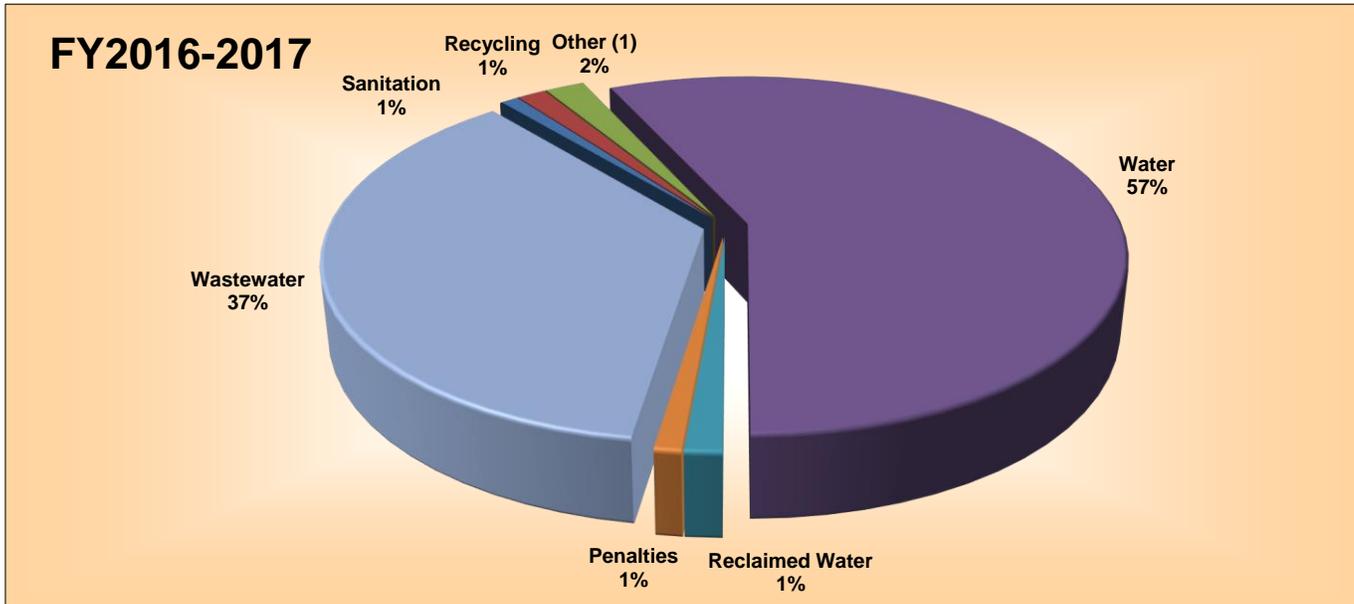
ENTERPRISE FUND SUMMARY	ACTUAL FY2014-15	BUDGET FY2015-16	ESTIMATED FY2015-16	PROJECTED FY2016-17
BEGINNING FUND BALANCE	\$ 6,187,927	\$ 6,068,768	\$ 6,068,768	\$ 5,888,507

REVENUES				
Property Tax	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -
General Sales Tax	\$ -	\$ -	\$ -	\$ -
Selective Sales Tax	\$ -	\$ -	\$ -	\$ -
Fines/Fees/Penalties	\$ 230,530	\$ 237,000	\$ 236,500	\$ 237,000
License & Permits	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 22,660	\$ 12,480	\$ 18,287	\$ 12,520
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ 26,202,159	\$ 28,998,749	\$ 28,723,108	\$ 29,926,817
Miscellaneous/Rental Income	\$ 31,680	\$ 178,895	\$ 127,796	\$ 51,627
Other Financing Sources	\$ 19,315	\$ -	\$ -	\$ -
Revenues before Transfers	\$ 26,506,344	\$ 29,427,124	\$ 29,105,691	\$ 30,227,964
Transfer from other Funds	\$ 1,744,943	\$ 1,728,124	\$ 1,725,852	\$ 1,871,123
TOTAL REVENUES	\$ 28,251,287	\$ 31,155,248	\$ 30,831,543	\$ 32,099,087
TOTAL RESOURCES	\$ 34,439,214	\$ 37,224,016	\$ 36,900,311	\$ 37,987,594

EXPENDITURES				
Personal Services	\$ 7,371,703	\$ 8,034,757	\$ 7,892,982	\$ 8,382,650
Professional/Technical Services	\$ 2,076,335	\$ 2,354,687	\$ 2,325,942	\$ 2,396,317
Contractual Services	\$ 7,070	\$ 16,410	\$ 16,030	\$ 16,510
Utilities	\$ 10,558,108	\$ 11,978,359	\$ 11,945,301	\$ 12,497,816
Maintenance	\$ 699,245	\$ 795,966	\$ 786,847	\$ 829,856
Other Services/Contingencies	\$ 101,518	\$ 218,205	\$ 190,620	\$ 206,005
Insurance	\$ 27,661	\$ 40,400	\$ 37,000	\$ 40,400
General & Administrative	\$ 126,749	\$ 127,254	\$ 263,198	\$ 122,169
Rebates/Incentives	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 1,804,726	\$ 2,067,350	\$ 1,782,660	\$ 1,988,510
Capital Purchases (Equipment)	\$ 523,575	\$ 698,598	\$ 465,524	\$ 479,673
Debt Service/Bank Charges	\$ 7,176	\$ 6,000	\$ 6,000	\$ 6,000
Expenditures before Transfers	\$ 23,303,865	\$ 26,337,986	\$ 25,712,104	\$ 26,965,906
Transfers to Other Funds	\$ 5,066,580	\$ 5,307,709	\$ 5,299,700	\$ 5,350,996
TOTAL EXPENDITURES	\$ 28,370,445	\$ 31,645,695	\$ 31,011,804	\$ 32,316,902
ENDING FUND BALANCE	\$ 6,068,768	\$ 5,578,321	\$ 5,888,507	\$ 5,670,692

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. FY2017 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 Euless for recycling, sanitation, water and wastewater. The "Other" amount represents 2% of total revenues and is an aggregate of several revenue sources as indicated in the table below.

Water & Wastewater Revenues	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Interest Income ⁽¹⁾	\$ 22,185	\$ 12,000	\$ 17,265	\$ 12,000	\$ -	0%
Sanitation	\$ 199,676	\$ 195,000	\$ 205,000	\$ 205,000	\$ 10,000	5%
Water Service	\$ 11,454,505	\$ 12,489,527	\$ 12,489,527	\$ 13,359,457	\$ 869,930	7%
Wastewater Service	\$ 7,405,330	\$ 8,403,094	\$ 8,403,094	\$ 8,571,561	\$ 168,467	2%
Reclaimed Water Service	\$ 100,362	\$ 266,813	\$ 266,813	\$ 319,672	\$ 52,859	20%
New Meters ⁽¹⁾	\$ 56,035	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0%
Reconnect Fees ⁽¹⁾	\$ 223,260	\$ 220,000	\$ 230,000	\$ 230,000	\$ 10,000	5%
Inspection Fees ⁽¹⁾	\$ 231,981	\$ 85,000	\$ 180,000	\$ 100,000	\$ 15,000	18%
Miscellaneous ⁽¹⁾	\$ 38,668	\$ 35,000	\$ 35,263	\$ 35,000	\$ -	0%
Penalties	\$ 223,520	\$ 230,000	\$ 230,000	\$ 230,000	\$ -	0%
Initiations/Transfer Fees ⁽¹⁾	\$ 33,855	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0%
Recycling Fees	\$ 336,180	\$ 320,000	\$ 340,000	\$ 340,000	\$ 20,000	6%
Use of Rate Stabilization	\$ 271,086	\$ 135,235	\$ 135,235	\$ 226,003	\$ 90,768	67%
Rate Stabilization Rebate	\$ (271,086)	\$ (135,235)	\$ (135,235)	\$ (226,003)	\$ (90,768)	67%
TOTAL REVENUES	\$ 20,325,557	\$ 22,346,434	\$ 22,486,962	\$ 23,492,690	\$ 1,146,256	5%
Use of Reserves	\$ 92,703	\$ 479,062	\$ -	\$ 233,074	\$ (245,988)	(51%)
TOTAL RESOURCES	\$ 20,418,260	\$ 22,825,496	\$ 22,486,962	\$ 23,725,764	\$ 900,268	4%

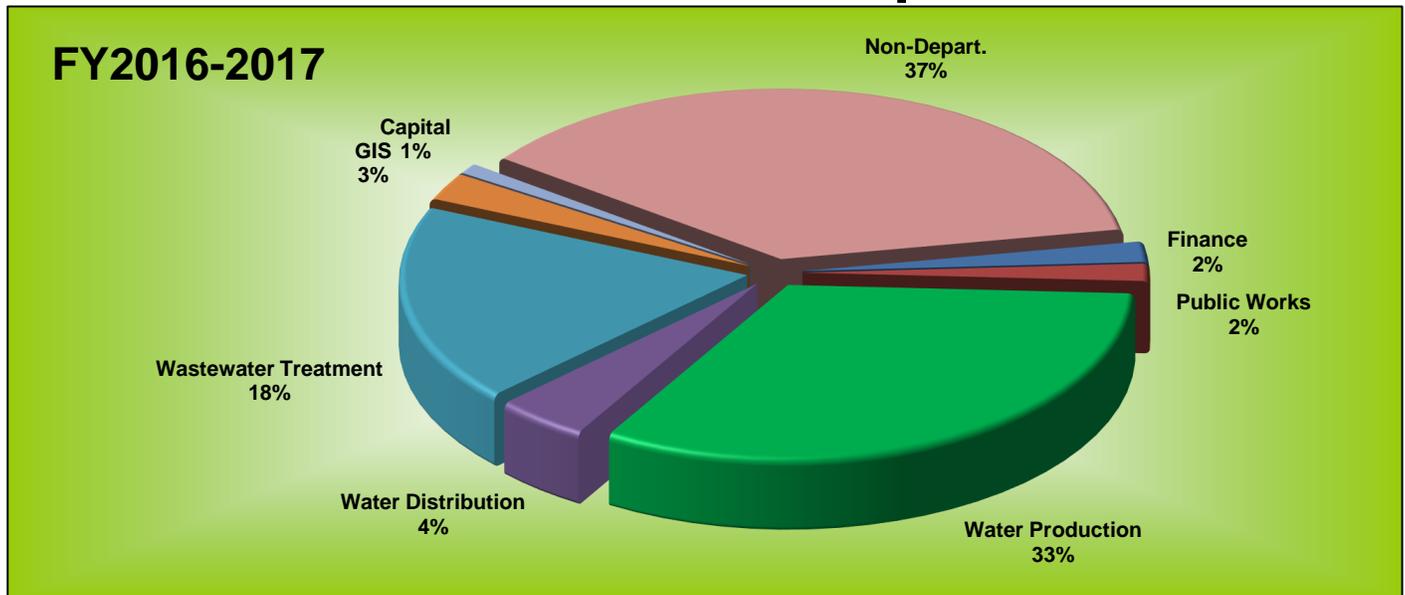
The above chart details revenues for the past, current, and upcoming fiscal years, as well as expected increases and decreases in service fee collections within the past year. The Water and Wastewater revenues are generated primarily from user charges for the variety of services provided to the citizens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

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

WATER & WASTEWATER FUND
FY17 REVENUE ASSUMPTIONS

REVENUE SOURCE	ASSUMPTIONS
Interest Income	Projected to remain flat.
Sanitation Services	Increase based on approved rate structure.
Water Service	Consumption is estimated to increase .5% over FY2016 year-end projections. Pass-thru increase of 20¢ per 1000 gallons with a \$1.00 increase in the base rate for residential customers.
Wastewater Service	Decrease of 4.6% in treatment volume compared to FY2016 year-end projections. Pass-thru increase of 13¢ per 1000 gallons with a \$1.00 increase in the base rate.
Reclaimed Water Service	Consumption based on fiscal year-end projections. Rates per tier are based on 89% of the potable water rate per tier.
Sale of New Meters	Projected to remain flat with FY2016 budget expectations.
Reconnect Fees	Projected to remain flat with FY2016 estimated collections.
Inspection Fees	Projected to increase over FY2016 budget expectations.
Miscellaneous	Projected to remain flat with FY2016 budget expectations.
Penalties	Projected to remain flat with FY2016 estimated collections.
Initiation & Transfer Fees	Projected to remain flat with FY2016 estimated collections.
Recycling Fees	Projected to increase slightly over FY2016 budget expectations.

Water & Wastewater Expenditures



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

Water & Wastewater Expenditures	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Water Office	\$ 401,615	\$ 442,746	\$ 441,096	\$ 455,034	\$ 12,288	3%
Total-Finance	\$ 401,615	\$ 442,746	\$ 441,096	\$ 455,034	\$ 12,288	3%
City Engineer	\$ 283,051	\$ 312,389	\$ 310,789	\$ 321,339	\$ 8,950	3%
Water Production	\$ 7,015,816	\$ 7,198,968	\$ 7,201,968	\$ 7,760,394	\$ 561,426	8%
Water Distribution	\$ 781,513	\$ 923,870	\$ 920,870	\$ 1,027,179	\$ 103,309	11%
Wastewater Treatment	\$ 3,337,940	\$ 4,370,324	\$ 4,370,324	\$ 4,384,457	\$ 14,133	0%
Meter Reading	\$ 60,034	\$ 63,612	\$ 63,612	\$ 66,323	\$ 2,711	4%
Total-Public Works	\$ 11,478,354	\$ 12,869,163	\$ 12,867,563	\$ 13,559,692	\$ 690,529	5%
Recycling	\$ 29,704	\$ 41,300	\$ 41,300	\$ 41,300	\$ -	0%
GIS/Information Services	\$ 495,644	\$ 572,265	\$ 572,265	\$ 614,373	\$ 42,108	7%
Legal Services	\$ 72,863	\$ 75,000	\$ 75,000	\$ 85,000	\$ 10,000	13%
Non-Departmental	\$ 7,357,526	\$ 8,235,460	\$ 8,252,762	\$ 8,681,030	\$ 445,570	5%
Total-Non Departmental	\$ 7,955,738	\$ 8,924,025	\$ 8,941,327	\$ 9,421,703	\$ 497,678	6%
Total Operating Expenses	\$ 19,835,706	\$ 22,235,934	\$ 22,249,986	\$ 23,436,429	\$ 1,200,495	5%
Capital Expenses	\$ 582,554	\$ 479,062	\$ 245,988	\$ 233,074	\$ (245,988)	(51%)
Total Expenses	\$ 20,418,260	\$ 22,714,996	\$ 22,495,974	\$ 23,669,503	\$ 954,507	4%

The chart details the expenditures over the past, current, and upcoming fiscal years, as well as the expected increases and decreases in costs within the past year. 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 FY2015-16:

- Generated more than 10,690 work orders which includes consumption verification, customer turn-ons/offers, meters/transponders change outs, and other service related orders.
- Converted billing and collections for more than 7,000 meters to new automated metering system.

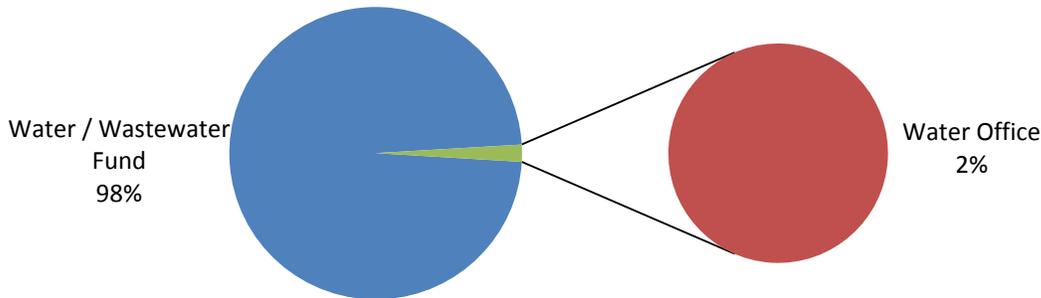
Objectives for FY2016-17:

- Continue focus on quality Customer Service.
- Take advantage of available computer training of new automated metering system to better assist customers and increase efficiency of system.
- Complete billing and collection conversion to new automated metering system.
- Outsource bills to offset rising cost of mailer maintenance and postage rates/regulations.

Issues / Trends:

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

Budget Appropriation



Expenditures by Division:

Water & Wastewater Expenditures	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Water Office	\$ 401,615	\$ 442,746	\$ 441,096	\$ 455,034	\$ 12,288	3%
Total-Finance	\$ 401,615	\$ 442,746	\$ 441,096	\$ 455,034	\$ 12,288	3%

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.

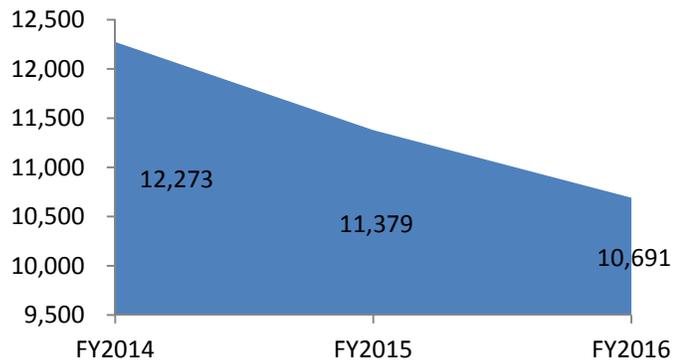
Finance Department

Personnel by Division:

	FY 14/15 ACTUAL	FY 15/16 BUDGETED	FY 15/16 ESTIMATED	FY 16/17 BUDGETED
Water Office	5.00	5.00	5.00	5.00
Total Finance	5.00	5.00	5.00	5.00

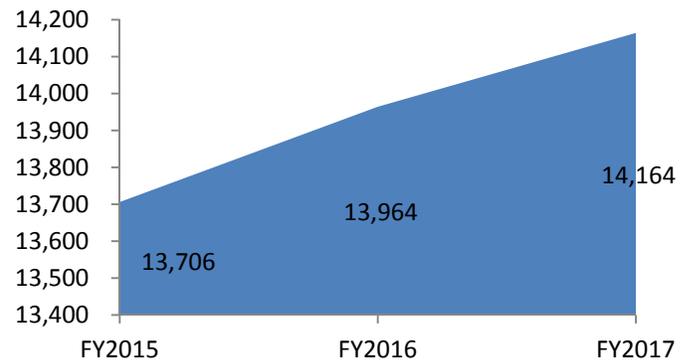
Services Levels:

Work Orders



*FY2016 Budget Document graph was incorrectly labeled as FY2014, FY2015, and FY2016. The chart actually reflected FY2013, FY2014, and FY2015.

Water Accounts



*As of October 1 of each year.

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 a high level of customer satisfaction by providing reliable safe drinking water supply, water for fire protection, and reliable sewer service for our essential daily needs.

Accomplishments FY2015-16:

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

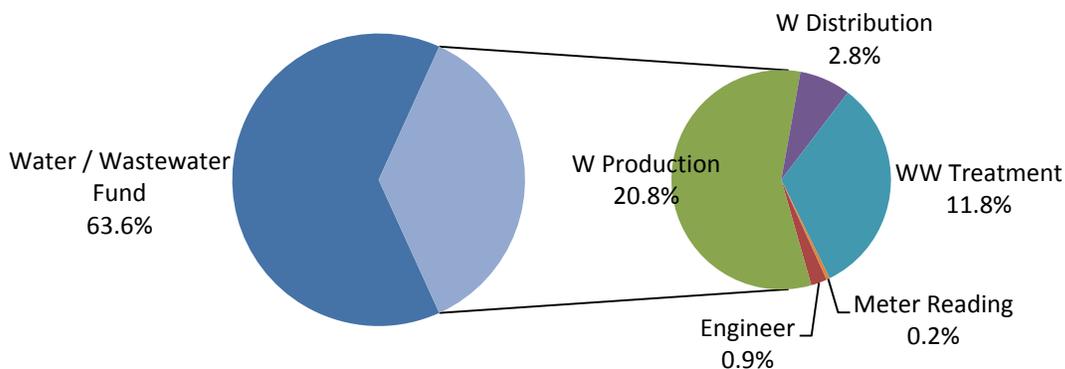
Objectives for FY2016-17:

- Produce quality water from the 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 substantial water leaks within the first eight hours.
- Reduce the "unaccounted for" water loss and improve efficiency.
- Continue the water valve maintenance program.
- Decrease City wastewater blockage's 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.
- Monitor City wide meter replacement project.

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.
- More service providers are placing their utilities underground creating conflicts with existing water lines.
- Rising cost of raw water.
- Rising cost of sewer treatment.

Budget Appropriation



Public Works Department

Expenditures by Division:

Water & Wastewater Expenditures	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	FY16 Budget to FY17 Proposed % Diff.
City Engineer	\$ 283,051	\$ 312,389	\$ 310,789	\$ 321,339	\$ 8,950	3%
Water Production	\$ 7,015,816	\$ 7,198,968	\$ 7,201,968	\$ 7,760,394	\$ 561,426	8%
Water Distribution	\$ 781,513	\$ 923,870	\$ 920,870	\$ 1,027,179	\$ 103,309	11%
Wastewater Treatment	\$ 3,337,940	\$ 4,370,324	\$ 4,370,324	\$ 4,384,457	\$ 14,133	0%
Meter Reading	\$ 60,034	\$ 63,612	\$ 63,612	\$ 66,323	\$ 2,711	4%
Total-Public Works	\$ 11,478,354	\$ 12,869,163	\$ 12,867,563	\$ 13,559,692	\$ 690,529	5%

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, continue 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.

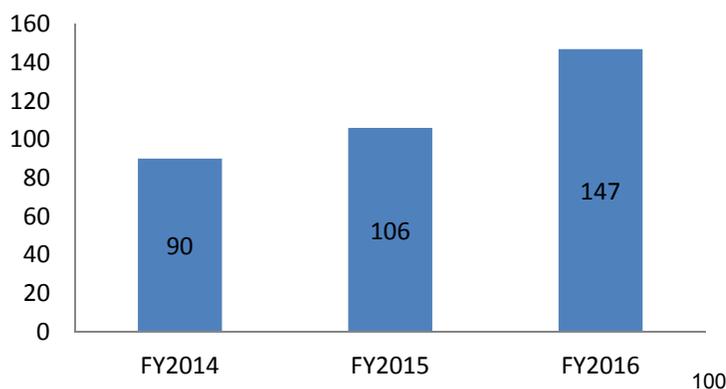
Meter Reading – Aims to accurately read water meters in a timely manner to meet billing cycle schedules. Performs meter change-outs, performs meter box maintenance and installations, and assists other departments.

Personnel by Division:

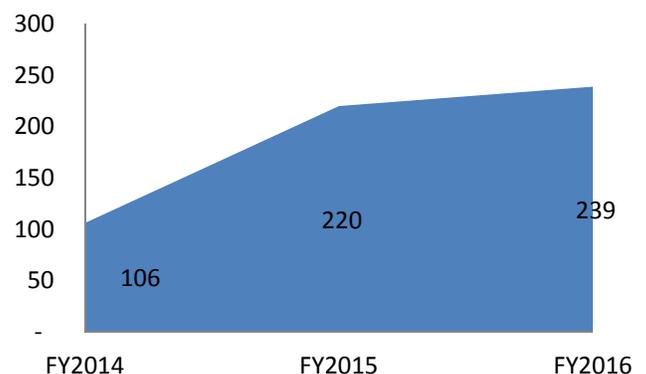
	FY 14/15 Actual	FY 15/16 Budgeted	FY 15/16 Estimated	FY 16/17 Budgeted
Engineering	2.50	2.50	2.50	2.50
Water Production	5.75	5.75	5.75	5.75
Water Distribution	7.25	7.25	7.25	7.25
Sewage & Treatment	7.00	7.00	7.00	7.00
Meter Reading	1.00	1.00	1.00	1.00
Total Public Works	23.50	23.50	23.50	23.50

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 FY2015-16:

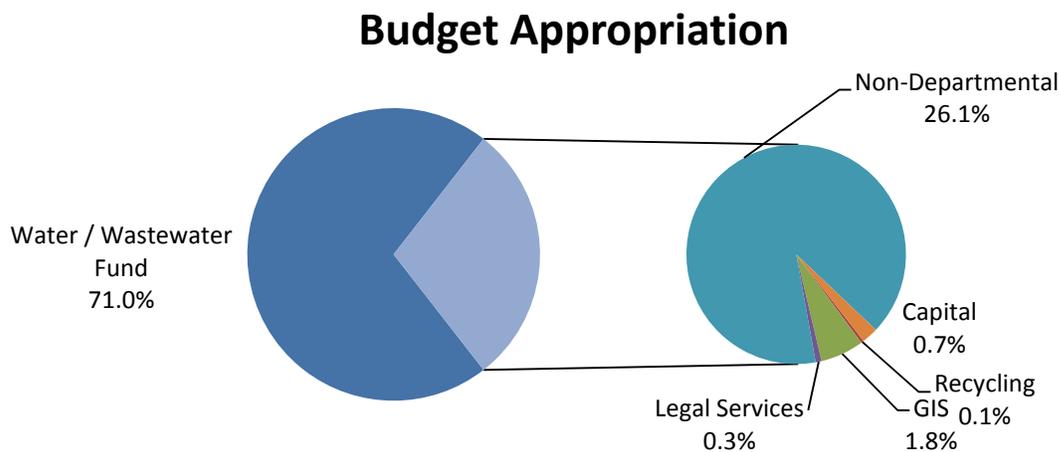
- Provided funding for the continuation of infrastructure maintenance which includes the water, wastewater, and reclaimed water programs.
- Provided funding for the continuation of the computer hardware/software replacement program.

Objectives for FY2016-17:

- Provide funding for infrastructure improvements.
- 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.



Expenditures by Division:

Water & Wastewater Expenditures	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	FY16 Budget to FY17 Proposed % Diff.
Recycling	\$ 29,704	\$ 41,300	\$ 41,300	\$ 41,300	\$ -	0%
GIS/Information Services	\$ 495,644	\$ 572,265	\$ 572,265	\$ 614,373	\$ 42,108	7%
Legal Services	\$ 72,863	\$ 75,000	\$ 75,000	\$ 85,000	\$ 10,000	13%
Non-Departmental	\$ 7,357,526	\$ 8,235,460	\$ 8,252,762	\$ 8,681,030	\$ 445,570	5%
Total-Non Departmental	\$ 7,955,738	\$ 8,924,025	\$ 8,941,327	\$ 9,421,703	\$ 497,678	6%
Capital Expenses	\$ 582,554	\$ 479,062	\$ 245,988	\$ 233,074	\$ (245,988)	(51%)
Total Capital	\$ 582,554	\$ 479,062	\$ 245,988	\$ 233,074	\$ (245,988)	(51%)

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 14/15 ACTUAL	FY 15/16 BUDGETED	FY 15/16 ESTIMATED	FY 16/17 BUDGETED
Information Services	4.00	4.00	4.00	4.00
Non-Departmental	9.50	10.00	10.00	10.00
Total Non-Departmental	13.50	14.00	14.00	14.00

Service Center Fund

Location & Hours of Operation:

1314 Royal Parkway

Mon – Fri, 7 a.m. – 4:30 p.m.

Mission: To maintain and protect the City's investment in equipment; provide exemplary and timely internal customer service to each City department; to be flexible in finding acceptable solutions for the needs of our customers; to continuously strive to improve our service and communications in order to meet our customers' expectations; and to treat every customer's request for service as an opportunity to provide professional and courteous service.

Accomplishments FY2015-16:

- City of Euless recognized by the NCTCOG as a "Silver Fleet".
- City of Euless received its third "Green Fleet" certification from Association of Equipment Maintenance Professionals (AEMP).

- Fleet Operations, again received the ASE "Blue Seal of Excellence" award from the National Institute for Automotive Service Excellence for the twenty-first consecutive year.
- Continued commitment to providing high quality fleet care.
- Staff continued work on ASE certifications. Two (2) additional certifications were taken and passed

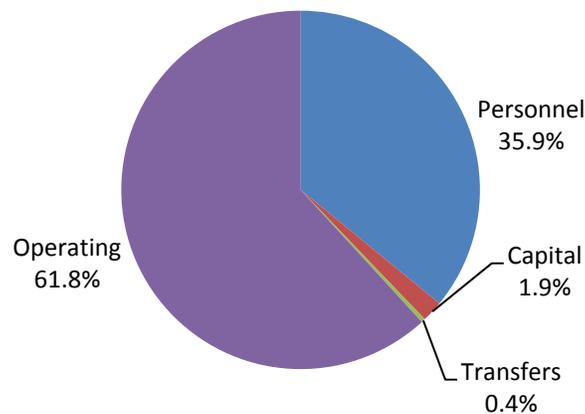
Objectives for FY2016-17:

- 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:

- Conversion of vehicles to propane (LPG) and natural gas (CNG) where feasible.
- 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.

Budget Appropriation



Service Center Fund

Expenditures:

Enterprise Funds	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed		
					\$ Diff	% Diff.	
Service Center Fund:							
Revenues	\$ 1,203,285	\$ 1,283,352	\$ 1,283,392	\$ 1,309,545	\$ 26,193	2%	
Operating Expenses	\$ 1,171,473	\$ 1,283,352	\$ 1,283,352	\$ 1,307,033	\$ 23,681	2%	
Use of Reserves	\$ -	\$ -	\$ -	\$ 25,500	\$ 25,500	0%	
Capital Expenses	\$ 10,559	\$ -	\$ -	\$ 25,500	\$ 25,500	0%	

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.

Personnel by Division:

	FY 14/15 Actual	FY 15/16 Budgeted	FY 15/16 Estimated	FY 16/17 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

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 FY2015-16:

- Identified and created a map data base for total length of storm water channels- 22.2 miles and Storm sewers- 72.4 miles (rough).
- Created avenues for citizen involvement for cleaning /clearing approx. 1125 LF of channel maintenance.

- Maintained 13,637 LF of channel maintenance and 7,822 LF of storm sewer maintenance.

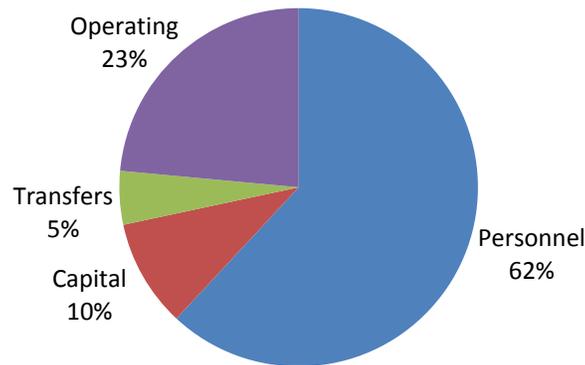
Objectives for FY2016-17:

- Utilize and review the 2006 Drainage Utility System Study to provide the most current channel information as it relates to actual work required in several 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 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed	
					\$ Diff	% Diff.
Drainage Utility System:						
Revenues	\$ 719,706	\$ 719,280	\$ 719,100	\$ 719,280	\$ -	0%
Operating Expenses	\$ 569,438	\$ 716,150	\$ 716,150	\$ 696,409	\$ (19,741)	(3%)
Use of Reserves	\$ -	\$ 60,000	\$ 57,050	\$ 75,000	\$ 15,000	25%
Capital Expenses	\$ 125,000	\$ 60,000	\$ 60,000	\$ 75,000	\$ 15,000	25%

Services:

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

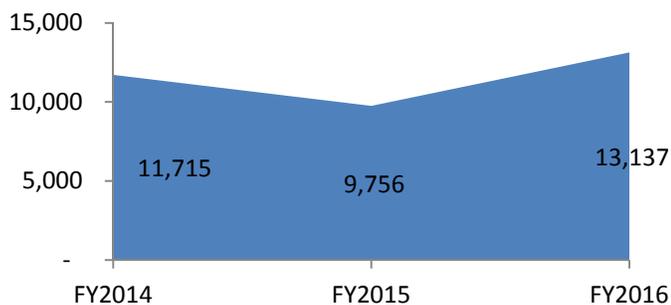
Drainage / Storm Water Utility Fund

Personnel by Division:

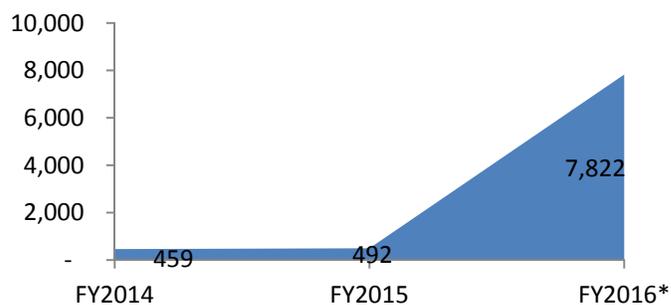
	FY 14/15 Actual	FY 15/16 Budgeted	FY 15/16 Estimated	FY 16/17 Budgeted
Drainage / Storm Utility Fund	7.00	7.00	7.00	7.00

Services Levels:

Linear Feet of Channel Maintenance



Linear Feet of Storm Sewer Maintenance



*Additional maintenance was performed in Blessing Branch Creek in conjunction with an inspection by the Army Corp of Engineers.

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 FY2015-16:

- Replaced aging cardio and weight equipment with new Precor equipment.
- Added functional training equipment to the cardio room.
- Partnered with school district to increase attendance in summer camp.

- Partnered with the Library staff to create Sounds of the Season concert series.
- Doubled the attendance of the Daddy Daughter Valentine’s Dance.

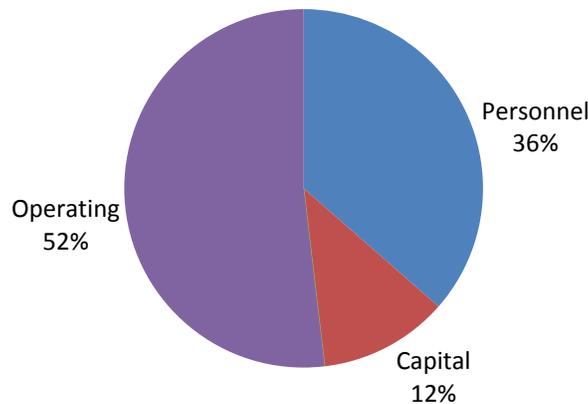
Objectives for FY2016-17:

- To continue to expand class offerings that will result in an overall increase of class participants.
- To look for more partnership opportunities either with other departments of outside entities for special events and programs offered.
- To work to improve overall customer service experience by spending more time training part-time staff as well as contracted instructors.

Issues / Trends:

- The policy revisions in regards to the Affordable Healthcare Act affect 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 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Recreation Classes:						
Revenues	\$ 590,454	\$ 555,830	\$ 583,830	\$ 583,830	\$ 28,000	5%
Operating Expenses	\$ 495,610	\$ 552,841	\$ 552,841	\$ 570,841	\$ 18,000	3%
Use of Reserves	\$ -	\$ 123,936	\$ 92,947	\$ 75,514	\$ (48,422)	(39%)
Capital Expenses	\$ 72,412	\$ 123,936	\$ 123,936	\$ 75,514	\$ (48,422)	(39%)

Recreation Class Fund

Services:

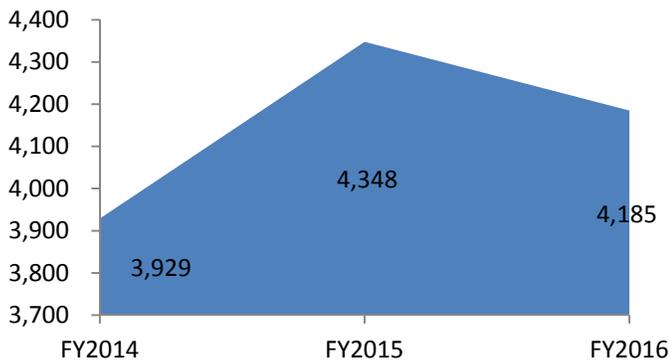
Recreation Class Fund – The Recreation Class Fund is used to account for the operation of recreational programs, activities and special events offered to Eules citizens and other groups on a fee basis.

Personnel by Division:

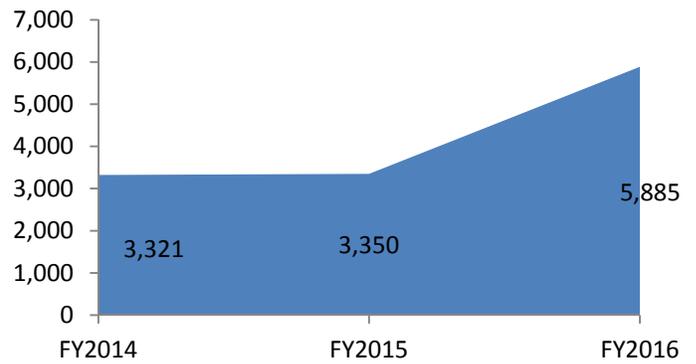
None Assigned

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 Euless' 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 FY2015-16:

- Received Tree City USA designation for 30th consecutive year from the National Arbor Daze Foundation.
- Increased programming opportunities for kids.
- Moved the festival location to Midway Park with great success.

- Prepared over 3,000 free trees for the tree giveaway.

Objectives for FY2016-17:

- To provide an event that promotes our community and tree preservation.
- To try and develop a long term plan for Arbor Daze as it relates to location and community involvement.
- Continue the city's commitment to Tree City USA and work towards enhancing our community tree education through visionary planning.

Issues / Trends:

- Increase in prices for equipment rental and services.
- Ability to find entertainment within budget.
- Locating adequate space to host the venue.
- Weather can adversely affect the event or cause cancellation.

Expenditures:

Enterprise Funds	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Arbor Daze:						
Revenues	\$ 48,107	\$ 80,000	\$ 70,000	\$ 80,000	\$ -	0%
Operating Expenses	\$ 58,771	\$ 79,500	\$ 79,500	\$ 79,500	\$ -	0%
Use of Reserves	\$ 10,663	\$ -	\$ 9,500	\$ -	\$ -	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:

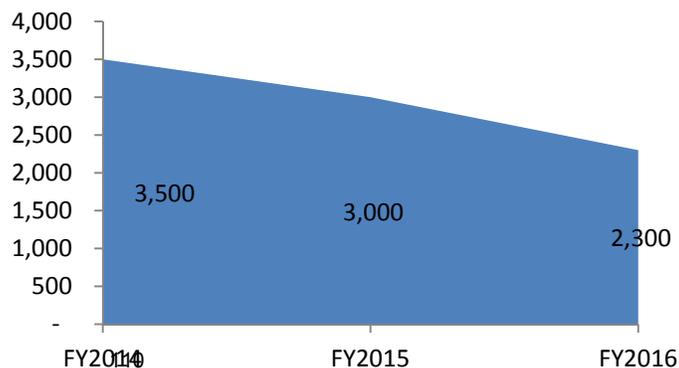
None Assigned

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 quality experience to all visitors to Texas Star Golf Course, Conference Centre, and / or Raven's Grille.

Accomplishments FY2015-16:

- Selected by Golfweek as one of 2016 "Best Courses You Can Play".
- The Mini Verde Greens after their second year of growth have performed well, providing consistent well-groomed conditions throughout the year.
- Received 4 ½ Star rating from Golf Digest for 16 consecutive years.
- Upgraded a/v equipment and lighting systems in conference center.
- Improved website advertising for bridal events.
- Food and Beverage increased sales and productivity through the use of iPads and on course ordering through the GPS system.
- Cross trained outside Food & Beverage staff to work as Grille staff to provide a consistent level of service in all food service areas.

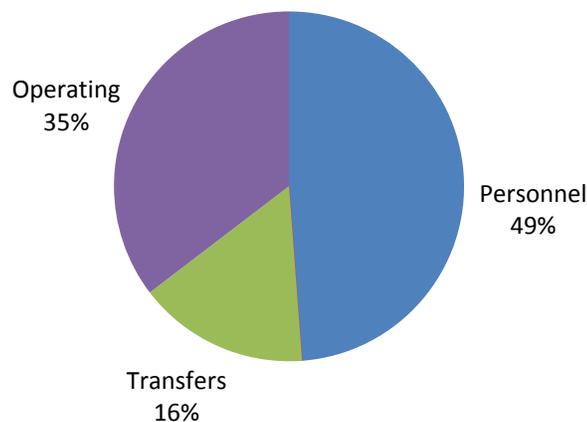
Objectives for FY2016-17:

- To provide guests with exceptional course conditions from the tee boxes to the greens.
- To update and redesign Conference Centre sales and promotional information.
- To increase presence on social media sites.
- To maintain high quality food and beverage service to all patrons at a price that allows us to sustain our desired cost of goods.
- To continue to work with vendors and PGA marketing team to focus on the popular trends in the industry and to increase revenue in merchandise sales.

Issues / Trends:

- The 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 erosion along the creek banks will require additional maintenance.
- Continued fluctuation in food costs creates a challenge in sustaining current menu prices.
- Increased competition in the banquet market requires more creative pricing to be competitive in the marketplace.

Budget Appropriation



Texas Star Golf Course Fund

Expenditures:

Enterprise Funds	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Texas Star Golf Course:						
Revenues	\$ 4,158,032	\$ 4,594,912	\$ 4,240,299	\$ 4,476,442	\$ (118,470)	(3%)
Operating Expenses	\$ 4,080,145	\$ 4,544,913	\$ 4,229,395	\$ 4,417,580	\$ (127,333)	(3%)
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%

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.

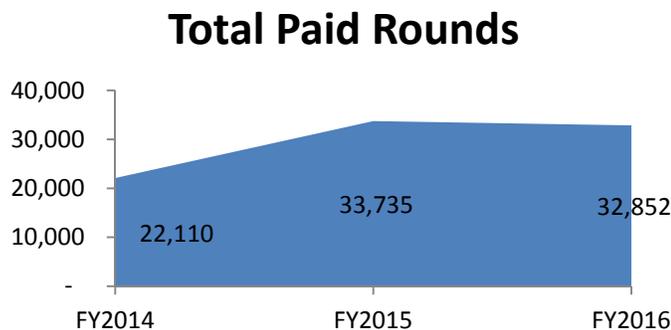
Food & Beverage – To provide quality food and beverage service to Raven’s Grille guests in a timely and professional manner. Provide quality food and beverage service to guests on the golf course. To enhance the overall Texas Star experience for all guests.

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 14/15 Actual	FY 15/16 Budgeted	FY 15/16 Estimated	FY 16/17 Budgeted
Non-Departmental	0.75	0.75	0.75	0.75
Course Maintenance	4.00	4.00	4.00	4.00
Pro Shop	2.50	2.50	2.50	2.50
Food & Beverage	3.00	3.00	3.00	3.00
Conference Centre	1.50	1.50	1.50	1.50
Total Golf Course Fund	11.75	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 FY2015-16:

- Registered a record 105 league teams for PATS baseball league.
- Registered over 2700 league and tournament teams in 2016.
- Hosted nearly 100 tournaments combines at both facilities.

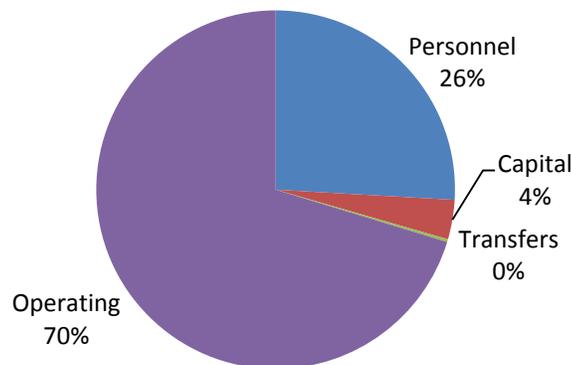
Objectives for FY2016-17:

- To increase tournament participation in all age divisions at PATS.
- To add High School division showcase events in July and August at PATS.
- To maintain a goal of 100 – 110 league teams each spring at PATS.
- Maximize usage of facility by hosting baseball events two nights a week.

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 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed	
					\$ Diff	% Diff.
Texas Star Sports Complex						
Revenues	\$ 1,158,582	\$ 1,575,440	\$ 1,447,960	\$ 1,437,300	\$ (138,140)	(9%)
Operating Expenses	\$ 1,227,838	\$ 1,570,007	\$ 1,470,656	\$ 1,350,037	\$ (219,970)	(14%)
Use of Reserves	\$ 69,256	\$ -	\$ 22,696	\$ 49,985	\$ 49,985	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ 49,985	\$ 49,985	0%

Services:

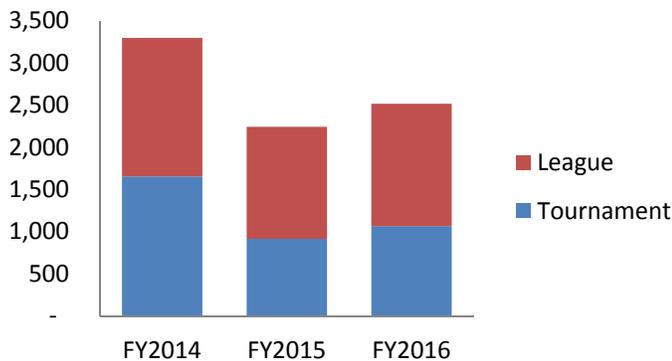
Texas Star Sports Complex – The Texas Star Sports Complex Fund is used to account for the operations and maintenance of Softball World (SWB) and the Parks at Texas Star (PATs).

Personnel by Division:

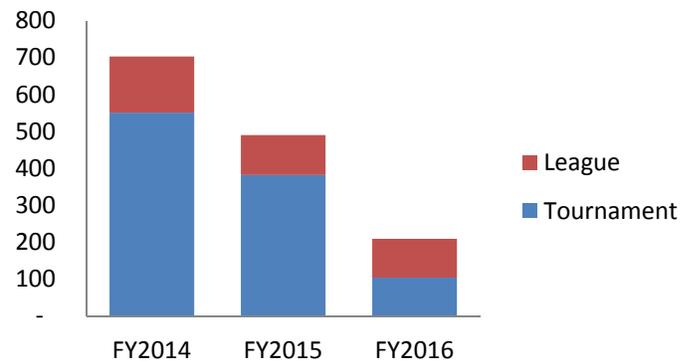
	FY 14/15 Actual	FY 15/16 Budgeted	FY 15/16 Estimated	FY 16/17 Budgeted
Texas Star Sports Complex Fund	1.50	1.50	1.50	1.50

Services Levels:

Softball World Teams



Athletic Complex Teams





Special Revenue Funds

SPECIAL REVENUE FUND SUMMARY	ACTUAL FY2014-15	BUDGET FY2015-16	ESTIMATED FY2015-16	PROJECTED FY2016-17
BEGINNING FUND BALANCE	\$ 11,024,214	\$ 11,309,766	\$ 11,309,766	\$ 8,966,392

REVENUES				
Property Tax	\$ 368,275	\$ 451,972	\$ 451,972	\$ 818,893
Gross Receipts Tax	\$ 153,007	\$ 120,000	\$ 120,000	\$ 120,000
General Sales Tax	\$ 6,906,986	\$ 7,051,421	\$ 7,719,925	\$ 8,153,736
Selective Sales Tax	\$ 14,504,543	\$ 14,519,469	\$ 14,804,934	\$ 14,864,066
Fines/Fees	\$ 93,258	\$ -	\$ 350,920	\$ 642,288
License/Permits	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 30,446	\$ 17,600	\$ 20,970	\$ 20,970
Intergovernmental Revenue	\$ 464,154	\$ 70,000	\$ 266,910	\$ 113,586
Charges For Service	\$ 103,052	\$ 101,000	\$ 108,000	\$ 113,500
Miscellaneous/Rental Income	\$ 4	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Revenues before Transfers	\$ 22,623,726	\$ 22,331,462	\$ 23,843,631	\$ 24,847,039
Transfers from Other Funds	\$ 10,069	\$ 77,169	\$ 77,169	\$ 104,711
TOTAL REVENUES	\$ 22,633,795	\$ 22,408,631	\$ 23,920,800	\$ 24,951,750
TOTAL RESOURCES	\$ 33,658,008	\$ 33,718,397	\$ 35,230,566	\$ 33,918,142

EXPENDITURES				
Personal Services	\$ 4,247,068	\$ 4,950,405	\$ 4,950,405	\$ 5,211,256
Professional/Technical Services	\$ 167,784	\$ 236,370	\$ 269,420	\$ 313,870
Contractual Services	\$ 24,410	\$ -	\$ -	\$ -
Utilities	\$ 173,165	\$ 307,000	\$ 307,000	\$ 307,000
Maintenance	\$ 24,692	\$ -	\$ -	\$ 30,000
Other Services/Contingencies	\$ 22,346	\$ 70,525	\$ 85,381	\$ 74,586
Insurance	\$ -	\$ -	\$ -	\$ -
General & Administrative	\$ 38,937	\$ 77,500	\$ 82,177	\$ 84,200
Rebates/Incentives	\$ 9,674,969	\$ 9,883,100	\$ 10,060,086	\$ 10,159,553
Supplies	\$ 373,711	\$ 445,880	\$ 447,177	\$ 467,095
Capital Purchases (Equipment)	\$ 786,502	\$ 4,784,282	\$ 3,482,698	\$ 4,702,760
Debt Service/Bank Charges	\$ 1,091,732	\$ 175,876	\$ 175,876	\$ 6,500
Expenditures before Transfers	\$ 16,625,316	\$ 20,930,938	\$ 19,860,220	\$ 21,356,820
Transfer to Other Funds	\$ 5,722,927	\$ 5,813,354	\$ 6,403,954	\$ 6,578,066
TOTAL EXPENDITURES	\$ 22,348,243	\$ 26,744,292	\$ 26,264,174	\$ 27,934,886
ENDING FUND BALANCE	\$ 11,309,766	\$ 6,974,105	\$ 8,966,392	\$ 5,983,256

The estimated decline in fund balance in FY17 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: To use Hotel/Motel occupancy tax revenue for the promotion of tourism and the convention and hotel industry with Eules.

Accomplishments FY2015-16:

- 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.

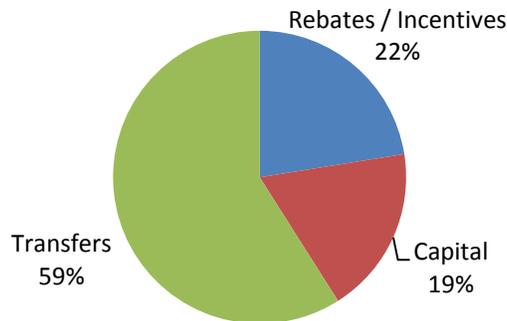
Objectives for FY2016-17:

- Continue to design and implement creative ways to preserve the City's heritage.
- Continue support of Arbor Daze festival.
- 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 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Hotel/Motel:						
Revenues	\$ 392,100	\$ 425,757	\$ 592,534	\$ 651,666	\$ 225,909	53%
Operating Expenses	\$ 304,407	\$ 370,721	\$ 447,067	\$ 637,909	\$ 267,188	72%
Use of Reserves	\$ -	\$ 80,000	\$ -	\$ 153,476	\$ 73,476	92%
Capital Expenses	\$ 56,914	\$ 80,000	\$ 70,524	\$ 153,476	\$ 73,476	92%

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 Eules.

Personnel by Division:

None Assigned

Eules Development Corporation (EDC) 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 FY2015-16:

- Began construction on the Park at Texas Star (PATS) Phase V Improvements.
- Worked with a consultant to enhance the parks system with visionary planning and utilizing all resources in park planning and development (Phase I of Parks Planning Project).
- Installed new shade canopies, picnic tables, and Grills at South Eules Park.
- Increased league teams at PATS to 105.
- Library collaborated with Parks and Community Services to expand the number of free music events for the public.
- Introduced streaming media, so that patrons may check out movies and music digitally on their mobile devices at the library.
- Utilized collection data analytics to ensure that the library material acquisitions process is as efficient as possible.
- Utilized 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.
- Assisted several local businesses in expansion goals.

- Attended two International Council of Shopping Centers (ICSC) retail trade shows to promote new businesses.

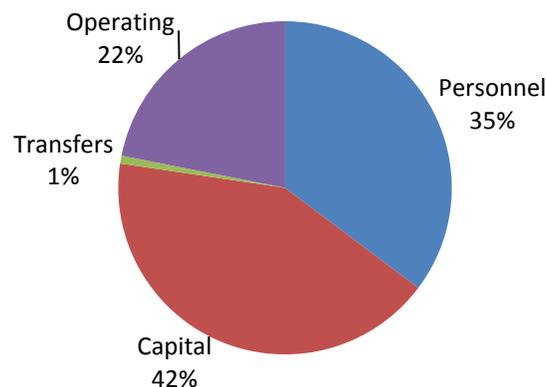
Objectives for FY2016-17:

- Continue to refine athletic field maintenance to keep up with the demand of league play and tournament usage.
- Finalize a visionary parks master plan for the City.
- Maintain high quality infrastructure through preventative maintenance efforts.
- Complete Legend’s Field as well as Turf Renovation on Arlington, Wrigley, Yankee, Royal and Veteran’s Fields.
- Continue to implement innovative materials to assist library patrons including 3D printers and STEM (Science, Technology, Engineering and Math) Lending Kits.
- Begin the process to develop a vision for the long-term facility needs of the Library.
- 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 (EDC) Fund

Expenditures:

Special Revenue Funds	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
EDC ½¢ Sales Tax:						
Revenues	\$ 4,609,425	\$ 4,652,104	\$ 5,052,550	\$ 5,311,100	\$ 658,996	14%
Operating Expenses	\$ 4,219,245	\$ 4,097,391	\$ 4,118,906	\$ 4,227,246	\$ 129,855	3%
Use of Reserves	\$ -	\$ 1,553,098	\$ -	\$ 3,071,565	\$ 1,518,467	98%
Capital Expenses	\$ 212,065	\$ 1,553,098	\$ 880,198	\$ 3,071,565	\$ 1,518,467	98%

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 15 Actual	FY 16 Budget	FY 16 Estimated	FY 17 Budget
Parks	12.25	12.25	12.25	13.25
Library	10.00	10.00	10.00	10.00
Economic Development	1.00	1.00	1.00	1.00
TOTAL EDC FUND	23.25	23.25	23.25	24.25

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 FY2015-16:

- Maintained and improved officer training.
- Continued Citizens Police Academy program.
- Hosted a successful Open House and participated in various other community events (National Night Out, Halloween Trunk or Treat Celebration, 6 Stones Night of Hope) where

the department was able to interact and engage with the citizens of the community.

- Increased Neighborhood Watch Programs.
- Purchased new safety equipment for officers.
- Continued to strengthen and cultivate relationships with local businesses and residential areas, as well as new developments.

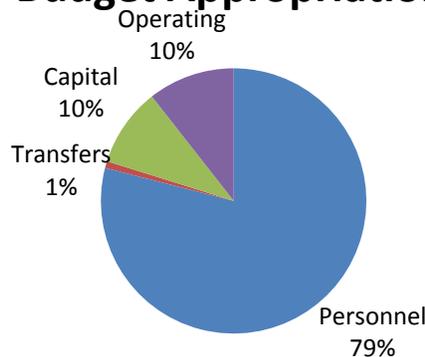
Objectives for FY2016-17:

- Develop new avenues for community involvement.
- Maintain and improve officer training.
- Maintain Citizens Police Academy program.
- Continue to increase community outreach.
- Continue to evaluate and purchase safety equipment for officers as needed.
- Continue to advance business and residential partnerships.

Issues / Trends:

- Cost of equipment
- Manpower Shortages

Budget Appropriation



Expenditures:

Special Revenue Fund	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
CCPD ¼¢ Sales Tax:						
Revenues	\$ 2,274,257	\$ 2,290,945	\$ 2,477,500	\$ 2,601,325	\$ 310,380	14%
Operating Expenses	\$ 1,823,226	\$ 2,253,636	\$ 2,253,636	\$ 2,596,932	\$ 343,296	15%
Use of Reserves	\$ -	\$ 237,825	\$ 13,961	\$ 275,747	\$ 37,922	16%
Capital Expenses	\$ 113,241	\$ 237,825	\$ 237,825	\$ 275,747	\$ 37,922	16%

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 15 Actual	FY 16 Budget	FY 16 Estimated	FY 17 Budget
CRIME CONTROL FUND	18.00	18.00	18.00	19.00

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 FY2015-16:

- 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. Such projects included facility improvements, Development/Engineering Building Construction, Glade

Parks Trail Construction, 40th year CDBG, and funds toward Harwood Road extension.

- Provided funding for economic development incentive to attract/ retain Euless businesses.

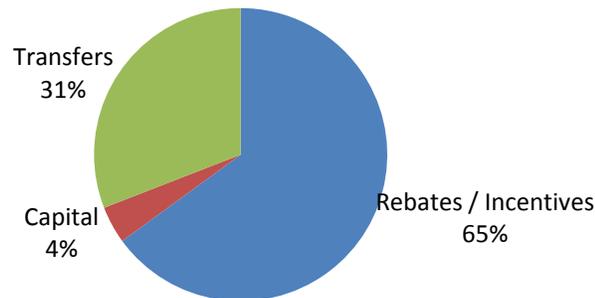
Objectives for FY2016-17:

- 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 technology improvements, street repairs, a traffic signal at Harwood and Bear Creek, and funds towards future facility needs.

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 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Car Rental Tax:						
Revenues	\$ 14,138,299	\$ 14,108,782	\$ 14,227,470	\$ 14,227,470	\$ 118,688	1%
Operating Expenses	\$ 12,212,747	\$ 11,496,233	\$ 11,938,546	\$ 11,672,591	\$ 176,358	2%
Use of Reserves	\$ 427,268	\$ 5,254,175	\$ 2,379,851	\$ 2,933,307	\$ (2,320,868)	(44%)
Capital Expenses	\$ 2,352,820	\$ 5,254,175	\$ 4,668,775	\$ 2,933,307	\$ (2,320,868)	(44%)

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 FY2014-15	BUDGET FY2015-16	ESTIMATED FY2015-16	PROJECTED FY2016-17
BEGINNING FUND BALANCE	\$ 6,313,308	\$ 7,657,893	\$ 7,657,893	\$ 7,942,024

REVENUES				
Property Tax	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -
General Sales Tax	\$ -	\$ -	\$ -	\$ -
Selective Sales Tax	\$ -	\$ -	\$ -	\$ -
Fines/Fees	\$ -	\$ -	\$ -	\$ -
License/Permits	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 21,924	\$ 13,200	\$ 16,662	\$ 13,200
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -
Miscellaneous/Rental Income	\$ 118,894	\$ -	\$ -	\$ -
Insurance/Risk/Other Financing Sources	\$ 1,730,550	\$ 2,137,386	\$ 3,701,144	\$ 3,004,207
Revenues before Transfers	\$ 1,871,369	\$ 2,150,586	\$ 3,717,806	\$ 3,017,407
Transfer from Other Funds	\$ 6,902,796	\$ 6,785,847	\$ 6,315,949	\$ 7,431,498
TOTAL REVENUES	\$ 8,774,165	\$ 8,936,433	\$ 10,033,755	\$ 10,448,905
TOTAL RESOURCES	\$ 15,087,473	\$ 16,594,326	\$ 17,691,648	\$ 18,390,929

EXPENDITURES				
Personal Services	\$ 987,448	\$ 668,996	\$ 668,996	\$ 669,583
Professional/Technical Services	\$ 268,439	\$ 238,900	\$ 248,900	\$ 292,000
Contractual Services	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -
Other Services/Contingencies	\$ 1,052	\$ 436,159	\$ 436,159	\$ 568,952
Insurance	\$ 4,910,908	\$ 5,997,308	\$ 6,750,667	\$ 6,793,390
General & Administrative	\$ 282	\$ 532	\$ 2,075	\$ 3,075
Rebates/Incentives	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ 10,375	\$ 9,300	\$ 9,300
Capital Purchases (Equipment)	\$ 1,261,451	\$ 1,908,527	\$ 1,633,527	\$ 3,233,809
Debt Service/Bank Charges	\$ -	\$ -	\$ -	\$ -
Expenditures before Transfers	\$ 7,429,580	\$ 9,260,797	\$ 9,749,624	\$ 11,570,109
Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 7,429,580	\$ 9,260,797	\$ 9,749,624	\$ 11,570,109
ENDING FUND BALANCE	\$ 7,657,893	\$ 7,333,529	\$ 7,942,024	\$ 6,820,820

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.

Accomplishments FY2015-16:

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

- City recognized as a "Silver Fleet" by North Central Texas Council of Governments (NCTCOG).

Objectives for FY2016-17:

- Optimize the City's fleet based on department's needs.
- Purchase of additional Alternative Fuel Vehicles.
- Achieve "Gold Fleet" status with NCTCOG.

Issues / Trends:

- Continue push for alternative fuel vehicles and citywide usage.
- Work with 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 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Equipment Replacement:						
Revenue	\$ 1,795,492	\$ 1,573,572	\$ 2,859,917	\$ 1,985,225	\$ 411,653	26%
Operating Expenses	\$ 1,235,246	\$ 1,629,027	\$ 1,629,027	\$ 2,958,809	\$ 1,329,782	82%
Use of Excess Reserves	\$ -	\$ 55,455	\$ -	\$ 973,584	\$ 918,129	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 FY2015-16:

- Implemented an automated benefit enrollment system that has improved efficiencies, reduced paper, and expanded the ability to communicate benefits information with employees. Employees have enjoyed easier access to information and a more convenient way to enroll in their benefits.
- Continued with the wellness program, offering incentives to participants.
- Immunized employees, retirees and eligible dependents with flu vaccine.
- Held Open Enrollment Meetings to allow employees to learn more about the City's benefit programs.

- 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 services.
- Made changes to medical plan as required by the Affordable Care Act (ACA).
- Evaluated proposals for medical, dental, and pharmaceutical services and determined that current vendors continue to provide most cost effective and quality service for employees.

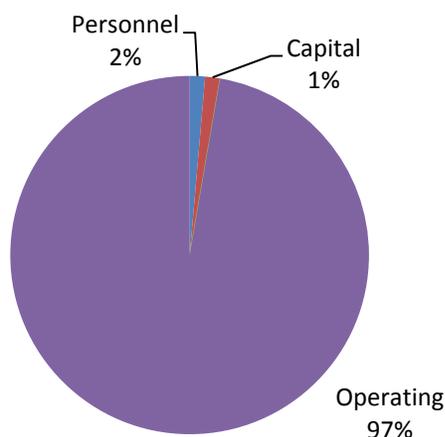
Objectives for FY2016-17:

- Continue work on automated benefit enrollment system to ensure efficiencies are maximized and employees continue to receive information and conduct their enrollments in a convenient, well communicated setting.
- Make any additional changes required by the Affordable Care Act (ACA).
- Evaluate medical, pharmacy and dental benefit plans and identify changes that will 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 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed	
					\$ Diff	% Diff.
Insurance:						
Revenue	\$ 6,163,961	\$ 6,492,245	\$ 6,303,222	\$ 7,509,937	\$ 1,017,692	16%
Operating Expenses	\$ 5,358,094	\$ 6,484,245	\$ 7,248,072	\$ 7,413,007	\$ 928,762	14%
Use of Reserves	\$ -	\$ 100,000	\$ 944,850	\$ 100,000	\$ -	0%
Capital Expenses	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	0%

Services:

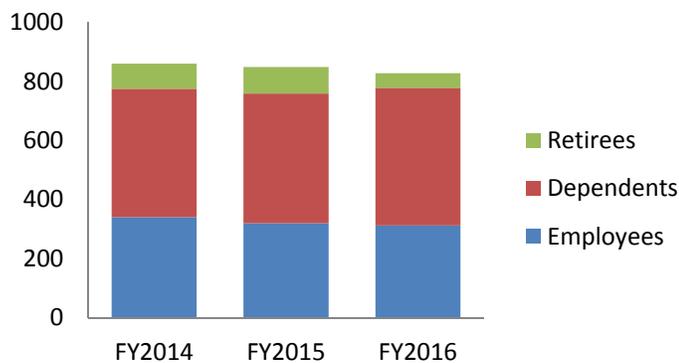
Insurance Fund - The Insurance Fund is used to account for both city and employee premiums. Expenses are dedicated to employees' health, dental, and prescription claims.

Personnel by Division:

	FY 15 Actual	FY 16 Budget	FY 16 Estimated	FY 17 Budget
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 FY2015-16:

- 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.

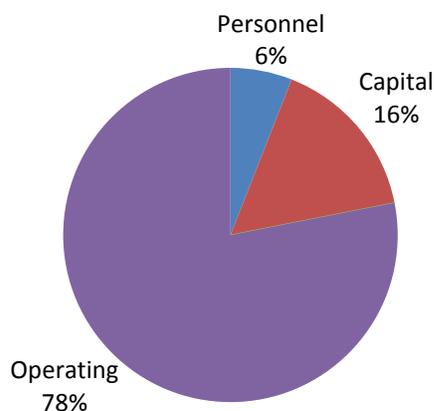
Objectives for FY2016-17:

- 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:

- Property claims cost will continue to rise due to inflationary trends.
- Medical treatment and rehabilitative costs continue to rise.
- Workers compensation premiums are expected to rise due to prior experience.

Budget Appropriation



Risk Fund

Expenditures:

Internal Service Funds	Actual FY 15	Budget FY 16	Estimated FY 16	Proposed Budget FY 17	FY16 Budget to FY17 Proposed \$ Diff	% Diff.
Risk/WC Management:						
Revenue	\$ 806,695	\$ 870,616	\$ 870,616	\$ 953,743	\$ 83,127	10%
Operating Expenses	\$ 836,240	\$ 868,025	\$ 868,025	\$ 923,293	\$ 55,268	6%
Use of Reserves	\$ 29,545	\$ 179,500	\$ 1,909	\$ 175,000	\$ (4,500)	(3%)
Capital Expenses	\$ -	\$ 179,500	\$ 4,500	\$ 175,000	\$ (4,500)	(3%)

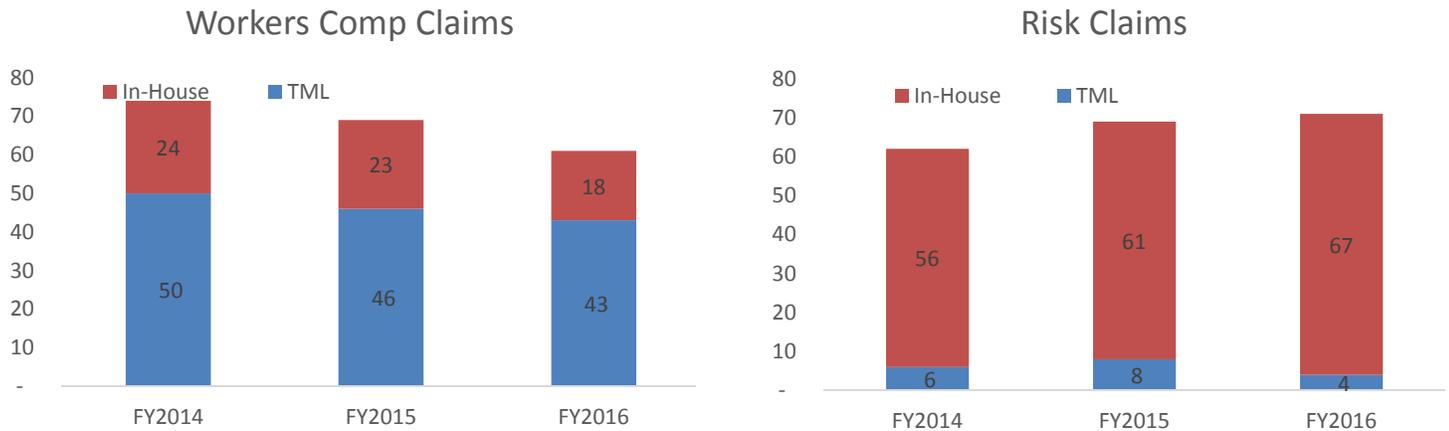
Services:

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 15 Actual	FY 16 Budget	FY 16 Estimated	FY 17 Budget
Risk / WC Management Fund	0.50	0.50	0.50	0.50

Services Levels:





Capital Improvements

CAPITAL PROJECTS FUND SUMMARY	ACTUAL FY2014-15	BUDGET FY2015-16	ESTIMATED FY2015-16	PROJECTED FY2016-17
BEGINNING FUND BALANCE*	\$ 10,643,564	\$ 20,230,749	\$ 20,230,749	\$ 28,799,712

REVENUES				
Property Tax	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -
General Sales Tax	\$ -	\$ -	\$ -	\$ -
Selective Sales Tax	\$ -	\$ -	\$ -	\$ -
Fines/Fee/Penalties	\$ -	\$ -	\$ -	\$ -
License/Permits	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 16,157	\$ 8	\$ 80,362	\$ 5,654
Intergovernmental Revenue	\$ 483,331	\$ 1,595,206	\$ 1,376,420	\$ 1,928,206
Charges for Services	\$ 888,799	\$ 162,755	\$ 585,867	\$ -
Miscellaneous/Rental Income	\$ 127,592	\$ 270,304	\$ 390,921	\$ 27,072
Other Financing Sources	\$ 6,898,350	\$ 25,831,447	\$ 18,448,255	\$ 4,869,514
Revenues before Transfers	\$ 8,414,229	\$ 27,859,720	\$ 20,881,825	\$ 6,830,446
Transfers from Other Funds	\$ 11,155,467	\$ 6,522,075	\$ 6,852,489	\$ 7,699,247
TOTAL REVENUES	\$ 19,569,696	\$ 34,381,795	\$ 27,734,314	\$ 14,529,693
TOTAL RESOURCES	\$ 30,213,260	\$ 54,612,544	\$ 47,965,063	\$ 43,329,405

EXPENDITURES				
Personal Services	\$ -	\$ -	\$ -	\$ -
Professional/Technical Services	\$ 529,426	\$ 789,329	\$ 402,928	\$ 226,630
Contractual Services	\$ 24,996	\$ 74,965	\$ 279	\$ -
Utilities	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Maintenance	\$ 12,806	\$ -	\$ 3,280	\$ -
Other Services/Contingencies	\$ 7,661	\$ 1,062,260	\$ 704,746	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -
General & Administrative	\$ -	\$ 242	\$ -	\$ -
Rebates/Incentives	\$ -	\$ 16,682,755	\$ 4,952,556	\$ 11,490,424
Supplies	\$ 48,300	\$ 91,963	\$ 13,403	\$ 25,000
Capital Improvements Projects	\$ 8,685,465	\$ 27,793,520	\$ 12,593,965	\$ 21,035,918
Debt Service/Bank Charges	\$ 204,823	\$ 200,262	\$ 28,565	\$ -
Expenditures before Transfers	\$ 9,613,476	\$ 46,795,296	\$ 18,799,722	\$ 32,877,972
Transfer to Other Funds	\$ 369,034	\$ 527,633	\$ 365,630	\$ 368,518
TOTAL EXPENDITURES	\$ 9,982,510	\$ 47,322,929	\$ 19,165,352	\$ 33,246,490
ENDING FUND BALANCE	\$ 20,230,749	\$ 7,289,615	\$ 28,799,712	\$ 10,082,915

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 Euless. Responsibility rests with the Community Services Department.

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

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

CATEGORIZED GUIDELINES FOR CLASSIFYING PROJECT:

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

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

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

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

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

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

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

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

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

IV. DEFINITIONS

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

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

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

V. PROCEDURES

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

CURRENT CAPITAL PROJECTS FUNDS

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

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

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

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

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

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 FY2016-17 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 FY2016-17 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	\$ 1,770,946	\$ -0-	\$ -0-	TBD
Street	\$ 17,329,415 ⁽¹⁾	\$ 871,000	\$ 8,334,450	TBD
Wastewater	\$ 1,879,086	\$ 371,000	\$ 3,309,672	TBD
Water	\$ 19,622,205 ⁽¹⁾	\$ 0	\$ 7,213,422	TBD
Other	<u>\$ 27,346,841</u>	<u>\$ 1,756,522</u>	<u>\$ 9,287,684</u>	TBD
		<u>\$ 2,998,522</u>	<u>\$ 28,145,228</u>	TBD
Total Funded	<u>\$ 67,948,493</u>	Total Unfunded Projects		<u>\$ 31,143,750</u>

(1) Includes future debt issue.

Fund Balance Summary - Capital
Estimated FY16 and Budgeted FY17 Capital Improvement Projects

	Developer's Escrow	Streets CIP	EDC Half-Cent CIP	General CIP
Beg. Working Capital FY16	\$1,857,055	\$688,053	\$895,072	\$1,055,682
FY16 Estimated Revenues	<u>124,300</u>	<u>3,901,353</u>	<u>132,843</u>	<u>63,048</u>
Total Available:	1,981,355	4,589,406	1,027,915	1,118,730
FY16 Estimated Project Expenditures	<u>(3,391)</u>	<u>(4,295,618)</u>	<u>(71,234)</u>	<u>0</u>
Total Expenses:	(3,391)	(4,295,618)	(71,234)	0
Estimated Working Capital FY16	\$1,977,964	\$293,788	\$956,681	\$1,118,730
FY17 Budgeted Revenues	<u>0</u>	<u>4,986,449</u>	<u>1,227,630</u>	<u>277,072</u>
Total Available:	1,977,964	5,280,237	2,184,311	1,395,802
FY17 Project Expenditures	0	(1,041,000)	(1,227,630)	(250,000)
Budgeted Carryover	<u>0</u>	<u>(3,734,205)</u>	<u>(529,411)</u>	<u>(10,500)</u>
Total Expenses:	0	(4,775,205)	(1,757,041)	(260,500)
Estimated Working Capital FY17	\$1,977,964	\$505,032	\$427,270	\$1,135,302
FY17 Projects				
Miscellaneous Street Repair	0	150,000	0	0
FY2016 41st CDBG - ADA/TAS Improvements	0	20,000	0	0
FY2017 42 nd CDBG - ADA/TAS Improvements	0	91,000	0	0
FY2017 Street Improvements	0	600,000	0	0
Traffic Signal - Harwood Road at Bear Creek Parkway	0	180,000	0	0
Park Irrigation Projects	0	0	25,000	0
Incentives	0	0	25,000	0
Miscellaneous Park Improvements	0	0	80,000	0
Library Design	0	0	147,630	0
EDC CIP Restricted Fund Balance	0	0	950,000	0
Municipal Plaza Improvements Phase II	0	0	0	150,000
Public Works Yard Improvements	0	0	0	100,000
Total FY17 Projects	\$0	\$1,041,000	\$1,227,630	\$250,000

Fund Balance Summary - Capital
Estimated FY16 and Budgeted FY17 Capital Improvement Projects

	Redevelopment CIP	Midtown Development CIP	Police Facility CIP	Car Rental Tax CIP	TSGC CIP	TSSC CIP
Beg. Working Capital FY16	\$183,717	\$0	\$454	\$1,591,132	\$172,498	\$753,466
FY16 Estimated Revenues	<u>102,041</u>	<u>15,418,255</u>	<u>0</u>	<u>2,535,065</u>	<u>75,660</u>	<u>2,156,533</u>
Total Available:	285,758	15,418,255	454	4,126,197	248,158	2,909,999
FY16 Estimated Project Expenditures	<u>(78,528)</u>	<u>(4,952,556)</u>	<u>(454)</u>	<u>(2,896,398)</u>	<u>(15,697)</u>	<u>(466,396)</u>
Total Expenses:	(78,528)	(4,952,556)	(454)	(2,896,398)	(15,697)	(466,396)
Estimated Working Capital FY16	\$207,230	\$10,465,699	\$0	\$1,229,799	\$232,461	\$2,443,603
FY17 Budgeted Revenues	<u>0</u>	<u>999,725</u>	<u>0</u>	<u>2,912,000</u>	<u>100,000</u>	<u>960,892</u>
Total Available:	207,230	11,465,424	0	4,141,799	332,461	3,404,495
FY17 Project Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(100,000)</u>	<u>(1,258,892)</u>
Budgeted Carryover	<u>(204,247)</u>	<u>(11,465,424)</u>	<u>0</u>	<u>(1,957,588)</u>	<u>(191,771)</u>	<u>(2,136,479)</u>
Total Expenses:	(204,247)	(11,465,424)	0	(1,957,588)	(291,771)	(3,395,371)
Estimated Working Capital FY17	\$2,983	\$0	\$0	\$2,184,211	\$40,690	\$9,124
FY17 Projects						
Texas Star Golf Course Maintenance Building	0	0	0	0	100,000	0
Texas Star Sports Complex Phase VI	0	0	0	0	0	1,258,892
Total FY17 Projects	\$0	\$0	\$0	\$0	\$100,000	\$1,258,892

Fund Balance Summary - Capital
Estimated FY16 and Budgeted FY17 Capital Improvement Projects

	W&WW CIP	Water Impact Fee	Wastewater Impact Fee	Drainage CIP
Beg. Working Capital FY16	\$10,055,118	\$1,488,800	\$478,980	\$1,010,722
FY16 Estimated Revenues	<u>2,601,253</u>	<u>360,845</u>	<u>116,700</u>	<u>146,418</u>
Total Available:	12,656,371	1,849,645	595,680	1,157,140
FY16 Estimated Project Expenditures	<u>(5,912,336)</u>	<u>(365,176)</u>	<u>(100,000)</u>	<u>(7,567)</u>
Total Expenses:	(5,912,336)	(365,176)	(100,000)	(7,567)
Estimated Working Capital FY16	\$6,744,035	\$1,484,469	\$495,680	\$1,149,573
FY17 Budgeted Revenues	<u>2,990,925</u>	<u>0</u>	<u>0</u>	<u>75,000</u>
Total Available:	9,734,960	1,484,469	495,680	1,224,573
FY17 Project Expenditures	(819,000)	(368,518)	(100,000)	(75,000)
Budgeted Carryover	<u>(6,655,302)</u>	<u>0</u>	<u>0</u>	<u>(1,121,523)</u>
Total Expenses:	(7,474,302)	(368,518)	(100,000)	(1,196,523)
Estimated Working Capital FY17	\$2,260,658	\$1,115,951	\$395,680	\$28,050
FY17 Projects				
Wastewater Line Replacement	371,000	0	0	0
Valve Replacement	40,000	0	0	0
Meters/Transponders	158,000	0	0	0
Water and Wastewater Rehab	250,000	0	0	0
Water Tank Debt Payment	0	250,024	0	0
Reclaimed Water Line Extension Debt Payment	0	118,494	0	0
TRA Payments	0	0	100,000	0
Miscellaneous Drainage Improvements	0	0	0	75,000
Total FY17 Projects	\$819,000	\$368,518	\$100,000	\$75,000

CAPITAL IMPROVEMENT PROGRAMS												
FY2017 PROPOSED & UNFUNDED PROJECTS - SORTED BY TYPE												
Project Description	Priority	Estimated Cost	Operating Fund	CIP Fund Balance	Bond Sale	Grants/Contributions	PROPOSED METHOD OF FINANCING				To Be Determined	
							Impact Fees	Escrow Funds	Car Rental Tax	Other		EDC
DRAINAGE PROJECTS												
None Currently	A	\$ -										
<i>Sub-Total Drainage Priority A-Proposed FY17</i>												
None Currently	B	\$ -										
<i>Sub-Total Drainage Priority B-Unfunded</i>												
Bell HI Addition	C	TBD										XX
Blessing Branch-Main Street to SH360	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
<i>Sub-Total Drainage Priority C-Unfunded</i>												
DRAINAGE PROJECTS - TOTAL												
STREET PROJECTS												
FY2017 42 nd CDBG-ADA/TAS Infrastructure Improvements	A	\$ 91,000				XX						
FY2017 Street Improvements	A	\$ 600,000	XX									
Traffic Signal-Harwood Road at Bear Creek Parkway	A	\$ 180,000								XX		
<i>Sub-Total Street Priority A-Proposed FY17</i>												
Ash Lane Reconstruction-Village Drive to West of SH360 ⁽¹⁸⁾	B	\$ 880,400				XX						
Bear Creek Parkway Reconstruction-Harwood Road to Mid Cities Blvd ⁽¹⁸⁾	B	\$ 2,100,000				XX						
Fuller-Wiser Road Reconstruction-SH183 to Midway Drive ⁽¹⁸⁾	B	\$ 2,024,550				XX						
Midway Drive & Fuller-Wiser Road Intersection Reconstruction ⁽¹⁸⁾	B	\$ 184,500				XX						
FY2018 Street Improvements ⁽¹⁸⁾	B	\$ 600,000	XX									XX
FY2019 44 th CDBG-ADA/TAS Infrastructure Improvements ⁽¹⁹⁾	B	\$ 110,000				XX						
FY2019 Street Improvements ⁽¹⁹⁾	B	\$ 600,000	XX									XX
Traffic Signal-Cheek Sparger Road at Heritage Avenue ⁽¹⁹⁾	B	\$ 180,000								\$ 50,000	\$ 130,000	
FY2020 Street Improvements ⁽²⁰⁾	B	\$ 600,000	XX									XX
FY2021 Street Improvements ⁽²¹⁾	B	\$ 600,000	XX									XX
Vine Street Reconstruction-SH183 to SH10 ⁽²¹⁾	B	\$ 455,000								XX		XX
<i>Sub-Total Street Priority B-Unfunded</i>												
Cresthaven Drive Reconstruction	C	TBD										XX
E Alexander Lane Reconstruction	C	TBD										XX
Highland Drive Reconstruction	C	TBD										XX
Ross Avenue Extension	C	TBD										XX
South Pipeline Road Reconstruction	C	TBD										XX
<i>Sub-Total Street Priority C-Unfunded</i>												
STREET PROJECTS - TOTAL												
		\$ -										
		\$ 9,205,450										

CAPITAL IMPROVEMENT PROGRAMS												
FY2017 PROPOSED & UNFUNDED PROJECTS - SORTED BY TYPE												
Project Description	Priority	Estimated Cost	Operating Fund	CIP Fund Balance	Bond Sale	Grants/Contributions	PROPOSED METHOD OF FINANCING					To Be Determined
							Impact Fees	Escrow Funds	Car Rental Tax	Other	EDC	
WASTEWATER PROJECTS												
LR: Cedar Hill Estates/Hollywood Boulevard	A	\$ 129,000	XX									
FY2017 42 nd CDBG LR: Oakwood Terrace Phase I	A	\$ 242,000				XX						
Sub-Total Wastewater Priority A-Proposed FY17												
		\$ 371,000					\$ 250,000					
FY2018 43 rd CDBG LR: Oakwood Terrace Phase II ⁽¹⁸⁾	B	\$ 547,000	\$ 297,000									
LR: Ector Drive/Fayette Drive ⁽¹⁹⁾	B	\$ 443,000	XX									
LR: Miami Drive ⁽¹⁹⁾	B	\$ 299,000	XX									
SH183 Phase II Wastewater Relocation ⁽¹⁹⁾	B	\$ 700,672	XX									
LR: Kynette Drive/Wilshire Drive ⁽²⁰⁾	B	\$ 464,000	XX									
LR: Eastcliff Drive/Windlea Drive/Signet Drive ⁽²¹⁾	B	\$ 637,000	XX									
LR: Ector Drive/Donley Drive/Crane Drive ⁽²¹⁾	B	\$ 219,000	XX									
Sub-Total Wastewater Priority B-Unfunded												
		\$ 3,309,672										
LR: Donley Drive/Shelmar Drive	C	TBD										XX
LR: Evans Drive/Canyon Ridge Drive/N Kynette Drive	C	TBD										XX
LR: Huntington/Koen/Atkinson/E Huit/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/Commerces/ 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												
		\$ 3,680,672										

LR = Line Replacement

CAPITAL IMPROVEMENT PROGRAMS													
FY2017 PROPOSED & UNFUNDED PROJECTS - SORTED BY TYPE													
Project Description	Priority	Estimated Cost	Operating Fund	CIP Fund Balance	Bond Sale	Grants/Contributions	PROPOSED METHOD OF FINANCING				To Be Determined		
							Impact Fees	Escrow Funds	Car Rental Tax	Other		EDC	
WATER PROJECTS													
None Currently	A	\$ -											
Sub-Total Water Priority A-Proposed FY17		\$ -											
Fort Worth Interconnect ⁽¹⁸⁾	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	\$ 238,500				XX							
LR: Kynette Drive ⁽¹⁹⁾	B	\$ 318,750	XX										
SH183 Phase II Water Relocation ⁽¹⁹⁾	B	\$ 780,672	XX										
FY2020 45 th CDBG LR: S Main Street (South) ⁽²⁰⁾	B	\$ 272,500				XX							
LR: Springwood Court ⁽²⁰⁾	B	\$ 130,500	XX										
LR: Sunset Drive ⁽²⁰⁾	B	\$ 418,000	XX										
Reclaimed Water Line Extension Phase V ⁽²⁰⁾	B	\$ 1,410,000			XX								
Reclaimed Water Line Extension Phase VI ⁽²⁰⁾	B	\$ 1,000,000											
FY2021 46 th CDBG LR: S Main Street (North) ⁽²¹⁾	B	\$ 384,500	\$ 84,500							\$ 300,000			
Sub-Total Water Priority B-Unfunded		\$ 7,213,422											
1 Mil Well Replacement	C	TBD											XX
Far North Well Replacement	C	TBD											XX
Fuller Well Replacement	C	TBD											XX
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: Cresthaven 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 Huilt Lane	C	TBD											XX
LR: Eastcliff Drive	C	TBD											XX
LR: Fuller Drive	C	TBD											XX
LR: Highland 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 Pipeline Road East	C	TBD											XX
LR: S Pipeline Road West	C	TBD											XX
SH360 Water Crossing	C	TBD											XX
LR: Shady Creek Drive/Climwood Road	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		\$ 7,213,422											

LR = Line Replacement

CAPITAL IMPROVEMENT PROGRAMS												
FY2017 PROPOSED & UNFUNDED PROJECTS - SORTED BY TYPE												
Project Description	Priority	Estimated Cost	Operating Fund	CIP Fund Balance	Bond Sale	Grants/Contributions	PROPOSED METHOD OF FINANCING					To Be Determined
							Impact Fees	Escrow Funds	Car Rental Tax	Other	EDC	
OTHER PROJECTS												
Library Remodel Design	A	\$ 147,630										
Municipal Plaza Improvements Phase II	A	\$ 150,000	XX									XX
Public Works Yard Improvements	A	\$ 100,000	XX									
Texas Star Golf Course Maintenance Building	A	\$ 100,000								XX		
Texas Star Sports Complex Phase VI	A	\$ 1,258,892		XX								XX
Sub-Total Other Priority A-Proposed FY17												
		\$ 1,756,522										
Texas Star Sports Complex Phase VII Design ⁽¹⁸⁾	B	\$ 810,930										XX
Library Remodel Construction ⁽¹⁹⁾	B	\$ 2,000,000							XX			XX
Texas Star Sports Complex Phase VII Construction ⁽²⁰⁾	B	\$ 5,946,821		XX								XX
Blessing Branch Park Improvements ⁽²¹⁾	B	\$ 326,667										XX
Trail Enhancements Phase I ⁽²¹⁾	B	\$ 203,266										XX
Sub-Total Other Priority B-Unfunded												
		\$ 9,287,694										
Animal Shelter Expansion/Renovation	C	TBD										XX
Fire Station #2 Remodel	C	TBD										XX
Kiddie Carr Park Improvements	C	TBD										XX
South Euless Park Upgrades	C	TBD										XX
Trail Enhancements Phase II	C	TBD										XX
Trail Enhancements Villages of Bear Creek	C	TBD										XX
Trailwood Park Improvements	C	TBD										XX
Wishire Park Upgrades	C	TBD										XX
Sub-Total Other Priority C-Unfunded												
		\$ -										
OTHER PROJECTS - TOTAL												
		\$ 11,044,206										

**CAPITAL IMPROVEMENTS PROGRAM
FUNDED PROJECTS SUMMARY**

Project Number	Project Description	Budget as of 5/31/15	Appropriation/ Amendment	Budget as of 5/31/16	Expended as of 5/31/16	Remaining Funds	Revised Project Cost Estimates	Unfunded/ (Excess Funding)
DRAINAGE PROJECTS								
DR9903	Misc. Drainage Improvements	\$ 932,833	\$ 68,113	\$ 1,000,946	\$ 439,768	\$ 561,178	\$ 1,000,946	\$ -
DR1101	Flooding Mitigation	\$ 500,000	\$ -	\$ 500,000	\$ 18,334	\$ 481,666	\$ 500,000	\$ -
DR1201	Misc. Creek Maintenance (min bal \$100,000)	\$ 135,000	\$ 60,000	\$ 195,000	\$ 116,316	\$ 78,684	\$ 270,000	\$ 75,000
FB9902	Fund Balance - Drainage CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,406)
Sub-Total Drainage Projects		\$ 1,567,833	\$ 128,113	\$ 1,695,946	\$ 574,418	\$ 1,121,528	\$ 1,770,946	\$ 66,594
STREET PROJECTS								
PS1102	Glade Parks Improvements	\$ 12,100,604	\$ 3,268,910	\$ 15,369,514	\$ 12,100,604	\$ 3,268,910	\$ 15,369,514	\$ -
PS1203	Misc. Street Repairs (min bal \$150,000)	\$ 405,000	\$ 106,000	\$ 511,000	\$ 508,585	\$ 2,415	\$ 661,000	\$ 150,000
PS1501	FY2015 40 th CDBG-ADATAS Infrastructure Improvements	\$ 495,600	\$ 24,000	\$ 519,600	\$ 102,125	\$ 417,475	\$ 519,600	\$ -
PS1601	East Harwood Road Extension	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -
PS1602	FY2016 Street Overlay	\$ -	\$ 600,000	\$ 600,000	\$ 225,541	\$ 374,459	\$ 600,000	\$ -
PS1603	FY2016 41st CDBG-ADATAS Infrastructure Improvements	\$ -	\$ 59,301	\$ 59,301	\$ -	\$ 59,301	\$ 79,301	\$ 20,000
FB9907	Fund Balance - Street CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (90,493)
Sub-Total Street Projects		\$ 13,001,204	\$ 4,158,211	\$ 17,159,415	\$ 12,936,855	\$ 4,222,560	\$ 17,329,415	\$ 79,507
WASTEWATER PROJECTS								
WW0002	Misc. Wastewater Rehab (min bal \$100,000)	\$ 506,086	\$ 100,000	\$ 606,086	\$ 541,760	\$ 64,326	\$ 706,086	\$ 100,000
WW0605	TRA Wastewater Payments - Impact	\$ 680,000	\$ 100,000	\$ 780,000	\$ 680,000	\$ 100,000	\$ 880,000	\$ 100,000
WW1601	Line Rep - Glenn Drive	\$ -	\$ 293,000	\$ 293,000	\$ 29,827	\$ 263,173	\$ 293,000	\$ -
FB9911	FB - Wastewater Impact (Restricted)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (466,056)
Sub-Total Wastewater Projects		\$ 1,186,086	\$ 493,000	\$ 1,679,086	\$ 1,251,587	\$ 427,499	\$ 1,879,086	\$ (266,056)
WATER PROJECTS								
WT0001	Misc. Water Rehab (min bal \$150,000)	\$ 593,511	\$ 110,000	\$ 703,511	\$ 636,145	\$ 67,366	\$ 853,511	\$ 150,000
WT0101	Water Tank Debt Payment-Impact	\$ 3,978,720	\$ 245,482	\$ 4,224,202	\$ 4,142,376	\$ 81,826	\$ 4,474,226	\$ 250,024
WT0104	Well Repairs (min bal \$200,000)	\$ 1,613,992	\$ -	\$ 1,613,992	\$ 1,298,606	\$ 315,386	\$ 1,613,992	\$ -
WT0803	Meters/Transponders (annual transfer \$158,000)	\$ 1,511,750	\$ 158,000	\$ 1,669,750	\$ 1,203,652	\$ 466,099	\$ 1,827,750	\$ 158,000
WT1212	Reclaimed Water Line Extension Phase II	\$ 3,129,300	\$ -	\$ 3,129,300	\$ 964,302	\$ 2,164,998	\$ 3,129,300	\$ -
WT1402	Fixed Base Meter Reading and Water Meter Changeout	\$ 5,493,050	\$ -	\$ 5,493,050	\$ 852,893	\$ 4,640,157	\$ 5,493,050	\$ -
WT1403	Reclaimed Water Line Extension Debt Payment-Impact	\$ 241,263	\$ 119,694	\$ 360,957	\$ 321,055	\$ 39,902	\$ 479,451	\$ 118,494
WT1602	Line Rep - Ector Drive FY2016 41st CDBG	\$ -	\$ 310,925	\$ 310,925	\$ -	\$ 310,925	\$ 310,925	\$ -
WT1603	Misc. Valve Replacement (min bal \$150,000)	\$ -	\$ 120,000	\$ 120,000	\$ 4,509	\$ 115,491	\$ 160,000	\$ 40,000
WT1604	Reclaimed Water Line Extension Phase III	\$ -	\$ 1,280,000	\$ 1,280,000	\$ -	\$ 1,280,000	\$ 1,280,000	\$ -
FB9910	FB - Water Impact (Restricted)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,376,048)
FB9901	FB - Water & Wastewater CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (184,981)
FB9915	FB - Water & Wastewater CIP (Restricted)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (534,344)
Sub-Total Water Projects		\$ 16,561,586	\$ 2,344,101	\$ 18,905,687	\$ 9,423,538	\$ 9,482,149	\$ 19,622,205	\$ (1,378,855)

¹ Portion of debt not yet issued.

² Debt not yet issued.

**CAPITAL IMPROVEMENTS PROGRAM
FUNDED PROJECTS SUMMARY**

Project Number	Project Description	Budget as of 5/31/15	Appropriation/ Amendment	Budget as of 5/31/16	Expended as of 5/31/16	Remaining Funds	Revised Project Cost Estimates	Unfunded/ (Excess Funding)
OTHER								
AC1601	Texas Star Sports Complex Phase V	\$ -	\$ 2,602,877	\$ 2,602,877	\$ 190,858	\$ 2,412,019	\$ 2,602,877	\$ -
CM0304	Entry Monument	\$ 135,782	\$ -	\$ 135,782	\$ 106,227	\$ 29,555	\$ 135,782	\$ -
CM0804	Redevelopment	\$ 1,374,422	\$ 100,387	\$ 1,474,809	\$ 1,270,558	\$ 204,251	\$ 1,474,809	\$ -
CM1509	Municipal Plaza Improvements Phase I	\$ 100,000	\$ 58,500	\$ 158,500	\$ -	\$ 158,500	\$ 158,500	\$ -
DV9901	EDC Incentive Funds	\$ 525,854	\$ 25,000	\$ 550,854	\$ 450,853	\$ 100,001	\$ 575,854	\$ 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	\$ -
ED1601	Midtown Development	\$ -	\$ 16,417,980	\$ 16,417,980	\$ 3,262,866	\$ 13,155,114	\$ 16,417,980	\$ -
FM1201	ADA/TAS Facility Improvements (min bal \$75,000)	\$ 100,000	\$ 15,000	\$ 115,000	\$ 42,129	\$ 72,871	\$ 115,000	\$ -
FM1510	Development/Engineering Building Improvements	\$ 94,350	\$ 2,494,775	\$ 2,589,125	\$ 1,174,115	\$ 1,415,010	\$ 2,589,125	\$ -
GC1201	TSGC Misc. Improvements (min bal \$150,000)	\$ 355,000	\$ 75,000	\$ 430,000	\$ 231,923	\$ 198,077	\$ 430,000	\$ -
PR0720	Misc. Park Improvements (min bal \$100,000)	\$ 585,500	\$ 80,000	\$ 665,500	\$ 566,830	\$ 98,670	\$ 745,500	\$ 80,000
PR0804	Park Irrigation	\$ 200,000	\$ 25,000	\$ 225,000	\$ 138,763	\$ 86,237	\$ 250,000	\$ 25,000
PR1401	Glade Parks Trail Connection	\$ 1,386,545	\$ 10,000	\$ 1,396,545	\$ 133,075	\$ 1,263,470	\$ 1,396,545	\$ -
FB9906	FB-EDC CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (490,070)
FB9908	FB-Texas Star Sports Complex CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (303,955)
FB9909	FB-General CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (191,713)
FB9913	FB-Car Rental CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (172,958)
Sub-Total Other Projects		\$ 5,312,322	\$ 21,904,519	\$ 27,216,841	\$ 7,673,066	\$ 19,543,775	\$ 27,346,841	\$ (1,028,676)
TOTAL FUNDED PROJECTS		\$ 37,629,031	\$ 29,027,944	\$ 66,656,975	\$ 31,859,464	\$ 34,797,511	\$ 67,948,493	\$ (2,527,486)



Debt

DEBT FUND SUMMARY	ACTUAL FY2014-15	BUDGET FY2015-16	ESTIMATED FY2015-16	PROPOSED FY2016-17
BEGINNING FUND BALANCE	\$ 873,440	\$ 970,946	\$ 970,946	\$ 1,148,733

REVENUES				
Property Taxes	\$ 3,111,335	\$ 2,961,912	\$ 3,095,000	\$ 3,266,160
Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -
General Sales Tax	\$ -	\$ -	\$ -	\$ -
Selective Sales Tax	\$ -	\$ -	\$ -	\$ -
Fines/Fees/Penalties	\$ 16,977	\$ 21,081	\$ 21,081	\$ 21,081
Licenses & Permits	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 1,032	\$ 820	\$ 23,870	\$ 9,570
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -
Miscellaneous/Rental Income	\$ 525,000	\$ 495,000	\$ 495,000	\$ 495,000
Insurance/Risk/Other Financing Sources	\$ 6,474,428	\$ -	\$ 465,374	\$ -
Revenues before Transfers	\$ 10,128,772	\$ 3,478,813	\$ 4,100,325	\$ 3,791,811
Transfers from Other Funds	\$ 3,057,396	\$ 3,209,979	\$ 2,998,864	\$ 3,313,805
TOTAL REVENUES	\$ 13,186,168	\$ 6,688,792	\$ 7,099,189	\$ 7,105,616
TOTAL RESOURCES	\$ 14,059,608	\$ 7,659,738	\$ 8,070,135	\$ 8,254,349

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	\$ 13,088,662	\$ 6,802,857	\$ 6,921,402	\$ 6,978,046
Expenditures before Transfers	\$ 13,088,662	\$ 6,802,857	\$ 6,921,402	\$ 6,978,046
Transfers to Other Funds	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 13,088,662	\$ 6,802,857	\$ 6,921,402	\$ 6,978,046
ENDING FUND BALANCE	\$ 970,946	\$ 856,881	\$ 1,148,733	\$ 1,276,303

The original FY2015-16 Budget planned for a decrease in fund balance due to the use of excess reserves to pay debt service. This occurred but was offset by interest and premiums gained in the sale of GO Debt.

RESERVE FUND SUMMARY	ACTUAL FY2014-15	BUDGET FY2015-16	ESTIMATED FY2015-16*	PROPOSED FY2016-17
BEGINNING FUND BALANCE	\$ 4,824,106	\$ 4,964,928	\$ 5,964,928	\$ 6,211,407

REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -
General Sales Tax	\$ -	\$ -	\$ -	\$ -
Selective Sales Tax	\$ -	\$ -	\$ -	\$ -
Fines/Fees/Penalties	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 20,410	\$ 6,350	\$ 9,900	\$ 3,950
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -	\$ -
Miscellaneous/Rental Income	\$ 646,699	\$ 306,675	\$ 197,000	\$ 177,000
Insurance/Risk/Other Financing Sources	\$ -	\$ -	\$ 999,725	\$ -
Revenues before Transfers	\$ 667,110	\$ 313,025	\$ 1,206,625	\$ 180,950
Transfers from Other Funds	\$ 335,967	\$ -	\$ 800,089	\$ -
TOTAL REVENUES	\$ 1,003,076	\$ 313,025	\$ 2,006,714	\$ 180,950
TOTAL RESOURCES	\$ 5,827,182	\$ 5,277,953	\$ 7,971,642	\$ 6,392,357

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	\$ -	\$ -	\$ -	\$ -
Expenditures before Transfers	\$ -	\$ -	\$ -	\$ -
Transfers to Other Funds	\$ 862,254	\$ 1,465,235	\$ 1,760,235	\$ 478,569
TOTAL EXPENDITURES	\$ 862,254	\$ 1,465,235	\$ 1,760,235	\$ 478,569
ENDING FUND BALANCE	\$ 4,964,928	\$ 3,812,718	\$ 6,211,407	\$ 5,913,788

Proposed FY17 decrease in fund balance is due to an increase in residential customer rebates from the Water Rate Stabilization Fund and lower reserve requirements as set by bond covenants in the EDC Fund. Funds no longer required in EDC reserves are being transferred to debt service.

*The City maintains a \$1,000,000 General Emergency and Contingency Fund that has previously been combined with the General Fund. For FY2016-2017, this Reserve Fund has been separated from the General Fund and is shown separately on page 16 in the Reserve Fund section. Subsequently, the Estimated General Fund Beginning Fund Balance for FY2015-2016 has been reduced from \$11,049,329 to \$10,049,329 and the Estimated FY2015-2016 Reserve Fund Beginning Fund Balance shown on this page has been increased from \$4,964,928 to \$5,964,928.

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 twenty-five years of remaining payments with additional debt capacity as the structure begins to decline after 2018 with significant drops in 2021 and 2022 and falls again in 2025. The final debt service payment lies in fiscal year 2041.

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 - \$864	1.01%	10.11%

General obligation ratios are favorable. Low debts to tax base ratios reveal the City's goal of not burdening the citizens with excessive debt.

The portion of the tax rate that is dedicated for existing debt levels is approximately 21.5%, 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 \$0.4625 falls well below this limit.

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

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

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

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

Water and Wastewater

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

Current Revenue Bond Coverage for Water and Wastewater Bonds is 6.12 (see Table 12 of September 30, 2015 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. The final payment on these bonds is scheduled for 2019.

Current coverage ratio is 112 times, as calculated below:

Gross Sales Tax Receipts	\$4,595,916	
Avg. Annual Debt outstanding	\$41,120	112

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

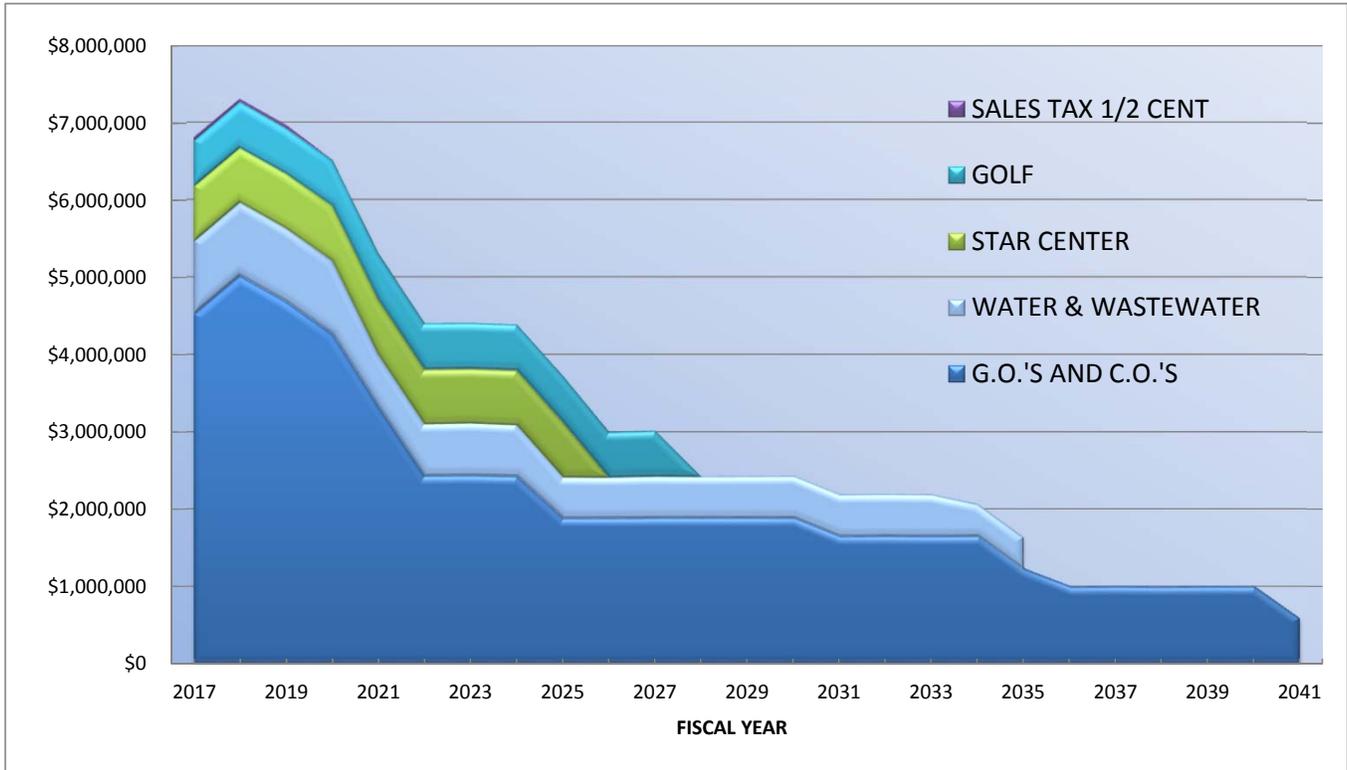
- ☆ When appropriate, self-supporting revenues will pay debt service in lieu of tax revenues.
- ☆ The City has both revenue bonds and other indebtedness of the Water and Wastewater Fund. The City will maintain two coverage ratios: 1.50 for revenue bonds "technical average" and 1.25 for all indebtedness "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	05/12 to present	AA+
	Revenue	9/08 to 05/12	AA
		6/04 to 9/08	A+
		6/87 to 6/04	A
		4/83 to 6/87	A-
		Prior to 4/83	BBB+
Moody's	G.O.	*04/10 to present	Aa2
		5/85 to 04/10	A1
		Prior to 5/85	A
	WW & SS Revenue	*04/10 to present	Aa2
		6/04 to 04/10	A1
		6/99 to 6/04	A2
		1983 to 1999	A

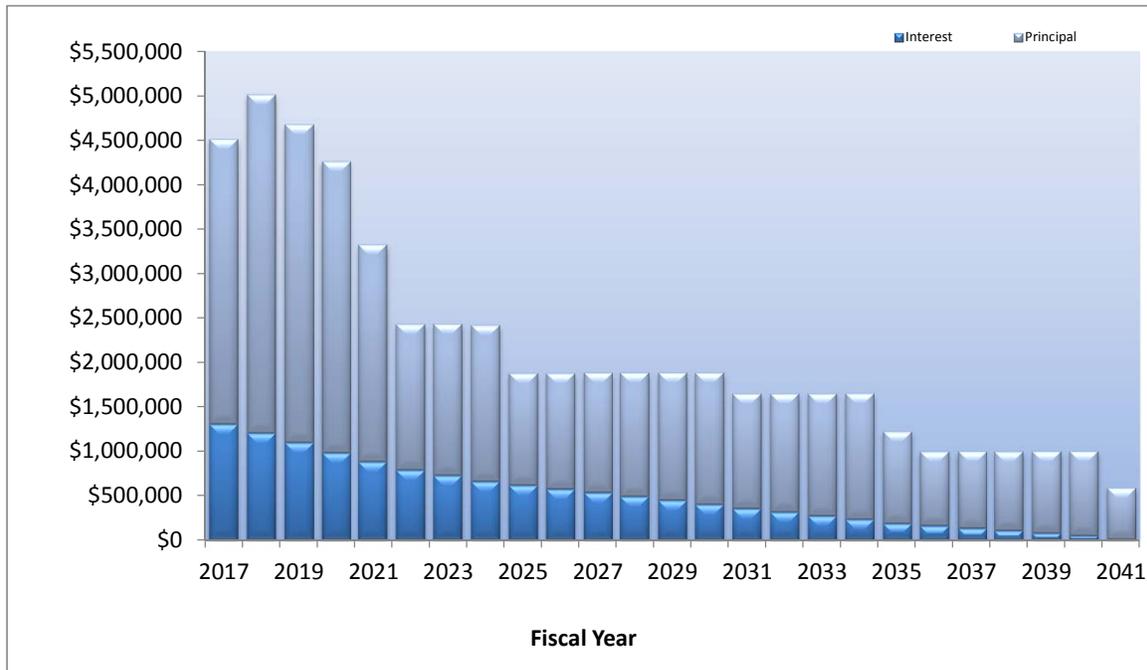
*Moody's recalibrated its rating designations in April of 2010.

ANNUAL DEBT SERVICE TOTAL GENERAL OBLIGATION AND REVENUE DEBT



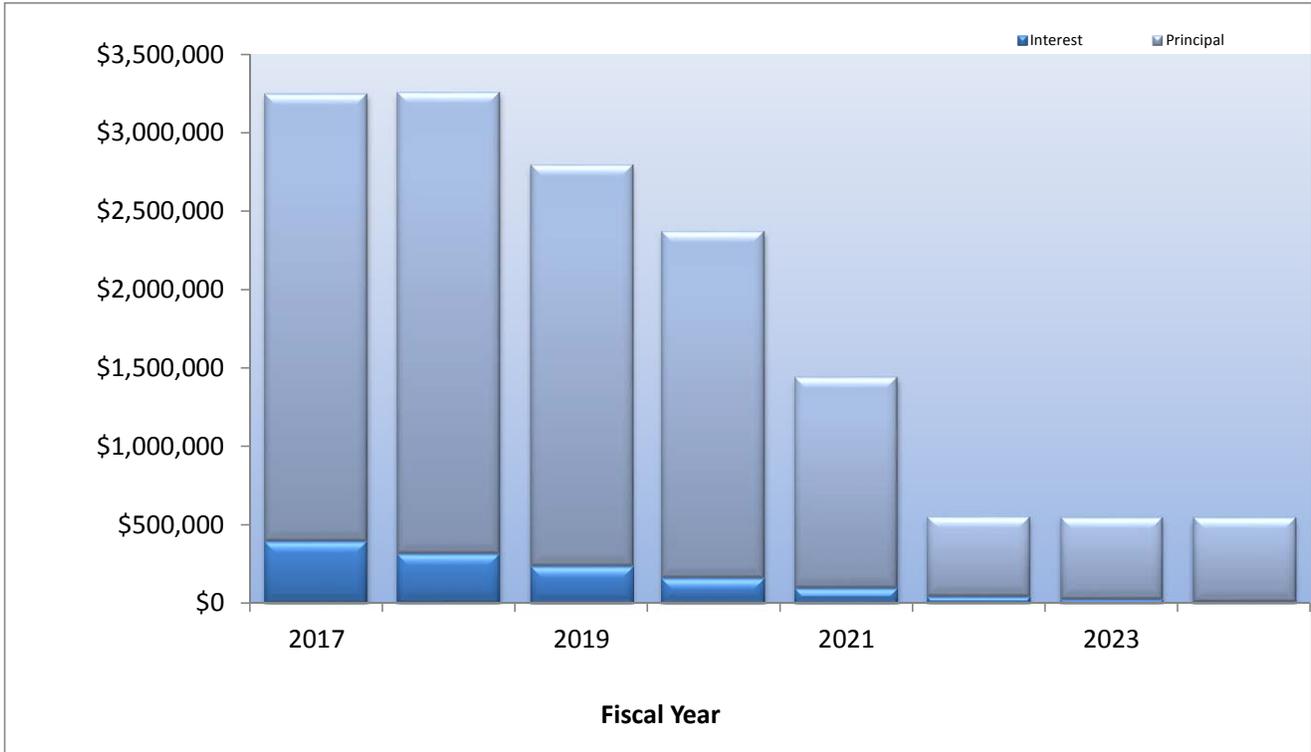
TOTAL ANNUAL DEBT SERVICE REQUIREMENTS SUMMARY OF TOTAL GENERAL OBLIGATION AND REVENUE DEBT						
YEAR	GENERAL & CERTIFICATES OF OBLIGATION	GOLF	WATER & WASTEWATER	STAR CENTER	SALES TAX ½ CENT	REQUIREMENTS
2017	\$4,514,533	\$589,675	\$942,600	\$711,555	\$46,716	\$6,805,079
2018	\$5,016,026	\$595,425	\$948,392	\$705,900	\$36,073	\$7,301,815
2019	\$4,678,746	\$588,600	\$948,828	\$708,390	\$40,572	\$6,965,136
2020	\$4,263,400	\$589,125	\$948,822	\$708,863	\$0	\$6,510,209
2021	\$3,326,525	\$594,125	\$678,022	\$712,495	\$0	\$5,311,167
2022	\$2,430,000	\$591,275	\$671,200	\$710,020	\$0	\$4,402,495
2023	\$2,432,875	\$590,444	\$678,663	\$706,020	\$0	\$4,408,002
2024	\$2,419,791	\$588,738	\$670,198	\$708,740	\$0	\$4,387,466
2025	\$1,880,656	\$591,072	\$530,954	\$715,140	\$0	\$3,717,822
2026	\$1,880,781	\$587,419	\$528,802	\$0	\$0	\$2,997,002
2027	\$1,884,606	\$592,678	\$536,097	\$0	\$0	\$3,013,381
2028	\$1,886,650	\$0	\$532,247	\$0	\$0	\$2,418,897
2029	\$1,887,363	\$0	\$532,848	\$0	\$0	\$2,420,210
2030	\$1,886,338	\$0	\$537,852	\$0	\$0	\$2,424,190
2031	\$1,648,716	\$0	\$536,717	\$0	\$0	\$2,185,433
2032	\$1,649,544	\$0	\$540,017	\$0	\$0	\$2,189,561
2033	\$1,648,956	\$0	\$537,707	\$0	\$0	\$2,186,663
2034	\$1,652,100	\$0	\$409,857	\$0	\$0	\$2,061,957
2035	\$1,223,659	\$0	\$412,599	\$0	\$0	\$1,636,258
2036	\$995,563	\$0	\$0	\$0	\$0	\$995,563
2037	\$999,469	\$0	\$0	\$0	\$0	\$999,469
2038	\$997,438	\$0	\$0	\$0	\$0	\$997,438
2039	\$999,625	\$0	\$0	\$0	\$0	\$999,625
2040	\$999,725	\$0	\$0	\$0	\$0	\$999,725
2041	\$589,425	\$0	\$0	\$0	\$0	\$589,425
TOTAL	\$53,792,508	\$6,498,575	\$12,122,419	\$6,387,123	\$123,361	\$78,923,985

Total General Obligation Debt Composition of Debt Service



DEBT SERVICE REQUIREMENTS SUMMARY OF GENERAL OBLIGATION DEBT			
YEAR	INTEREST	PRINCIPAL	REQUIREMENTS
2017	\$1,304,533	\$3,210,000	\$4,514,533
2018	\$1,206,026	\$3,810,000	\$5,016,026
2019	\$1,098,746	\$3,580,000	\$4,678,746
2020	\$983,400	\$3,280,000	\$4,263,400
2021	\$881,525	\$2,445,000	\$3,326,525
2022	\$790,000	\$1,640,000	\$2,430,000
2023	\$727,875	\$1,705,000	\$2,432,875
2024	\$659,791	\$1,760,000	\$2,419,791
2025	\$615,656	\$1,265,000	\$1,880,656
2026	\$575,781	\$1,305,000	\$1,880,781
2027	\$534,606	\$1,350,000	\$1,884,606
2028	\$491,650	\$1,395,000	\$1,886,650
2029	\$447,363	\$1,440,000	\$1,887,363
2030	\$401,338	\$1,485,000	\$1,886,338
2031	\$353,716	\$1,295,000	\$1,648,716
2032	\$314,544	\$1,335,000	\$1,649,544
2033	\$273,956	\$1,375,000	\$1,648,956
2034	\$232,100	\$1,420,000	\$1,652,100
2035	\$188,659	\$1,035,000	\$1,223,659
2036	\$160,563	\$835,000	\$995,563
2037	\$134,469	\$865,000	\$999,469
2038	\$107,438	\$890,000	\$997,438
2039	\$79,625	\$920,000	\$999,625
2040	\$49,725	\$950,000	\$999,725
2041	\$9,425	\$580,000	\$589,425
TOTAL	\$12,622,508	\$41,170,000	\$53,792,508

Tax-Supported General Obligation Debt Composition of Debt Service



DEBT SERVICE REQUIREMENTS SUMMARY OF TAX-SUPPORTED GENERAL OBLIGATION DEBT			
YEAR	INTEREST	PRINCIPAL	REQUIREMENTS
2017	\$396,352	\$2,850,000	\$3,246,352
2018	\$315,920	\$2,940,000	\$3,255,920
2019	\$237,965	\$2,555,000	\$2,792,965
2020	\$162,319	\$2,210,000	\$2,372,319
2021	\$96,619	\$1,345,000	\$1,441,619
2022	\$42,419	\$505,000	\$547,419
2023	\$24,519	\$520,000	\$544,519
2024	\$8,359	\$535,000	\$543,359
TOTAL	\$1,284,471	\$13,460,000	\$14,744,471

**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				
OPTION DATE:	N/A				
YEAR	COUPON	INTEREST		PRINCIPAL	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15	AUGUST 15	
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		\$231,925	\$231,925	\$3,950,000	\$4,413,850

Proceeds from the sale of the Bonds were used to (i) refund a portion of the City's outstanding debt in order to lower the overall debt service requirements of the City and (ii) to pay the costs associated with the issuance of the bonds. These Bonds are direct obligations of the City payable from an annual ad valorem tax levied on all taxable property within the City, within the limits prescribed by law.

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

DESCRIPTION:	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				
OPTION DATE:	February 15, 2021				
YEAR	COUPON	INTEREST		PRINCIPAL	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15	FEBRUARY 15	
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		\$307,850	\$242,841	\$3,825,000	\$4,375,691

Proceeds from the sale of the Bonds were used to (i) refund a portion of the City's outstanding debt in order to lower the overall debt service requirements of the City and (ii) to pay the costs associated with the issuance of the bonds. These Bonds are direct obligations of the City payable from an annual ad valorem tax levied on all taxable property within the City, within the limits prescribed by law.

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

DESCRIPTION:		GENERAL OBLIGATION REFUNDING BONDS, SERIES 2014			
DATED:		October 15, 2014			
ORIGINAL AMOUNT:		\$5,685,000			
INTEREST RATES:		BOND YEARS 2016-2020 @ 3.00%			
PAYING AGENT:		U.S. BANK			
OPTION DATE:		N/A			
YEAR	COUPON	INTEREST		PRINCIPAL FEBRUARY 15	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15		
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		\$153,975	\$87,900	\$4,405,000	\$4,646,875

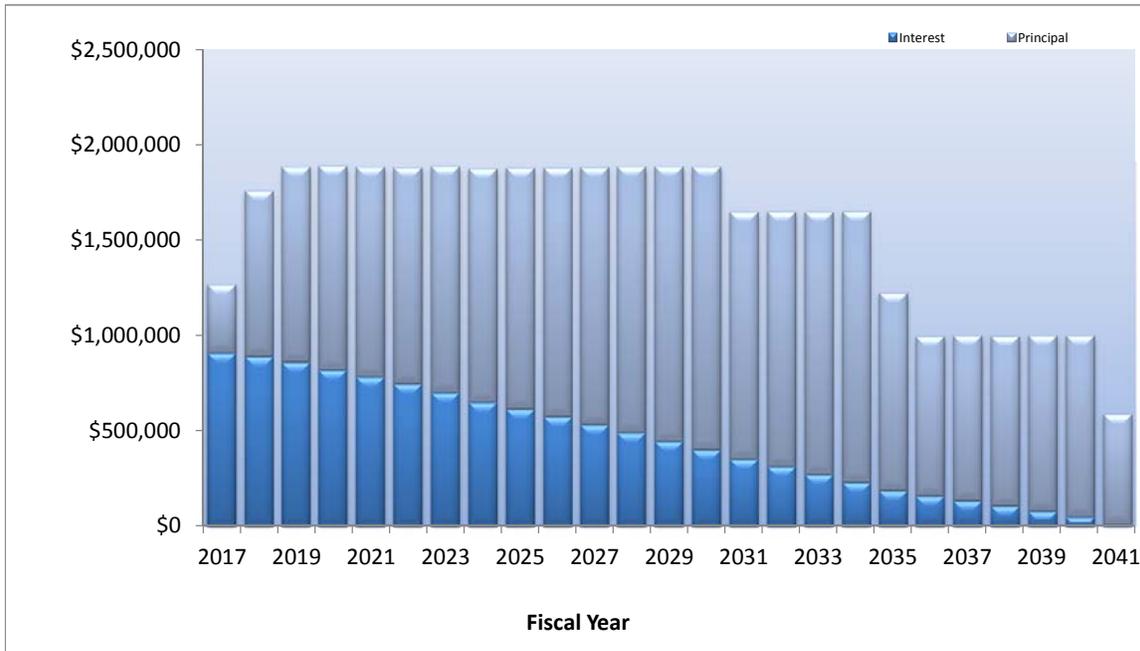
Proceeds from the sale of the Bonds will be used to (i) refund a portion of the City's currently refundable outstanding debt (the "Refunded Obligations"), in order to lower the overall debt service requirements of the City and (ii) payment of costs associated with the issuance of the Bonds (see "Plan 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 ANTICIPATION NOTES, SERIES 2016			
DATED:		August 30, 2016			
ORIGINAL AMOUNT:		\$1,280,000			
INTEREST RATES:		BOND YEARS 2017-2019 @ 1.16%			
PAYING AGENT:		FROST BANK			
OPTION DATE:		N/A			
YEAR	COUPON	INTEREST		PRINCIPAL AUGUST 15	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15		
2017	1.160%	\$5,609	\$7,424	\$420,000	\$433,033
2018	1.160%	\$4,988	\$4,988	\$425,000	\$434,976
2019	1.160%	\$2,523	\$2,523	\$435,000	\$440,046
TOTAL		\$13,120	\$14,935	\$1,280,000	\$1,308,055

Proceeds from the sale of the Notes will be used to (i) purchase equipment for the fire department and (ii) payment of costs associated with the issuance of the Notes. These Notes 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.

TIRZ/PID-Supported General Obligation Debt Composition of Debt Service



DEBT SERVICE REQUIREMENTS			
SUMMARY OF TIRZ/PID-SUPPORTED GENERAL OBLIGATION DEBT			
YEAR	INTEREST	PRINCIPAL	REQUIREMENTS
2017	\$908,181	\$360,000	\$1,268,181
2018	\$890,106	\$870,000	\$1,760,106
2019	\$860,781	\$1,025,000	\$1,885,781
2020	\$821,081	\$1,070,000	\$1,891,081
2021	\$784,906	\$1,100,000	\$1,884,906
2022	\$747,581	\$1,135,000	\$1,882,581
2023	\$703,356	\$1,185,000	\$1,888,356
2024	\$651,431	\$1,225,000	\$1,876,431
2025	\$615,656	\$1,265,000	\$1,880,656
2026	\$575,781	\$1,305,000	\$1,880,781
2027	\$534,606	\$1,350,000	\$1,884,606
2028	\$491,650	\$1,395,000	\$1,886,650
2029	\$447,363	\$1,440,000	\$1,887,363
2030	\$401,338	\$1,485,000	\$1,886,338
2031	\$353,716	\$1,295,000	\$1,648,716
2032	\$314,544	\$1,335,000	\$1,649,544
2033	\$273,956	\$1,375,000	\$1,648,956
2034	\$232,100	\$1,420,000	\$1,652,100
2035	\$188,659	\$1,035,000	\$1,223,659
2036	\$160,563	\$835,000	\$995,563
2037	\$134,469	\$865,000	\$999,469
2038	\$107,438	\$890,000	\$997,438
2039	\$79,625	\$920,000	\$999,625
2040	\$49,725	\$950,000	\$999,725
2041	\$9,425	\$580,000	\$589,425
TOTAL	\$11,338,037	\$27,710,000	\$39,048,037

TIRZ - Tax Increment Reinvestment Zone
PID - Public Improvement District

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

DESCRIPTION:		TAX & WATERWORKS & SEWER SYSTEM (LIMITED PLEDGE) REVENUE CERTIFICATES OF OBLIGATION, SERIES 2011			
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			
OPTION DATE:		August 15, 2021			
YEAR	COUPON	INTEREST		PRINCIPAL	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15	AUGUST 15	
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		\$24,200	\$24,200	\$150,000	\$198,400

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			
OPTION DATE:		August 15, 2021			
YEAR	COUPON	INTEREST		PRINCIPAL AUGUST 15	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15		
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		\$392,734	\$392,734	\$2,365,000	\$3,150,469

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 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			
OPTION DATE:		August 15, 2024			
YEAR	COUPON	INTEREST		PRINCIPAL AUGUST 15	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15		
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		\$971,525	\$971,525	\$5,715,000	\$7,658,050

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.

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

DESCRIPTION:		TAX & WATERWORKS & SEWER SYSTEM (LIMITED PLEDGE) REVENUE CERTIFICATES OF OBLIGATION, SERIES 2015 (GLADE PARKS PHASE 3)			
DATED:		October 27, 2015			
ORIGINAL AMOUNT:		\$3,030,000			
INTEREST RATES:		BOND YEARS 2016-2035 @3.000% - 5.000%			
PAYING AGENT:		U.S. BANK			
OPTION DATE:		February 15, 2026			
YEAR	COUPON	INTEREST		PRINCIPAL	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15	FEBRUARY 15	
2017	0.000%	\$56,000	\$56,000	\$0	\$112,000
2018	5.000%	\$56,000	\$53,125	\$115,000	\$224,125
2019	5.000%	\$53,125	\$50,125	\$120,000	\$223,250
2020	5.000%	\$50,125	\$46,875	\$130,000	\$227,000
2021	5.000%	\$46,875	\$43,500	\$135,000	\$225,375
2022	5.000%	\$43,500	\$40,000	\$140,000	\$223,500
2023	5.000%	\$40,000	\$36,375	\$145,000	\$221,375
2024	5.000%	\$36,375	\$32,625	\$150,000	\$219,000
2025	3.000%	\$32,625	\$30,225	\$160,000	\$222,850
2026	3.000%	\$30,225	\$27,750	\$165,000	\$222,975
2027	3.000%	\$27,750	\$25,200	\$170,000	\$222,950
2028	3.000%	\$25,200	\$22,500	\$180,000	\$227,700
2029	3.000%	\$22,500	\$19,725	\$185,000	\$227,225
2030	3.000%	\$19,725	\$16,875	\$190,000	\$226,600
2031	3.125%	\$16,875	\$13,828	\$195,000	\$225,703
2032	3.125%	\$13,828	\$10,703	\$200,000	\$224,531
2033	3.250%	\$10,703	\$7,291	\$210,000	\$227,994
2034	3.500%	\$7,291	\$3,797	\$215,000	\$226,088
2035	3.375%	\$3,797	\$0	\$225,000	\$228,797
TOTAL		\$592,519	\$536,519	\$3,030,000	\$4,159,038

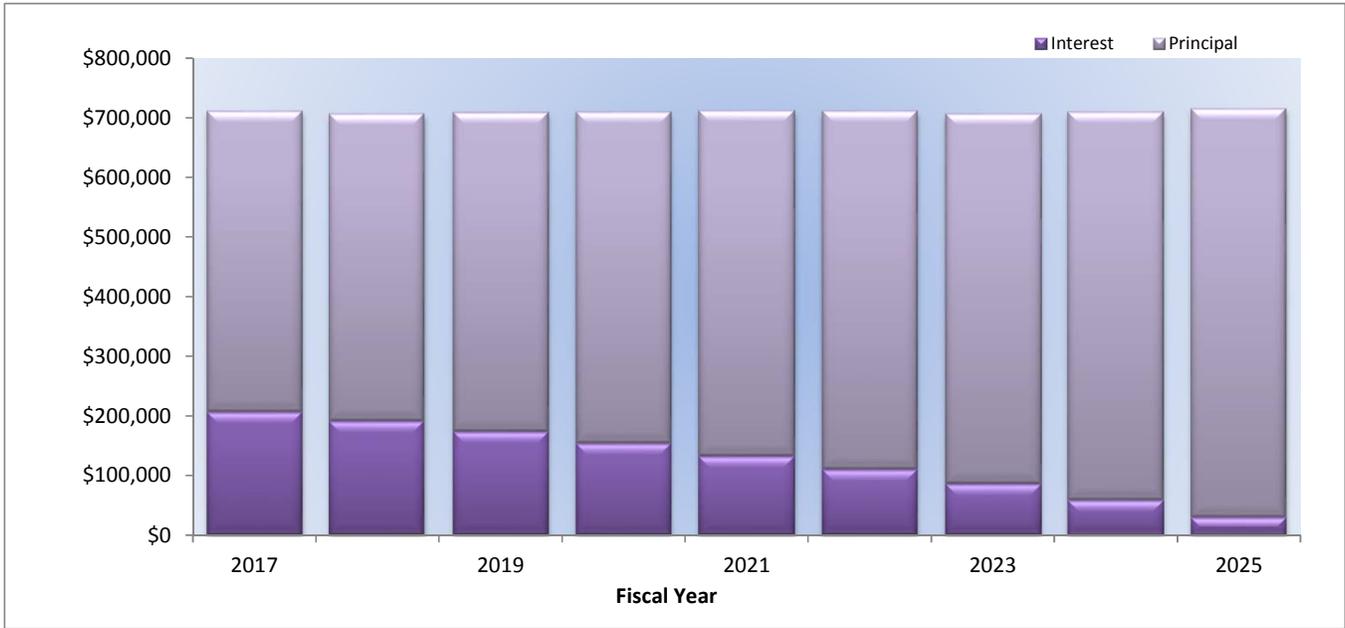
Proceeds from the sale of the Certificates will be used for (i) street improvements, including drainage, landscaping, curbs, gutters, sidewalks, entryways, signage, lighting and traffic signalization incident thereto and the acquisition of land and rights-of-way therefor and (ii) professional services rendered in relation to such projects and the financing thereof.

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

DESCRIPTION:	TAX & WATERWORKS & SEWER SYSTEM (LIMITED PLEDGE) REVENUE CERTIFICATES OF OBLIGATION, SERIES 2016 (MIDTOWN DEVELOPMENT)				
DATED:	January 12, 2016				
ORIGINAL AMOUNT:	\$16,450,000				
INTEREST RATES:	BOND YEARS 2016-2041 @2.000% - 4.000%				
PAYING AGENT:	U.S. BANK				
OPTION DATE:	August 15, 2026				
YEAR	COUPON	INTEREST		PRINCIPAL AUGUST 15	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15		
2017	0.000%	\$244,819	\$244,819	\$0	\$489,638
2018	2.000%	\$244,819	\$244,819	\$380,000	\$869,638
2019	3.000%	\$241,019	\$241,019	\$515,000	\$997,037
2020	2.000%	\$233,294	\$233,294	\$530,000	\$996,588
2021	2.000%	\$227,994	\$227,994	\$540,000	\$995,988
2022	3.000%	\$222,594	\$222,594	\$550,000	\$995,188
2023	4.000%	\$214,344	\$214,344	\$570,000	\$998,688
2024	2.250%	\$202,944	\$202,944	\$590,000	\$995,888
2025	3.000%	\$196,306	\$196,306	\$605,000	\$997,613
2026	3.000%	\$187,231	\$187,231	\$620,000	\$994,463
2027	3.000%	\$177,931	\$177,931	\$640,000	\$995,863
2028	3.000%	\$168,331	\$168,331	\$660,000	\$996,663
2029	3.000%	\$158,431	\$158,431	\$680,000	\$996,863
2030	3.000%	\$148,231	\$148,231	\$700,000	\$996,463
2031	3.000%	\$137,731	\$137,731	\$720,000	\$995,463
2032	3.000%	\$126,931	\$126,931	\$745,000	\$998,863
2033	3.000%	\$115,756	\$115,756	\$765,000	\$996,513
2034	3.000%	\$104,281	\$104,281	\$790,000	\$998,563
2035	3.000%	\$92,431	\$92,431	\$810,000	\$994,863
2036	3.125%	\$80,281	\$80,281	\$835,000	\$995,563
2037	3.125%	\$67,234	\$67,234	\$865,000	\$999,469
2038	3.125%	\$53,719	\$53,719	\$890,000	\$997,438
2039	3.250%	\$39,813	\$39,813	\$920,000	\$999,625
2040	3.250%	\$24,863	\$24,863	\$950,000	\$999,725
2041	3.250%	\$9,425	\$0	\$580,000	\$589,425
TOTAL		\$3,720,753	\$3,711,328	\$16,450,000	\$23,882,081

Proceeds from the sale of the Certificates will be used for (i) public infrastructure including demolishing dangerous structures, streets, street improvements, water and wastewater, drainage, curbs, gutters, sidewalks, entryways, signage, lighting, traffic signalization and other public improvements 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.

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



DEBT SERVICE REQUIREMENTS SUMMARY OF TAXABLE (SELF SUPPORTING) G.O. DEBT			
YEAR	INTEREST	PRINCIPAL	REQUIREMENTS
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	\$1,142,123	\$5,245,000	\$6,387,123

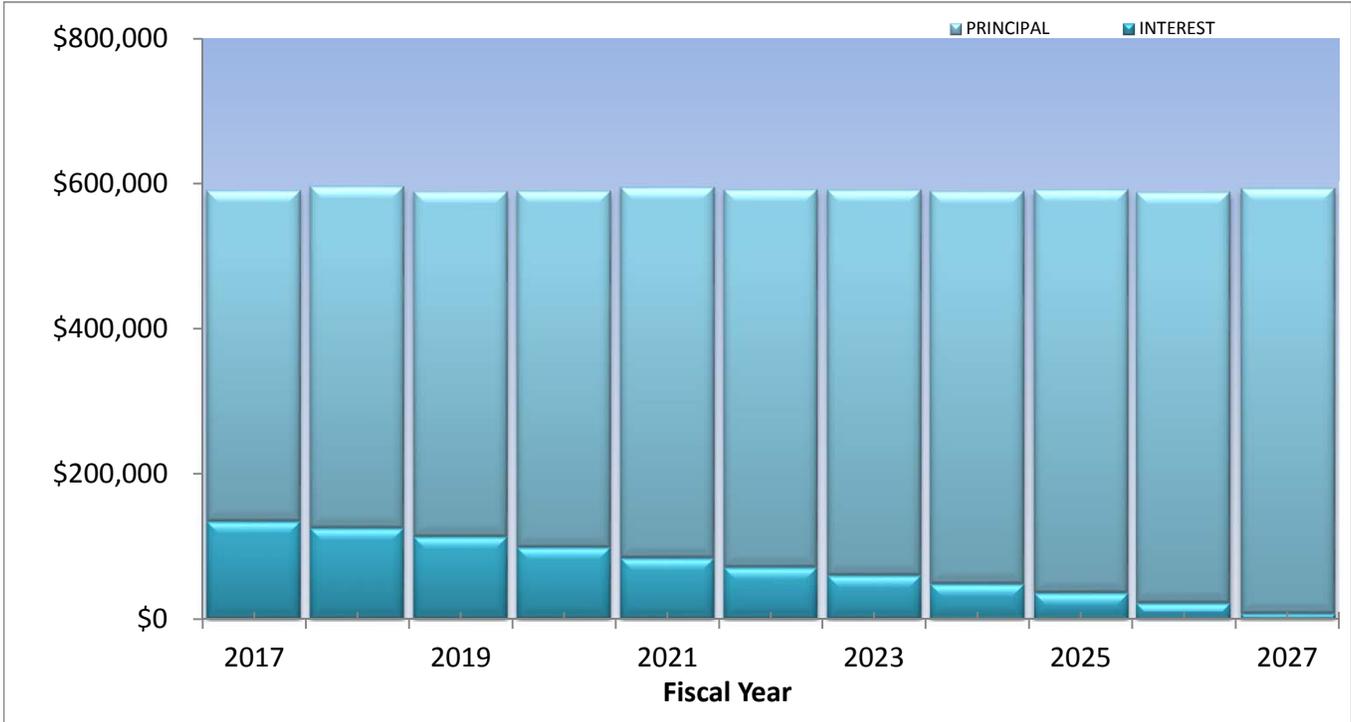
G.O. - General Obligation

**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:		U.S. BANK			
OPTION DATE:		August 1, 2021			
YEAR	COUPON	INTEREST		PRINCIPAL AUGUST 1	TOTAL REQUIREMENTS
		FEBRUARY 1	AUGUST 1		
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		\$571,061	\$571,061	\$5,245,000	\$6,387,123

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 G.O. Refunding Debt Composition of Debt Service



DEBT SERVICE REQUIREMENTS SUMMARY OF GOLF G.O. REFUNDING DEBT			
YEAR	INTEREST	PRINCIPAL	REQUIREMENTS
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	\$803,575	\$5,695,000	\$6,498,575

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.

G.O. - General Obligation
C.O. - Certificates of Obligation

**CITY OF EULESS
DEBT SERVICE REQUIREMENTS**

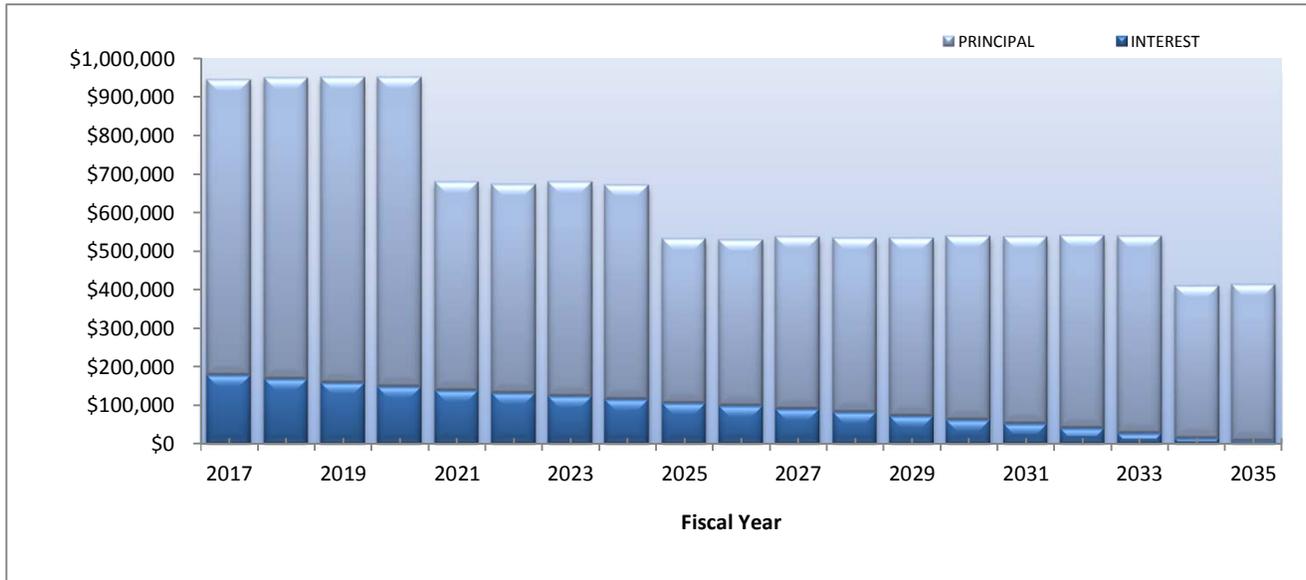
DESCRIPTION:		GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012A-GOLF			
DATED:		November 1, 2012			
ORIGINAL AMOUNT:		\$7,185,000			
INTEREST RATES:		BOND YEAR 2013-2014 @ 2.00%, 2015-2016 @ 4.00%, 2017-2018 @ 2.00%, 2019-2021 @ 3.00%, 2022 @ 2.00%, 2023 @ 2.125%, 2024 @ 2.250%, 2025 @ 2.375%, 2026 @ 2.500%, 2027 @ 2.625%			
PAYING AGENT:		U.S. BANK			
OPTION DATE:		FEBRUARY 15, 2022			
YEAR	COUPON	INTEREST		PRINCIPAL FEBRUARY 15	TOTAL REQUIREMENTS
		FEBRUARY 15	AUGUST 15		
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		\$436,594	\$366,981	\$5,695,000	\$6,498,575

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

\$590,780

Water & Wastewater Revenue Debt Composition of Debt Service



DEBT SERVICE REQUIREMENTS SUMMARY OF WATER AND WASTEWATER SYSTEM REVENUE DEBT			
YEAR	INTEREST	PRINCIPAL	REQUIREMENTS
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	\$1,817,419	\$10,305,000	\$12,122,419

AVERAGE ANNUAL PRINCIPAL AND INTEREST OUTSTANDING

\$638,022

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		
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		\$74,501	\$74,501	\$2,055,000	\$2,204,002

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.

**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		
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		\$315,922	\$315,922	\$1,405,000	\$2,036,844

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:		August 5, 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		
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		\$362,963	\$362,963	\$4,465,000	\$5,190,927

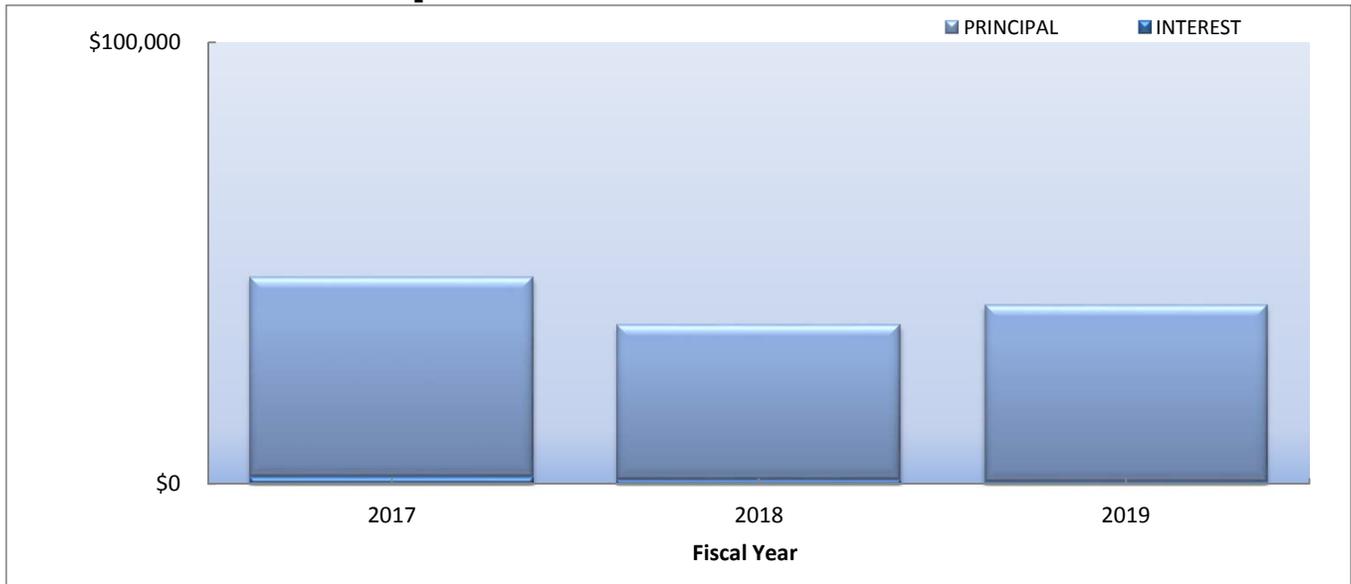
Proceeds from the sale of the Bonds will be used for (i) the construction, acquisition, purchase, renovation, enlargement, equipment and improvement of waterworks and sewer system properties and facilities, including the acquisition of land and rights-of-way therefor, and (ii) paying the costs associated 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:		August 5, 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		
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		\$155,323	\$155,323	\$2,380,000	\$2,690,647

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 Debt Composition of Debt Service



DEBT SERVICE REQUIREMENTS SUMMARY OF SALES TAX REVENUE DEBT			
YEAR	INTEREST	PRINCIPAL	TOTAL REQUIREMENTS
2017	\$1,716	\$45,000	\$46,716
2018	\$1,073	\$35,000	\$36,073
2019	\$572	\$40,000	\$40,572
TOTAL	\$3,361	\$120,000	\$123,361

MAXIMUM ANNUAL DEBT SERVICE (RESERVE)	\$46,716
AVERAGE ANNUAL DEBT OUTSTANDING	\$41,120

**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	TOTAL
		MARCH 15	SEPTEMBER 15	SEPTEMBER 15	REQUIREMENTS
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		\$1,680	\$1,680	\$120,000	\$123,361

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			
	FY15 ACTUAL	FY16 BUDGETED	FY16 ESTIMATED	FY17 FUNDED
GENERAL FUND	263.75	266.25	266.25	271.25
EDC FUND	23.25	23.25	23.25	24.25
WATER & WW FUND	42.00	42.50	42.50	42.50
GOLF COURSE FUND	11.75	11.75	11.75	11.75
JUVENILE CASE FUND	1.25	1.25	1.25	1.25
CRIME CONTROL DISTRICT	18.00	18.00	18.00	19.00
PUBLIC SAFETY SPECIAL FUND	3.00	2.00	2.00	1.00
SERVICE CENTER FUND	5.00	5.00	5.00	5.00
DRAINAGE UTILITY	7.00	7.00	7.00	7.00
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	378.00	380.00	380.00	386.00

	PART-TIME EMPLOYEES			
GENERAL FUND	47.00	50.00	49.00	49.00
EDC FUND	17.00	17.00	17.00	17.00
WATER & WW FUND	2.00	2.00	2.00	2.00
GOLF COURSE FUND	57.00	57.00	57.00	57.00
SPECIAL RECREATION FUND	3.00	3.00	3.00	3.00
TEXAS STAR SPORTS COMPLEX	26.00	26.00	26.00	26.00
TOTAL	152.00	155.00	154.00	154.00

Full-Time Personnel Counts by Division

	FY 14/15 ACTUAL		FY 15/16 BUDGETED	FY 15/16 ESTIMATED		FY 16/17 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	3.50
LIBRARY	9.00		9.00	9.00		9.00
Total City Administration	20.00		20.00	20.00		20.50
FINANCE/BUDGET	2.00		2.00	2.00		2.00
COURTS	7.75		7.75	7.75		7.75
ACCOUNTING	2.50		3.50	3.50		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	17.75		17.75
PD CODE	14.75	1	15.00	15.00		15.00
PD ADMINISTRATION	5.75	1	6.00	6.00		6.00
PD PATROL	41.00	1	42.00	42.00	1	44.00
PD INVESTIGATION	13.50	1	13.00	13.00		13.00
PD SERVICE	22.00		22.00	22.00	1	21.00
PD DETENTION	18.00		18.00	18.00	1	17.00
Total Police Department	115.00		116.00	116.00		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	2	67.00
Total Fire Department	72.00		72.00	72.00		75.00
PLANNING	2.50		2.50	2.50	3	3.00
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		7.00
RECREATION	6.50		6.50	6.50		6.50
PARKS	11.00		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	20.50		20.50	20.50		20.50
STREET MAINTENANCE	9.50		9.50	9.50	2	10.50
ANIMAL CONTROL	3.00		3.00	3.00		3.00
CITY ENGINEER	0.50		0.50	0.50		0.50
Total Public Works	13.00		13.00	13.00		14.00
GF NON-DEPARTMENTAL	0.00		0.50	0.50		0.50
Total Non-departmental	0.00		0.50	0.50		0.50
TOTAL GENERAL FUND	263.75		266.25	266.25		271.25

Full-Time Personnel Counts by Division

	FY 14/15 ACTUAL	FY 15/16 BUDGETED	FY 15/16 ESTIMATED	FY 16/17 BUDGETED
EDC - PARKS	12.25	12.25	12.25	13.25
EDC - LIBRARY	10.00	10.00	10.00	10.00
EDC - ECO. DEV.	1.00	1.00	1.00	1.00
TOTAL EDC FUND	23.25	23.25	23.25	24.25
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	5.75	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	23.50	23.50	23.50	23.50
INFORMATION SERVICES	4.00	4.00	4.00	4.00
W&S NON-DEPT.	9.50	10.00	10.00	10.00
Total Non-departmental	13.50	14.00	14.00	14.00
TOTAL W&S FUND	42.00	42.50	42.50	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	2.50	2.50	2.50	2.50
GOLF FOOD AND BEVERAGE	3.00	3.00	3.00	3.00
GOLF CONFERENCE CENTRE	1.50	1.50	1.50	1.50
TOTAL GOLF COURSE FUND	11.75	11.75	11.75	11.75
JUVENILE CASE FUND	1.25	1.25	1.25	1.25
CRIME CONTROL FUND	18.00	18.00	18.00	19.00
PUBLIC SAFETY SPECIAL FUND	3.00	2.00	2.00	1.00
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	37.25	36.25	36.25	36.25
TOTAL ALL FUNDS	378.00	380.00	380.00	386.00

1) Shifted position based on funding and job function

2) Added 3 firefighters, 1 Public Works Field Tech, 1 Athletic Coordinator

3) Converted 2 part time positions into 1 full time position

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 (GAAP) 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 encumbrances to track purchase orders, contracts, and other commitments for the expenditure of monies in order to reserve that portion of the applicable appropriations. However, encumbrances lapse at fiscal year-end and are never classified as expenditures under the GAAP basis of accounting.
 - 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 using the modified accrual basis whereby revenues are recognized when measurable and available and expenditures are recognized when a liability is incurred for all funds and capital project funds adopt project-length budgets. Using these principles, the revenues and expenditures are budgeted and expenditures are approved before the beginning of the fiscal year by an ordinance passed by the City Council. The main differences from GAAP basis is in the proprietary funds where capital outlay and debt service principal payments are recorded as expenditures for budgetary purposes as opposed to adjustments of balance sheets accounts. Also depreciation is not recognized for budgetary purposes. All operating and reserve annual appropriations lapse at fiscal year end.

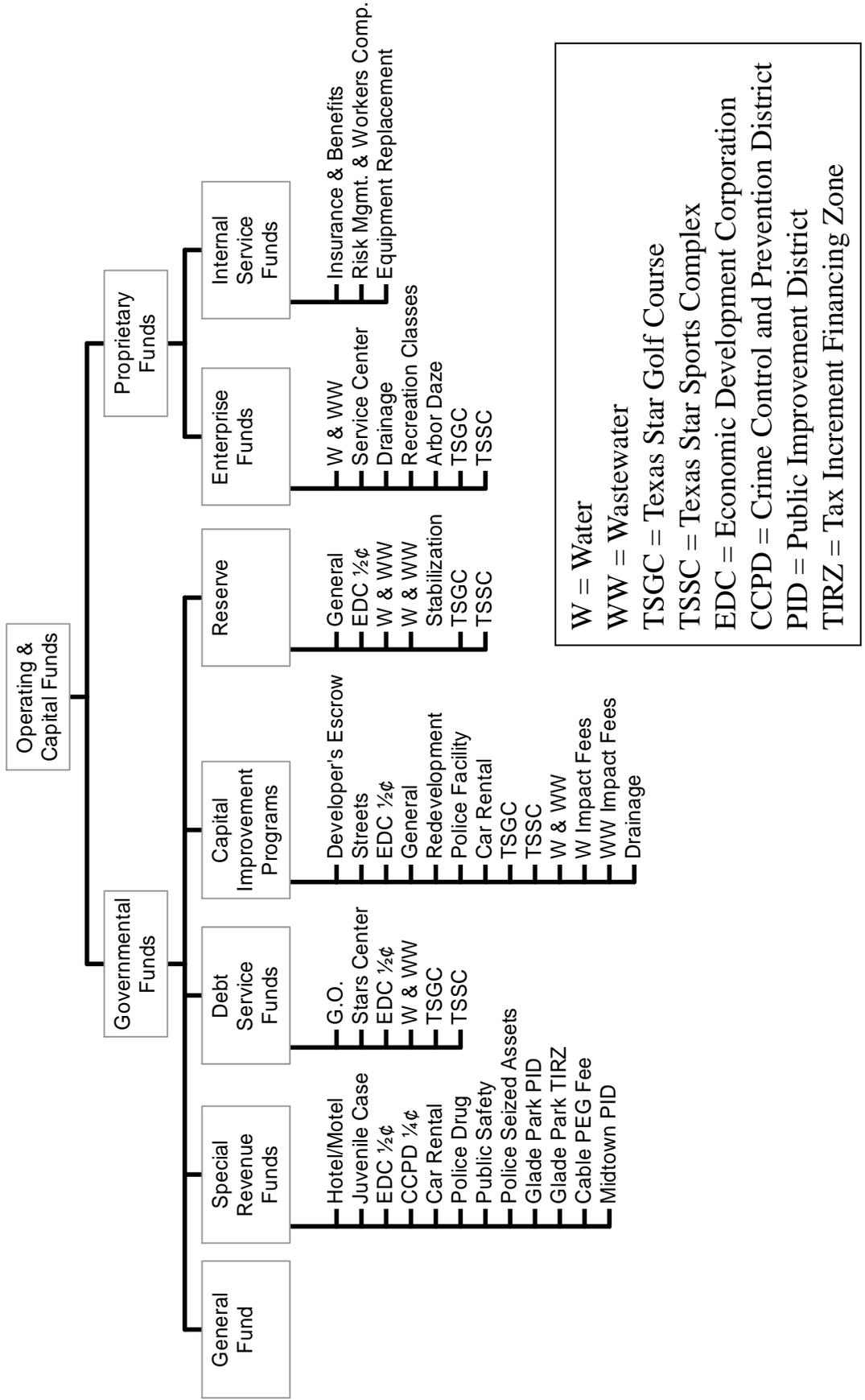
FUND RELATIONSHIPS

Why all these funds? Where is the money being spent? All legitimate questions. 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 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 various DEA Task Forces.	 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 employee premiums and 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 user departments 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.</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



W = Water
 WW = Wastewater
 TSGC = Texas Star Golf Course
 TSSC = Texas Star Sports Complex
 EDC = Economic Development Corporation
 CCPD = Crime Control and Prevention District
 PID = Public Improvement District
 TIRZ = Tax Increment Financing Zone

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 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.

GC ISD: Acronym for the Grapevine Colleyville Independent School District, a local independent school district, with board members elected to provide administration for schools in the northern part of Euless.

Governmental Funds: The funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

Grant-Funded Program: Any program requiring any amount of State and/or Federal funds.

Goal: The purpose toward which an endeavor is directed; and objective.

H-E-B ISD: Acronym for the Hurst-Euless-Bedford Independent School District, a local independent school district, with board members elected to provide administration for schools in the cities of Hurst, Euless and Bedford.

Homestead Exemption: A deduction from the total taxable assessed value of owner occupied property. The exemption in Euless is 20% with an additional \$35,000 for disabled and senior citizens.

Infrastructure: The underlying permanent foundation or basic framework.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one City department or cost center to other departments, on a cost-reimbursement basis.

Investments: Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

ISO: Acronym for Insurance Service Organization. ISO is a New York-based advisory organization that serves the property and casualty insurance industry by providing

inspection services, insurance coverage form development and statistical services.

IVR: Acronym for Interactive Voice Response which allows customers to interact with a company's call center systems via a telephone keypad or by speech recognition, after which they can service their own inquiries by following the IVR dialogue.

Levy: To impose taxes, special assessments, or service charges for the support of city services.

Maintenance: The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Mission: An inner calling to pursue an activity or perform a service.

Modified Accrual Accounting: Accounting system in which revenues are recognized and recorded in the accounts when they are measurable, available, and collectible in the fiscal year.

Non-departmental: Department to budget expenses that benefit the fund as a whole rather than a particular department within the fund.

Non-exempt: Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

Objective: Something worked toward or striven for; a goal.

Operating Budget: Plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled. The use of annual operating budgets is required by State law.

Operating Expenditure: Expenditure on an existing item of property or equipment that is not a capital expenditure.

Ordinance: A formal legislative enactment by the governing body of the municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries

of the municipality to which it 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.

TSGC: Acronym for the Texas Star Golf Course which is used to account for the revenues and expenditures of a 275 acre 18-hole golf course, 7,000 square foot conference center, and full service restaurant.

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. 2129

AN ORDINANCE ADOPTING THE OFFICIAL OPERATING AND CAPITAL BUDGET FOR THE CITY OF EULESS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016, AND ENDING SEPTEMBER 30, 2017; AMENDING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015, AND ENDING SEPTEMBER 30, 2016; 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, 2016, and ending September 30, 2017, was posted on the City's website and filed in the office of the City Secretary of the City of Euless on August 1, 2016, and has been available to the citizens and the public for their inspection since that date; and

WHEREAS, the FY2016-2017 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 FY2016-2017 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 next succeeding years; and

WHEREAS, on August 30, 2016, 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 FY2015-2016 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,

2016, and ending September 30, 2017, 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 FY2016-2017 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 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 FY2015-2016 official Budget for the City of Euless is amended to provide an additional \$580,733 for rebates pursuant to certain contractual agreements, \$515,903 for Midtown debt service and debt issuance costs, \$185,072 for grant expenditures, \$704,141 in interfund transfers, and \$190,161 for additions and reduction for Capital Improvement Projects. The revised figures, prepared and submitted by the City Manager for the FY2015-2016 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>FY2016 Amended Expenditures</u>	<u>FY2017 Budgeted Expenditures</u>
General Fund	\$ 40,164,014	\$ 41,852,066
Hotel/Motel Fund	\$ 527,067	\$ 791,385
Juvenile Case Fund		\$ 90,681
Half Cent Sales Tax Fund (EDC)	\$ 5,672,004	\$ 7,298,811
Crime Control & Prevention District Fund (CCPD)		\$ 2,872,679
Police Seized Assets Fund		\$ 156,108
Police Drug Fund (DEA)		\$ 200,700
Grant Fund	\$ 330,189	\$ 212,747
Car Rental Tax Fund	\$ 17,192,721	\$ 14,605,898
Glade Parks Tax Increment Reinvestment Zone		\$ 943,589
Midtown Public Improvement District	\$ 350,920	\$ 642,288
Cable PEG Fund		\$ 120,000
General Obligation Debt Service Fund	\$ 4,539,654	\$ 4,684,798
Star Center Debt Service Fund		\$ 711,956
Half Cent Debt Service Fund (EDC)		\$ 47,016
Water & Wastewater Fund		\$ 23,669,503
Service Center Fund		\$ 1,332,533
Water & Wastewater Debt Service Fund		\$ 944,200
Drainage Utility Fund		\$ 771,409
Recreation Classes Fund		\$ 646,355
Arbor Daze Fund		\$ 79,500
Texas Star Sports Complex Fund		\$ 1,400,022
Texas Star Golf Course Fund		\$ 4,417,580
Texas Star Golf Course Debt Service Fund		\$ 590,076
Equipment Replacement Fund		\$ 2,958,809
Health Insurance Fund		\$ 7,513,007
Risk Management/Worker's Comp Fund		\$ 1,098,293

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>FY2016 Amended Appropriations</u>	<u>FY2017 Appropriations</u>
Drainage Capital Projects Fund	\$ 128,113	\$ 75,000
Streets Capital Projects Fund		\$ 1,041,000
Water & Wastewater Capital Projects Fund	\$ 2,667,413	\$ 819,000
Water Impact Fee Fund		\$ 368,518
Wastewater Impact Fee Fund		\$ 100,000
General Capital Projects Fund	\$ -	\$ 250,000
Half Cent Capital Projects Fund (EDC)		\$ 1,227,630
Texas Star Golf Course Capital Projects		\$ 100,000
Midtown Redevelopment Fund	\$ 16,417,980	\$ -
Texas Star Sports Complex CIP	\$ 2,602,877	\$ 1,258,892
Redevelopment Fund	\$ 100,509	\$ -

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 2016 Amended Appropriations</u>	<u>FY 2017 Appropriations</u>
Half Cent Sales Tax (EDC) Debt Reserve Fund		\$ 52,566
Water & Wastewater Rate Stabilization Reserve Fund		\$ 226,003
Texas Star Sports Complex Reserve Fund	\$ 720,000	\$ -
Texas Star Golf Course Reserve Fund		\$ 200,000

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 the City Council adopted Investment Policy.

SECTION 9.

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 10.

EFFECTIVE DATE. This ordinance shall become effective immediately from and after its passage.

PRESENTED AND APPROVED ON FIRST AND FINAL READING at a regular meeting of the Euless City Council on August 30, 2016, 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. 2131

AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2016 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 30, 2016, the City Council held a public hearing on the proposed budget for the Fiscal Year 2016-2017; and

WHEREAS, the City Council has approved, by a separate ordinance adopted on August 30, 2016, an annual budget for the fiscal year beginning October 1, 2016, and ending September 30, 2017 (tax year 2016); 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 2016; and

WHEREAS, the City Council held public hearings on the proposed tax rate on August 30, 2016, and September 6, 2016, 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 2016 and for each tax year thereafter until otherwise ordained:

\$0.363053	for the purposes of maintenance and operation
\$0.099447	for the payment of principal and interest on debt of the City

\$0.4625	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, 2016, 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 8.75 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-3.52.

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, 2016, and shall become delinquent on February 1, 2017. 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, 2017.

SECTION 6.

If the tax is unpaid after January 31, 2017, 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, 2016, may pay the remaining one-half of the taxes without penalty or interest before July 1, 2017, 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, 2017, 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.

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 13, 2016, 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. 2132

AN ORDINANCE ADOPTING THE TAX ROLL FOR TAX YEAR 2016 FOR THE CITY OF EULESS, TEXAS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Tarrant Appraisal District is responsible for the property tax appraisal and exemption administration for the City of Euless; and

WHEREAS, on the 25th day of July 2016, Tarrant Appraisal District provided the City with the Certified Appraisal Roll effective for the 2016 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 2016 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 13, 2016; 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

Appendix D Multi-Year Financial Plan

INTRODUCTION

The City of Euless Multi-Year Plan is presented for review. Major funds will show the estimated beginning fund balances, estimated revenues and expenses, and ending fund balances. Staffing levels, estimated tax rates, and estimated water and wastewater rates are also presented.

This presentation includes operations and capital items that are recommended for FY2016-17 and the impact of recommended major capital projects through FY2020-21.

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 annually starting with 3.5% in 2018 and decreasing each year thereafter. Sales tax is also projected to grow approximately 3% annually based on new retail development and continued recovery in other sectors. Departmental expenditures include an increase of less than 1% with annual increases for salary plan adjustments, health insurance increases, and changes in depreciation. Funding has also been included in future years for needed staffing including three fire fighters, a code enforcement officer, as well as taking over funding of the final officer paid from one-time seized assets funding.

Recommended capital programs include funding for some of the City's court computer hardware/software.

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 immediate purchase of public safety equipment, completion of the infrastructure improvements at Glade Parks, street reconstructions, and the possible remodel or construction of a fire station. 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. The infrastructure and street 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, 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. The CIP book also details the Library remodel project, Blessing Branch Park improvements and trail enhancements which also receive funds from this fund. Proposed capital includes computer hardware/software replacements.

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. Current debt obligations will be retired in FY2018-19. No current debt sales are planned at this time.

Crime Control and Prevention District

The Crime Control and Prevention District fund includes salary plan adjustments, health insurance increases, and continuation of existing programs. Future funding for a new Police Officer is included for FY2019-20.

Car Rental Tax Fund

Car Rental Tax revenue has been calculated with a 1% annual increase beginning in FY2017-18. 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 reduced depreciation rates in the past, 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, overlays, and reconstructions, highway improvements, municipal plaza improvements, traffic signals, computer hardware and software replacements and public safety equipment.

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 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.

Service Center Fund

The Service Center 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 remain flat 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 has recently been retired and no new debt issuances are planned at this time. 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.

Equipment Replacement Fund

The Equipment Replacement Fund assumes a depreciation rate of 100% 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. 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 or reduced 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 2016-17	Year 2 Projected 2017-18	Year 3 Projected 2018-19	Year 4 Projected 2019-20	Year 5 Projected 2020-21
TAX RATE VARIABLE					
Tax Rate	\$0.4625	\$0.4625	\$0.4625	\$0.4625	\$0.4625
Tax Rate Change	(\$0.0050)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Assessed Value/\$100	\$ 32,692,386	\$ 33,836,620	\$ 34,174,986	\$ 34,516,736	\$ 34,516,736
Amount generated by 1¢	\$ 322,020	\$ 334,983	\$ 338,332	\$ 341,716	\$ 341,716

Transfer from Car Rental	\$ 1,579,163	\$ 1,594,955	\$ 1,610,905	\$ 1,627,014	\$ 1,643,284
Tax Rate Equivalent - Car Rental Transfer	0.049039	0.047613	0.047613	0.047613	0.048089

EXPENDITURES					
Departmental Expenditures	\$ 39,752,761	\$ 39,757,032	\$ 41,233,114	\$ 42,334,052	\$ 43,622,269
Insurance Increase	\$ -	\$ 195,480	\$ 145,200	\$ 165,000	\$ 205,716
Salary Package	\$ -	\$ 743,667	\$ 765,977	\$ 788,957	\$ 812,625
Capital Expenses	\$ 2,099,305	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 41,852,066	\$ 40,696,180	\$ 42,144,291	\$ 43,288,009	\$ 44,640,611

Proposed Supplemental	\$ -	\$ -	\$ -	\$ -	\$ -
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Proposed Capital	\$ -	\$ 73,814	\$ 73,814	\$ 73,814	\$ 73,814
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STAFFING VARIABLE					
Full-time Positions	271.25	271.50	275.00	275.00	276.50
Part-time Positions	49.00	48.00	48.00	48.00	48.00

**General Fund
Multi-Year Financial Plan**

	Base Year Budget 2016-17	Year 2 Projected 2017-18	Year 3 Projected 2018-19	Year 4 Projected 2019-20	Year 5 Projected 2020-21
BEGINNING BALANCE	9,120,451	7,028,642	7,191,106	7,295,771	7,261,993
REVENUES					
Ad valorem taxes ⁽¹⁾	11,493,289	11,857,072	12,472,305	12,608,563	13,742,162
Ad valorem taxes ⁽²⁾	846,848	872,253	898,421	925,373	953,135
Delinquent taxes	40,000	41,200	42,436	43,709	45,020
Penalties	58,000	59,740	61,532	63,378	65,280
Sales taxes	13,005,514	13,395,679	13,797,550	14,211,476	14,637,821
Mixed Beverage	100,000	103,500	106,605	109,803	113,097
Franchise taxes	4,565,207	4,715,708	4,808,621	4,875,166	4,948,552
Fines and fees	4,840,541	4,985,757	5,135,330	5,392,096	5,446,017
Licenses and permits	978,535	958,535	933,535	933,535	718,535
Interest Income	35,000	35,000	35,350	36,057	36,778
Grants	402,725	414,807	427,251	440,068	453,271
Tower Lease	537,000	553,110	569,703	586,794	604,398
Transfers from Car Rental	1,579,163	1,594,955	1,610,905	1,627,014	1,643,284
General & Administrative Charges	1,209,635	1,274,277	1,350,237	1,399,830	1,456,263
Miscellaneous	68,800	70,864	72,990	75,180	77,435
Total Revenues	39,760,257	40,932,458	42,322,771	43,328,044	44,941,047
EXPENDITURES					
Administration	(3,551,236)	(3,587,492)	(3,605,430)	(3,623,457)	(3,641,574)
Finance	(1,490,057)	(1,497,507)	(1,504,995)	(1,512,520)	(1,520,082)
Police Protection	(13,629,141)	(13,697,287)	(13,815,773)	(13,884,852)	(14,106,399)
Fire Protection	(10,098,963)	(10,149,458)	(10,500,205)	(10,552,706)	(10,605,470)
Planning & Development	(716,576)	(720,159)	(723,760)	(727,378)	(731,015)
Community Services	(2,595,098)	(2,608,073)	(2,621,114)	(2,634,219)	(2,647,391)
Public Works	(2,258,416)	(2,269,708)	(2,281,057)	(2,292,462)	(2,303,924)
Non-Departmental - Operating	(5,413,274)	(6,166,495.21)	(7,091,958)	(8,060,414)	(9,084,755)
Operating Expenditures	(39,752,761)	(40,696,180)	(42,144,291)	(43,288,009)	(44,640,611)
Capital Expenses (carryover)	(2,099,305)	-	-	-	-
Total Expenditures	(41,852,066)	(40,696,180)	(42,144,291)	(43,288,009)	(44,640,611)
Designated Reserves	(108,048)	(80,000)	(80,000)	(80,000)	-
Recommended Reserves per Policy	(6,534,700)	(6,689,783)	(6,927,829)	(7,115,837)	(7,338,183)
Available for Supplemental	7,496	236,278	178,479	40,035	300,436
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	7,496	236,278	178,479	40,035	300,436
Additional Available for Capital	378,398	258,859	183,277	99,934	(76,190)
Total Available for Capital	385,894	495,137	361,757	139,970	224,247
Proposed Capital⁽³⁾	-	(73,814)	(73,814)	(73,814)	(73,814)
Remaining Funds Available	385,894	421,323	287,943	66,156	150,433
ENDING FUND BALANCE	7,028,642	7,191,106	7,295,771	7,261,993	7,488,615

Tax Rate Variable					
Assessed Taxable Value/\$100	32,692,386	33,836,620	34,174,986	34,516,736	34,516,736
Amount generated by 1¢ tax	322,020	334,983	338,332	341,716	341,716
I&S Rate	0.099447	0.108539	0.093859	0.093522	0.060348
General Fund	0.363053	0.353961	0.368641	0.368978	0.402152
Total Tax Rate	0.462500	0.462500	0.462500	0.462500	0.462500
Rollback I&S	0.099447	0.108539	0.093859	0.093522	0.060348
Rollback M&O	0.366725	0.382682	0.382413	0.398187	0.402614
Total Rollback Rate	0.466172	0.491221	0.476272	0.491709	0.462962
M&O Rollback Amount Prior to Ceiling and TIF Adjustments.	11,809,279	12,819,163	12,938,255	13,606,685	13,757,942
Tax Rate Equiv - Motor Vehicle Tax	0.049039	0.047613	0.047613	0.047613	0.048089

Staffing Variable					
Full-time positions	271.25	271.50	275.00	275.00	276.50
Part-time positions	49.00	48.00	48.00	48.00	48.00

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 99%.

(2) Frozen Property Tax Collections

(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 3.5% increase in 2018 and reducing each year thereafter.
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 over 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% based on current contracts.
Transfers	Based on administrative fees from the utility operations and 1/3 of Euless' portion of car rental tax.
Miscellaneous	Projected average growth of 3%, less rental income.

**General Obligation Debt Service
Multi-Year Financial Plan**

	Base Year Budget 2016-17	Year 2 Projected 2017-18	Year 3 Projected 2018-19	Year 4 Projected 2019-20	Year 5 Projected 2020-21
BEGINNING BALANCE	864,899	992,469	1,038,812	1,085,247	1,131,778
REVENUES					
Ad valorem taxes	3,251,160	3,672,597	3,207,643	3,228,068	2,083,018
Delinquent taxes	15,000	15,000	15,000	15,000	15,000
Penalties	21,081	22,000	22,000	22,000	22,000
Interest Income	9,250	9,343	9,436	9,530	9,626
Transfer from Glade Parks PID/TIRZ	1,515,877	1,923,552	2,163,322	2,168,623	2,162,448
Transfer from Car Rental CIP	-	-	-	-	-
Transfer from Car Rental	-	-	-	-	-
Total Revenues	4,812,368	5,642,491	5,417,401	5,443,221	4,292,092
EXPENDITURES					
Principal	(3,210,000)	(3,900,000)	(3,865,521)	(4,021,370)	(2,982,514)
Interest	(1,471,798)	(1,693,148)	(1,501,944)	(1,371,321)	(1,258,452)
Bank Charges	(3,000)	(3,000)	(3,500)	(4,000)	(4,500)
Total Expenditures	(4,684,798)	(5,596,148)	(5,370,965)	(5,396,691)	(4,245,466)
Recommended Reserves per Policy	(390,401)	(466,346)	(447,580)	(449,724)	(353,789)
ENDING FUND BALANCE	992,469	1,038,812	1,085,247	1,131,778	1,178,403

Tax Rate Variable					
Assessed Taxable Value/\$100	32,692,386	33,836,620	34,174,986	34,516,736	34,516,736
Amount generated by 1¢ tax	326,924	338,366	341,750	345,167	345,167
I&S Rate	0.099447	0.108539	0.093859	0.093522	0.060348
General Fund	0.363053	0.353961	0.368641	0.368978	0.402152
Total Tax Rate	0.462500	0.462500	0.462500	0.462500	0.462500
Tax Rate Equiv - Motor Vehicle Tax	0.000000	0.000000	0.000000	0.000000	0.000000

Debt Issuance Variable:					
Beginning debt outstanding**	23,285,000	24,623,910	25,913,360	22,047,839	18,026,469
Principal Retired	(3,210,000)	(3,900,000)	(3,865,521)	(4,021,370)	(2,982,514)
Principal Issued (Proposed)	4,548,910	5,189,450	-	- *	2,500,000
Ending debt outstanding	24,623,910	25,913,360	22,047,839	18,026,469	17,543,955

* Possible need for Fire Station remodel / reconstruction.

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

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

	Base Year Budget 2016-17	Year 2 Projected 2017-18	Year 3 Projected 2018-19	Year 4 Projected 2019-20	Year 5 Projected 2020-21
BEGINNING BALANCE	2,543,056	555,345	536,200	568,193	671,874
REVENUES					
Sales taxes	5,302,550	5,461,627	5,625,475	5,794,240	5,968,067
Interest Income	3,000	2,000	1,930	2,050	2,420
Transfer from EDC Debt Reserve	5,550	51	51	59,881	-
Loan Proceeds	-	-	-	5,500,000	-
Total Revenues	5,311,100	5,463,677	5,627,456	11,356,171	5,970,487
EXPENDITURES					
Parks	(2,042,647)	(2,165,623)	(2,208,935)	(2,318,814)	(2,365,190)
Library	(1,172,113)	(1,195,555)	(1,219,466)	(1,243,856)	(1,268,733)
Economic Development	(334,742)	(344,619)	(354,789)	(365,260)	(376,041)
Loan Repayment	-	-	-	(704,500)	(692,500)
Non-Departmental - Operating	(588,621)	(646,095)	(692,273)	(650,059)	(713,781)
Operating Expenditures	(4,138,123)	(4,351,892)	(4,475,463)	(5,282,489)	(5,416,245)
Capital Expenditures	(3,071,565)	-	-	-	-
Total Expenditures	(7,209,688)	(4,351,892)	(4,475,463)	(5,282,489)	(5,416,245)
Designated Reserves	-	-	-	-	-
Recommended Reserves per Policy	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Available for Supplemental	1,172,977	1,111,785	1,151,993	6,073,682	554,241
Proposed Supplemental	(89,123)	-	-	-	-
Remaining Supplemental	1,083,854	1,111,785	1,151,993	6,073,682	554,241
Additional Available for Capital	(1,028,509)	55,345	36,200	68,193	171,874
Total Available for Capital	55,345	1,167,130	1,188,193	6,141,874	726,116
Proposed Capital:					
Library Remodel	-	(200,000)	(850,000)	-	-
Misc Park Improvements	-	(75,000)	(75,000)	(75,000)	(75,000)
Hardware Software Replacement	-	(45,000)	(45,000)	(45,000)	(45,000)
TSSC Ph VII	-	(810,930)	(150,000)	(5,850,000)	-
Capital Improvements	-	-	-	-	(529,933)
Proposed Capital	-	(1,130,930)	(1,120,000)	(5,970,000)	(649,933)
Remaining Funds Available	55,345	36,200	68,193	171,874	76,183
ENDING FUND BALANCE	555,345	536,200	568,193	671,874	576,183

Staffing Variable:					
Full-time positions	24.25	24.25	24.25	24.25	24.25
Part-time positions	17.00	17.00	17.00	17.00	17.00

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

	Base Year Budget 2016-17	Year 2 Projected 2017-18	Year 3 Projected 2018-19	Year 4 Projected 2019-20	Year 5 Projected 2020-21
BEGINNING BALANCE	189,641	137,125	100,753	59,881	0
REVENUES					
Transfer from EDC Debt Reserve	47,016	36,372	40,872	0	0
Interest Income	50	51	51	0	0
Total Revenues	47,066	36,423	40,923	0	0
EXPENSES					
Principal	(45,000)	(35,000)	(40,000)	0	0
Interest	(1,716)	(1,072)	(572)	0	0
Bank Charges	(300)	(300)	(300)	0	0
Total Expenses	(47,016)	(36,372)	(40,872)	0	0
Transfer to EDC Operations	(5,550)	(51)	(51)	(59,881)	0
Transfer to EDC Debt	(47,016)	(36,372)	(40,872)	0	0
Total Transfers	(52,566)	(36,423)	(40,923)	(59,881)	0
Recommended Reserves per Policy *	(46,716)	(36,372)	(40,872)	0	0
ENDING FUND BALANCE	137,125	100,753	59,881	0	0

Debt Issuance Variable:					
Beginning debt outstanding	120,000	75,000	40,000	0	0
Principal retired	(45,000)	(35,000)	(40,000)	0	0
Principal Issued (proposed)	-	-	-	-	-
Ending debt outstanding	75,000	40,000	0	0	0

*Recommended reserve level equal to the maximum annual debt outstanding

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

	Base Year Budget 2016-17	Year 2 Projected 2017-18	Year 3 Projected 2018-19	Year 4 Projected 2019-20	Year 5 Projected 2020-21
BEGINNING BALANCE	1,010,005	738,651	747,599	765,085	789,752
REVENUES					
Sales taxes	2,600,325	2,678,335	2,758,685	2,841,445	2,926,689
Interest Income	1,000	1,010	1,020	1,030	1,041
Total Revenues	2,601,325	2,679,345	2,759,705	2,842,476	2,927,729
EXPENDITURES					
Police Protection	(2,596,932)	(2,670,396)	(2,742,220)	(2,717,809)	(2,898,059)
Capital Expenditures	(275,747)				
Total Expenditures	(2,872,679)	(2,670,396)	(2,742,220)	(2,717,809)	(2,898,059)
Recommended Reserves per Policy	(426,893)	(438,969)	(450,776)	(446,763)	(476,393)
Available for Supplemental	4,393	8,948	17,485	124,667	29,670
Proposed Supplemental		-	-	(100,000)	-
Remaining Supplemental	4,393	8,948	17,485	24,667	29,670
Additional Available for Capital	307,365	299,682	296,824	318,322	313,358
Total Available for Capital	311,758	308,630	314,309	342,989	343,028
Proposed Capital⁽¹⁾	-	-	-	-	-
Remaining Funds Available	311,758	308,630	314,309	342,989	343,028
ENDING FUND BALANCE	738,651	747,599	765,085	789,752	819,422

Staffing Variable:					
Full-time positions	18.0	18.0	18.0	19.0	19.0
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 2016-17	Year 2 Projected 2017-18	Year 3 Projected 2018-19	Year 4 Projected 2019-20	Year 5 Projected 2020-21
BEGINNING BALANCE	2,585,472	2,207,044	2,262,573	2,478,496	5,263,515
REVENUES					
Motor Vehicle Tax	14,212,470	14,354,595	14,498,141	14,643,122	14,789,554
Interfund Loan Repayment	-	-	-	704,500	692,500
Interest Income	15,000	15,150	15,302	15,455	15,609
Total Revenues	14,227,470	14,369,745	14,513,442	15,363,077	15,497,663
EXPENDITURES					
DFW Rebate	(9,486,392)	(9,569,730)	(9,665,427)	(9,762,081)	(9,859,703)
Transfer to Equipment Replacement	(607,036)	(236,531)	(511,187)	(303,963)	(107,094)
Transfer to Insurance Fund	-	(85,000)	(115,000)	(120,000)	(138,000)
Transfer to General Fund	(1,579,163)	(1,594,955)	(1,610,905)	(1,627,014)	(1,643,284)
Operating Expenditures	(11,672,591)	(11,486,216)	(11,902,519)	(11,813,058)	(11,748,080)
Capital Expenses	(2,933,307)	-	-	-	-
Total Expenditures	(14,605,898)	(11,486,216)	(11,902,519)	(11,813,058)	(11,748,080)
Recommended Reserves per Policy	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Available for Supplemental	2,554,879	2,883,529	2,610,924	3,550,019	3,749,583
Additional Available for Capital	(2,347,835)	207,044	262,573	478,496	3,263,515
Total Available for Capital	207,044	3,090,573	2,873,496	4,028,515	7,013,098
Proposed Capital:					
Traffic Signal	-	-	(130,000)	-	-
Midtown Reserve	-	-	-	-	(250,000)
Computer Hardware/Software & Equipment	-	(453,000)	(340,000)	(340,000)	(327,000)
Transfer to CR CIP	-	(2,000,000)	(1,500,000)	-	-
Street Overlay	-	(375,000)	(425,000)	(425,000)	(25,000)
Transfer to Street CIP	-	-	-	-	(455,000)
Proposed Capital	-	(2,828,000)	(2,395,000)	(765,000)	(1,057,000)
Remaining Funds Available	207,044	262,573	478,496	3,263,515	5,956,098
ENDING FUND BALANCE	2,207,044	2,262,573	2,478,496	5,263,515	7,956,098

**Water and Wastewater Fund
Executive Summary**

	Base Year Budget 2016-17	Year 2 Projected 2017-18	Year 3 Projected 2018-19	Year 4 Projected 2019-20	Year 5 Projected 2020-21
RATES					
Water Base Rate	\$10.75	\$11.50	\$12.00	\$12.75	\$13.00
Water Consumption Rate ⁽¹⁾	Tiered	Tiered	Tiered	Tiered	Tiered
Proposed Water Rate Increase	\$0.20	\$0.20	\$0.18	\$0.09	\$0.14
Wastewater Base Rate	\$9.50	\$10.25	\$11.00	\$11.50	\$12.00
Wastewater Consumption Rate ⁽¹⁾	\$3.72	\$3.95	\$4.24	\$4.43	\$4.63
Proposed Wastewater Rate Increase	\$0.13	\$0.36	\$0.29	\$0.20	\$0.19
EXPENSES					
Departmental Expenditures	\$ (17,627,224)	\$ (18,572,781)	\$ (19,827,862)	\$ (20,626,435)	\$ (21,643,533)
Salary Package	\$ (174,748)	\$ (179,990)	\$ (185,390)	\$ (190,952)	\$ (196,680)
Transfers	\$ (1,400,000)	\$ (1,400,000)	\$ (1,400,000)	\$ (1,400,000)	\$ (1,400,000)
G&A/Franchise Fee	\$ (2,349,270)	\$ (2,474,918)	\$ (2,626,030)	\$ (2,724,407)	\$ (2,836,262)
Service Center	\$ (1,309,505)	\$ (1,304,711)	\$ (1,320,253)	\$ (1,336,553)	\$ (1,353,927)
Debt Service	\$ (575,682)	\$ (589,686)	\$ (611,796)	\$ (702,340)	\$ (742,718)
Capital	\$ (233,074)	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ (23,669,503)	\$ (24,522,086)	\$ (25,971,330)	\$ (26,980,687)	\$ (28,173,121)
Proposed Supplemental	\$ -	\$ (111,810)	\$ -	\$ (62,796)	\$ -
Proposed Capital	\$ -				
STAFFING VARIABLE					
Full-time Positions	42.50	44.00	44.00	45.00	45.00
Part-time Positions	2.00	1.50	1.50	1.50	1.50

⁽¹⁾ Includes Proposed Water & Wastewater Rate Increase

Water and Wastewater Multi-Year Financial Plan

	Base Year Budget 2016-17	Year 2 Projected 2017-18	Year 3 Projected 2018-19	Year 4 Projected 2019-20	Year 5 Projected 2020-21
BEGINNING BALANCE	5,176,059	4,999,246	5,114,528	5,403,493	5,604,078
REVENUES					
Water Service	13,359,457	13,961,947	14,659,807	15,060,087	15,578,885
Wastewater Service	8,571,561	9,069,195	9,837,010	10,272,597	10,816,227
Reclaimed Water Service	319,672	439,826	447,972	557,462	574,017
Sanitation Service	205,000	211,150	217,485	224,009	230,729
Sale of New Meter/Reconnect	290,000	298,700	307,661	316,891	326,398
Inspection Fees	100,000	103,000	106,090	109,273	112,551
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	340,000	350,200	360,706	371,527	382,673
Total Revenues	23,492,690	24,749,178	26,260,295	27,244,067	28,362,618
Transfer from W/WW Reserve	-	-	-	-	-
Total Available	23,492,690	24,749,178	26,260,295	27,244,067	28,362,618
EXPENSES					
Utility Billing	(455,034)	(468,685)	(482,746)	(497,228)	(512,145)
Recycling	(41,300)	(42,539)	(43,815)	(45,130)	(46,484)
Geographic Information Sys.	(614,373)	(632,804)	(651,788)	(671,342)	(691,482)
City Engineer	(321,339)	(330,979)	(391,393)	(403,135)	(415,229)
Water Production	(7,760,394)	(7,779,438)	(8,182,125)	(8,427,976)	(8,762,784)
Water Distribution	(1,027,179)	(1,094,300)	(1,192,120)	(1,257,541)	(1,295,095)
Wastewater Treatment	(4,384,457)	(5,078,512)	(5,620,755)	(5,936,069)	(6,397,181)
Meter Reading	(66,323)	(68,313)	(70,362)	(72,473)	(74,647)
Transfers	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)
G&A/Franchise Fee	(2,349,270)	(2,474,918)	(2,626,030)	(2,724,407)	(2,836,262)
Fleet Services	(1,309,505)	(1,304,711)	(1,320,253)	(1,336,553)	(1,353,927)
W&WW Debt	(575,682)	(589,686)	(611,796)	(702,340)	(742,718)
Non-Departmental - Operating	(3,131,573)	(3,257,200)	(3,378,148)	(3,506,493)	(3,645,167)
Operating Expenses	(23,436,429)	(24,522,086)	(25,971,330)	(26,980,687)	(28,173,121)
Capital Expenses	(233,074)	-	-	-	-
Total Expenses	(23,669,503)	(24,522,086)	(25,971,330)	(26,980,687)	(28,173,121)
Recommended Reserves per Policy	(4,815,705)	(5,061,759)	(5,336,575)	(5,556,880)	(5,788,997)
Available for Supplemental	56,261	227,092	288,965	263,380	189,498
Proposed Supplemental	-	(111,810)	-	(62,796)	-
Remaining Supplemental	56,261	115,282	288,965	200,584	189,498
Additional Available for Capital	127,280	(62,513)	(222,047)	(153,387)	(184,920)
Total Available for Capital	183,541	52,768	66,919	47,197	4,578
Proposed Capital ⁽¹⁾	-	-	-	-	-
Remaining Funds Available	183,541	52,768	66,919	47,197	4,578
ENDING FUND BALANCE	4,999,246	5,114,528	5,403,493	5,604,078	5,793,575

Rates ⁽²⁾					
Water Base Rate	\$10.75	\$11.50	\$12.00	\$12.75	\$13.00
Consumption/1,000 gallons	Tiered	Tiered	Tiered	Tiered	Tiered
Proposed Water Rate Increases - All Tiers	\$0.20	\$0.20	\$0.18	\$0.09	\$0.14
Wastewater Base Rate	\$9.50	\$10.25	\$11.00	\$11.50	\$12.00
90% of Metered Water Usage/1000 gallons	\$3.72	\$3.95	\$4.24	\$4.43	\$4.63
Proposed Wastewater Rate Increases	\$0.13	\$0.36	\$0.29	\$0.20	\$0.19

Staffing Variable					
Full-time Positions	42.50	44.00	44.00	45.00	45.00
Part-time positions	2.00	1.50	1.50	1.50	1.50

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

⁽²⁾ FY17 Includes Proposed Water & Wastewater Rate Increases

Water & Wastewater Fund Five Year Plan Revenue Assumptions

Revenue Source	Assumptions
Interest Income	Projected increase based on expected market rates as well as amounts available for investment.
Sanitation Services	Based on average growth of 3%.
Water Service	Based on projected rate increases sufficient to cover increased costs and TRA rate increases.
Wastewater Service	Based on projected rate increases sufficient to cover increased costs and TRA rate increases.
Reclaimed Water Service	Tiered rate increases based on a percentage of the anticipated tiered rates for sprinkler customers (i.e. 89% for FY2017). The percentage drops 1% annually until the differential reaches 85% of anticipated sprinkler rates.
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 2016-17	Year 2 Projected 2017-18	Year 3 Projected 2018-19	Year 4 Projected 2019-20	Year 5 Projected 2020-21
BEGINNING BALANCE	733,563	733,962	733,961	733,960	753,959
REVENUES					
Transfer from W&WW Operations	575,682	589,686	611,796	702,340	742,718
Transfer from Impact Fees	368,518	373,882	375,418	376,024	121,144
Total Revenues	944,200	963,568	987,213	1,078,364	863,862
EXPENSES					
Principal	(765,000)	(780,000)	(790,000)	(840,000)	(655,000)
Interest	(177,601)	(182,369)	(196,014)	(217,165)	(207,663)
Bank Charges	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)
Total Expenses	(943,801)	(963,569)	(987,214)	(1,058,365)	(863,863)
Recommended Reserves per Policy *	(638,022)	(624,523)	(675,980)	(750,495)	(734,354)
ENDING FUND BALANCE	733,962	733,961	733,960	753,959	753,958

Debt Issuance Variable:					
Beginning debt outstanding	10,305,000	9,540,000	9,860,000	10,735,000	11,945,000
Principal retired	(765,000)	(780,000)	(790,000)	(840,000)	(655,000)
Principal Issued (Proposed)	-	1,280,000	1,960,000	2,410,000	-
Anticipated Loan Forgiveness TWDB	-	(180,000)	(295,000)	(360,000)	-
Net Principal to be Repaid	-	1,100,000	1,665,000	2,050,000	-
Ending debt outstanding	9,540,000	9,860,000	10,735,000	11,945,000	11,290,000

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

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

	Base Year Budget 2016-17	Year 2 Projected 2017-18	Year 3 Projected 2018-19	Year 4 Projected 2019-20	Year 5 Projected 2020-21
BEGINNING BALANCE	299,049	246,920	270,369	286,386	294,112
REVENUES					
Drainage Fees	712,200	729,000	737,000	745,000	755,000
Penalties	7,000	7,290	7,370	7,450	7,550
Interest Income	80	81	82	82	83
Total Revenues	719,280	736,371	744,452	752,532	762,633
EXPENSES					
Operating Expenses	(696,409)	(712,922)	(728,435)	(744,806)	(762,515)
Capital Expenses	(75,000)	-	-	-	-
Total Expenses	(771,409)	(712,922)	(728,435)	(744,806)	(762,515)
Recommended Reserves per Policy	(143,098)	(146,491)	(149,678)	(153,042)	(156,681)
Available for Supplemental	22,871	23,449	16,017	7,727	119
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	22,871	23,449	16,017	7,727	119
Additional Available for Capital	80,951	100,429	120,690	133,343	137,431
Total Available for Capital	103,822	123,878	136,707	141,070	137,550
Proposed Capital	-	-	-	-	-
Remaining Funds Available	103,822	123,878	136,707	141,070	137,550
ENDING FUND BALANCE	246,920	270,369	286,386	294,112	294,231

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 2016-17	Year 2 Projected 2017-18	Year 3 Projected 2018-19	Year 4 Projected 2019-20	Year 5 Projected 2020-21
BEGINNING BALANCE	51,533	28,545	28,545	28,545	28,545
REVENUES					
Transfer from W&WW Fund	1,309,545	1,304,711	1,320,253	1,336,553	1,353,927
Total Revenues	1,309,545	1,304,711	1,320,253	1,336,553	1,353,927
EXPENSES					
Service Center	(1,307,033)	(1,304,711)	(1,320,253)	(1,336,553)	(1,353,927)
Capital Expenses	(25,500)	-	-	-	-
Total Expenses	(1,332,533)	(1,304,711)	(1,320,253)	(1,336,553)	(1,353,927)
Available for Supplemental	2,512	-	-	-	-
Proposed Supplemental	-	18,500	-	-	-
Remaining Supplemental	2,512	18,500	-	-	-
Additional Available for Capital	26,033	47,045	28,545	28,545	28,545
Total Available for Capital	28,545	28,545	28,545	28,545	28,545
Proposed Capital	-	-	-	-	-
Remaining Funds Available	28,545	28,545	28,545	28,545	28,545
ENDING FUND BALANCE	28,545	28,545	28,545	28,545	28,545

Staffing Variable:					
Full-time positions	5.0	5.25	5.25	5.25	5.25
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 2016-17	Year 2 Projected 2017-18	Year 3 Projected 2018-19	Year 4 Projected 2019-20	Year 5 Projected 2020-21
BEGINNING BALANCE	100,512	159,374	156,464	182,382	195,340
REVENUES					
Green Fees	1,362,511	1,410,204	1,445,476	1,481,608	1,526,056
Driving Range Fees	89,475	90,817	93,089	95,416	98,278
Cart Rental Fees	361,502	356,923	365,850	374,995	386,245
Club Rental Fees	27,689	28,959	29,683	30,425	31,338
Merchandise Sales	250,000	260,183	266,690	273,357	281,557
Tobacco	4,088	4,892	5,015	5,140	5,294
Food Sales	1,164,947	1,152,842	1,181,677	1,211,214	1,247,551
Non-Alcoholic Beverage Sales	146,606	140,315	143,825	147,420	151,843
Alcohol Sales	401,396	399,793	409,793	420,036	432,637
Catering Fees	62,676	63,303	63,936	64,575	65,221
Monthly Fees	95,602	98,948	102,411	105,996	109,705
Rental Income	125,000	127,500	130,050	132,651	135,304
Interest Income	-	-	-	-	-
GF Transfer	15,615	15,371	15,756	16,150	16,634
H/M Transfer	320,000	320,000	320,000	320,000	320,000
Advertising Revenue	47,835	47,835	47,835	47,835	47,835
Other	1,500	1,500	1,500	1,500	1,500
Total Revenues	4,476,442	4,519,385	4,622,586	4,728,318	4,856,998
EXPENDITURES					
Golf Course Maintenance	(941,921)	(970,245)	(992,289)	(1,022,236)	(1,045,737)
Golf Course Pro Shop	(254,339)	(263,853)	(270,265)	(277,454)	(285,173)
Golf Course Food & Beverage	(796,226)	(834,633)	(854,107)	(877,254)	(899,863)
Conference Centre	(247,545)	(262,630)	(268,867)	(275,592)	(283,217)
Cart/Driving Range Operations	(192,084)	(197,860)	(202,355)	(208,462)	(213,255)
Non-Departmental - Operating	(475,403)	(473,086)	(470,996)	(491,717)	(503,413)
Debt Service	(423,187)	(427,904)	(421,853)	(422,318)	(426,751)
Equipment Replacement	(275,174)	(279,302)	(283,491)	(287,744)	(287,744)
COGS-Merchandise	(175,000)	(182,128)	(186,683)	(191,350)	(197,090)
COGS-Tobacco	(2,044)	(2,446)	(2,508)	(2,570)	(2,647)
COGS-Food	(413,556)	(409,259)	(419,495)	(429,981)	(442,881)
COGS-Beverage	(48,380)	(46,304)	(47,462)	(48,649)	(50,108)
COGS-Alcohol	(128,848)	(128,334)	(131,544)	(134,832)	(138,876)
COGS-Catering	(43,873)	(44,312)	(44,755)	(45,203)	(45,655)
Total Expenses	(4,417,580)	(4,522,295)	(4,596,668)	(4,715,359)	(4,822,411)
Recommended Reserves per Policy*	-	-	-	-	-
Available for Supplemental	58,862	(2,910)	25,918	12,959	34,587
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	58,862	(2,910)	25,918	12,959	34,587
Additional Available for Capital	100,512	159,374	156,464	182,382	195,340
Total Available for Capital	159,374	153,554	208,299	208,299	264,514
Proposed Capital	-	-	-	-	-
Remaining Funds Available	159,374	153,554	208,299	208,299	264,514
ENDING FUND BALANCE	159,374	156,464	182,382	195,340	229,927
Estimated # of Rounds	35,325	35,855	36,214	36,576	36,576
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 2016-17	Year 2 Projected 2017-18	Year 3 Projected 2018-19	Year 4 Projected 2019-20	Year 5 Projected 2020-21
BEGINNING BALANCE	21,704	108,967	205,831	301,907	398,587
REVENUES					
Tournament Fees	330,000	350,000	350,000	350,000	350,000
Concessions	230,000	230,000	230,000	230,000	230,000
Alcohol Sales	210,000	210,000	210,000	210,000	210,000
Memberships/Leagues	450,000	460,000	460,000	460,000	460,000
Admissions	42,000	42,000	42,000	42,000	42,000
Advertising/Sponsorships	18,000	18,000	18,000	18,000	18,000
Sales of Goods	95,000	95,000	95,000	95,000	95,000
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	6,000	6,000	6,000	6,000	6,000
Total Revenues	1,437,300	1,467,300	1,467,300	1,467,300	1,467,300
EXPENSES					
Operations	(1,346,637)	(1,366,985)	(1,367,721)	(1,367,065)	(1,368,024)
Equipment Replacement	(3,400)	(3,451)	(3,503)	(3,555)	(3,555)
Operating Expenses	(1,350,037)	(1,370,436)	(1,371,224)	(1,370,620)	(1,371,579)
Capital Expenses	-	-	-	-	-
Total Expenses	(1,350,037)	(1,370,436)	(1,371,224)	(1,370,620)	(1,371,579)
Minimum Reserves per Policy	-	-	-	-	-
Available for Supplemental	87,263	96,864	96,076	96,680	95,721
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	87,263	96,864	96,076	96,680	95,721
Additional Available for Capital	21,704	108,967	205,831	301,907	398,587
Total Available for Capital	108,967	205,831	301,907	398,587	494,308
Proposed Capital	(49,985)	-	-	-	-
Remaining Funds Available	58,982	205,831	301,907	398,587	494,308
ENDING FUND BALANCE	58,982	205,831	301,907	398,587	494,308
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 2016-17	Year 2 Projected 2017-18	Year 3 Projected 2018-19	Year 4 Projected 2019-20	Year 5 Projected 2020-21
BEGINNING BALANCE	4,187,876	3,214,292	4,110,674	4,483,151	4,939,943
REVENUES					
General Fund Depreciation	938,281	952,355	966,641	981,140	987,140
TSSC Depreciation	3,400	3,451	3,503	3,555	3,555
Water/Wastewater Depreciation	72,321	73,406	74,507	75,625	75,625
Drainage Depreciation	2,200	2,233	2,266	2,300	2,300
Fleet Services Depreciation	4,892	4,965	5,040	5,115	5,115
EDC Parks Depreciation	5,121	5,198	5,276	5,355	5,355
Texas Star Depreciation	275,174	279,302	283,491	287,744	287,744
Car Rental Transfer	607,036	236,531	511,187	303,963	107,094
Sale of Assets	73,800	73,800	73,800	73,800	73,800
Interest Income	3,000	3,030	3,060	3,091	3,122
Total Revenues	1,985,225	1,634,271	1,928,771	1,741,688	1,550,850
EXPENSES					
Equipment Replacements	(2,958,809)	(737,889)	(1,556,294)	(1,284,896)	(654,524)
Total Expenses	(2,958,809)	(737,889)	(1,556,294)	(1,284,896)	(654,524)
Available for Capital	3,214,292	4,110,674	4,483,151	4,939,943	5,836,269
Proposed Capital	-	-	-	-	-
ENDING FUND BALANCE	3,214,292	4,110,674	4,483,151	4,939,943	5,836,269
Depreciation Rate	100%	100%	100%	100%	100%

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

	Base Year Budget 2016-17	Year 2 Projected 2017-18	Year 3 Projected 2018-19	Year 4 Projected 2019-20	Year 5 Projected 2020-21
BEGINNING BALANCE	2,377,279	2,374,209	2,467,289	2,590,450	2,718,692
REVENUES					
Premiums collected from Employees	1,930,789	1,927,635	2,011,874	2,100,183	2,192,779
Federal Requirements	24,152	1,823	1,823	1,823	1,823
City Contribution	5,546,996	5,867,906	6,150,621	6,420,548	6,716,337
Interest Income	8,000	8,080	8,161	8,242	8,325
Total Revenues	7,509,937	7,805,445	8,172,478	8,530,796	8,919,264
EXPENSES					
Operating Expenses	(170,015)	(173,571)	(177,019)	(180,628)	(184,470)
OPEB Trust Contribution	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Insurance Claims	(4,511,426)	(4,736,997)	(4,973,847)	(5,222,540)	(5,483,666)
RX Claims	(747,925)	(785,321)	(824,587)	(865,817)	(909,108)
Re-insurance Fees	(619,829)	(638,424)	(657,577)	(677,304)	(697,623)
Insurance Services	(259,174)	(266,949)	(274,958)	(283,206)	(291,703)
Employee Wellness Program	(11,534)	(11,880)	(12,236)	(12,604)	(12,982)
Federal Requirements	(24,152)	(1,823)	(1,823)	(1,823)	(1,823)
Claims Contingency	(568,952)	(597,400)	(627,270)	(658,633)	(691,565)
Operating Expenses	(7,413,007)	(7,712,365)	(8,049,317)	(8,402,553)	(8,772,939)
Capital Carryover	(100,000)	-	-	-	-
Total Expenses	(7,513,007)	(7,712,365)	(8,049,317)	(8,402,553)	(8,772,939)
Recommended Reserves per Policy	(2,345,200)	(2,462,459)	(2,585,582)	(2,714,862)	(2,850,605)
Available for Supplemental	96,930	93,080	123,161	128,242	146,325
Proposed Supplemental	-	-	-	-	-
Remaining Supplemental	96,930	93,080	123,161	128,242	146,325
Additional Available for Capital	(67,921)	(88,250)	(118,293)	(124,412)	(131,912)
Total Available for Capital	29,009	4,830	4,867	3,831	14,412
Proposed Capital	-	-	-	-	-
Remaining Funds Available	29,009	4,830	4,867	3,831	14,412
ENDING FUND BALANCE	2,374,209	2,467,289	2,590,450	2,718,692	2,865,017
Estimated City Contribution					
Per Employee Per Month	1,198	1,257	1,301	1,351	1,413
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
City Manager Recommended and Funded
Year/Fund/Department**

Dept	Division	Fund*	Program Description	Program Type	Program Cost	For Year Requested
Admin Svc	HR	General	Part-time Office Clerk	Supplemental	\$ 16,200	2017
Fire	EMS/Suppression	General	Firefighter/Paramedics	Supplemental	\$ 281,274	2017
PD	Patrol	General	Local S.T.E.P.	Supplemental	\$ 50,000	2017
PW	Street	General	Field Tech I	Supplemental	\$ 62,796	2017
Admin Svcs	Library	EDC	STEM Lending Kits	Supplemental	\$ 7,000	2017
PACS	PACS	EDC	Athletic Coordinator	Supplemental	\$ 82,123	2017
PD	Administration	CCPD	Part-time Public Service Officers	Supplemental	\$ 72,537	2017
PD	Administration	CCPD	Part-time Dispatcher Program	Supplemental	\$ 48,960	2017
PD	Administration	CCPD	L3 Video Camera System	Supplemental	\$ 50,955	2017
PACS	Recreation	Hotel/Motel	Arbor Daze	Supplemental	\$ 80,000	2017
PD	Patrol	Seized Assets	Part-time Cadets	Supplemental	\$ 60,870	2017
Fleet & Fac	Fac Maintenance	General/Svc Ctr	Full-time Office/Clerical Worker	Supplemental	\$ 37,000	2018
PW	Water Distribution	W/WW	Field Tech I	Supplemental	\$ 62,796	2018
PW	Engineering	W/WW	Clerk/Receptionist	Supplemental	\$ 49,014	2018
Fire	EMS/Suppression	General	3 Firefighters	Supplemental	\$ 300,000	2019
PD	Administration	CCPD	Patrol Officer	Supplemental	\$ 100,000	2020
PW	Sewer	W/WW	PW Field Tech 1	Supplemental	\$ 62,796	2020
PD	Code Compliance	General	Code Officer	Supplemental	\$ 102,123	2021

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

Dept	Division	Fund*	Program Description	Program Type	Program Cost	For Year Requested
Admin Svcs	HR	General	Career Prep Program	Capital	\$ 21,000	2017
Admin Svcs	Information Svcs	General	Court Technology	Capital	\$ 77,200	2017
Admin Svcs	Information Svcs	General	Security Initiative	Capital	\$ 10,000	2017
Admin Svcs	Information Svcs	General	Hardware/Software Replacement	Capital	\$ 167,907	2017
Fire	EMS/Suppression	General	Command Module	Capital	\$ 10,650	2017
Fire	EMS/Suppression	General	Fire Station Furniture Replacement	Capital	\$ 9,700	2017
Fire	EMS/Suppression	General	Gear for 3 Additional Firefighters	Capital	\$ 11,700	2017
Fire	Fire Admin	General	Insurance Services Office (ISO) Consultant	Capital	\$ 34,500	2017
Fleet & Fac	Fac Maintenance	General	Carpet Replacement - PD and Courts Building	Capital	\$ 32,000	2017
Fleet & Fac	Fac Maintenance	General	Facility Repairs - Pauline Greenhouse	Capital	\$ 19,000	2017
Fleet & Fac	Fac Maintenance	General	Parking Lot Light Replacements	Capital	\$ 15,000	2017
Fleet & Fac	Fac Maintenance	General	HVAC Package Unit Replacements	Capital	\$ 25,000	2017
Non-Dept	Non-Dept	General	City Match for HOME/CPR Programs	Capital	\$ 15,000	2017
Non-Dept	Non-Dept	General	Transfer to Municipal Plaza Improvements Ph II	Capital	\$ 150,000	2017
Non-Dept	Non-Dept	General	Transfer to PW Yard Improvements	Capital	\$ 100,000	2017
Non-Dept	Non-Dept	General	Transfer to FY2017 Street Improvements	Capital	\$ 425,000	2017
Planning	Development	General	Third Party Plan Review and Construction Inspection	Capital	\$ 20,000	2017
Planning	Development	General	Small Business Promotion/Retention	Capital	\$ 15,000	2017
PW	Engineering	General	Traffic Analyzers	Capital	\$ 6,000	2017
PW	Street	General	Traffic Signal Controllers Phase I	Capital	\$ 29,500	2017
PW	Street	General	Uninterrupted Power Supply (UPS)	Capital	\$ 29,344	2017
Admin Svcs	Information Svcs	EDC	Library and Parks Technology	Capital	\$ 45,000	2017
Admin Svcs	Library	EDC	3-D Printer	Capital	\$ 3,270	2017
Admin Svcs	Library	EDC	Transfer to EDC CIP for Library Construction	Capital	\$ 950,000	2017
Fleet & Fac	Fac Maintenance	EDC	Roof Replacement Old Fire Station #2	Capital	\$ 60,000	2017
Non-Dept	Non-Dept	EDC	Transfer to Misc Park Improvements - PR0720	Capital	\$ 80,000	2017
Non-Dept	Non-Dept	EDC	Transfer to TSSC Improvements Ph VI	Capital	\$ 958,892	2017
Non-Dept	Non-Dept	EDC	Transfer to Library Remodel Design	Capital	\$ 147,630	2017
PACS	Aquatics	EDC	Aquatic Park Slide Resurfacing	Capital	\$ 12,073	2017
PACS	Parks	EDC	Mini Skid	Capital	\$ 36,100	2017
PACS	Parks	EDC	Chipper	Capital	\$ 17,500	2017
PACS	Parks	EDC	Park Planning Consultant Phase II	Capital	\$ 50,000	2017
PACS	Parks/PATS	EDC	Infield Turf Groomer	Capital	\$ 10,000	2017
PACS	Recreation	EDC	Floor Replacement - Activity Room	Capital	\$ 8,200	2017
PACS	Senior Center	EDC	AV System Upgrade - Senior Center	Capital	\$ 20,000	2017

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

Dept	Division	Fund*	Program Description	Program Type	Program Cost	For Year Requested
PD	Administration	CCPD	Replace Duty Pistols	Capital	\$ 69,000	2017
PD	Administration	CCPD	Office Furniture	Capital	\$ 36,460	2017
PD	Administration	CCPD	Computer Software and Licenses	Capital	\$ 38,700	2017
PD	Administration	CCPD	Assorted Police Equipment	Capital	\$ 32,587	2017
PD	Administration	CCPD	Emergency Operations Center (EOC) AV Upgrade	Capital	\$ 75,000	2017
PD	Administration	CCPD	Body Camera Grant Match	Capital	\$ 24,000	2017
Admin Svcs	Information Svcs	Car Rental	Hardware/Software Replacement	Capital	\$ 167,907	2017
Non-Dept	Non-Dept	Car Rental	Transfer to Misc Street Repairs - PS1203	Capital	\$ 150,000	2017
Non-Dept	Non-Dept	Car Rental	Transfer to Traffic Signal @ Harwood/Bear Creek	Capital	\$ 180,000	2017
Non-Dept	Non-Dept	Car Rental	Transfer to Car Rental CIP	Capital	\$ 2,000,000	2017
Non-Dept	Non-Dept	Drainage Ops	Transfer to Misc Creek Maintenance - DR1201	Capital	\$ 75,000	2017
PACS	TSGC Maintenance	TSGC CIP	Irrigation Pump Repair	Capital	\$ 40,000	2017
Fleet & Fac Planning	Fac Maintenance Development	Hotel/Motel Hotel/Motel	Roof Replacement - Ruth Millican Center Wayfinding Sign Program	Capital Capital	\$ 60,000 \$ 84,000	2017 2017
PACS	Recreation	Rec Class	Fitness Equipment Replacement	Capital	\$ 26,300	2017
PACS	Recreation	Rec Class	Simmons Center Furniture	Capital	\$ 12,214	2017
PACS	Recreation	Rec Class	Playbook Printing & Mailing	Capital	\$ 37,000	2017
Fleet & Fac	Fleet Svcs	Svc Center	Hydraulic Vehicle Lift	Capital	\$ 14,000	2017
Fleet & Fac	Fleet Svcs	Svc Center	Diagnostic Scanner	Capital	\$ 11,500	2017
Non-Dept	Non-Dept	TSGC Reserves	Transfer to Golf Maintenance Building	Capital	\$ 100,000	2017
PACS	TSSC	TSSC	Scoreboard Replacement	Capital	\$ 49,985	2017
Non-Dept	Non-Dept	WT Impact	Transfer to W/WWW Water Tank Debt Service	Capital	\$ 250,024	2017
Non-Dept	Non-Dept	WT Impact	Transfer to W/WWW Reclaimed WL Ext Debt Service	Capital	\$ 118,494	2017
Admin Svcs	IS	General	Court Technology	Capital	\$ 73,814	2018
Admin Svcs	IS	Car Rental	Security Initiative	Capital	\$ 10,000	2018
Fire	EMS/Suppression	Car Rental	Thermal Imaging Camera	Capital	\$ 13,000	2018
Fire	EMS/Suppression	Car Rental	Stretcher Power Load System	Capital	\$ 75,000	2018
Fire	EMS/Suppression	Car Rental	Automatic External Defibrillators (city-wide)	Capital	\$ 38,000	2018

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

Dept	Division	Fund*	Program Description	Program Type	Program Cost	For Year Requested
Admin Svcs	IS	EDC	Hardware/Software Replacement	Capital	\$ 45,000	2018
Admin Svcs	IS	Car Rental	Hardware/Software Replacement	Capital	\$ 317,000	2018
Admin Svcs	IS	General	Court Technology	Capital	\$ 73,814	2019
Admin Svcs	IS	Car Rental	Hardware/Software Replacement	Capital	\$ 317,000	2019
Admin Svcs	IS	Car Rental	Security Initiative	Capital	\$ 10,000	2019
Fire	EMS/Suppression	Car Rental	Thermal Imaging Camera	Capital	\$ 13,000	2019
Admin Svcs	IS	EDC	Hardware/Software Replacement	Capital	\$ 45,000	2019
Admin Svcs	IS	General	Court Technology	Capital	\$ 73,814	2020
Admin Svcs	IS	Car Rental	Hardware/Software Replacement	Capital	\$ 317,000	2020
Admin Svcs	IS	Car Rental	Security Initiative	Capital	\$ 10,000	2020
Fire	EMS/Suppression	Car Rental	Thermal Imaging Camera	Capital	\$ 13,000	2020
Admin Svcs	IS	EDC	Hardware/Software Replacement	Capital	\$ 45,000	2020
Admin Svcs	IS	General	Court Technology	Capital	\$ 73,814	2021
Admin Svcs	IS	Car Rental	Security Initiative	Capital	\$ 10,000	2021
Admin Svcs	IS	Car Rental	Hardware/Software Replacement	Capital	\$ 317,000	2021
Admin Svcs	IS	EDC	Hardware/Software Replacement	Capital	\$ 45,000	2021

Supplemental Requests
Other Items Requested
Year/Fund/Department

Dept	Division	Fund*	Program Description	Program Type	Program Cost	For Year Requested
Fire	Fire Marshal	General	Part-time Fire Inspector	Supplemental	\$ 20,800	2017
PD	Code Compliance	General	Code Officer	Supplemental	\$ 102,123	2017
Fleet & Fac	Fac Maintenance	General/Svc Ctr	Full-time Office/Clerical Worker	Supplemental	\$ 37,000	2017
Admin Svcs	Library	EDC	Educational Tablet Lending Program	Supplemental	\$ 8,500	2017
PW	Engineering	W/WW	Clerk/Receptionist	Supplemental	\$ 49,014	2017
PW	Water Distribution	W/WW	Field Tech I	Supplemental	\$ 62,796	2017
Fire	EMS/Suppression	General	1 Training/EMS Officer	Supplemental	\$ 157,852	2018
Fleet & Fac	Fleet & Fac	General	FT Clerical Staff	Supplemental	\$ 37,000	2018
Fleet & Fac	Facilities	General	FT Technician I	Supplemental	\$ 48,000	2018
Police	Administration	General	Computer Support Tech II	Supplemental	\$ 70,000	2018
Police	Administration	General	Police Dispatcher	Supplemental	\$ 60,000	2018
Admin Svcs	Library	EDC	Online Learning Classes Subscription	Supplemental	\$ 5,000	2018
Admin Svcs	Library	EDC	Wi-fi Hotspot Lending Program	Supplemental	\$ 20,000	2019
Police	Administration	General	Patrol Officer	Supplemental	\$ 100,000	2019
Fire	Fire Marshal	General	Fire Inspector	Supplemental	\$ 95,396	2020
Police	Administration	General	Full-Time Secretary	Supplemental	\$ 60,000	2020
Police	Administration	General	Police Dispatcher	Supplemental	\$ 60,000	2021
Police	Administration	General	Crime Analysis	Supplemental	\$ 60,000	2021
PW	Water	W/WW	PW Field Tech 1	Supplemental	\$ 62,796	2021

**Capital Requests
Other Items Requested
Year/Fund/Department**

Dept	Division	Fund*	Program Description	Program Type	Program Cost	For Year Requested
Fleet & Fac	Fac Maintenance	General	MagnaGrip System Additions	Capital	\$ 15,000	2017
Fleet & Fac	Fac Maintenance	General	Generator Replacement - Fire Station #2	Capital	\$ 52,000	2017
Fleet & Fac	Fac Maintenance	General	Carpet Replacement - Building D	Capital	\$ 64,000	2017
Fleet & Fac	Fac Maintenance	General	Standby Generator - Public Works	Capital	\$ 68,000	2017
PW	Street	General	Remote Traffic Signal Controller	Capital	\$ 316,000	2017
Fleet & Fac	Fleet Svcs	Svc Center	Perimeter Fence Replacement	Capital	\$ 25,000	2017
PACS	Administration	Hotel/Motel	City Hall Christmas Tree	Capital	\$ 55,000	2017
Fire	Fire Marshal	General	I-pads or comparable with otter box - (3)	Capital	\$ 57,000	2018
Fire	EMS/Suppression	General	Set of Hydraulic Rescue Tools	Capital	\$ 35,000	2018
Fire	EMS/Suppression	General	Station Furniture	Capital	\$ 8,000	2018
Fleet & Fac	Facilities	General	Roof Restoration	Capital	\$ 75,000	2018
Fleet & Fac	Facilities	General	Generator Replacement	Capital	\$ 54,000	2018
Fleet & Fac	Facilities	General	Carpet Replacement	Capital	\$ 28,500	2018
Fleet & Fac	Facilities	General	Roof Replacement	Capital	\$ 120,000	2018
Fleet & Fac	Facilities	General	HVAC Replacement	Capital	\$ 340,000	2018
PACS	Parks	General	Sea Container	Capital	\$ 5,000	2018
PACS	Parks	General	Box Blade for Tractor	Capital	\$ 10,000	2018
PACS	Parks	General	Power Washer	Capital	\$ 4,000	2018
PACS	Recreation	General	EFLC Table Chair Replacements	Capital	\$ 25,000	2018
PACS	Aquatics	General	UV System	Capital	\$ 45,000	2018
PACS	Aquatics	General	Benches & Shade	Capital	\$ 5,000	2018
PACS	Aquatics	General	Shade for Concession	Capital	\$ 6,000	2018
PACS	Aquatics	General	Additional Cabana	Capital	\$ 10,000	2018
PACS	Aquatics	General	Lifeguard Umbrellas (5)	Capital	\$ 25,000	2018
PD	Administration	General	Unmarked Vehicle	Capital	\$ 22,000	2018
PD	Administration	General	Patrol Vehicle	Capital	\$ 80,000	2018
PD	Administration	General	Radars for Patrol Units	Capital	\$ 15,333	2018
PD	Administration	General	Replace Security Cameras	Capital	\$ 50,000	2018
PD	Administration	General	Bike Program	Capital	\$ 35,000	2018
PD	Administration	General	SWAT Deployment Vehicle	Capital	\$ 25,000	2018
PD	Administration	General	Building Remodel	Capital	\$ 125,000	2018
PD	Administration	General	Sky Tower	Capital	\$ 100,000	2018
PD	Administration	General	Undercover Vehicle	Capital	\$ 25,000	2018
PACS	Parks	EDC	Playground Replacement	Capital	\$ 60,000	2018
PACS	Parks	EDC	VOBC Pavilion Upgrade	Capital	\$ 20,000	2018

**Capital Requests
Other Items Requested
Year/Fund/Department**

Dept	Division	Fund*	Program Description	Program Type	Program Cost	For Year Requested
Fleet & Fac	Fleet	Svc Ctr	Kitchen Cabinets & Appl	Capital	\$ 7,500	2018
Fleet & Fac	Fleet	Svc Ctr	Tire Balancer	Capital	\$ 4,800	2018
Fleet & Fac	Fleet	Svc Ctr	Tire Machine	Capital	\$ 7,050	2018
PACS	TSSC	TSSC	Hitting Tunnels	Capital	\$ 20,000	2018
PACS	TSSC	TSSC	"L" Screens/Plate Mats	Capital	\$ 3,000	2018
PACS	TSSC	TSSC	Cabinet Replacement	Capital	\$ 20,000	2018
PW	Various	W/WW	IMS Update	Capital	\$50-60k	2018
PW	Various	W/WW	Backhoe/Excavator Attachment	Capital	\$ 10,000	2018
Fire	EMS/Suppression	General	Weight Equipment	Capital	\$ 10,000	2019
Fire	EMS/Suppression	General	Thermal Imaging Camera	Capital	\$ 13,000	2019
Fire	EMS/Suppression	General	Bluetooth SCBA Radio Communications	Capital	\$ 15,000	2019
Fire	Fire Marshal	General	Hydrocarbon sniffer	Capital	\$ 2,000	2019
Fire	Fire Marshal	General	Hand held opticom replacements	Capital	\$ 3,000	2019
Fire	Fire Marshal	General	Replacement sound system	Capital	\$ 4,000	2019
Fleet & Fac	Facilities	General	Carpet Replacement	Capital	\$ 52,000	2019
Fleet & Fac	Facilities	General	Roof Restoration	Capital	\$ 78,000	2019
Fleet & Fac	Facilities	General	Roof Restoration	Capital	\$ 45,000	2019
Fleet & Fac	Facilities	General	Roof Replacement	Capital	\$ 122,000	2019
PACS	Parks	General	Park Lighting	Capital	\$ 40,000	2019
PACS	Parks	General	Harwood Beautification	Capital	\$ 50,000	2019
PACS	Recreation	General	Step Mill	Capital	\$ 5,200	2019
PD	Administration	General	Radars for Patrol Units	Capital	\$ 15,333	2019
PD	Administration	General	Simulator System	Capital	\$ 100,000	2019
PD	Administration	General	Police/Fire Training Facility	Capital	\$ 2,000,000	2019
PACS	TSSC	TSSC	Concession Equipment	Capital	\$ 7,500	2019
PACS	TSSC	TSSC	Batting Cage Shade Canopy Replacement	Capital	\$ 5,000	2019

**Capital Requests
Other Items Requested
Year/Fund/Department**

Dept	Division	Fund*	Program Description	Program Type	Program Cost	For Year Requested
Admin Svcs	Library	EDC	RFID Circulation and Security Equipment	Capital	\$ 80,000	2019
PACS	Parks	EDC	Playground Replacement	Capital	\$ 60,000	2019
PACS	Parks	EDC	Chain Link Fence Upgrade	Capital	\$ 50,000	2019
Fleet & Fac	Fleet	Svc Ctr	Machine Shop	Capital	\$ 7,950	2019
Fleet & Fac	Fleet	Svc Ctr	Shop heaters	Capital	\$ 10,000	2019
Fleet & Fac	Fleet	Svc Ctr	Shop Doors	Capital	\$ 18,500	2019
PW	Various	W/WW	Waste Water Jetter Truck	Capital	\$ 175,000	2019
Fire	Fire Marshal	General	Furniture replacement	Capital	\$ 6,000	2020
Fire	EMS/Suppression	General	Hand Tool replacement package	Capital	\$ 10,000	2020
Fire	EMS/Suppression	General	Set of Hydraulic Rescue Tools	Capital	\$ 35,000	2020
Fire	EMS/Suppression	General	Compressor/Cascade	Capital	\$ 20,000	2020
PACS	Parks	General	Mid-Cities Blvd Beautification	Capital	\$ 25,000	2020
PACS	Recreation	General	EFLC Track Flooring	Capital	\$ 34,000	2020
PACS	Recreation	General	Treadmill Replacement	Capital	\$ 65,000	2020
PACS	Aquatics	General	PA System Upgrade	Capital	\$ 10,000	2020
PD	Patrol	General	Patrol Vehicle	Capital	\$ 55,000	2020
PD	Patrol	General	Patrol Vehicle	Capital	\$ 55,000	2020
PD	Patrol	General	Firearm Range Fees	Capital	\$ 25,000	2020
PD	Patrol	General	E-Citation Hardware	Capital	\$ 100,000	2020
Fleet & Fac	Fleet	Svc Ctr	Office Carpet	Capital	\$ 9,500	2020
PACS	TSSC	TSSC	Batting Cage Net Replacement	Capital	\$ 6,000	2020
PW	Various	W/WW	70 Automatic Flushing	Capital	\$ 50,000	2020
Admin Svcs	Library	EDC	Aquarium Upgrade	Capital	\$ 15,000	2021
Admin Svcs	Library	EDC	Smart Tables	Capital	\$ 15,000	2021

Capital Requests
Other Items Requested
Year/Fund/Department

Dept	Division	Fund*	Program Description	Program Type	Program Cost	For Year Requested
Fire	EMS/Suppression	General	Gas Detector Upgrades	Capital	\$ 20,000	2021
Fire	EMS/Suppression	General	Bunker Gear Extractor	Capital	\$ 25,000	2021
PACS	Parks	General	Park shop concrete base for equipment storage	Capital	\$ 25,000	2021
PACS	Parks	General	Equipment Wash Station	Capital	\$ 10,000	2021
PACS	Recreation	General	Fitness Center Floor	Capital	\$ 39,000	2021
PACS	Recreation	General	Poster Printer	Capital	\$ 6,500	2021
PACS	Recreation	General	Spin Bikes (10)	Capital	\$ 16,000	2021
PACS	Recreation	General	Recumbent Bikes (4)	Capital	\$ 13,000	2021
PACS	Recreation	General	Upright Bike (4)	Capital	\$ 11,500	2021
PACS	Recreation	General	Treadmills (2)	Capital	\$ 14,000	2021
PACS	Recreation	General	Elliptical (2)	Capital	\$ 11,000	2021
PACS	Recreation	General	Adaptive Motion Trainers (2)	Capital	\$ 14,000	2021
PACS	Aquatics	General	Furniture Replacements	Capital	\$ 25,000	2021
PACS	Aquatics	General	Concession Equipment	Capital	\$ 15,000	2021
PD	Patrol	General	Command Vehicle	Capital	\$ 500,000	2021
PD	Patrol	General	Live Scan	Capital	\$ 50,000	2021
PACS	TSSC	TSSC	Replace Batting Cage Equipment	Capital	\$ 30,000	2021
PACS	Recreation	General	Lobby Flooring	Capital	\$ 54,000	2022
PACS	Recreation	General	Security Cameras	Capital	\$ 20,000	2022
PACS	Recreation	General	Dumb Bell Replacement	Capital	\$ 4,500	2022
PACS	Aquatics	General	Aquatic Play Unit	Capital	\$ 75,000	2023
PACS	Aquatics	General	Replace Shade Fabric	Capital	\$ 10,000	2023
PACS	Aquatics	General	Tot Slide Replacement	Capital	\$ 20,000	2023



Fleet Transfer : 5 Year Budget

Department Name	Account Code	2018	2019	2020	2021
Administration	101-1011-513 9601	\$2,368	\$2,404	\$2,440	\$2,440
Police / Code Enforcement	101-3025-521 9601	\$13,956	\$14,166	\$14,378	\$14,378
Police / Administration	101-3045-521 9601	\$3,579	\$3,633	\$3,687	\$3,687
Police / Patrol	101-3046-521 9601	\$207,568	\$210,681	\$213,841	\$213,841
Police / C.I.D.	101-3047-521 9601	\$25,005	\$25,380	\$25,760	\$25,760
Police / Service	101-3048-521 9601	\$13,302	\$13,501	\$13,704	\$13,704
Police / Detention	101-3049-521 9601	\$2,175	\$2,208	\$2,241	\$2,241
Fire / Marshall / Education	101-4023-522 9601	\$10,488	\$10,645	\$10,805	\$10,805
Fire / EMS / Suppression	101-4041-522 9601	\$401,185	\$407,203	\$413,311	\$413,311
Facility Maintenance	101-5037-519 9601	\$15,262	\$15,490	\$15,723	\$15,723
Planning	101-6032-540 9601	\$9,998	\$10,148	\$10,300	\$10,300
Animal Control	101-8033-531 9601	\$8,797	\$8,929	\$9,063	\$9,063
Recreation	101-7051-550 9601	\$19,247	\$19,536	\$19,829	\$19,829
Parks	101-7052-550 9601	\$100,956	\$102,470	\$104,007	\$104,007
Streets	101-8033-531 9601	\$118,471	\$120,248	\$122,052	\$122,052
General Fund Total:		\$952,355	\$966,641	\$981,140	\$981,140
City Engineer	501-8066-531 9601	\$5,498	\$5,581	\$5,664	\$5,664
Water Production	501-8071-531 9601	\$16,028	\$16,268	\$16,512	\$16,512
Water Distribution	501-8072-531 9601	\$16,711	\$16,962	\$17,216	\$17,216
Sewer & Treatment	501-8073-531 9601	\$35,169	\$35,696	\$36,232	\$36,232
Water and Sewer Fund Total:		\$73,406	\$74,507	\$75,625	\$75,625
Fleet Services	504-5090-519 9601	\$4,965	\$5,040	\$5,115	\$5,115
Drainage Utility	510-8029-531 9601	\$2,233	\$2,266	\$2,300	\$2,300
Texas Star Sports Complex	530-7050-550 9601	\$3,451	\$3,503	\$3,555	\$3,555
Texas Star Golf Course	540-7060-550 9601	\$279,302	\$283,491	\$287,744	\$287,744
Texas Star - EDC Funded	210-1052-550 9601	\$5,198	\$5,276	\$5,355	\$5,355
City Total:		\$1,320,910	\$1,340,723	\$1,360,834	\$1,360,834

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

