City of Euless

Annual Operating Budget

Fiscal Year Ending September 30, 2020

201 N. Ector Drive, Euless, TX 76039 www.eulesstx.gov

THE CITY OF

EULESS

City of Euless, Texas
Fiscal Year 2019-2020
Budget Cover Page
September 10, 2019

This budget will raise more revenue from property taxes than last year's budget by an amount of $900,888, which is a 4.64 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $961,908.

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

FOR: Linda Martin, Mayor; Jeremy Tompkins, Mayor Pro Tem, Place 2; Perry Bynum, Place 4; Salman Bhojani, Place 6; Tim Stinneford, Place 1; Eddie Price, Place 3; Harry Zimmer, Place 5

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2019-2020	**2018-2019**
Property Tax Rate:	$0.462500/100	$0.462500/100
Effective Tax Rate:	$0.443182/100	$0.434906/100
Effective Maintenance & Operations Tax Rate:	$0.353685/100	$0.340309/100
Rollback Tax Rate:	$0.471360/100	$0.463482/100
Debt Rate:	$0.084526/100	$0.090790/100

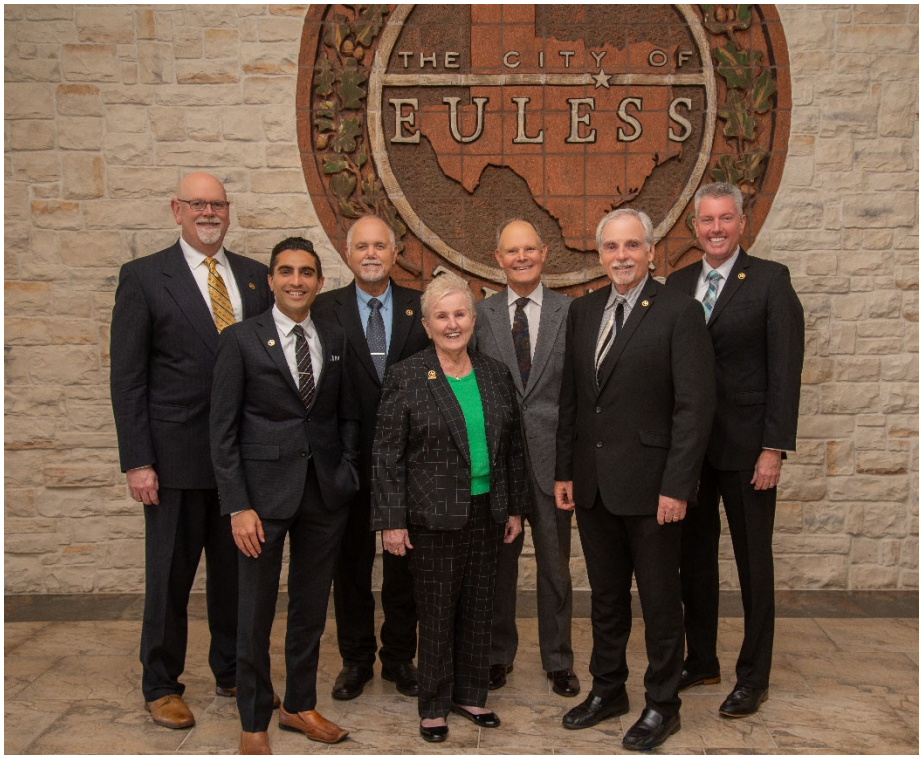
Total debt obligation for City of Euless, Texas secured by property taxes: $73,812,422

THE CITY OF

EULESS

CITY OF EULESS

FISCAL YEAR 2019-2020



Council Members

LINDA MARTIN, MAYOR
Tim Stinneford, Place One
Jeremy Tompkins, Mayor Pro Tem, Place Two
Eddie Price, Place Three
Perry Bynum, Place Four
Harry Zimmer, Place Five
Salman Bhojani, Place Six

Loretta Getchell, City Manager
Bob Freeman, Deputy City Manager
Chris Barker, Assistant City Manager

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Euless

Texas

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morrill

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, 2018. 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, as an operational guide, 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.

2019
BOARDS & COMMISSIONS

Animal Shelter Advisory Board (2)
Dr. Susan Read Krissa Blundell
Council Member Eddie Price

Civil Service Commission (3)
Carla Shields John Deithloff Bobby Baker

Crime Control & Prevention District (3)
Ron Shields Rusty Brown Mike Pruitt
Council Member Eddie Price
Council Member Harry Zimmer
Council Member Perry Bynum
Mayor Pro Tem Jeremy Tompkins

Euless Development Corporation (3)
Sonja Adams Jason Turner Carmen Deithloff
Mayor Linda Martin
Council Member Tim Stinneford
Mayor Pro Tem Jeremy Tompkins
Council Member Eddie Price

Historical Preservation Committee (36)

Gary Barnhill	Doris Brown	Alford Browning
Dan Burger	Michele Burger	Bill Byers
Joe Cannon	Weldon Cannon	Barbara Collier
Iris Elliot	Susan Ellis	Gary Fieldsend
James Fuller	Bill Golden	Mary Hunt
Kathey Knecht	Norma Lively	Marilyn Long
Don Martin	David Massey	Veva Lou Massey
Suzy McCormick	Anniece McKanna	Robert Nail
Gary Parker	Helen Payton	Lindalyn Pool
Mary Lib Saleh	Corey Stack	Faye Stinneford
Jeffrey Taylor	Peggy Vandiver	Helen Voss
Glenn Walker	Andy Weinzapfel	Mavy T. Wright

Library Board (6)
Allan Gibbs Jim Hamilton
Mike McGehee Christopher McAllister
Barney Snitz Leslie Kane

Parks and Leisure Services Board (8)
Jason Reyes John Raab
Randy Jones Steve Doty
Roger Sickler Magen Brown
Isha Sharma, Alt. 1 Kay Seger, Alt. 2

Planning and Zoning Commission (7)
Eric Owens Curtis Brown
LuAnn Portugal Richard McNeese
Ronald Dunckel Steve Ellis
Warren Wilson

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
Council Member Salman Bhojani
Council Member Tim Stinneford
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 Salman Bhojani
Council Member Tim Stinneford
Council Member Eddie Price

Zoning Board of Adjustment (7)
Steven Elliott Clarence Moore
Ron Young Ruby Anne Crites
Charles Cinquemani David Brown, Alt. 1
Carol Dufinetz, Alt. 2

HEB Teen Court Advisory Board (4)
Robin Edwards Renu Sloan
Moses Vakalahi, Alt. 1 Diana Howard, 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
Mayor Pro Tem Jeremy Tompkins

GRAPEVINE/COLLEYVILLE ISD LIAISON
Council Member Harry Zimmer

HURST-EULESS-BEDFORD ECONOMIC DEVELOPMENT FOUNDATION
Mayor Linda Martin, Liaison

83 CITIZEN BOARD MEMBERS

*As of December 10, 2019

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October 1, 2019

Honorable Mayor Linda Martin

City Council:
Tim Stinneford, Place One
Jeremy Tompkins, Place Two, Mayor Pro Tem
Eddie Price, Place Three
Perry Bynum, Place Four
Harry Zimmer, Place Five
Salman Bhojani, Place Six

In accordance with requirements of State law and the City of Euless' Home Rule Charter, the City of Euless, Texas Annual Operating and Capital budgets for the fiscal year beginning October 1, 2019 and ending September 30, 2020 are presented.

The FY2019-20 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 FY2019-20, the City's budget provides for continued programs and services, while maintaining the tax rate at $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 (¼¢) sales tax for crime control and prevention purposes which funds several public safety positions,
- ☆ The half cent (½¢) sales tax which provides funding for economic development, library and park projects,
- ☆ Net growth in residential and commercial property valuations over the past decade, and
- ☆ Conservative sales tax revenue budgeting practices.

FY2018-19 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, various neighborhood meetings, Tongan and Nepali 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 and Fire Departments continued their commitment to community outreach 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 including Coffee with a Cop; National Night Out; 6 Stones events; Fire Safety Clown programs; CFA (Citizens Fire Academy); CPA (Citizens Police Academy); CERT (Community Emergency Response Team); active shooter training to schools, places of worship and businesses; and Open Houses. Multi-jurisdictional programs continued with the Victims Assistance Liaison and Mental Health program, a drone program, and a more inclusive approach to crime analysis in the area.
- ☆ ***Employ high quality, professional, service-oriented personnel by providing a competitive salary and benefit structure for City employees;*** specifically, the FY2018-19 operating budget included a 2.5% merit based salary increase for exempt employees and a 2.5% movement in the pay plan and continuation of a step plan for non-exempt and public safety employees.
- ☆ ***Provide excellent and efficient services to citizens;*** specifically, our departments continue to provide quality service and programs to the citizens of Euless, serving approximately 141 citizens for every 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, search the library catalogs, and monitor water consumption. The City also utilizes 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.
- ☆ ***Maintain a 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;*** specifically, budget cuts were maintained during a period of decreased sales tax collections to ensure an overall balanced budget. The City maintained Aa2 ratings from Moody's Investor's Services and AA rating from Standard and Poor's which cited historically strong financial performance, conservative budgeting practices and solid reserves. The City maintained a low tax rate of 46.25¢ per $100 of assessed value. The Police Department continued to receive overtime grants for DWI (Driving While Intoxicated) and traffic enforcement programs. Grants were also used for the bullet proof vest program, the Family Place program, and discounted services for library high-speed internet.
- ☆ ***Maintain quality infrastructure improvements by constructing municipal facilities and infrastructure improvements in accordance with the Capital Improvement Plan (CIP);*** specifically, the City continued the annual street overlay, Americans with Disabilities Act (ADA) improvements, and street light and sidewalk maintenance programs. Additionally, the City completed Glade Parks Street Improvements, wastewater and water line relocations at State Highway 183, wastewater line replacement for Oakwood Terrace Phase II, and the Glade Parks Trail Connection.

- ☆ ***Promote the continued investment in the community with new residential and commercial development while focusing on reinvestment of existing properties;*** specifically, the City continued the apartment inspection program which has resulted in immediately recognizable capital reinvestment in many of the apartment communities throughout the City, thus improving residents' housing livability, community aesthetics, and preserving property values.

  During FY2018-19, the City processed 99 new residential housing permits. There are five (5) active subdivisions in the City of Euless with 592 platted lots. The RiverWalk! development, which includes approximately 200 acres, is located at the northwest corner of Airport Freeway and State Highway 360 extending north to E. Harwood Road. Lennar Homes developed several subdivisions within the RiverWalk! mixed use project, including The Dominion at Bear Creek, which is a 174 lot single-family subdivision located south of Midway Drive, between Fuller-Wiser Road and Bear Creek Parkway.

  Construction of the infrastructure within Founders Parc, was completed in FY2017-18. Building began in FY2018-19 of the development which ultimately will include 259 new single-family homes, 285 urban lofts, and approximately 57,000 square feet of commercial space. This replaced 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 FY2018-19, the City processed 23 new commercial permits. The commercial development activity is geographically dispersed throughout the community and can be found in multiple sectors, including manufacturing, light assembly, wholesale distribution, commercial contracting, and retail. The 200-acre Glade Parks development, along Highway 121, represents the largest amount of the total square footage under construction. Additions to Glade Parks in FY2018-19 included: ALOFT, First Watch, QuikTrip, 54th Street Restaurant and Drafthouse, Pei Wei Asian Kitchen, My Eye Lab, and Thirsty Lion Gastropub and Grill. Several community activities were held during the year in the LifeStyle Area within Glade Parks. 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, 6 Stones completed 17 home renovations in Euless during 2019.

- ☆ ***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. The indoor portion features a lap pool, therapy pool, and water slides. The Learn to Swim program has continued to be very popular. The library continues to collaborate with Hurst, Bedford, and HEB ISD on an annual joint summer reading program and provided summer outreach programs and nutritional support for underserved areas. The book locker at City Hall continues to offer an additional site for item pick up and drop off. The library held several children's classes and provided numerous services at the Simmons Center during the building remodel, and took advantage of adjoining Carr Park to integrate nature themes and activities into classes. The parks and library continue to provide a variety of high-quality free family events such as Movies in the Park, Junior Angler Fishing, Halloween Trunk or Treat, summer camps and a concert series.

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 FY2019-20 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 in August and adopted by the City Council in September. This budget document represents the final results from all their hard work. Preparing the budget for FY2019-20 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 (Dallas Fort Worth) 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 FY2019-20 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

	FY18 Actual	FY19 Budgeted	FY19 Estimated	FY20 Proposed
General Fund-FT	274.25	274.75	274.75	275.75
Enterprise-FT	69.75	69.25	69.25	70.25
Special Revenue-FT	44.5	44.5	44.5	44.5
Internal Service-FT	1.5	1.5	1.5	1.5
Total-FT	390	390	390	392

The approved FY2019-20 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 2.5% merit based salary increase for exempt employees and a 2.5% 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
- ☆ An unchanged property tax rate of $0.4625 per $100 of assessed valuation for FY2019-20. 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

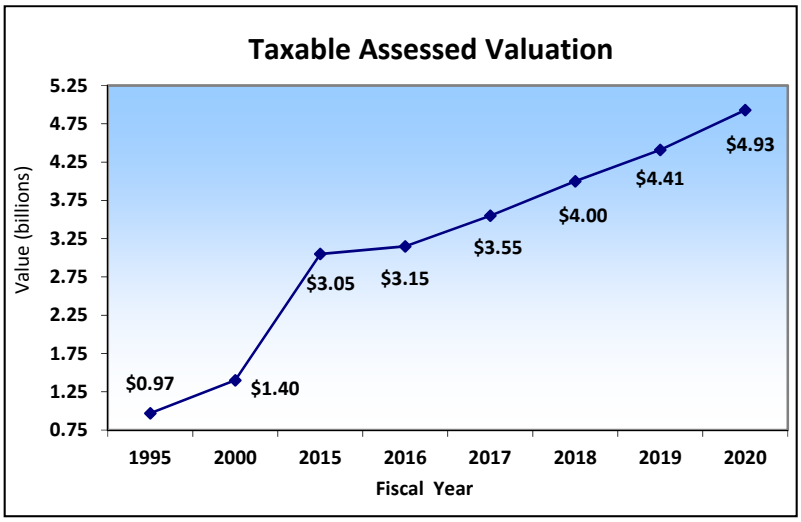
The General Fund resources are proposed at $47,549,599, which includes $43,595,508 in revenues and $3,954,091 of budgeted fund balance drawdown. The City's fiscal policies provide that General Fund reserves should be at least 30 to 60 days of working capital. At no time shall the reserve fall below 8.3% 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 excluding capital. In order to minimize debt issuance, the City has chosen to cash flow capital expenditures from excess reserves when available. As shown on page 11, the recommended reserve level for FY2019-20 is $7,163,423. The estimated beginning fund balance is $12,841,550, leaving $5,678,127, to fund the budgeted drawdown mentioned above. Proposed revenue for FY2019-20 assumes overall growth of 3% from the FY2018-19 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 property taxes, sales 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.

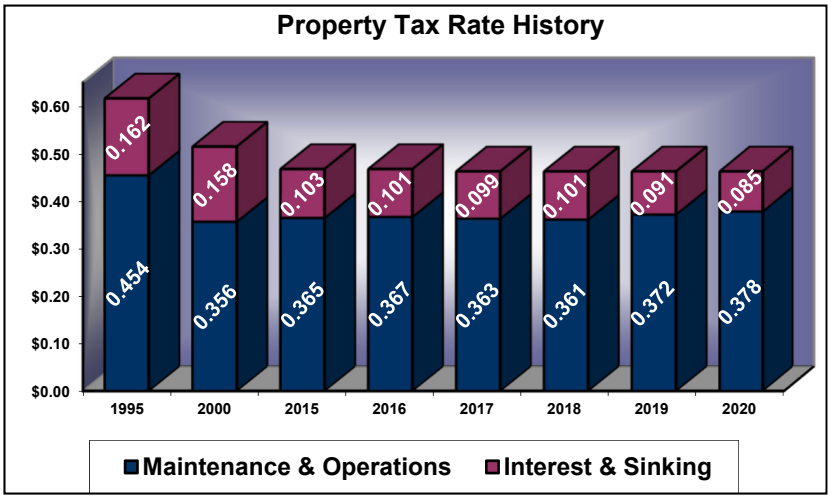
General Property Taxes

The largest 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 2019, including minimum value of property under protest, provided to the City by TAD totaled $4,935,735,786, an increase of $520,022,011 from the 2018 tax roll of $4,415,713,775. The certified roll reflects all taxable property in the City as of January 1, 2019. The current certified values show an increase of 11.78% over the prior year. Property values currently total $4.93 billion as shown by the graph. The City's adopted tax rate is $0.4625 per $100 of assessed valuation.



Euless' tax rate has declined steadily from 61.6¢ in 1995 to an adopted rate of 46.25¢ for FY2019-20, which is unchanged from FY2018-19. The City's willingness to lower the tax rate in strong economic times and maintain the tax rate during recessed economic times has proven very beneficial to the citizens of Euless. In addition to the tax relief provided during those times, 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.

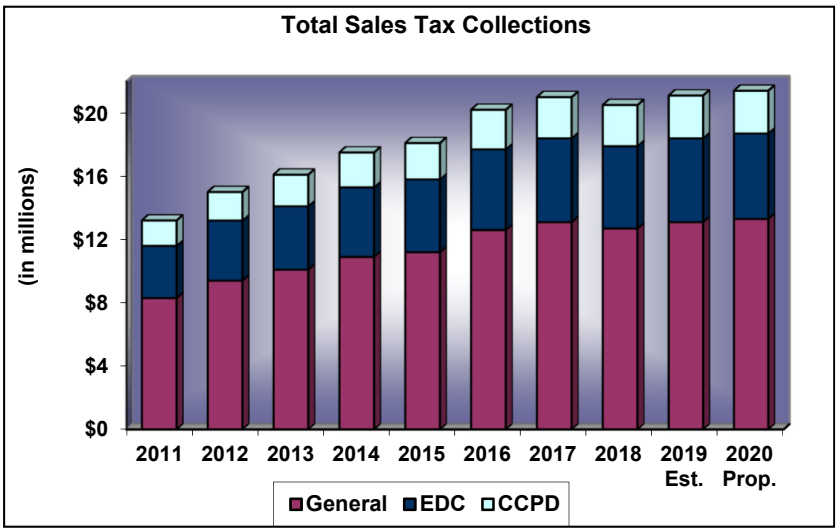


General property tax revenues are anticipated to generate $17,173,713 (including delinquent taxes and related penalties but excluding Tax Increment Reinvestment Zone (TIRZ) revenues) which accounts for 39% of all General Fund revenue.

Sales Tax Revenues

Revenue collected from sales taxes is the second largest component of the General Fund. Sales taxes in the General Fund account for 31% of total revenues. Sales tax receipts are the result of a tax levy on the sale of goods and services within the City as authorized by the State of Texas. The sales tax rate for the City of Euless is 8.25¢. Of this amount, the State receives 6.25¢ and the City receives 2¢. Of the City's portion, the General Fund receives 1.25¢ which includes a 1¢ general sales tax and a ¼¢ for property tax relief. In addition, in 1993 the citizens of Euless voted to levy an additional ½¢ sales tax for the Euless Development Corporation (EDC) and in 1995 an additional ¼¢ sales tax for the Crime Control and Prevention District (CCPD) 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 $10,529,080 in FY2019-20 and the ¼¢ additional sales tax for property tax relief is anticipated to generate $2,723,192.

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. For FY2017-18, total sales tax revenues decreased slightly due to various business' operating changes. Most of the decline was offset by significant development. For FY2018-19 and FY2019-20 are projected to return to FY2016-17 levels. 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.



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 Euless. Telecommunications companies remit payments based on a per line access fee. Total gross receipt/franchise taxes are estimated at $4,190,420 which represents 10% of the General Fund revenues. This revenue is projected lower than prior years based on recent legislative changes to telephone and cable franchise fees.

Licenses and Permit Fees

Licenses and permit fees represent almost 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 several years. FY2019-20 is expected to decrease from these highs as the City reaches buildout.

Fines and Fees

Fines and fees represent 9% 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 remain at a lower level than several year ago due to decreases mainly in municipal court and ambulance revenues.

Intergovernmental Transfers/Misc.

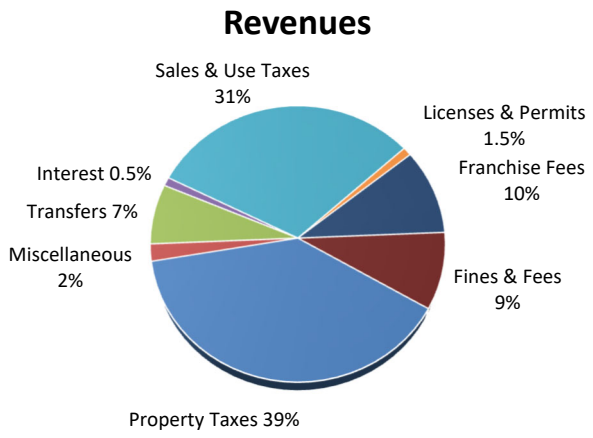
Intergovernmental transfers represent 7% of General Fund revenues which includes general and administrative transfers from the Water and Wastewater Fund, the Drainage Fund, and the Short-term Motor Vehicle Fund. Other miscellaneous revenues represent 2% of General Fund revenue.

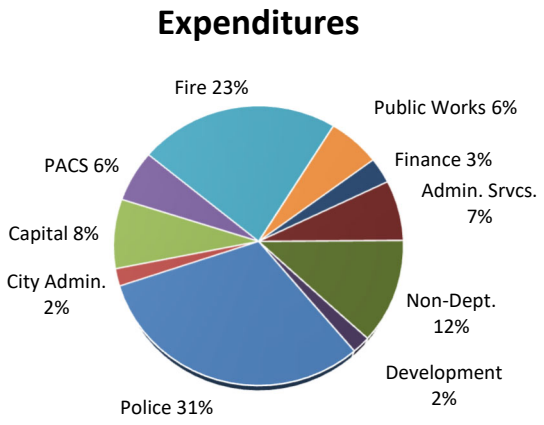
GENERAL FUND EXPENDITURES

General Fund operating expenditures are projected at $43,577,488, which represents an increase of 3% from the FY2018-19 budget excluding capital programs. This increase is primarily attributed to the employees' pay plan and associated benefits, a new full-time code enforcement officer, and the establishment of a replacement plan for furnishings and equipment. The adopted budget includes the use of excess reserves in the amount of $3,954,091 to cash flow capital programs. Capital programs include funding for facility improvements, inspection services, various equipment needs, and prior year accumulated depreciation on furnishings and equipment to ensure adequate funds for future replacement.

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

General Fund





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 excluding capital. The fund balance summary, provided on page 11, 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 31-33.

WATER & WASTEWATER FUND REVENUES

Resources available in the Water and Wastewater fund totaled $26,262,116, which includes $26,053,084 in revenues and $209,032 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 $12.75 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 FY2019-20 budget includes an increase in the rate for potable water consumption of 19¢ 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 30¢ 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 FY2019-20.

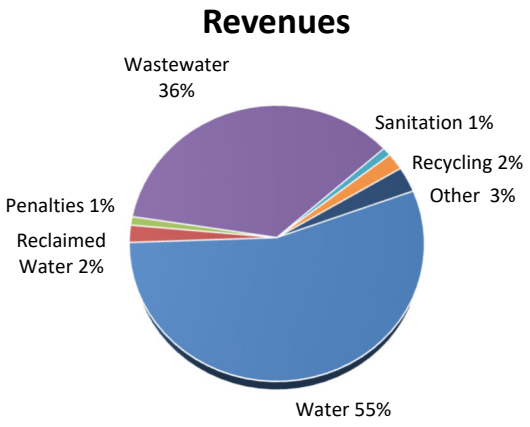
Budgeted wastewater revenue is calculated on a base rate of $11.00 per month for all customer classes, and a volume charge of $4.29 per 1,000 gallons of wastewater treatment up to a maximum of 12,000 gallons for residential customers. This is an increase of 2¢ per thousand gallons which is primarily 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.

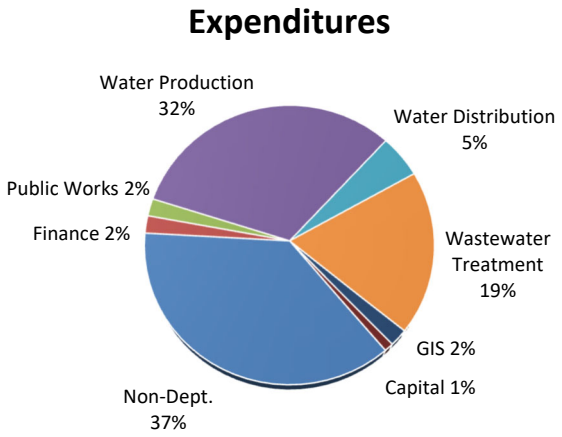
The City's fiscal policy requires the Water and Wastewater Fund to maintain a minimum of 45 to 75 days working capital. The City of Euless currently maintains a 75 day reserve. As mentioned, the City has chosen to cash flow capital expenses from excess reserve levels when available. As shown on page 14, the recommended reserve level for the Water and Wastewater Fund is $5,349,011. The estimated beginning working capital for FY2019-20 totals $7,712,478, leaving $2,363,467 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





WATER & WASTEWATER FUND EXPENDITURES

Water and Wastewater Fund operating expenditures are projected at $26,031,854. This is an increase of 1% from the FY2018-19 original budget excluding capital programs. The majority of this increase is directly related to the cost of water and wastewater treatment by TRA, the employees' pay plan and associated benefits, and the addition of one field technician. This budget meets the criteria set forth in the City's fiscal policies with reserves calculated at the minimum 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 FY2019-20 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 $209,032 for previously approved capital projects that have not yet been completed and the painting of fire hydrants.

WATER AND WASTEWATER CAPITAL PROJECTS

The Water and Wastewater Capital Projects Fund includes wastewater line replacement at Midway Park Second Addition Phase I and Third Additional Phase I, as well as North Main Street at Salem Drive and Town Creek Drive. Also included is a water line replacement at Alexander Lane. This budget includes continued funding for ongoing valve replacements and additional funding for well replacement. Supplemental information is provided in the Capital Improvement Program section of the budget on pages 134-149, 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 FY2019-20 budget, the required reserve is $790,559.

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 cost. The excess coverage insurance policy for FY2019-20 requires a specific deductible of $125,000 per person plus an aggregated specific deductible of $110,000 and covers aggregate claims in excess of $4,217,094. 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 in order to accumulate funds to cover the expected replacement costs of the equipment. Any shortfall is funded from the Car Rental Fund. FY2019-20 expands this program to include furnishings and other equipment. Transfers were included from operating fund excess reserves to cover prior year accumulated depreciation on the furnishings and other equipment to ensure funds at the time of replacement.

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, historical preservation and Arbor Daze. The Hotel/Motel tax receipts are projected to increase in FY2019-20 from FY2018-19 estimated revenues. Most of this increase is due to scheduled new hotel openings around the City. Capital purchases for the Conference Center were included in the FY2019-20 budget.

Half-Cent Sales Tax Fund

Euless citizens approved an additional ½¢ sales tax in 1993 that is restricted for parks, library, and economic development activities. For FY2018-19, total sales tax revenues increased slightly from the FY2017-18 decline. Sales tax revenue from new development helped to offset a decline that occurred due to changes in the operation of existing businesses and has allowed us to project a slight increase for FY2019-20. Expenses in this fund include an increase to fund the employees' pay plan and associated benefits and annual hardware and software replacements. Recommended capital programs, as detailed on page 32, include a transfer for miscellaneous parks improvements, moving expenses to relocate the library back to its permanent home after remodel, other equipment, and prior year's accumulated depreciation for furnishings and other equipment as described earlier. This budget maintains operating reserves of 60 days of working capital, which is consistent with other governmental funds.

Police Drug 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 FY2019-20 budget also includes additional funding for public safety equipment, software upgrades, crime scene cameras, and public facility improvements.

Short-Term Motor Vehicle (Car Rental) Tax Fund
In November 1999, Euless citizens approved a 5% tax to be collected on all short-term motor vehicle rentals within the City limits. In the spring of 2000, the Dallas-Fort Worth International (DFW) airport opened a consolidated car rental facility within Euless City limits. These funds are divided equally among Euless, Dallas, and Fort Worth per the requirements of a revenue sharing agreement established by the parties in FY1997-98. Annual transfers for FY2019-20 include transfers to the General Fund and Equipment Replacement Fund as described previously. Capital requests include the parks maintenance building repairs, Heritage Park playground equipment, equipment storage, redevelopment, and Wilshire Park improvements.

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

OTHER ENTERPRISE FUNDS

Recreation Class Fund
The Recreation Class Fund provides outstanding community activities for citizens. The activities financed from this fund range from youth programs to senior citizen activities, and provide funding for many activities at the Euless Family Life Center. A capital request for prior years accumulated depreciation for furnishings and other equipment as described earlier is included.

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 FY2019-20 residential monthly rate remains at $2.75 and remains competitive with others communities in the area. Monthly commercial drainage fees are based upon lot size. This revenue source is used to fund eight public works positions, drainage capital improvement projects, and 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. The course was listed by the PGA, Golf Week and Golf Digest as one of the top places to play in Texas. Dallas Morning News and Avid Golfer list Texas Star as one of the Top Ranked Public Golf Courses in the Metroplex. 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 FY2019-20 budget includes proposed revenues of $4,694,475 and proposed operating expenses of $4,688,712.

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. Synthetic turf and parking enhancements during FY2016-17 at the Parks at Texas Star have taken amateur fields in the area to a higher level and allow for quicker play time following rain events.

The FY2019-20 budget for this combined complex includes proposed revenues of $767,100 and proposed expenses including capital of $737,522. Capital expenses include outfield fencing. This budget for the Texas Star Sports Complex has been adjusted to include the planned closure of Softball World for renovations to incorporate the facility into the Parks at Texas Star.

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 216.

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 FY2019-20 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 FY2019-20 budget includes a variety of capital improvement projects, as detailed in the capital section of this document on pages 134-149 and in the CIP under separate cover. Several project for FY2019-20 will be funded through operating transfers or excess reserves, however additional debt issuance is planned for the Fire Station #1 Construction, Texas Star Sports Complex Phase VII, and short-term tax notes for future equipment purchases.

The FY2019-20 CIP budget includes total resources available (including intergovernmental transfers) of $28,194,998 and capital expenditures (including on-going funded projects) of $20,082,727. 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 FY2019-20 budget further addresses the goal of maintaining infrastructure by allocating funds to continue miscellaneous drainage improvements, miscellaneous screening wall repairs, water valve replacements, water well replacement, redevelopment, economic development incentives, miscellaneous park and irrigation improvements.

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	$4,935,735,786
Constitutional Limit of Debt	2.5% of assessed valuation
Maximum Constitutional Revenue Available	$123,393,395
Constitutional 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. The City has identified three projects in the CIP Plan that may require debt issuance. We anticipate the issuance of 2020 Certificates of Obligation for Fire Station #1 Construction, which when combined with a reduction of outstanding debt service obligations, is expected to have no overall impact on the interest and sinking portion of the tax rate. We also anticipate the issuance of Euless Development Corporation Sales Tax Revenue Bonds for the Texas Star Sports Complex Phase VII and Phase VIII construction.

A brief explanation of various debt instruments is provided below. Additional information on the debt is included in pages 150-185 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.

DFW Airport reports itself as the fourth largest airport in terms of operations and fifteenth largest in terms of passengers in the world, handling over 73 million passengers a year. DFW Airport reports service is provided to 260 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 7.4 million, a Gross Metro Product of $511.6 billion, a labor force of over 3.9 million, a 2.8% job growth rate, 22 Fortune 500 Firms, and college enrollment of over 367,000. Such an economic environment has helped the region weather economic downturns in key sectors better than many other regions in the nation.

The Alliance Texas development in North Fort Worth is a 26,000-acre master-planned, mixed-use community which is home to more than 480 companies, 48,000+ 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 $4.73 billion annual impact in North Texas in 2017 (www.alliancetexas.com, Alliance Texas Facts).

Taxable value for all residential and commercial property in the City of Euless is estimated at approximately $4.9 billion for tax year 2019, which is an 11.78% increase from the prior year, due to increases in both residential and commercial real estate property values. Sales tax collections increased during FY2018-19. 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 496.9 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, the first College Playoff National Championship game in 2015, and the Cotton Bowls since 2010.

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 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 2019-2020 ANNUAL CITY OF EULESS BUDGET
COMBINED SUMMARY OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
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
BEGINNING FUND BALANCE	$ 12,841,550	$ 12,148,873	$ 2,684,159	$ 9,199,237	$ 10,069,237	$ 9,977,209
BUDGETED REVENUES						
Property Taxes	$ 17,123,713	$ 1,577,967	$ 3,717,958	$ -	$ -	$ -
Gross Receipts Tax	$ 4,190,420	$ 111,000	$ -	$ -	$ -	$ -
General Sales Tax	$ 13,252,272	$ 8,506,033	$ -	$ -	$ -	$ -
Selective Sales Tax	$ 188,890	$ 15,889,631	$ -	$ -	$ -	$ -
Fines/Fees/Penalties	$ 2,462,050	$ 1,193,923	$ 12,000	$ 237,500	$ -	$ -
Licenses & Permits	$ 589,500	$ -	$ -	$ -	$ -	$ -
Interest Income	$ 255,000	$ 259,500	$ 77,700	$ 264,800	$ 120,000	$ 82,700
Intergovernmental Revenue	$ 428,850	$ 56,960	$ -	$ -	$ -	$ -
Charges for Service	$ 1,510,240	$ -	$ -	$ 31,741,259	$ -	$ -
Miscellaneous/Rental Income	$ 614,624	$ 73,580	$ 495,000	$ 120,716	$ 689,201	$ 200,420
Insurance/Risk/Other Sources	$ 5,000	$ -	$ -	$ -	$ 7,563,624	$ -
Revenues before Transfers	**$ 40,620,559**	**$ 27,668,594**	**$ 4,302,658**	**$ 32,364,275**	**$ 8,372,825**	**$ 283,120**
Transfers from other funds	$ 2,974,949	$ 18,402	$ 4,956,129	$ 2,147,037	$ 7,285,157	$ 321,412
TOTAL REVENUES	**$ 43,595,508**	**$ 27,686,996**	**$ 9,258,787**	**$ 34,511,312**	**$ 15,657,982**	**$ 604,532**
AVAILABLE RESOURCES	**$ 56,437,058**	**$ 39,835,869**	**$ 11,942,946**	**$ 43,710,549**	**$ 25,727,219**	**$ 10,581,741**
BUDGETED EXPENDITURES						
Personal Services	$ 32,661,592	$ 5,370,021	$ -	$ 9,096,088	$ 872,743	$ -
Professional/Technical Services	$ 1,503,758	$ 264,455	$ 3,000	$ 2,332,702	$ 321,718	$ -
Contractual Services	$ 708,194	$ 115,085	$ -	$ 420,345	$ -	$ -
Utilities	$ 1,039,689	$ 288,000	$ -	$ 13,466,937	$ -	$ -
Maintenance	$ 805,199	$ 61,500	$ -	$ 538,576	$ 13,500	$ -
Other Services/Contingencies	$ 150,500	$ 217,000	$ -	$ 87,970	$ 288,367	$ -
Insurance	$ 5,300	$ -	$ -	$ 58,000	$ 7,160,605	$ -
General & Administrative	$ 471,635	$ 149,125	$ -	$ 244,765	$ 2,000	$ -
Rebates/Incentives	$ 1,772,470	$ 10,411,984	$ -	$ -	$ -	$ -
Supplies	$ 1,072,638	$ 392,550	$ -	$ 1,763,813	$ 10,375	$ -
Capital & Infrastructure Improvements	$ -	$ -	$ -	$ -	$ -	$ -
Capital Purchases (Equipment)	$ 3,016,225	$ 3,104,334	$ -	$ 385,132	$ 1,794,000	$ -
Debt Service/Bank Charges	$ 6,000	$ 449,264	$ 9,298,349	$ 6,000	$ -	$ -
Expenditures before Transfers	**$ 43,213,200**	**$ 20,823,318**	**$ 9,301,349**	**$ 28,400,328**	**$ 10,463,308**	**$ -**
Transfers to other funds	$ 4,318,379	$ 9,325,606	$ -	$ 6,687,096	$ -	$ 1,537,870
TOTAL EXPENDITURES	**$ 47,531,579**	**$ 30,148,924**	**$ 9,301,349**	**$ 35,087,424**	**$ 10,463,308**	**$ 1,537,870**
ENDING BALANCE						
DESIGNATED	$ 138,857	$ 816,807	$ 411,854	$ -	$ -	$ 4,794,449
UNDESIGNATED	$ 8,766,622	$ 8,870,138	$ 2,229,743	$ 8,623,125	$ 15,263,911	$ 4,249,422
PROJECTED ENDING FUND BALANCE	**$ 8,905,479**	**$ 9,686,945**	**$ 2,641,597**	**$ 8,623,125**	**$ 15,263,911**	**$ 9,043,871**
RECOMMENDED RESERVES PER FISCAL POLICY	$ 7,163,423	$ 3,381,153	$ 329,946	$ 5,811,666	$ 12,952,799	$ 963,434

NOTE: Some accounts may have been recategorized to provide consistent presentation across funds.

COUNCIL ADOPTED 2019-2020 ANNUAL CITY OF EULESS BUDGET
COMBINED SUMMARY OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
Includes All Funds Subject to Appropriation with Comparison to Prior Years

	CAPITAL IMPROVEMENT FUNDS	FY2019-20 ALL FUND SUMMARY	BUDGET FY2018-19	ESTIMATED FY2018-19	ACTUAL FY2017-18
BEGINNING FUND BALANCE	$ 9,146,082	$ 66,066,347	$ 85,748,368	$ 85,748,368	$ 66,237,606
BUDGETED REVENUES					
Property Taxes	$ -	$ 22,419,638	$ 20,144,455	$ 20,319,000	$ 18,578,506
Gross Receipts Tax	$ -	$ 4,301,420	$ 4,660,168	$ 4,611,639	$ 4,811,119
General Sales Tax	$ -	$ 21,758,305	$ 21,619,205	$ 21,439,164	$ 20,728,209
Selective Sales Tax	$ -	$ 16,078,521	$ 15,796,530	$ 15,668,885	$ 15,795,430
Fines/Fees/Penalties	$ 392,886	$ 4,298,359	$ 4,042,009	$ 3,821,676	$ 3,991,242
Licenses & Permits	$ -	$ 589,500	$ 574,000	$ 1,785,850	$ 1,755,181
Interest Income	$ -	$ 1,059,700	$ 646,194	$ 2,205,186	$ 1,349,184
Intergovernmental Revenue	$ 346,191	$ 832,001	$ 1,241,821	$ 1,389,482	$ 999,627
Charges for Service	$ -	$ 33,251,499	$ 33,891,928	$ 34,216,534	$ 34,832,982
Miscellaneous/Rental Income	$ -	$ 2,193,541	$ 2,244,387	$ 3,426,871	$ 4,269,192
Insurance/Risk/Other Sources	$ 11,714,810	$ 19,283,434	$ 31,598,171	$ 32,247,179	$ 20,587,347
Revenues before Transfers	**$ 12,453,887**	**$ 126,065,918**	**$ 136,458,868**	**$ 141,131,466**	**$ 127,698,019**
Transfers from other funds	$ 6,595,029	$ 24,298,115	$ 25,103,409	$ 19,875,710	$ 22,676,156
TOTAL REVENUES	**$ 19,048,916**	**$ 150,364,033**	**$ 161,562,277**	**$ 161,007,176**	**$ 150,374,175**
AVAILABLE RESOURCES	**$ 28,194,998**	**$ 216,430,380**	**$ 247,310,645**	**$ 246,755,544**	**$ 216,611,781**
BUDGETED EXPENDITURES					
Personal Services	$ -	$ 48,000,444	$ 46,921,385	$ 46,634,115	$ 43,942,761
Professional/Technical Services	$ 1,121,920	$ 5,547,553	$ 6,946,974	$ 7,422,486	$ 5,158,631
Contractual Services	$ -	$ 1,243,624	$ 1,161,695	$ 1,399,740	$ 1,105,093
Utilities	$ 100,000	$ 14,894,626	$ 14,967,243	$ 14,932,284	$ 14,296,766
Maintenance	$ -	$ 1,418,775	$ 1,279,524	$ 1,357,163	$ 1,055,254
Other Services/Contingencies	$ 825,658	$ 1,569,495	$ 677,408	$ 924,172	$ 103,178
Insurance	$ -	$ 7,223,905	$ 7,292,742	$ 7,927,742	$ 5,982,144
General & Administrative	$ -	$ 867,525	$ 861,261	$ 859,505	$ 463,319
Rebates/Incentives	$ 25,000	$ 12,209,454	$ 12,545,531	$ 13,726,452	$ 16,956,334
Supplies	$ 25,000	$ 3,264,376	$ 3,220,083	$ 3,255,848	$ 3,100,902
Capital & Infrastructure Improvements	$ 17,080,035	$ 17,080,035	$ 29,549,800	$ 49,217,554	$ 3,270,650
Capital Purchases (Equipment)	$ -	$ 8,299,691	$ 7,692,615	$ 5,296,262	$ 9,141,995
Debt Service/Bank Charges	$ 312,840	$ 10,072,453	$ 9,737,864	$ 9,400,110	$ 8,035,053
Expenditures before Transfers	**$ 19,490,453**	**$ 131,691,956**	**$ 142,854,125**	**$ 162,353,433**	**$ 112,612,080**
Transfers to other funds	$ 592,274	$ 22,461,225	$ 19,048,281	$ 18,335,764	$ 18,251,333
TOTAL EXPENDITURES	**$ 20,082,727**	**$ 154,153,181**	**$ 161,902,406**	**$ 180,689,197**	**$ 130,863,413**
ENDING BALANCE					
DESIGNATED	$ -	$ 6,161,967	$ 5,254,771	$ 5,254,771	$ 3,009,310
UNDESIGNATED	$ 8,112,271	$ 56,115,232	$ 80,153,468	$ 60,811,576	$ 82,739,058
PROJECTED ENDING FUND BALANCE	**$ 8,112,271**	**$ 62,277,199**	**$ 85,408,239**	**$ 66,066,347**	**$ 85,748,368**
RECOMMENDED RESERVES PER FISCAL POLICY	$ -	$ 30,602,421	$ 24,989,057	$ 24,989,057	$ 23,877,543

NOTE: Some accounts may have been recategorized to provide consistent presentation across funds.

THE CITY OF

EULESS

Budget

July 27, 2019

Honorable Mayor Linda Martin

Honorable City Councilmembers:
Tim Stinneford, Place One
Jeremy Tompkins, Place Two, Mayor Pro Tem
Eddie Price, Place Three
Perry Bynum, Place Four
Harry Zimmer, Place Five
Salman Bhojani, Place Six

INTRODUCTION

As required by the City of Euless' Home Rule Charter, the operating budget for the fiscal year beginning October 1, 2019 and ending September 30, 2020 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 FY2019-20.

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. We also placed emphasis on ensuring the City is in a sound financial position in the future by preparing for changes that will occur as the City reaches buildout.

Requests for capital items were evaluated and recommendations are based upon need and available funds. Funded capital items have been included in the FY2019-20 proposed budget as presented.

Highlights of the proposed budget are detailed below:

- The property tax rate for the upcoming fiscal year is proposed to remain at 46.25¢ per $100 of assessed valuation.
- There are no cuts in programs or services for citizens.
- Baseline budget includes a proposed salary plan of 2.5%.
- The water rate includes a 25¢ increase in the base rate to cover debt and service center operations and an increase to the volume rate of 19¢ per thousand gallons. The volume rate increase covers a 16¢ pass-through increase from Trinity River Authority (TRA) in the City's cost to purchase water and a 3¢ increase in the City's production and distribution cost.
- A 30¢ per thousand gallons rate stabilization rebate has been included for residential water customers for the first 15,000 gallons per month.
- The wastewater rate includes a 25¢ increase in the base rate and an increase of 2¢ per thousand gallons, which includes both the City's increased cost of operations and a 1¢ pass-through increase from TRA for the collection and treatment of the wastewater.
- The Water and Wastewater Operating Fund includes transfers to Capital Improvement Programs (CIP) to cash flow system infrastructure improvements including water and wastewater line replacements. The annual commitment for line replacement continues at $1,075,000.
- The General Fund includes a transfer to CIP to cash flow annual street improvements in the amount of $975,000. Not only does this continue the City's significant step last year in achieving recommended baseline funding and eliminating dependence upon excess reserves for this critical expenditure, but adds $25,000 to the investment in infrastructure as recommended by a third party study of Euless street infrastructure.
- Transfers to the Equipment Replacement Fund have been increased substantially. Historically the City only accumulated funds to cover vehicle and mobile equipment replacements. This has now been expanded to cover most equipment and furnishings.
- General Fund supplemental programs include the addition of a code enforcement officer and various public safety and planning software. The Water and Wastewater Fund includes the addition of one field technician.
- Recommended capital items are detailed by fund in tab 5 of this book and have been included in the proposed budget.

GENERAL FUND

General Fund revenues are proposed at $43,595,508 which represents an increase of 3.5% from the previous year's budget. Due to increased property tax values, including new construction, property tax revenues are expected to increase; however, franchise fees and other user charges are expected to be less that current year collections.

Property valuations as of July 25th, including minimum value of property under protest and incomplete properties, provided to the City by the Tarrant Appraisal District totaled $4,935,735,786 for FY2019-20. This represents an increase of $520,022,011 or 11.78% from the FY2018-19 tax roll of $4,415,713,775. The tax rate proposed for FY2019-20 is 46.25¢ per $100 of assessed valuation, which includes 37.7974¢ for maintenance and operations and 8.4526¢ for debt service. This total proposed rate is unchanged from FY2018-19 and represents the 26th consecutive year that the Euless property tax rate has been held flat or reduced.

FY2018-19 sales tax collections are projected to end the fiscal year down less than 1% from budget. Based on this information, sales tax projections for FY2019-20 were calculated using the estimated collections through the end of this fiscal year adjusted for anticipated development, construction, and tax increment reinvestment zone allocations. Overall, sales tax revenues are projected to increase 1.3% above the current year estimate.

Other revenue sources including building permits and fines and fees have either been held flat or reduced. While building permits have been strong, this revenue source will be vastly reduced when the City reaches buildout. Therefore, we continue to reduce our dependence on this revenue. Municipal court fines and fees have also been reduced based on declining case volume and legislative changes that impact collection of fines and fees. Telephone and cable franchise fees have also been reduced based on recent legislative changes. Ambulance fees have also been reduced based on current collection rates. Interest income has been increased as a result of rate hikes by the Federal Reserve but is expected to flatten or reduce before the end of the fiscal year.

General Fund operating expenses, excluding capital programs, are proposed at $43,577,488 which represents an increase of approximately 3.5%. This increase is primarily attributed to providing funding for the employee pay plan and for establishing a replacement plan for furnishings and equipment. The decrease in rebates is directly associated with contractual agreements and expected revenues.

Recommended capital programs include funding for facility improvements, inspection services, and various equipment needs. These items are proposed to be funded from excess reserves.

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. 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 FY2019-20 budget includes proposed operating revenues of $26,053,084, which is an increase of less than 1% over FY2018-19 budgeted revenues. The water and wastewater revenue projections are based on proposed rates and estimated consumption for FY2019-20. A proposed rebate is included for single-family residential customers of 30¢ 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 $26,031,854, which is an increase of 1% over current year. The anticipated volume of water purchased and wastewater treatment is decreasing slightly and the projected cost of water and wastewater collection services from TRA is increasing. Funding has also been included for the employees' pay plan, and one field technician. Proposed capital items include the painting of fire hydrants.

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 mobile equipment. As mentioned previously, the equipment included in the equipment replacement fund has been expanded in the FY2019-20 proposed budget to include furnishings and equipment. Funding is provided annually by user departments in order to accumulate funds to cover the expected replacement costs. Transfers are also included from operating fund excess reserves to cover prior year accumulated depreciation on the furnishings and equipment to ensure adequate funds at the time of replacement.

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 FY2019-20 from current year collections based on new development. Funding is included for Arbor Daze, conference center operations and contractual rebates. Capital funds are also included for improvement at the Texas Star Conference Centre.

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 FY2019-20 were calculated using the estimated collections through the end of this fiscal year adjusted for development and construction. Expenses in this fund include an increase to fund the employees' pay plan and benefits and annual hardware and software replacements. Recommended capital programs, as detailed in tab 5, include a transfer for miscellaneous parks improvement, moving expenses to relocate the library back to its permanent home after remodel, and other equipment. This budget maintains the 60 days of working capital for reserves.

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 FY2019-20 from this fund include the annual transfer to the General Fund and a transfer to the Equipment Replacement Fund. A transfer to the CIP Fund is included to cash flow Wilshire Park improvements and replenish the redevelopment project. Details of both items can be found in the CIP plan. Funding is also included for the parks maintenance building, Heritage Park Playground, and equipment storage.

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

ENTERPRISE FUNDS

Texas Star Sports Complex

Texas Star Sports Complex operations have been adjusted to include the planned closure of Softball World for renovations to incorporate the facility into the Parks at Texas Star. Revenues and expenses have been adjusted accordingly.

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 FY2019-20 recommended Priority A projects include funds for Glade Road reconstruction east of Highway 360 and a traffic signal at Cheek Sparger and Heritage Avenue with costs to be shared by other public entities. Other projects include funds for annual street improvements, wastewater line replacement at Midway Park and on North Main Street, water line replacement on Alexander Lane, Fire Station #1 Construction, Texas Star Slope Wall Protection Phase I, Texas Star Sports Complex Phase VII Construction and Wilshire Park upgrades.

LONG-TERM DEBT

The City has existing long-term debt issued for the acquisition and construction of major capital facilities, infrastructure, and equipment. Additional debt issuance planned for FY2019-20 includes Certificates of Obligation for Fire Station #1 Construction, Euless Development Corporation Sales Tax Revenue Bonds for Texas Star Sports Complex Phase VII, and short-term tax notes for future equipment purchases. 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.

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 guided by our mission to provide quality services to our citizens. Input was received from Euless residents at various forums including the June Town Hall Meeting. We believe this budget allows us to accomplish the City's goals, while maintaining the existing tax rate. We feel that this is a fiscally sound budget that meets our City's primary objectives including: maintaining financial integrity; providing public safety and health services to the community; employing high-quality professional personnel; 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.

Respectfully submitted,

Loretta Getchell,
City Manager

EXECUTIVE SUMMARY
GENERAL FUND

FY 2019 Budgeted Resources	$	44,633,535		
Less Use of Prior Year Reserves	$	(2,494,858)		
FY 2019 Net Operating Revenues			**$**	**42,138,677**
Proposed Changes in Revenue				
Property Taxes	$	1,938,108		
Sales Tax	$	58,319		
Franchise Fees	$	(358,748)		
License and Permits	$	6,125		
Fines & Fees	$	(280,930)		
Interest Income	$	85,000		
Transfers	$	(4,088)		
Other Changes	$	13,045		
Subtotal:			**$**	**1,456,831**
FY 2020 Proposed Operating Revenues			**$**	**43,595,508**
FY 2019 Budgeted Expenses	$	44,599,422		
Less Capital Expenses	$	(2,494,858)		
FY 2019 Net Operating Expenses			**$**	**42,104,564**
Proposed Changes in Expenses				
Salaries and Benefits	$	718,875		
Rebates/Incentives	$	(297,139)		
Professional/Technical	$	70,040		
Utilities and Fees	$	9,866		
Maintenance/Supplies	$	111,341		
Equipment Replacement	$	609,553		
Street Improvements	$	25,000		
Other Changes	$	111,754		
Subtotal:			**$**	**1,359,290**
FY 2020 Proposed Supplemental			**$**	**113,634**
FY 2020 Proposed Operating Expenses			**$**	**43,577,488**
Proposed Capital Expenses				
Capital Carryover	$	1,064,219		
Recommended Capital Expenses	$	2,889,872		
FY 2020 Proposed Capital Expenses			**$**	**3,954,091**
FY 2020 Proposed Budget			**$**	**47,531,579**

EXECUTIVE SUMMARY
WATER & WASTEWATER

FY 2019 Budgeted Resources	$	26,271,131		
Less Use of Prior Year Reserves	$	(473,921)		
FY 2019 Net Operating Revenues			**$**	**25,797,210**
Proposed Changes in Revenue				
Water Service	$	63,387		
Wastewater Service	$	(47,595)		
Reclaimed Water Service	$	45,082		
Interest Income	$	175,000		
Sanitation/Recycling/Penalties	$	-		
Other Changes	$	20,000		
Subtotal:			**$**	**255,874**
FY 2020 Proposed Operating Revenues			**$**	**26,053,084**
FY 2019 Budgeted Expenses	$	26,238,881		
Less Capital Expenses	$	(473,921)		
FY 2019 Net Operating Expenses			**$**	**25,764,960**
Proposed Changes in Expenses				
Salaries and Benefits	$	68,109		
TRA Payments	$	(40,215)		
Reclaimed Water Purchases	$	37,029		
Transfers	$	112,965		
G&A/Franchise	$	25,586		
Utilities and Fees	$	5,558		
Maintenance	$	5,000		
Regulatory Fees	$	(39,693)		
Other Changes	$	26,100		
Subtotal:			**$**	**200,439**
FY 2020 Proposed Supplemental			**$**	**66,455**
FY 2020 Proposed Operating Expenses			**$**	**26,031,854**
Proposed Capital Expenses				
Capital Carryover	$	179,032		
Recommended Capital Expenses	$	30,000		
FY 2020 Proposed Capital Expenses			**$**	**209,032**
FY 2020 Proposed Budget			**$**	**26,240,886**

EXECUTIVE SUMMARY
CAR RENTAL FUND

FY 2019 Budgeted Resources	$ 18,682,004	
Less Use of Prior Year Reserves	$ (3,846,239)	
FY 2019 Net Operating Revenues		**$ 14,835,765**
Proposed Changes in Revenue		
Car Rental Taxes	$ (85,634)	
Interest Income	$ 90,000	
Subtotal:		**$ 4,366**
FY 2020 Proposed Operating Revenues		**$ 14,840,131**
FY 2019 Budgeted Expenses	$ 15,803,507	
Less Capital Expenses	$ (3,846,239)	
FY 2019 Net Operating Expenses		**$ 11,957,268**
Proposed Changes in Expenses		
DFW Rebate	$ (57,089)	
Contingencies	$ -	
Transfer to General Fund	$ (9,515)	
Transfer to Equipment Replacement	$ (27,420)	
Subtotal:		**$ (94,024)**
FY 2020 Proposed Operating Expenses		**$ 11,863,244**
Proposed Capital Expenses		
Capital Carryover	$ 381,339	
Recommended Capital Expenses	$ 3,199,820	
FY 2020 Proposed Capital Expenses		**$ 3,581,159**
FY 2020 Proposed Budget		**$ 15,444,403**

Fund Balance Summary
Estimated FY2018-19 and Budgeted FY2019-20
General and Internal Service Funds

	General	*Insurance & Benefits*	*Risk Mgmt. & Workers Comp*	*Equipment Replacement*
Beginning Balance, FY19	**$13,554,693**	**$3,947,017**	**$2,187,793**	**$3,813,894**
(per audit, FYE 2018)				
FY19 Estimated Revenues	42,822,060	7,726,947	1,096,938	2,058,653
Total Available:	56,376,753	11,673,964	3,284,731	5,872,547
FY19 Estimated Expenses	(42,104,564)	(7,514,893)	(1,488,720)	(1,332,392)
Proposed Budget Adjustment	0	0	0	0
Capital Expenses	(1,430,639)	0	(426,000)	0
Total Projected Expenses:	(43,535,203)	(7,514,893)	(1,914,720)	(1,332,392)
Estimated Ending Balance FY19	**12,841,550**	**4,159,071**	**1,370,011**	**4,540,155**
FY20 Budgeted Revenues	43,595,508	7,704,525	1,028,800	6,924,657
Total Available:	56,437,058	11,863,596	2,398,811	11,464,812
FY20 Budgeted Expenses	(43,577,488)	(7,631,683)	(1,027,125)	(1,634,500)
Capital Carryover	(1,064,219)	0	0	0
Capital Expenses	(2,889,872)	0	(170,000)	0
Total Projected Expenses:	(47,531,579)	(7,631,683)	(1,197,125)	(1,634,500)
Projected Ending Balance, FY20	**8,905,479**	**4,231,913**	**1,201,686**	**9,830,312**
Less: Designated Reserve	**(138,857)**	**0**	**0**	**0**
Adjusted Ending Balance	**8,766,622**	**4,231,913**	**1,201,686**	**9,830,312**
Recommended Reserve Levels per Fiscal Policy:				
	7,163,423	**2,522,487**	**600,000**	**9,830,312**
Available for Supplemental:	**18,020**	**72,842**	**1,675**	**5,290,157**
Available for Capital:	**1,585,179**	**1,636,584**	**600,011**	**(5,290,157)**
Total Available	**1,603,199**	**1,709,426**	**601,686**	**0**

Fund Balance Summary
Estimated FY2018-19 and Budgeted FY2019-20
Special Revenue Funds

	Hotel/ Motel	*Juvenile Case*	*EDC 1/2 Cent Sales Tax*	*CCPD 1/4 Cent Sales Tax*	*Car Rental*
Beginning Balance, FY19	**$423,446**	**$269,506**	**$2,455,377**	**$1,284,173**	**$4,708,626**
(per audit, FYE 2018)					
FY19 Estimated Revenues	874,690	84,000	5,461,815	2,671,417	14,820,131
Total Available:	1,298,136	353,506	7,917,192	3,955,590	19,528,757
FY19 Estimated Expenses	(843,868)	(81,317)	(4,394,588)	(2,667,648)	(11,790,664)
Proposed Budget Adjustment	(32,464)	0		0	(50,000)
Capital Expenses	0	0	(999,705)	(77,640)	(3,464,900)
Total Projected Expenses:	(876,332)	(81,317)	(5,394,293)	(2,745,288)	(15,305,564)
Estimated Ending Balance FY19	**421,804**	**272,189**	**2,522,899**	**1,210,302**	**4,223,193**
FY20 Budgeted Revenues	1,229,500	86,675	5,543,964	2,715,960	14,840,131
Total Available:	1,651,304	358,864	8,066,863	3,926,262	19,063,324
FY20 Budgeted Expenses	(897,107)	(85,618)	(4,714,162)	(2,705,126)	(11,863,244)
Capital Carryover	(75,000)	0	(1,045,171)	0	(381,339)
Capital Expenses	(325,000)	(37,000)	(1,402,938)	(520,711)	(3,199,820)
Total Projected Expenses:	(1,297,107)	(122,618)	(7,162,271)	(3,225,837)	(15,444,403)
Projected Ending Balance, FY20	**354,197**	**236,246**	**904,592**	**700,425**	**3,618,921**
Less: Designated Reserve	**(66,807)**	**0**	**0**	**0**	**0**
Adjusted Ending Balance	**287,390**	**236,246**	**904,592**	**700,425**	**3,618,921**
Recommended Reserve Levels per Fiscal Policy:					
	147,470	**14,074**	**774,931**	**444,678**	**2,000,000**
Available for Supplemental:	**332,393**	**1,057**	**829,802**	**10,834**	**2,976,887**
Available for Capital:	**(192,473)**	**221,115**	**(700,141)**	**244,913**	**(1,357,966)**
Total Available	**139,920**	**222,172**	**129,661**	**255,747**	**1,618,921**

Fund Balance Summary
Estimated FY2018-19 and Budgeted FY2019-20
Special Revenue Funds (continued)

	Police Drug	*Grant*	*Police Seized Assets*	*Glade Parks PID #1*	*Glade Parks TIRZ*	*Cable PEG Fee*	*Midtown PID*	*Midtown TIRZ*
Beginning Balance, FY19	**$519,110**	**$406**	**$290,640**	**$750,000**	**$701,821**	**$690,396**	**$70,023**	**$0**
(per audit, FYE 2018)								
FY19 Estimated Revenues	12,499	214,116	18,245	0	1,642,058	123,000	1,114,529	51,701
Total Available:	531,609	214,522	308,885	750,000	2,343,879	813,396	1,184,552	51,701
FY19 Estimated Expenses	(500)	(151,118)	(61,506)	0	(1,130,249)	(120,000)	(1,114,529)	(37,820)
Proposed Budget Adjustment	0	(62,998)	0	0	0	0	0	0
Capital Expenses	(21,338)	0	0	0	0	0	0	0
Total Projected Expenses:	(21,838)	(214,116)	(61,506)	0	(1,130,249)	(120,000)	(1,114,529)	(37,820)
Estimated Ending Balance FY19	**509,771**	**406**	**247,379**	**750,000**	**1,213,630**	**693,396**	**70,023**	**13,881**
FY20 Budgeted Revenues	8,500	71,362	4,000	0	1,851,647	123,000	1,112,248	100,009
Total Available:	518,271	71,768	251,379	750,000	3,065,277	816,396	1,182,271	113,890
FY20 Budgeted Expenses	(500)	(71,362)	(61,506)	0	(1,143,966)	(120,000)	(1,062,197)	(51,701)
Capital Carryover	(178,662)	0	0	0	0	0	0	0
Capital Expenses	0	0	0	0	0	(206,794)	0	0
Total Projected Expenses:	(179,162)	(71,362)	(61,506)	0	(1,143,966)	(326,794)	(1,062,197)	(51,701)
Projected Ending Balance, FY20	**339,109**	**406**	**189,873**	**750,000**	**1,921,311**	**489,602**	**120,074**	**62,189**
Less: Designated Reserve	**0**	**0**	**0**	**(750,000)**	**0**	**0**	**0**	**0**
Adjusted Ending Balance	**339,109**	**406**	**189,873**	**0**	**1,921,311**	**489,602**	**120,074**	**62,189**
Recommended Reserve Levels per Fiscal Policy:								
	0	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Available for Supplemental:	**8,000**	**0**	**(57,506)**	**0**	**707,681**	**3,000**	**50,051**	**48,308**
Available for Capital:	**331,109**	**406**	**247,379**	**0**	**1,213,630**	**486,602**	**70,023**	**13,881**
Total Available	**339,109**	**406**	**189,873**	**0**	**1,921,311**	**489,602**	**120,074**	**62,189**

Fund Balance Summary
Estimated FY2018-19 and Budgeted FY2019-20
Enterprise Funds

	Water & Wastewater	*Service Center*	*Drainage Utility System*	*Recreation Classes*	*Arbor Daze*	*Texas Star Golf*	*Texas Star Sports Complex*
Beginning Balance, FY19	**$7,698,957**	**$590,998**	**$322,046**	**$413,203**	**$53,771**	**$33,141**	**$191,968**
(per audit, FYE 2018)							
FY19 Estimated Revenues	25,937,210	1,313,563	829,380	743,900	80,000	4,637,880	1,174,630
Total Available:	33,636,167	1,904,561	1,151,426	1,157,103	133,771	4,671,021	1,366,598
FY19 Estimated Expenses	(25,628,800)	(1,309,899)	(813,404)	(689,681)	(80,000)	(4,620,972)	(1,070,470)
Proposed Budget Adjustment	0	0	0	0	0	0	0
Capital Expenses	(294,889)	(81,500)	(80,000)	(83,840)	0	0	(67,955)
Total Projected Expenses:	(25,923,689)	(1,391,399)	(893,404)	(773,521)	(80,000)	(4,620,972)	(1,138,425)
Estimated Ending Balance FY19	**7,712,478**	**513,162**	**258,022**	**383,582**	**53,771**	**50,049**	**228,173**
FY20 Budgeted Revenues	26,053,084	1,333,623	834,500	748,530	80,000	4,694,475	767,100
Total Available:	33,765,562	1,846,785	1,092,522	1,132,112	133,771	4,744,524	995,273
FY20 Budgeted Expenses	(26,031,854)	(1,333,623)	(832,950)	(734,119)	(80,000)	(4,688,712)	(684,522)
Capital Carryover	(179,032)	0	0	0	0	0	0
Capital Expenses	(30,000)	(142,750)	(50,000)	(246,862)	0	0	(53,000)
Total Projected Expenses:	(26,240,886)	(1,476,373)	(882,950)	(980,981)	(80,000)	(4,688,712)	(737,522)
Projected Ending Balance, FY20	**7,524,676**	**370,412**	**209,572**	**151,131**	**53,771**	**55,812**	**257,751**
Less: Designated Reserve	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Adjusted Ending Balance	**7,524,676**	**370,412**	**209,572**	**151,131**	**53,771**	**55,812**	**257,751**
Recommended Reserve Levels per Fiscal Policy:							
	5,349,011	**0**	**171,154**	**150,846**	**0**	**0**	**140,655**
Available for Supplemental:	**21,230**	**0**	**1,550**	**14,411**	**0**	**5,763**	**82,578**
Available for Capital:	**2,154,435**	**370,412**	**36,868**	**(14,126)**	**53,771**	**50,049**	**34,518**
Total Available	**2,175,665**	**370,412**	**38,418**	**285**	**53,771**	**55,812**	**117,096**

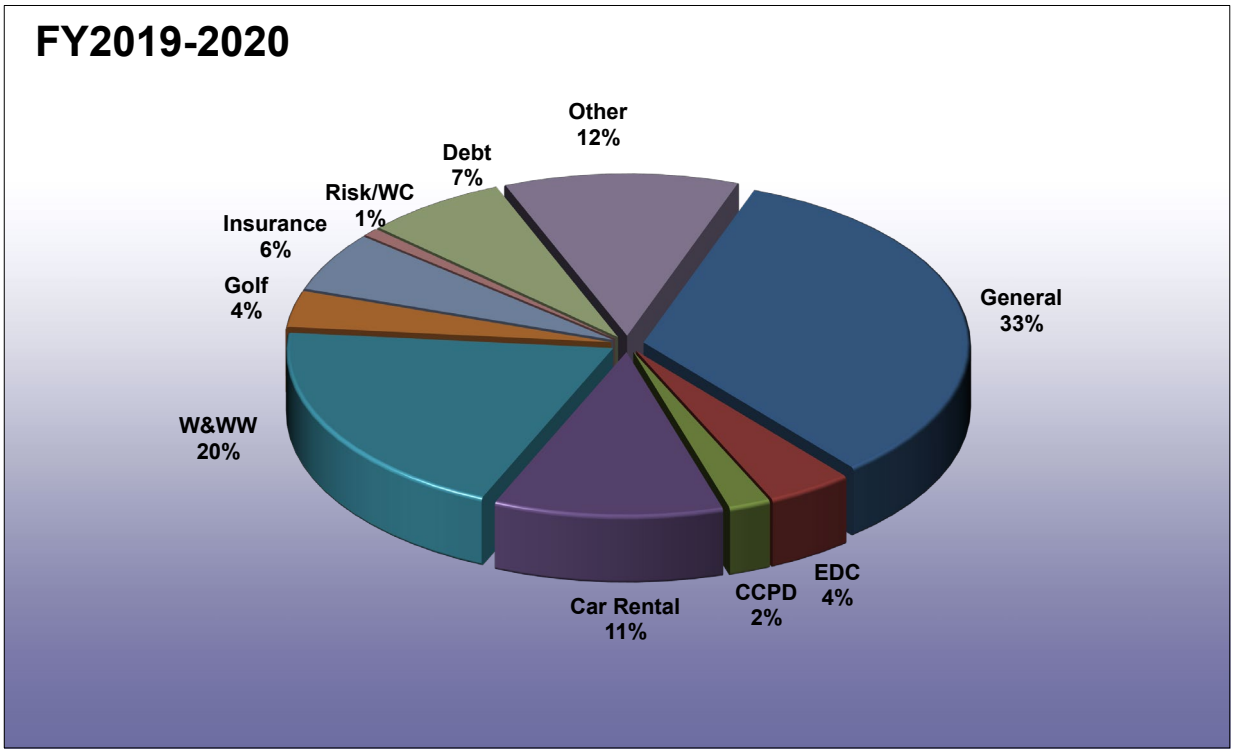
Fund Balance Summary
Estimated FY2018-19 and Budgeted FY2019-20
Debt Service Funds

	G.O.Debt Service	*Stars Center Debt*	*EDC 1/2 Cent Sales Tax Debt*	*Water & Wastewater Debt*	*Texas Star Golf Course Debt*
Beginning Balance, FY19	**$1,779,346**	**$134,795**	**$2,280**	**$335,671**	**$55,479**
(per audit, FYE 2018)					
FY19 Estimated Revenues	6,365,898	735,340	160,735	1,301,827	590,540
Total Available:	8,145,244	870,135	163,015	1,637,498	646,019
FY19 Estimated Expenses	(6,017,320)	(708,830)	(160,735)	(1,301,827)	(589,040)
Proposed Budget Adjustment	0	0	0	0	0
Total Projected Expenses:	(6,017,320)	(708,830)	(160,735)	(1,301,827)	(589,040)
Estimated Ending Balance FY19	**2,127,924**	**161,305**	**2,280**	**335,671**	**56,979**
FY20 Budgeted Revenues	6,023,137	713,803	442,664	1,489,617	589,566
Total Available:	8,151,061	875,108	444,944	1,825,288	646,545
FY20 Budgeted Expenses	(6,070,199)	(709,303)	(442,664)	(1,489,617)	(589,566)
Capital Carryover	0	0	0	0	0
Capital Expenses	0	0	0	0	0
Total Projected Expenses:	(6,070,199)	(709,303)	(442,664)	(1,489,617)	(589,566)
Projected Ending Balance, FY20	**2,080,862**	**165,805**	**2,280**	**335,671**	**56,979**
Less: Designated Reserve	**(370,604)**	**(41,250)**	**0**	**0**	**0**
Adjusted Ending Balance	**1,710,258**	**124,555**	**2,280**	**335,671**	**56,979**
Recommended Reserve Levels per Fiscal Policy:					
	347,862	**0**	**0**	**0**	**0**
Available for Supplemental:	**(47,062)**	**4,500**	**0**	**0**	**0**
Available for Capital:	**1,409,458**	**120,055**	**2,280**	**335,671**	**56,979**
Total Available	**1,362,396**	**124,555**	**2,280**	**335,671**	**56,979**

Fund Balance Summary
Estimated FY2018-19 and Budgeted FY2019-20
Reserve Funds

	General Emergency / Contingency Reserves	*EDC 1/2 Cent Sales Tax Debt Reserve*	*Midtown Bond Reserve*	*Water & Wastewater Debt & Emergency Reserve*	*Water & Wastewater Rate Stabilization Reserve*	*Texas Star Sports Complex Reserve*	*Texas Star Golf Course Reserve*
Beginning Balance, FY19	**1,000,000**	**$98,592**	**$999,725**	**$1,182,366**	**$3,595,146**	**$569,127**	**$1,089,908**
(per audit, FYE 2018)							
FY19 Estimated Revenues	500,000	103,459	0	145,098	1,112,182	45,685	204,000
Total Available:	1,500,000	202,051	999,725	1,327,464	4,707,328	614,812	1,293,908
FY19 Estimated Expenses	0	(41,372)	0	0	(266,609)	0	(100,000)
Proposed Budget Adjustment	0	0	0	0	0	0	0
Capital Expenses	0	0	0	0	(145,098)	0	(115,000)
Total Projected Expenses:	0	(41,372)	0	0	(411,707)	0	(215,000)
Estimated Ending Balance FY19	**1,500,000**	**160,679**	**999,725**	**1,327,464**	**4,295,621**	**614,812**	**1,078,908**
FY20 Budgeted Revenues	0	322,112	0	0	50,000	44,120	188,300
Total Available:	1,500,000	482,791	999,725	1,327,464	4,345,621	658,932	1,267,208
FY20 Budgeted Expenses	0	(700)	0	0	(242,414)	0	(100,000)
Capital Carryover	0	0	0	0	0	0	0
Capital Expenses	0	0	0	0	(600,000)	(379,419)	(215,337)
Total Projected Expenses:	0	(700)	0	0	(842,414)	(379,419)	(315,337)
Projected Ending Balance, FY20	**1,500,000**	**482,091**	**999,725**	**1,327,464**	**3,503,207**	**279,513**	**951,871**
Less: Designated Reserve	**(1,500,000)**	**(481,847)**	**(999,725)**	**(1,290,559)**	**0**	**0**	**(522,318)**
Adjusted Ending Balance	**0**	**244**	**0**	**36,905**	**3,503,207**	**279,513**	**429,553**
Recommended Reserve Levels per Fiscal Policy:							
	0	**0**	**0**	**0**	**0**	**0**	**963,434**
Available for Supplemental:	**0**	**321,412**	**0**	**0**	**(192,414)**	**44,120**	**88,300**
Available for Capital:	**0**	**(321,168)**	**0**	**36,905**	**3,695,621**	**235,393**	**(622,181)**
Total Available	**0**	**244**	**0**	**36,905**	**3,503,207**	**279,513**	**(533,881)**

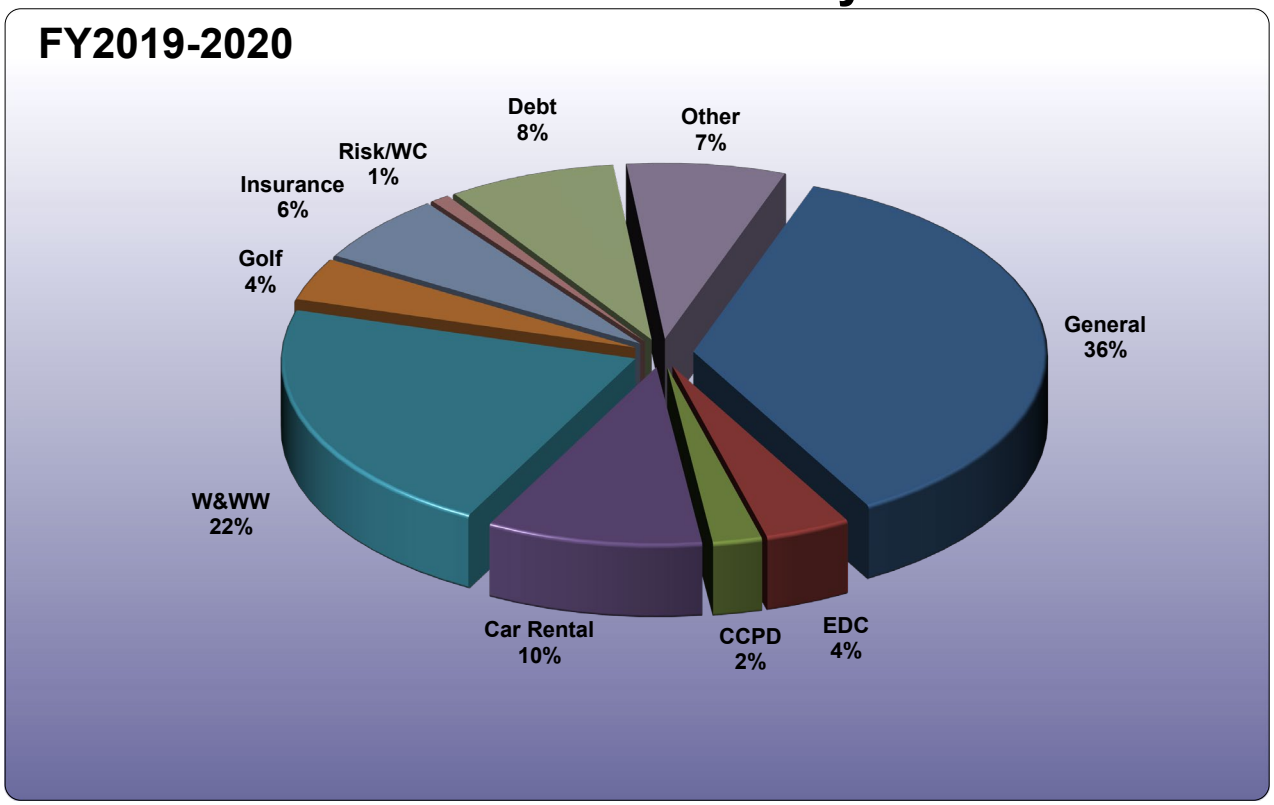
Where Does The Money Come From?



Fund	Budgeted FY2018-2019 Revenue	Budgeted FY2018-2019 Use of Reserves	Proposed FY2019-2020 Revenue	Proposed FY2019-2020 Use of Reserves
General	$ 42,138,677	$ 2,494,858	$ 43,595,508	$ 3,954,091
Hotel/Motel	$ 869,690	$ 75,000	$ 1,229,500	$ 400,000
Juvenile Case	$ 94,000	$ -	$ 86,675	$ 37,000
EDC ½¢ Sales Tax	$ 5,495,559	$ 2,044,876	$ 5,543,964	$ 2,448,109
CCPD ¼¢ Sales Tax	$ 2,683,915	$ 105,970	$ 2,715,960	$ 520,711
Police Seized Assets Fund	$ 3,500	$ 58,006	$ 4,000	$ 57,506
Police Drug Fund	$ 7,300	$ 200,000	$ 8,500	$ 178,662
Grant Fund	$ 151,118	$ -	$ 71,362	$ -
Car Rental	$ 14,835,765	$ 3,846,239	$ 14,840,131	$ 3,581,159
Glade Parks PID	$ -	$ -	$ -	$ -
Glade Parks TIRZ	$ 1,658,217	$ -	$ 1,851,647	$ -
Cable PEG Fund	$ 120,300	$ -	$ 123,000	$ 206,794
Midtown PID	$ 1,114,529	$ -	$ 1,112,248	$ -
Midtown TIRZ	$ 37,820	$ -	$ 100,009	$ -
Water & Wastewater	$ 25,797,210	$ 473,921	$ 26,053,084	$ 209,032
Service Center	$ 1,309,899	$ 81,500	$ 1,333,623	$ 142,750
Drainage Utility	$ 814,000	$ 80,000	$ 834,500	$ 50,000
Recreation Classes	$ 716,030	$ 83,840	$ 748,530	$ 246,862
Arbor Daze	$ 80,000	$ -	$ 80,000	$ -
Texas Star Golf Course (TSGC)	$ 4,636,280	$ -	$ 4,694,475	$ -
Texas Star Sports Complex (TSSC)	$ 1,281,100	$ 68,566	$ 767,100	$ 53,000
Equip. Replacement	$ 2,008,842	$ -	$ 6,924,657	$ -
Insurance	$ 7,559,893	$ -	$ 7,704,525	$ -
Risk/WC	$ 1,079,938	$ 426,000	$ 1,028,800	$ 170,000
General Obligation Debt	$ 5,945,013	$ 72,307	$ 6,023,137	$ 47,062
Star Center Debt	$ 711,390	$ -	$ 713,803	$ -
EDC Debt	$ 249,054	$ -	$ 442,664	$ -
Water & Wastewater Debt	$ 1,502,987	$ -	$ 1,489,617	$ -
TSGC Debt	$ 589,440	$ -	$ 589,566	$ -
TOTAL	$ 123,491,466	$ 10,111,083	$ 130,710,585	$ 12,302,738

Schedule includes operating and debt funds and excludes CIP and reserve funds.

Where Does The Money Go?



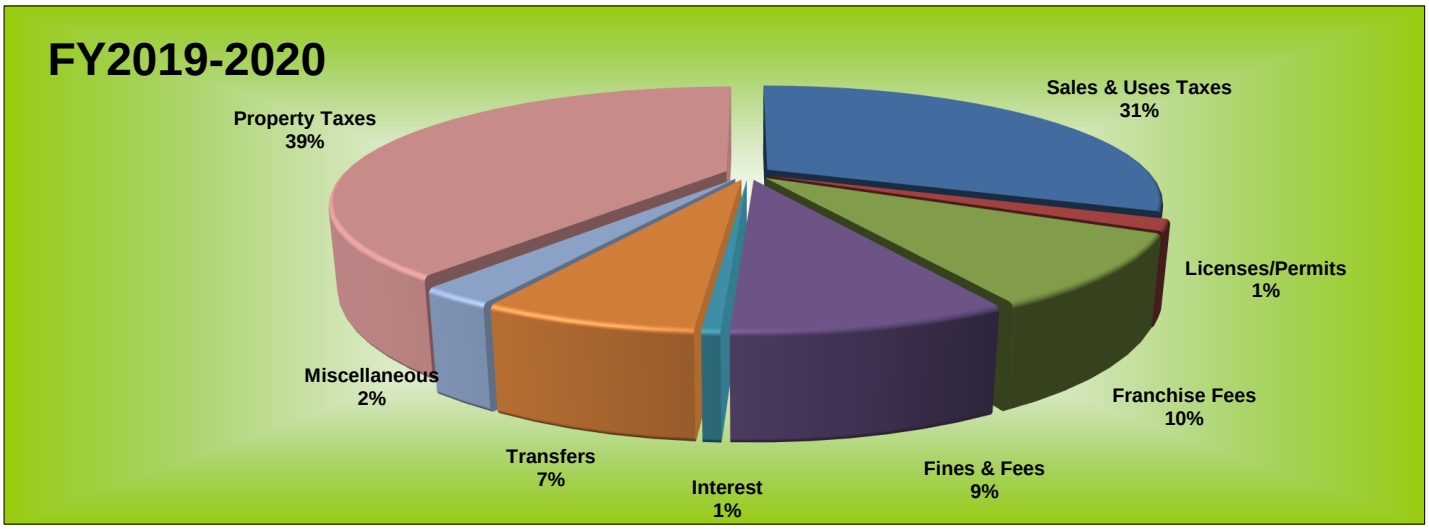
Fund	Budgeted FY2018-2019 Operating Expenses	Budgeted FY2018-2019 Capital Expenses	Proposed FY2019-2020 Operating Expenses	Proposed FY2019-2020 Capital Expenses
General	$ 42,104,564	$ 2,494,858	$ 43,577,488	$ 3,954,091
Hotel/Motel	$ 843,868	$ 75,000	$ 897,107	$ 400,000
Juvenile Case	$ 81,317	$ -	$ 85,618	$ 37,000
EDC ½¢ Sales Tax	$ 4,442,163	$ 2,044,876	$ 4,714,162	$ 2,448,109
CCPD ¼¢ Sales Tax	$ 2,676,714	$ 105,970	$ 2,705,126	$ 520,711
Police Seized Assets Fund	$ 61,506	$ -	$ 61,506	$ -
Police Drug Fund	$ 500	$ 200,000	$ 500	$ 178,662
Grant Fund	$ 151,118	$ -	$ 71,362	$ -
Car Rental	$ 11,957,268	$ 3,846,239	$ 11,863,244	$ 3,581,159
Glade Parks PID	$ -	$ -	$ -	$ -
Glade Parks TIRZ	$ 1,130,249	$ -	$ 1,143,966	$ -
Cable PEG Fund	$ 120,000	$ -	$ 120,000	$ 206,794
Midtown PID	$ 1,114,529	$ -	$ 1,062,197	$ -
Midtown TIRZ	$ 37,820	$ -	$ 51,701	$ -
Water & Wastewater	$ 25,764,960	$ 473,921	$ 26,031,854	$ 209,032
Service Center	$ 1,309,899	$ 81,500	$ 1,333,623	$ 142,750
Drainage Utility	$ 813,404	$ 80,000	$ 832,950	$ 50,000
Recreation Classes	$ 670,481	$ 83,840	$ 734,119	$ 246,862
Arbor Daze	$ 80,000	$ -	$ 80,000	$ -
Texas Star Golf Course (TSGC)	$ 4,620,972	$ -	$ 4,688,712	$ -
Texas Star Sports Complex (TSSC)	$ 1,185,932	$ 68,566	$ 684,522	$ 53,000
Equip. Replacement	$ 1,326,500	$ -	$ 1,634,500	$ -
Insurance	$ 7,514,893	$ -	$ 7,631,683	$ -
Risk/WC	$ 1,008,720	$ 426,000	$ 1,027,125	$ 170,000
General Obligation Debt	$ 6,017,320	$ -	$ 6,070,199	$ -
Star Center Debt	$ 708,830	$ -	$ 709,303	$ -
EDC Debt	$ 249,054	$ -	$ 442,664	$ -
Water & Wastewater Debt	$ 1,502,987	$ -	$ 1,489,617	$ -
TSGC Debt	$ 589,040	$ -	$ 589,566	$ -
TOTAL	$ 118,084,608	$ 9,980,770	$ 120,334,414	$ 12,198,170

Schedule includes operating and debt funds and exlcudes CIP and reserve funds.

THE CITY OF

EULESS

General Fund Revenues



General Fund Revenues	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Property Taxes	$ 13,562,866	$ 15,155,605	$ 15,111,705	$ 17,108,713	$ 1,953,108	13%
Prior Year Property Taxes	$ 18,776	$ 30,000	$ -	$ 15,000	$ (15,000)	(50%)
Penalties & Interest	$ 57,875	$ 65,000	$ 56,587	$ 50,000	$ (15,000)	(23%)
Sales Tax	$ 10,106,402	$ 10,487,214	$ 10,393,254	$ 10,529,080	$ 41,866	0%
Additional Sales Tax	$ 2,592,201	$ 2,706,739	$ 2,683,250	$ 2,723,192	$ 16,453	1%
Mixed Drink Tax	$ 154,035	$ 171,075	$ 129,064	$ 188,890	$ 17,815	10%
Electric Franchise	$ 1,805,014	$ 1,700,266	$ 1,694,111	$ 1,700,266	$ -	0%
Gas Franchise	$ 444,043	$ 430,000	$ 400,000	$ 415,000	$ (15,000)	(3%)
Telephone Franchise	$ 284,053	$ 268,000	$ 265,000	$ 50,000	$ (218,000)	(81%)
Sanitation Service	$ 253,808	$ 252,000	$ 267,851	$ 275,000	$ 23,000	9%
Recycling Franchise Fee	$ 20,701	$ 20,225	$ 22,000	$ 22,500	$ 2,275	11%
Cable Franchise Fee	$ 591,685	$ 580,000	$ 553,000	$ 425,000	$ (155,000)	(27%)
W&WW Franchise Tax	$ 1,293,478	$ 1,298,677	$ 1,298,677	$ 1,302,654	$ 3,977	0%
Other Permits	$ 31,111	$ 26,000	$ 31,000	$ 30,000	$ 4,000	15%
Health Permits	$ 73,000	$ 70,000	$ 80,000	$ 85,000	$ 15,000	21%
Fire Permits	$ 124,749	$ 90,000	$ 90,000	$ 90,000	$ -	0%
Contractor Regulatory License	$ 60,400	$ 65,000	$ 60,000	$ 60,000	$ (5,000)	(8%)
Minimum Housing	$ 92,134	$ 79,015	$ 70,410	$ 65,000	$ (14,015)	(18%)
Misc. Permits and Fees	$ 46,980	$ 45,000	$ 52,110	$ 51,140	$ 6,140	14%
Building Permits	$ 1,446,746	$ 300,000	$ 1,500,000	$ 300,000	$ -	0%
Swimming Pools/Concessions	$ 224,213	$ 230,000	$ 230,000	$ 230,000	$ -	0%
Auto Theft Task Force Grant	$ 92,180	$ 95,000	$ 89,000	$ 95,000	$ -	0%
School Resource Officers	$ 323,272	$ 325,000	$ 331,350	$ 331,350	$ 6,350	2%
Municipal Court	$ 2,571,711	$ 2,513,980	$ 2,317,160	$ 2,407,050	$ (106,930)	(4%)
Library Fees	$ 27,553	$ 20,100	$ 16,500	$ 16,100	$ (4,000)	(20%)
Ambulance Fees	$ 1,005,170	$ 1,010,000	$ 869,000	$ 850,000	$ (160,000)	(16%)
Alarm Revenue	$ 113,213	$ 130,000	$ 109,400	$ 120,000	$ (10,000)	(8%)
Jail Revenue	$ 192,555	$ 200,000	$ 192,500	$ 200,000	$ -	0%
Interest Income	$ 256,724	$ 170,000	$ 330,000	$ 255,000	$ 85,000	50%
Miscellaneous	$ 129,576	$ 105,174	$ 89,039	$ 84,424	$ (20,750)	(20%)
Tower Lease	$ 503,326	$ 505,570	$ 505,570	$ 530,200	$ 24,630	5%
Betterment/Contributions	$ 15,502	$ 15,000	$ 15,000	$ 15,000	$ -	0%
Issuance of Debt	$ 3,268,911	$ -	$ -	$ -	$ -	0%
Transfers	$ 2,844,592	$ 2,979,037	$ 2,969,522	$ 2,974,949	$ (4,088)	(0%)
TOTAL REVENUES	**$ 44,628,555**	**$ 42,138,677**	**$ 42,822,060**	**$ 43,595,508**	**$ 1,456,831**	**3%**
Use of Reserves	$ -	$ 2,494,858	$ 713,143	$ 3,954,091	$ 1,459,233	58%
TOTAL RESOURCES	**$ 44,628,555**	**$ 44,633,535**	**$ 43,535,203**	**$ 47,549,599**	**$ 2,916,064**	**7%**

TAX RATE SCENARIOS As Computed from July 2019 Certified Tax Roll				
		Fiscal Year 2019-20		
	Fiscal Year 2018-19	Revenue at Effective Tax Rate	**Revenue at Proposed Rate**	Revenue at Rollback Rate
Total Tax Rate	0.462500	0.443182	**0.462500**	0.471360
Debt Tax Rate	0.090790	0.084526	**0.084526**	0.084526
M & O Tax Rate	0.371710	0.358656	**0.377974**	0.386834
Assessed Valuation (a)	$4,415,713,775	$4,935,735,786	**$4,935,735,786**	$4,935,735,786
Adj. Net Taxable Value Assessed (b)	$3,953,691,076	$4,392,681,817	**$4,392,681,817**	$4,392,681,817
TIF Increment Value (c)	149,223,532	176,087,880	**176,087,880**	176,087,880
Total Debt	$6,426,150	$4,392,814	**$4,392,814**	$4,392,814
Debt Paid by other Sources	($2,836,566)	($246,352)	**($246,352)**	($246,352)
Taxable Debt Service	$3,589,584	$4,146,462	**$4,146,462**	$4,146,462
Debt Revenue	$3,589,556	$3,712,958	**$3,712,958**	$3,712,958
Prior Year Debt Revenue	$3,681,773	$3,589,556	**$3,589,556**	$3,589,556
Increase (Decrease) in Debt Revenue	($92,217)	$123,402	**$123,402**	$123,402
M&O Revenue - General Fund	$14,328,858	$15,360,751	**$16,188,115**	$16,567,577
Ceiling Revenues	$826,747	$911,624	**$920,598**	$924,467
Total General Fund Tax Revenue	$15,155,605	$16,272,375	**$17,108,713**	$17,492,045
Prior Year M&O Revenue	$13,639,048	$15,155,605	**$15,155,605**	$15,155,605
Increase (Decrease) in M&O Revenue	$1,516,557	$1,116,770	**$1,953,108**	$2,336,440
Total Increase in Tax Revenue	$1,424,340	$1,240,172	**$2,076,510**	$2,459,842

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 $176,087,880 and authorized ceiling Over 65 $343,569,381 and Disabled Persons $23,396,708.

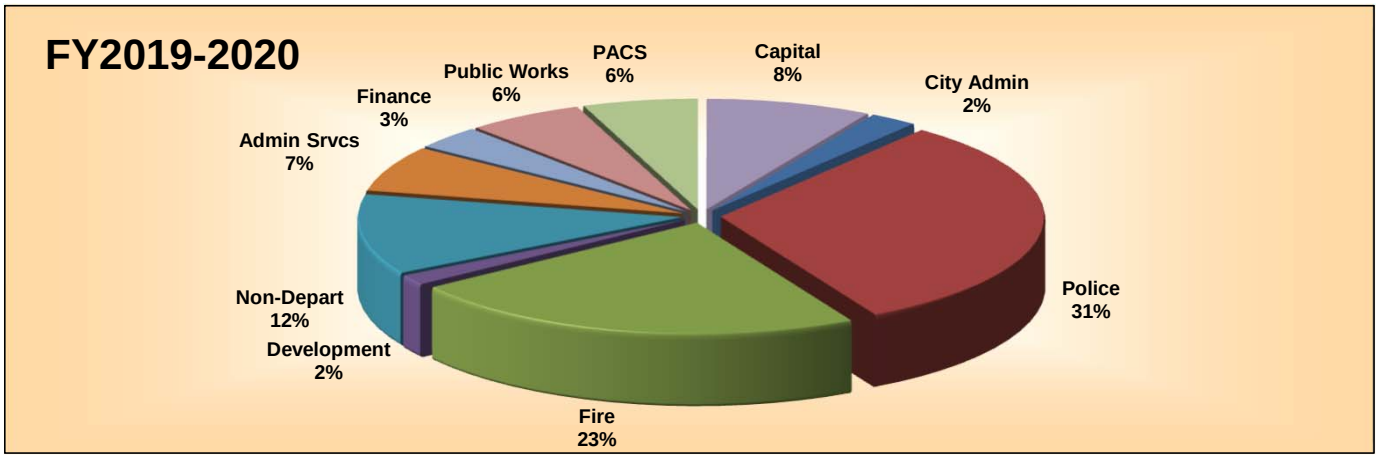
(c) TIF = Tax Increment Finance zone increment value increase contracted at 75% ($234,783,840 @ 75% = $176,087,880).

Note: Under these circumstances each penny of tax equals approximately $428,286 ($4,392,681,817*.01*.975/100 = $428,286).

M&O Revenues are at a collection rate of approximately 97.5%. Debt Revenues are at 100% collections.

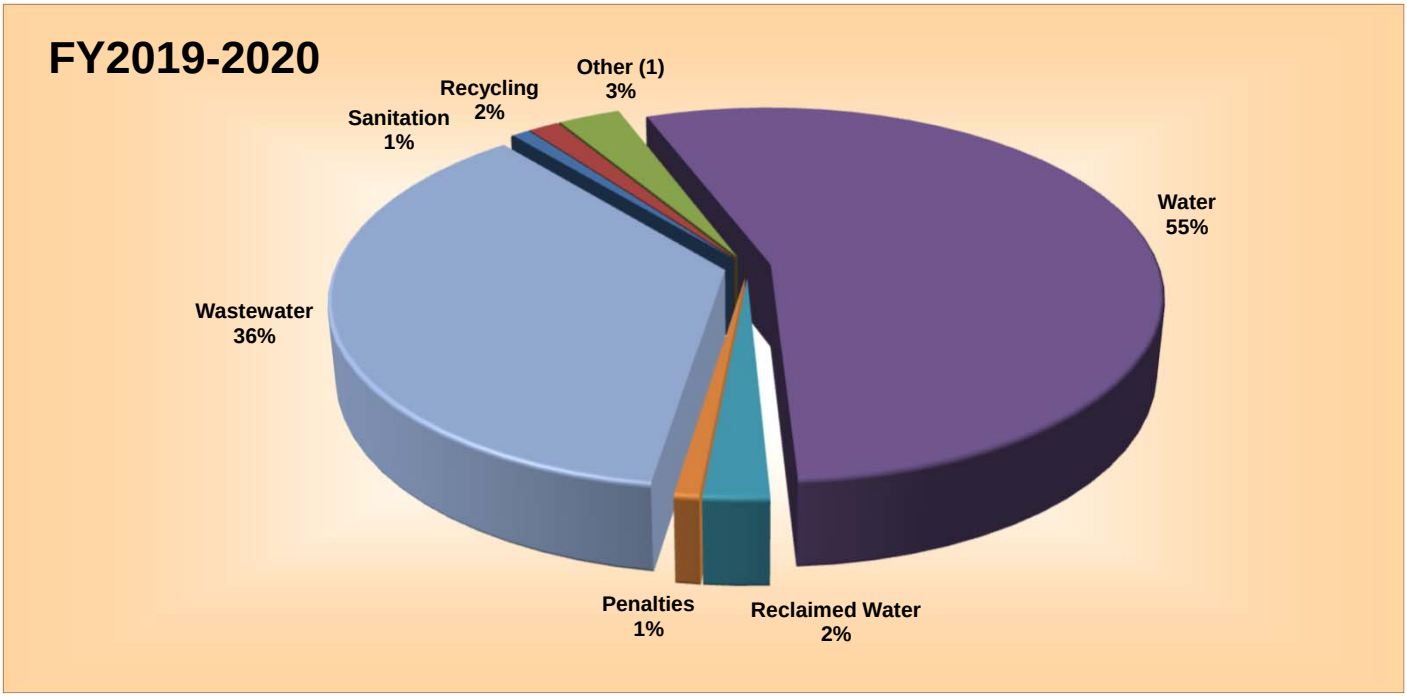
M&O = Maintenance and Operations

General Fund Expenditures



General Fund Expenditures	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
City Council	$ 18,599	$ 40,680	$ 40,680	$ 40,680	$ -	0%
City Administration	$ 596,858	$ 604,731	$ 604,731	$ 622,176	$ 17,445	3%
City Secretary	$ 368,148	$ 432,205	$ 432,205	$ 440,641	$ 8,436	2%
Communications/Marketing	$ 6,605	$ 16,725	$ 16,725	$ 20,725	$ 4,000	24%
Total - City Administration	**$ 990,210**	**$ 1,094,341**	**$ 1,094,341**	**$ 1,124,222**	**$ 29,881**	**3%**
Finance/Budget	$ 240,664	$ 248,954	$ 248,954	$ 253,813	$ 4,859	2%
Municipal Court	$ 684,252	$ 848,515	$ 848,515	$ 814,553	$ (33,962)	(4%)
Accounting	$ 366,363	$ 434,131	$ 434,131	$ 446,878	$ 12,747	3%
Purchasing	$ 78,436	$ 103,457	$ 103,457	$ 100,903	$ (2,554)	(2%)
Total - Finance	**$ 1,369,715**	**$ 1,635,057**	**$ 1,635,057**	**$ 1,616,147**	**$ (18,910)**	**(1%)**
Emergency Management	$ 39,918	$ 56,770	$ 56,770	$ 58,095	$ 1,325	2%
Police Code Compliance	$ 1,673,392	$ 1,754,218	$ 1,754,218	$ 1,919,126	$ 164,908	9%
Police Administration	$ 1,049,311	$ 1,100,434	$ 1,195,010	$ 1,128,054	$ 27,620	3%
Police Patrol	$ 5,624,514	$ 5,880,980	$ 5,880,980	$ 6,116,071	$ 235,091	4%
Police CID	$ 1,677,621	$ 1,745,815	$ 1,745,815	$ 1,794,441	$ 48,626	3%
Police Service	$ 2,066,501	$ 2,301,329	$ 2,301,329	$ 2,271,077	$ (30,252)	(1%)
Police Detention	$ 1,541,810	$ 1,633,638	$ 1,633,638	$ 1,643,113	$ 9,475	1%
Total-Police	**$ 13,673,067**	**$ 14,473,184**	**$ 14,567,760**	**$ 14,929,977**	**$ 456,793**	**3%**
Fire Marshal/Education	$ 603,515	$ 647,537	$ 647,537	$ 676,001	$ 28,464	4%
Fire Administration	$ 552,516	$ 555,136	$ 555,136	$ 578,037	$ 22,901	4%
EMS/Suppression	$ 9,109,167	$ 9,319,870	$ 9,319,870	$ 9,690,644	$ 370,774	4%
Total-Fire	**$ 10,265,198**	**$ 10,522,543**	**$ 10,522,543**	**$ 10,944,682**	**$ 422,139**	**4%**
Information Services	$ 352,927	$ 682,820	$ 682,820	$ 756,910	$ 74,090	11%
Human Resources	$ 387,096	$ 437,783	$ 437,783	$ 458,914	$ 21,131	5%
Facility Maintenance	$ 1,036,974	$ 1,095,480	$ 1,095,480	$ 1,134,199	$ 38,719	4%
Library	$ 783,814	$ 807,535	$ 807,535	$ 827,337	$ 19,802	2%
Total - Administrative Services	**$ 2,560,811**	**$ 3,023,618**	**$ 3,023,618**	**$ 3,177,360**	**$ 153,742**	**5%**
Planning & Development	$ 295,322	$ 321,777	$ 321,777	$ 316,798	$ (4,979)	(2%)
Inspection Services	$ 380,329	$ 395,426	$ 395,426	$ 406,541	$ 11,115	3%
Total-Development	**$ 675,651**	**$ 717,203**	**$ 717,203**	**$ 723,339**	**$ 6,136**	**1%**
Recreation	$ 645,510	$ 722,417	$ 722,417	$ 688,616	$ (33,801)	(5%)
Parks	$ 1,340,942	$ 1,424,511	$ 1,424,511	$ 1,492,597	$ 68,086	5%
Aquatics	$ 141,551	$ 156,460	$ 156,460	$ 156,460	$ -	0%
Senior Center	$ 241,765	$ 283,240	$ 283,240	$ 301,553	$ 18,313	6%
Recreation Admin.	$ 76,464	$ 82,723	$ 82,723	$ 101,609	$ 18,886	23%
Total-Parks & Comm Srvcs	**$ 2,446,232**	**$ 2,669,351**	**$ 2,669,351**	**$ 2,740,835**	**$ 71,484**	**3%**
Street Maintenance	$ 1,419,163	$ 2,354,700	$ 2,354,700	$ 2,368,916	$ 14,216	1%
Animal Control	$ 284,897	$ 307,551	$ 307,551	$ 327,586	$ 20,035	7%
City Engineer	$ 72,677	$ 79,324	$ 79,324	$ 81,819	$ 2,495	3%
Total - Public Works	**$ 1,776,737**	**$ 2,741,575**	**$ 2,741,575**	**$ 2,778,321**	**$ 36,746**	**1%**
Legal Services	$ 134,673	$ 175,000	$ 175,000	$ 175,000	$ -	0%
Non-Departmental	$ 7,643,157	$ 5,037,692	$ 4,943,116	$ 5,352,605	$ 314,913	6%
Betterment	$ 2,949	$ 15,000	$ 15,000	$ 15,000	$ -	0%
Total - Non-Depart.	**$ 7,780,779**	**$ 5,227,692**	**$ 5,133,116**	**$ 5,542,605**	**$ 314,913**	**6%**
Total Operating Expenses	**$ 41,538,400**	**$ 42,104,564**	**$ 42,104,564**	**$ 43,577,488**	**$ 1,472,924**	**3%**
Capital Expenses	$ 1,984,930	$ 2,494,858	$ 1,430,639	$ 3,954,091	$ 1,459,233	58%
Total Expenses	**$ 43,523,330**	**$ 44,599,422**	**$ 43,535,203**	**$ 47,531,579**	**$ 2,932,157**	**7%**

Water & Wastewater Revenues



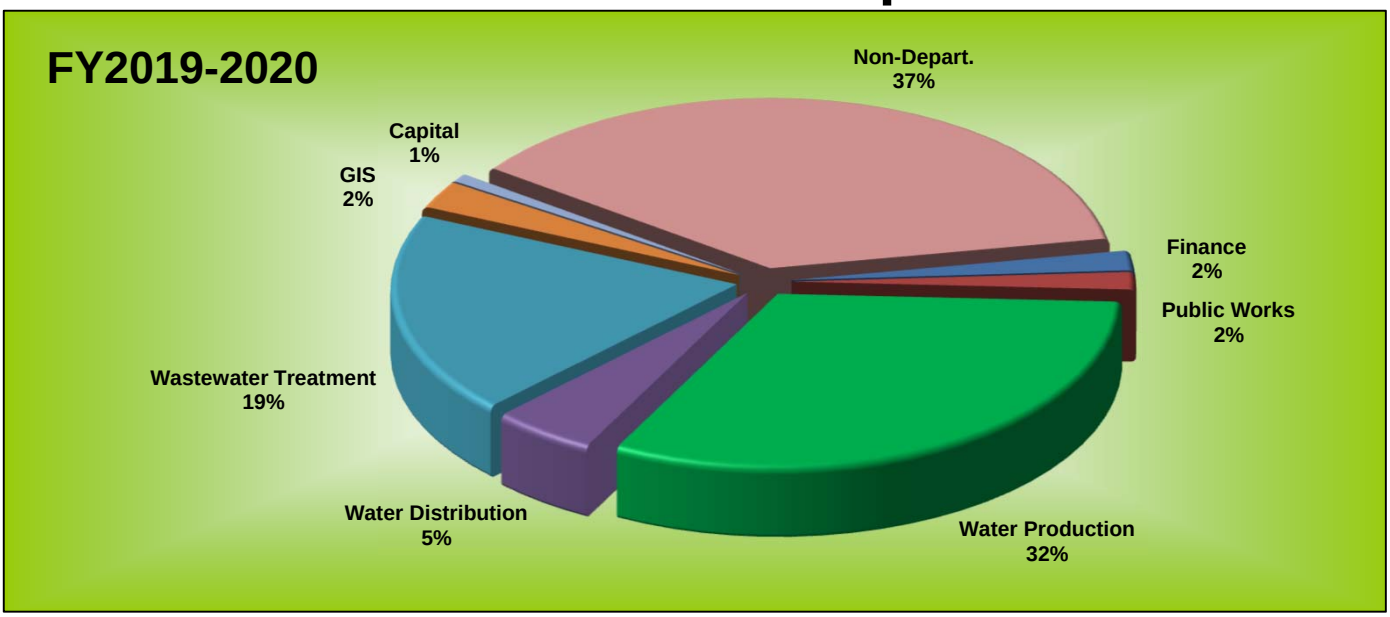
The above graph shows the sources of revenues in the Water & Wastewater Fund which are generated by services provided to the citizens of Euless for recycling, sanitation, water and wastewater. The "Other" amount represents 3% of total revenues and is an aggregate of several revenue sources as indicated in the table below.

Water & Wastewater Revenues	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Interest Income[1]	$ 146,144	$ 75,000	$ 195,000	$ 250,000	$ 175,000	233%
Sanitation	$ 230,451	$ 224,045	$ 224,045	$ 224,045	$ -	0%
Water Service	$ 14,272,800	$ 14,267,612	$ 14,267,612	$ 14,330,999	$ 63,387	0%
Wastewater Service	$ 9,498,280	$ 9,548,020	$ 9,548,020	$ 9,500,425	$ (47,595)	(0%)
Reclaimed Water Service	$ 607,955	$ 563,251	$ 563,251	$ 608,333	$ 45,082	8%
New Meters[1]	$ 76,699	$ 55,000	$ 55,000	$ 60,000	$ 5,000	9%
Reconnect Fees[1]	$ 224,980	$ 235,000	$ 235,000	$ 235,000	$ -	0%
Inspection Fees[1]	$ 179,999	$ 150,000	$ 150,000	$ 150,000	$ -	0%
Miscellaneous[1]	$ 49,991	$ 35,000	$ 55,000	$ 50,000	$ 15,000	43%
Penalties	$ 247,193	$ 230,000	$ 230,000	$ 230,000	$ -	0%
Initiations/Transfer Fees[1]	$ 33,150	$ 30,000	$ 30,000	$ 30,000	$ -	0%
Recycling Fees	$ 398,465	$ 384,282	$ 384,282	$ 384,282	$ -	0%
Use of Rate Stabilization	$ 278,494	$ 266,609	$ 266,609	$ 242,414	$ (24,195)	(9%)
Rate Stabilization Rebate	$ (278,494)	$ (266,609)	$ (266,609)	$ (242,414)	$ 24,195	(9%)
TOTAL REVENUES	**$ 25,966,107**	**$ 25,797,210**	**$ 25,937,210**	**$ 26,053,084**	**$ 255,874**	**1%**
Use of Reserves	$ -	$ 473,921	$ -	$ 209,032	$ (264,889)	(56%)
TOTAL RESOURCES	**$ 25,966,107**	**$ 26,271,131**	**$ 25,937,210**	**$ 26,262,116**	**$ (9,015)**	**(0%)**

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 Euless citizens.

Water & Wastewater Expenditures	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Water Office	$ 457,580	$ 476,243	$ 476,243	$ 487,423	$ 11,180	2%
Total-Finance	**$ 457,580**	**$ 476,243**	**$ 476,243**	**$ 487,423**	**$ 11,180**	**2%**
City Engineer	$ 326,129	$ 369,821	$ 369,821	$ 361,538	$ (8,283)	(2%)
Water Production	$ 8,270,474	$ 8,446,471	$ 8,446,471	$ 8,384,552	$ (61,919)	(1%)
Water Distribution	$ 1,140,551	$ 1,177,137	$ 1,177,137	$ 1,282,030	$ 104,893	9%
Wastewater Treatment	$ 4,541,972	$ 4,884,966	$ 4,884,966	$ 4,977,281	$ 92,315	2%
Meter Services	$ 65,298	$ 70,396	$ 70,396	$ 71,813	$ 1,417	2%
Total-Public Works	**$ 14,344,424**	**$ 14,948,791**	**$ 14,948,791**	**$ 15,077,214**	**$ 128,423**	**1%**
Recycling	$ 38,830	$ 41,300	$ 41,300	$ 41,300	$ -	0%
GIS/Information Services	$ 600,580	$ 684,857	$ 684,857	$ 681,215	$ (3,642)	(1%)
Legal Services	$ 54,616	$ 85,000	$ 85,000	$ 85,000	$ -	0%
Non-Departmental	$ 8,863,117	$ 9,528,769	$ 9,392,609	$ 9,659,702	$ 130,933	1%
Total-Non Departmental	**$ 9,557,143**	**$ 10,339,926**	**$ 10,203,766**	**$ 10,467,217**	**$ 127,291**	**1%**
Total Operating Expenses	**$ 24,359,147**	**$ 25,764,960**	**$ 25,628,800**	**$ 26,031,854**	**$ 266,894**	**1%**
Capital Expenses	$ 300,225	$ 473,921	$ 294,889	$ 209,032	$ (264,889)	(56%)
Total Expenses	**$ 24,659,372**	**$ 26,238,881**	**$ 25,923,689**	**$ 26,240,886**	**$ 2,005**	**0%**

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 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Service Center Fund:						
Revenues	$ 1,296,112	$ 1,309,899	$ 1,313,563	$ 1,333,623	$ 23,724	2%
Operating Expenses	$ 1,139,855	$ 1,309,899	$ 1,309,899	$ 1,333,623	$ 23,724	2%
Use of Reserves	$ -	$ 81,500	$ 77,836	$ 142,750	$ 61,250	75%
Capital Expenses	$ 17,682	$ 81,500	$ 81,500	$ 142,750	$ 61,250	75%
Drainage Utility System:						
Revenues	$ 821,460	$ 814,000	$ 829,380	$ 834,500	$ 20,500	3%
Operating Expenses	$ 743,591	$ 813,404	$ 813,404	$ 832,950	$ 19,546	2%
Use of Reserves	$ -	$ 80,000	$ 64,024	$ 50,000	$ (30,000)	(38%)
Capital Expenses	$ 100,000	$ 80,000	$ 80,000	$ 50,000	$ (30,000)	(38%)
Recreation Classes:						
Revenues	$ 769,159	$ 716,030	$ 743,900	$ 748,530	$ 32,500	5%
Operating Expenses	$ 600,259	$ 670,481	$ 689,681	$ 734,119	$ 63,638	9%
Use of Reserves	$ -	$ 83,840	$ 29,621	$ 246,862	$ 163,022	194%
Capital Expenses	$ 53,010	$ 83,840	$ 83,840	$ 246,862	$ 163,022	194%
Arbor Daze:						
Revenues	$ 80,259	$ 80,000	$ 80,000	$ 80,000	$ -	0%
Operating Expenses	$ 42,929	$ 80,000	$ 80,000	$ 80,000	$ -	0%
Use of Reserves	$ -	$ -	$ -	$ -	$ -	0%
Capital Expenses	$ -	$ -	$ -	$ -	$ -	0%
Texas Star Golf Course:						
Revenues	$ 4,501,306	$ 4,636,280	$ 4,637,880	$ 4,694,475	$ 58,195	1%
Operating Expenses	$ 4,547,468	$ 4,620,972	$ 4,620,972	$ 4,688,712	$ 67,740	1%
Use of Reserves	$ 46,162	$ -	$ -	$ -	$ -	0%
Capital Expenses	$ -	$ -	$ -	$ -	$ -	0%
Texas Star Sports Complex:						
Revenues	$ 1,327,622	$ 1,281,100	$ 1,174,630	$ 767,100	$ (514,000)	(40%)
Operating Expenses	$ 1,157,340	$ 1,185,932	$ 1,070,470	$ 684,522	$ (501,410)	(42%)
Use of Reserves	$ -	$ 68,566	$ -	$ 53,000	$ (15,566)	(23%)
Capital Expenses	$ 84,647	$ 68,566	$ 67,955	$ 53,000	$ (15,566)	(23%)

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.

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

Special Revenue Operating Funds

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

Special Revenue Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Hotel/Motel:						
Revenues	$ 873,083	$ 869,690	$ 874,690	$ 1,229,500	$ 359,810	41%
Operating Expenses	$ 772,344	$ 843,868	$ 876,332	$ 897,107	$ 53,239	6%
Use of Reserves	$ 180,578	$ 75,000	$ 1,642	$ 400,000	$ 325,000	433%
Capital Expenses	$ 281,317	$ 75,000	$ -	$ 400,000	$ 325,000	433%
Juvenile Case:						
Revenues	$ 98,978	$ 94,000	$ 84,000	$ 86,675	$ (7,325)	(8%)
Operating Expenses	$ 72,029	$ 81,317	$ 81,317	$ 85,618	$ 4,301	5%
Use of Excess Reserves	$ -	$ -	$ -	$ 37,000	$ 37,000	0%
Capital Expenses	$ -	$ -	$ -	$ 37,000	$ 37,000	0%
EDC ½¢ Sales Tax:						
Revenues	$ 5,239,145	$ 5,495,559	$ 5,461,815	$ 5,543,964	$ 48,405	1%
Operating Expenses	$ 3,927,966	$ 4,442,163	$ 4,394,588	$ 4,714,162	$ 271,999	6%
Use of Reserves	$ -	$ 2,044,876	$ -	$ 2,448,109	$ 403,233	20%
Capital Expenses	$ 1,238,815	$ 2,044,876	$ 999,705	$ 2,448,109	$ 403,233	20%
CCPD ¼¢ Sales Tax:						
Revenues	$ 2,610,549	$ 2,683,915	$ 2,671,417	$ 2,715,960	$ 32,045	1%
Operating Expenses	$ 2,478,204	$ 2,676,714	$ 2,667,648	$ 2,705,126	$ 28,412	1%
Use of Reserves	$ 10,634	$ 105,970	$ 73,871	$ 520,711	$ 414,741	391%
Capital Expenses	$ 142,979	$ 105,970	$ 77,640	$ 520,711	$ 414,741	391%
Police Seized Assets Fund:						
Revenues	$ 4,358	$ 3,500	$ 18,245	$ 4,000	$ 500	14%
Operating Expenses	$ 5,641	$ 61,506	$ 61,506	$ 61,506	$ -	0%
Use of Reserves	$ 1,283	$ 58,006	$ 43,261	$ 57,506	$ (500)	(1%)
Capital Expenses	$ -	$ -	$ -	$ -	$ -	0%
Police Drug Fund:						
Revenues	$ 10,152	$ 7,300	$ 12,499	$ 8,500	$ 1,200	16%
Operating Expenses	$ -	$ 500	$ 500	$ 500	$ -	0%
Use of Reserves	$ -	$ 200,000	$ 9,339	$ 178,662	$ (21,338)	(11%)
Capital Expenses	$ -	$ 200,000	$ 21,338	$ 178,662	$ (21,338)	(11%)
Grant Fund:						
Revenues	$ 373,857	$ 151,118	$ 214,116	$ 71,362	$ (79,756)	(53%)
Operating Expenses	$ 397,639	$ 151,118	$ 214,116	$ 71,362	$ (79,756)	(53%)
Use of Reserves	$ 23,782	$ -	$ -	$ -	$ -	0%
Capital Expenses	$ -	$ -	$ -	$ -	$ -	0%
Car Rental Tax:						
Revenues	$ 14,914,324	$ 14,835,765	$ 14,820,131	$ 14,840,131	$ 4,366	0%
Operating Expenses	$ 11,598,290	$ 11,957,268	$ 11,790,664	$ 11,863,244	$ (94,024)	(1%)
Use of Reserves	$ -	$ 3,846,239	$ 485,433	$ 3,581,159	$ (265,080)	(7%)
Capital Expenses	$ 1,595,100	$ 3,846,239	$ 3,514,900	$ 3,581,159	$ (265,080)	(7%)
Glade Parks TIRZ:						
Revenues	$ 1,282,334	$ 1,658,217	$ 1,642,058	$ 1,851,647	$ 193,430	12%
Operating Expenses	$ 892,468	$ 1,130,249	$ 1,130,249	$ 1,143,966	$ 13,717	1%
Use of Reserves	$ -	$ -	$ -	$ -	$ -	0%
Capital Expenses	$ -	$ -	$ -	$ -	$ -	0%
Cable PEG Fund:						
Revenues	$ 127,664	$ 120,300	$ 123,000	$ 123,000	$ 2,700	2%
Operating Expenses	$ 54,095	$ 120,000	$ 120,000	$ 120,000	$ -	0%
Use of Reserves	$ -	$ -	$ -	$ 206,794	$ 206,794	0%
Capital Expenses	$ -	$ -	$ -	$ 206,794	$ 206,794	0%

Special Revenue Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Midtown PID:						
Revenues	$ 988,302	$ 1,114,529	$ 1,114,529	$ 1,112,248	$ (2,281)	(0%)
Operating Expenses	$ 962,112	$ 1,114,529	$ 1,114,529	$ 1,062,197	$ (52,332)	(5%)
Use of Reserves	$ -	$ -	$ -	$ -	$ -	0%
Capital Expenses	$ -	$ -	$ -	$ -	$ -	0%
Midtown TIRZ:						
Revenues	$ -	$ 37,820	$ 51,701	$ 100,009	$ 62,189	164%
Operating Expenses	$ -	$ 37,820	$ 37,820	$ 51,701	$ 13,881	37%
Use of Reserves	$ -	$ -	$ -	$ -	$ -	0%
Capital Expenses	$ -	$ -	$ -	$ -	$ -	0%

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

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

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

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

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

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 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.

The **Midtown 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.

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 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Equipment Replacement:						
Revenue	$ 2,660,773	$ 2,008,842	$ 2,058,653	$ 6,924,657	$ 4,915,815	245%
Operating Expenses	$ 1,995,784	$ 1,326,500	$ 1,332,392	$ 1,634,500	$ 308,000	23%
Use of Excess Reserves	$ -	$ -	$ -	$ -	$ -	-
Insurance:						
Revenue	$ 7,521,379	$ 7,559,893	$ 7,726,947	$ 7,704,525	$ 144,632	2%
Operating Expenses	$ 6,066,521	$ 7,514,893	$ 7,514,893	$ 7,631,683	$ 116,790	2%
Use of Reserves	$ -	$ -	$ -	$ -	$ -	0%
Capital Expenses	$ -	$ -	$ -	$ -	$ -	0%
Risk/WC Management:						
Revenue	$ 1,031,545	$ 1,079,938	$ 1,096,938	$ 1,028,800	$ (51,138)	(5%)
Operating Expenses	$ 950,130	$ 1,008,720	$ 1,488,720	$ 1,027,125	$ 18,405	2%
Use of Reserves	$ -	$ 426,000	$ 642,782	$ 170,000	$ (256,000)	(60%)
Capital Expenses	$ 10,000	$ 426,000	$ 426,000	$ 170,000	$ (256,000)	(60%)

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/Workers' Compensation 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 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
General Obligation Debt						
Revenues	$ 6,716,679	$ 5,945,013	$ 6,365,898	$ 6,023,137	$ 78,124	1%
Operating Expenses	$ 6,201,252	$ 6,017,320	$ 6,017,320	$ 6,070,199	$ 52,879	1%
Use of Reserves	$ -	$ 72,307	$ -	$ 47,062	$ (25,245)	(35%)
Star Center Debt						
Revenues	$ 706,519	$ 711,390	$ 735,340	$ 713,803	$ 2,413	0%
Operating Expenses	$ 706,300	$ 708,830	$ 708,830	$ 709,303	$ 473	0%
Use of Reserves	$ -	$ -	$ -	$ -	$ -	0%
EDC Debt Service						
Revenues	$ 36,392	$ 249,054	$ 160,735	$ 442,664	$ 193,610	78%
Operating Expenses	$ 36,373	$ 249,054	$ 160,735	$ 442,664	$ 193,610	78%
Use of Reserves	$ -	$ -	$ -	$ -	$ -	0%
Water & Wastewater Debt						
Revenues	$ 1,195,689	$ 1,502,987	$ 1,301,827	$ 1,489,617	$ (13,370)	(1%)
Operating Expenses	$ 967,694	$ 1,502,987	$ 1,301,827	$ 1,489,617	$ (13,370)	(1%)
Use of Reserves	$ -	$ -	$ -	$ -	$ -	0%
Texas Star Golf Course Debt						
Revenues	$ 596,198	$ 589,440	$ 590,540	$ 589,566	$ 126	0%
Operating Expenses	$ 594,650	$ 589,040	$ 589,040	$ 589,566	$ 526	0%
Use of Reserves	$ -	$ -	$ -	$ -	$ -	0%

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

The **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 **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 17/18 ACTUAL		FY 18/19 BUDGETED	FY 18/19 ESTIMATED	FY 19/20 BUDGETED	
CITY ADMINISTRATION	3.50		3.50	3.50	3.50	
CITY SECRETARY	3.50		3.50	3.50	3.50	
Total City Administration	**7.00**		**7.00**	**7.00**	**7.00**	
FINANCE/BUDGET	2.00		2.00	2.00	2.00	
MUNICIPAL COURTS	7.75		7.75	7.75	7.75	
ACCOUNTING	4.00		4.00	4.00	4.00	
PURCHASING	1.00		1.00	1.00	1.00	
Total Finance	**14.75**		**14.75**	**14.75**	**14.75**	
POLICE CODE COMPLIANCE	15.00		15.00	15.00	16.00	C
POLICE ADMINISTRATION	6.00		6.00	6.00	6.00	
POLICE PATROL	45.00		45.00	45.00	45.00	
POLICE CID	13.00		13.00	13.00	13.00	
POLICE SERVICE	22.00		22.00	22.00	22.00	
POLICE DETENTION	17.00		17.00	17.00	17.00	
Total Police Department	**118.00**		**118.00**	**118.00**	**119.00**	
FIRE MARSHAL/EDUCATION	4.00		4.00	4.00	4.00	
FIRE ADMINISTRATION	4.00		4.00	4.00	4.00	
EMS/SUPPRESSION	67.00		67.00	67.00	67.00	
Total Fire Department	**75.00**		**75.00**	**75.00**	**75.00**	
INFORMATION SERVICES	1.00		1.00	1.00	1.00	
HUMAN RESOURCES	3.50		3.50	3.50	3.50	
FACILITY MAINTENANCE	4.00		4.00	4.00	4.00	
Total Administrative Services	**8.50**		**8.50**	**8.50**	**8.50**	
LIBRARY	9.00		9.00	9.00	9.00	
Total Library	**9.00**		**9.00**	**9.00**	**9.00**	
PLANNING & DEVELOPMENT	2.50		2.50	2.50	2.50	
INSPECTIONS SERVICES	4.00		4.00	4.00	4.00	
Total Planning & Development	**6.50**		**6.50**	**6.50**	**6.50**	
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	
RECREATION ADMINISTRATION	1.00		1.00	1.00	1.00	
Total Community Services	**20.50**		**20.50**	**20.50**	**20.50**	
STREET MAINTENANCE	10.50	A	11.50	11.50	11.50	
ANIMAL CONTROL	3.00		3.00	3.00	3.00	
CITY ENGINEER	1.00		1.00	1.00	1.00	
Total Public Works	**14.50**		**15.50**	**15.50**	**15.50**	
GF NON-DEPARTMENTAL	0.50	A	0.00	0.00	0.00	
Total Non-departmental	**0.50**		**0.00**	**0.00**	**0.00**	
TOTAL GENERAL FUND	**274.25**		**274.75**	**274.75**	**275.75**	
EDC - PARKS	13.25		13.25	13.25	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	**24.25**		**24.25**	**24.25**	**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	3.00		3.00	3.00	3.00	
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	8.00	B
METER SERVICES	1.00		1.00	1.00	1.00	
Total Public Works	**24.00**		**24.00**	**24.00**	**25.00**	
INFORMATION SERVICES	4.00		4.00	4.00	4.00	
W&S NON-DEPT.	10.50	A	10.00	10.00	10.00	
Total Non-departmental	**14.50**		**14.00**	**14.00**	**14.00**	
TOTAL W&S FUND	**43.50**		**43.00**	**43.00**	**44.00**	
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	19.00		19.00	19.00	19.00	
PUBLIC SAFETY SPECIAL FUND	0.00		0.00	0.00	0.00	
SERVICE CENTER FUND	5.00		5.00	5.00	5.00	
DRAINAGE UTILITY FUND	8.00		8.00	8.00	8.00	
TEXAS STAR SPORTS COMPLEX	1.50		1.50	1.50	1.50	
HEALTH INSURANCE FUND	1.00		1.00	1.00	1.00	
WC/RISK MANAGEMENT FUND	0.50		0.50	0.50	0.50	
TOTAL OTHER FUNDS	**36.25**		**36.25**	**36.25**	**36.25**	
TOTAL ALL FUNDS	**390.00**		**390.00**	**390.00**	**392.00**	

A) Added 1 PW Field Tech I, eliminated Director of Admin Services.

B) Added 1 PW Field Tech I

C) Added 1 Code Enforcement Officer

Outstanding Indebtedness

Description	Dated	Principal Amount Outstanding	Amount of Original Issuance	Paying Agent	Remaining Interest Rate	Maturity
General Obligation Refunding Bonds, Series 2011	1/15/2011	$ 1,680,000	$ 6,575,000	U.S. Bank	3.5% to 4%	8/15/2021
General Obligation Refunding Bonds, Series 2012	12/1/2011	$ 2,515,000	$ 5,955,000	U.S. Bank	3% to 4%	2/15/2024
General Obligation Refunding Bonds, Series 2014	10/15/2014	$ 920,000	$ 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	$ 2,080,000	$ 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	$ 5,025,000	$ 5,715,000	U.S. Bank	3% to 5%	8/15/2034
Tax & Waterworks & Sewer System (Limited Pledge) Revenue Certificates of Obligation, Series 2015[1]	10/27/2015	$ 2,795,000	$ 3,030,000	U.S. Bank	3% to 5%	2/15/2035
Tax & Waterworks & Sewer System (Limited Pledge) Revenue Certificates of Obligation, Series 2016[1]	1/12/2016	$ 15,555,000	$ 16,450,000	U.S. Bank	2% to 4%	2/15/2041
Tax & Waterworks & Sewer System (Limited Pledge) Revenue Certificates of Obligation, Series 2018[5]	3/1/2018	$ 8,960,000	$ 9,180,000	U.S. Bank	3% to 4%	2/15/2038
Tax & Waterworks & Sewer System (Limited Pledge) Revenue Certificates of Obligation, Series 2019	1/15/2019	$ 11,785,000	$ 11,785,000	U.S. Bank	3% to 5%	2/15/2039
Taxable General Obligation Refunding Bonds, Series 2010[2]	8/15/2010	$ 3,690,000	$ 8,110,000	U.S. Bank	3.65% to 4.4%	8/1/2025
General Obligation Refunding Bonds, Series 2012A[3]	11/1/2012	$ 4,295,000	$ 7,185,000	U.S. Bank	2% to 3%	2/15/2027
Waterworks & Sewer System Revenue Refunding Bonds, Series 2012[4]	3/29/2012	$ 930,000	$ 3,340,000	Bank of Texas	2.03%	7/15/2024
Waterworks & Sewer System Revenue Bonds, Series 2013[4]	6/25/2013	$ 1,215,000	$ 1,585,000	U.S. Bank	3% to 5%	7/15/2033
Waterworks & Sewer System Revenue Bonds, Series 2015A[4]	8/5/2015	$ 3,805,000	$ 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	$ 2,020,000	$ 2,380,000	Texas Water Development Board	0% to 1.68%	7/15/2035
Waterworks & Sewer System Revenue Bonds, Series 2018[4]	4/15/2018	$ 2,660,000	$ 2,785,000	Texas Water Development Board	0% to 1.49%	7/15/2038
Waterworks & Sewer System Revenue Bonds, Series 2019	4/25/2019	$ 9,275,000	$ 9,275,000	Texas Water Development Board	0.23% to 1.66%	7/15/2049
Euless Development Corporation, Sales Tax Revenue Bonds, Series 2018	10/15/2018	$ 1,565,000	$ 1,635,000	U.S. Bank	3% to 4%	9/15/2038
AXON Enterprise, Inc. Lease	10/25/2018	$ 550,506	$ 674,906	AXON Enterprise, Inc.	3% Imputed	2/7/2023

Proposed Indebtedness

Description	Proposed Issuance Amount	Proposed Sale Type	Anticipated Payment Source	Proposed Issuance Date	Proposed Term
Euless Development Corporation, Sales Tax Revenue Bonds for TSSC Phase VII	$ 4,380,000	Competitive Sale	EDC Revenue	November 2019	20 Year
Certificates of Obligation for Fire Station # 1	$ 7,335,000	Competitive Sale	Property Tax	November 2019	20 Year
Tax Notes - Equipment Package	$ 700,000	Competitive Sale	Property Tax	August 2020	2 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.
[5] Bonds partially paid by Tax Increment Financing District and Public Improvement District.

Capital & Supplemental Requests 2020
by Fund

~ Ref #	Dept	Division	*Fund	Program Description	Program Type	Program Cost	Totals	Dept Ranking	Funded
1	Admin Svcs	Human Resources	General	Career Prep Program	Capital	$ 25,868	$ 25,868	1	Yes
2	CMO	Communications	General	Multi-Media Intern	Capital	$ 10,500	$ 36,368	1	Yes
6	Planning & Development	Development	General	Scan Building Plans Phase II	Capital	$ 20,000	$ 56,368	1	Yes
9	Admin Svcs	IS	General	Planning and Development Tablets ^	Capital	$ 5,400	$ 61,768	1	Yes
10	Admin Svcs	IS	General	Fire Department Tablets^	Capital	$ 5,000	$ 66,768	2	Yes
13	Admin Svcs	Fac Maint	General	Council Chamber Seating	Capital	$ 40,000	$ 106,768	3	Yes
18	Public Works	St. Maintenance	General	Kick Broom Attachment	Capital	$ 6,500	$ 113,268	2	Yes
19	Public Works	St. Maintenance	General	Pickup Truck	Capital	$ 28,000	$ 141,268	3	Yes
26	PD	Service	General	Open Records Request Software^	Capital	$ 2,250	$ 143,518	6	Yes
32	PD	Community Services	General	Code Officer Equipment^	Capital	$ 29,000	$ 172,518	12	Yes
35	Fire	Fire Marshal	General	Part-time Fire Inspectors	Capital	$ 24,108	$ 196,626	2	Yes
36	Fire	EMS/Suppression	General	Bailout Safety System	Capital	$ 12,870	$ 209,496	3	Yes
37	Fire	EMS/Suppression	General	Rescue Tools	Capital	$ 37,621	$ 247,117	4	Yes
38	Fire	EMS/Suppression	General	SCBA Mounted Thermal Imaging Cameras	Capital	$ 14,400	$ 261,517	5	Yes
39	Fire	EMS/Suppression	General	Thermal Imaging Camera	Capital	$ 8,457	$ 269,974	6	Yes
40	Fire	EMS/Suppression	General	Compressor/Cascade System	Capital	$ 33,950	$ 303,924	7	Yes
42	Fire	EMS/Suppression	General	Bunker Gear Extractor/Washer	Capital	$ 11,686	$ 315,610	9	Yes
48	PACS	Aquatics	General	Aquatic Facility Repairs	Capital	$ 50,000	$ 365,610	2	Yes
49	PACS	Aquatics	General	Natatorium Floor	Capital	$ 55,000	$ 420,610	3	Yes
52	PACS	Aquatics	General	Ultraviolet System	Capital	$ 30,000	$ 450,610	6	Yes
55	PACS	Recreation	General	Fitness Center Floor	Capital	$ 65,000	$ 515,610	9	Yes
57	PACS	Aquatics	General	Aquatic Park Furniture	Capital	$ 27,500	$ 543,110	11	Yes
58	PACS	Aquatics	General	Pool Vacuum	Capital	$ 8,000	$ 551,110	12	Yes
59	PACS	Senior Center	General	Fitness Equipment	Capital	$ 15,250	$ 566,360	13	Yes
	Non-departmental	Non-departmental	General	Transfer to Equipment Replacement	Capital	$ 2,323,512	$ 2,889,872		Yes
12	Admin Svcs	Fac Maint	General	Access Lift - Building B	Capital	$ 17,000	$ 2,906,872	2	No
28	PD	Administration	General	Kitchen Remodel	Capital	$ 40,000	$ 2,946,872	8	No
31	PD	Patrol	General	Patrol Officer Equipment^	Capital	$ 12,500	$ 2,959,372	11	No
34	Fire	EMS/Suppression	General	Firefighter/Paramedics Equipment^	Capital	$ 17,214	$ 2,976,586	1	No
41	Fire	EMS/Suppression	General	Bunker Gear Lockers	Capital	$ 7,216	$ 2,983,802	8	No
9	Admin Svcs	IS	General	Planning and Development Tablets^	Supplemental	$ 1,920	$ 1,920	1	Yes
10	Admin Svcs	IS	General	Fire Department Tablets^	Supplemental	$ 3,840	$ 5,760	2	Yes
26	PD	Service	General	Open Records Request Software^	Supplemental	$ 5,400	$ 11,160	1	Yes
32	PD	Community Services	General	Code Officer^	Supplemental	$ 91,814	$ 102,974	3	Yes
43	Fire	EMS/Suppression	General	APX Smartcapture/Smartview	Supplemental	$ 2,580	$ 105,554	2	Yes
44	Fire	EMS/Suppression	General	Active 911	Supplemental	$ 1,000	$ 106,554	3	Yes
45	Fire	EMS/Suppression	General	APX SmartInspect	Supplemental	$ 4,080	$ 110,634	4	Yes
46	Fire	EMS/Suppression	General	Check-it Program	Supplemental	$ 3,000	$ 113,634	5	Yes
31	PD	Patrol	General	Patrol Officer^	Supplemental	$ 58,321	$ 171,955	2	No
33	PD	CID	General	Criminal Investigations Division Clerk	Supplemental	$ 77,895	$ 249,850	4	No
34	Fire	EMS/Suppression	General	Firefighter/Paramedics^	Supplemental	$ 322,899	$ 572,749	1	No

**Fund subject to change.*
^ Project contains both Capital and Supplemental requests.
~ Page numbers found in "Capital & Supplemental Requests" book for fiscal year 2019-2020 presented to Council May 30, 2019.

Capital & Supplemental Requests 2020
by Fund

~ Ref #	Dept	Division	*Fund	Program Description	Program Type	Program Cost	Totals	Dept Ranking	Funded
3	Library	Library	EDC	Moving Expenses	Capital	$ 25,000	$ 25,000	1	Yes
	Library	Library	EDC	RFID System	Capital	$ 47,575	$ 72,575		Yes
51	PACS	Parks	EDC	Toro Reel Mower	Capital	$ 64,513	$ 137,088	5	Yes
	Non-departmental	Non-departmental	EDC	Transfer to EDC CIP for Misc Park Improvements	Capital	$ 200,000	$ 337,088		Yes
	Non-departmental	Non-departmental	EDC	Transfer to Equipment Replacement	Capital	$ 1,018,979	$ 1,356,067		Yes
	Non-departmental	Non-departmental	EDC	Transfer to EDC Debt Reserve	Capital	$ 46,871	$ 1,402,938		Yes
56	PACS	Parks	EDC	Tennis Court Lighting	Capital	$ 27,000	$ 1,429,938	10	No
60	PACS	Parks	EDC	Equipment Lift	Capital	$ 20,000	$ 1,449,938	14	No
61	PACS	Parks	EDC	Bob Eden Park Upgrades	Capital	$ 34,000	$ 1,483,938	15	No
5	Library	Library	EDC	Audio, Visual and Production Equipment^	Supplemental	$ 6,000	$ 6,000	1	Yes
21	PD	Administration	CCPD	Police Data Storage	Capital	$ 72,851	$ 72,851	1	Yes
22	PD	Administration	CCPD	Replace Dispatch Recorder	Capital	$ 88,200	$ 161,051	2	Yes
23	PD	Administration	CCPD	Livescan Fingerprint Machine	Capital	$ 28,800	$ 189,851	3	Yes
24	PD	Administration	CCPD	Video Recorders and Cameras	Capital	$ 250,000	$ 439,851	4	Yes
25	PD	Administration	CCPD	SWAT Rifles	Capital	$ 14,300	$ 454,151	5	Yes
27	PD	Administration	CCPD	Cabinet Replacement	Capital	$ 7,500	$ 461,651	7	Yes
29	PD	Administration	CCPD	Police Professional Mobility Vehicles	Capital	$ 34,060	$ 495,711	9	Yes
30	PD	Administration	CCPD	Microfiche Conversion to Laserfiche	Capital	$ 25,000	$ 520,711	10	Yes
15	Admin Svcs	Fleet Svcs	Svc Center	Tire Installation Machine and Wheel Balancer	Capital	$ 12,500	$ 12,500	1	Yes
	Non-departmental	Non-departmental	Svc Center	Transfer to Equipment Replacement	Capital	$ 115,250	$ 127,750		Yes
16	Admin Svcs	Fleet Svcs	Svc Center	Shop Light Fixtures	Capital	$ 15,000	$ 142,750	2	Yes
17	Public Works	Water Distribution	W/WW	Paint Fire Hydrants	Capital	$ 30,000	$ 30,000	1	Yes
20	Public Works	Water Distribution	W/WW	PW Field Tech I	Supplemental	$ 66,455	$ 66,455	1	Yes
14	Admin Svcs	Fac Maint	Car Rental	Parks Maintenance Building	Capital	$ 75,000	$ 75,000	4	Yes
50	PACS	Parks	Car Rental	Heritage Park Playground	Capital	$ 96,000	$ 171,000	4	Yes
54	PACS	Parks	Car Rental	Equipment Storage	Capital	$ 75,000	$ 246,000	8	Yes
	Non-departmental	Non-departmental	Car Rental	Transfer to Redevelopment Fund	Capital	$ 1,000,000	$ 1,246,000		Yes
	Non-departmental	Non-departmental	Car Rental	Transfer to Wilshire Park Improvements	Capital	$ 1,953,820	$ 3,199,820		Yes

**Fund subject to change.*
^ Project contains both Capital and Supplemental requests.
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Capital & Supplemental Requests 2020
by Fund

~ Ref #	Dept	Division	*Fund	Program Description	Program Type	Program Cost	Totals	Dept Ranking	Funded
	Non-departmental	Non-departmental	TSSC Reserve	Transfer to Equipment Replacement	Capital	$ 379,419	$ 379,419		Yes
53	PACS	PATS	TSSC Capital	PATS Synthetic Turf Phase II	Capital	$ 188,500	$ 188,500	7	No
	Non-departmental	Non-departmental	TSSC CIP	Transfer to Softball World for Closure	Capital	$ 100,000	$ 100,000		Yes
	Finance	Municipal Court	Juvenile Case	Teen Court Program	Capital	$ 22,000	$ 22,000	1	Yes
	Finance	Municipal Court	Juvenile Case	Supplies and Training	Capital	$ 15,000	$ 37,000	1	Yes
	Non-departmental	Non-departmental	Rec Spec	Transfer to Equipment Replacement	Capital	$ 246,862	$ 246,862		Yes
47	PACS	PATS	Athletic Complex	Wrigley Outfield Fence	Capital	$ 53,000	$ 53,000	1	Yes
	Non-departmental	Non-departmental	Rate Stabilization	Transfer to Well Replacement-Fuller/Far North	Capital	$ 600,000	$ 600,000		Yes
11	Admin Svcs	Fac Maint	Risk	Roof Restoration - Building D	Capital	$ 170,000	$ 170,000	1	Yes
5	Library	Library	Cable PEG	Audio, Visual and Production Equipment^	Capital	$ 206,794	$ 206,794	3	Yes
	Non-departmental	Non-departmental	Drainage Fund	Transfer to Misc Drainage Improvements	Capital	$ 50,000	$ 50,000		Yes
	Non-departmental	Non-departmental	Escrow	Transfer to Cheek Spargur Traffic Signal	Capital	$ 50,000	$ 50,000		Yes
7	Golf Course	Golf CIP	Golf CIP	#9 Fairway Gabion Wall Replacement	Capital	$ 100,337	$ 100,337	1	Yes
	Non-departmental	Non-departmental	Golf Reserve	Transfer to Golf Misc CIP Project	Capital	$ 115,000	$ 115,000		Yes
8	Golf Course	Conference Centre	Hotel/Motel	Texas Star Conference Centre	Capital	$ 325,000	$ 325,000	2	Yes

**Fund subject to change.*
^ Project contains both Capital and Supplemental requests.
~ Page numbers found in "Capital & Supplemental Requests" book for fiscal year 2019-2020 presented to Council May 30, 2019.

Required Disclosure

Local Government Code 140.0045: Itemization of certain expenditures required in certain political subdivision budgets.

Expenditures City Wide:

	Actual FY 18	Budget FY 19	Proposed Budget FY 20
1. Notices required by law to be published in a newspaper by the political subdivision or a representative of the political subdivision:	$ 3,574	$ 3,600	$ 3,650
2. Directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Section 305.002, Government Code:	$ -	$ -	$ -

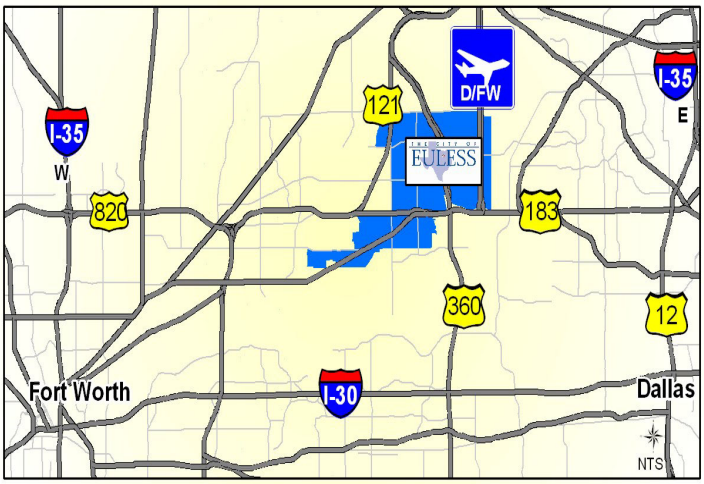
Introduction

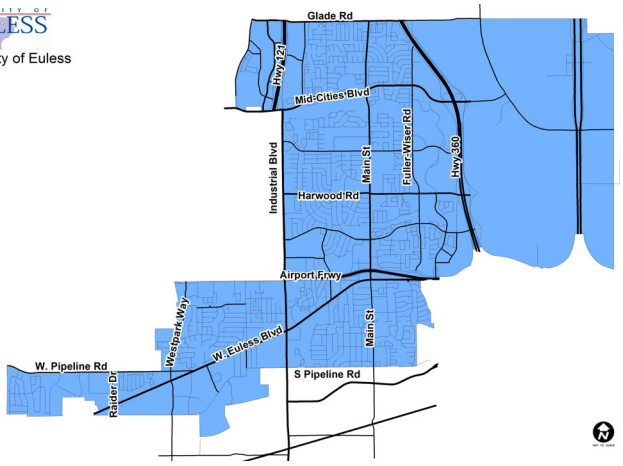
WELCOME TO A LOOK AT
THE CITY OF EULESS, TEXAS

GEOGRAPHY

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

The City has a total land area of 16.2 square miles or 10,379.5 acres. Of the 10,379.5 acres, 3,219.5 acres are located within DFW Airport and the remaining 7,160 acres outside the airport boundaries. Current development statistics estimate that Euless has approximately 496.9 acres of undeveloped land remaining outside the airport.





HISTORY

Euless was first settled in 1867 and named after the Elisha Adams Euless family. The family settled here with many of their Tennessee neighbors. Mr. Euless served two terms as Tarrant County sheriff in the 1890's. The City of Euless was incorporated on February 24, 1953 with a total population of less than 4,200. The community experienced a growth surge in the 1970's with the completion of DFW Airport in 1974. The 1980 census reported the population of Euless as 24,002. The 2010 Census Population Count was 51,277. Current population figures for Euless total 56,160.

FORM OF GOVERNMENT

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

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

DEMOGRAPHICS

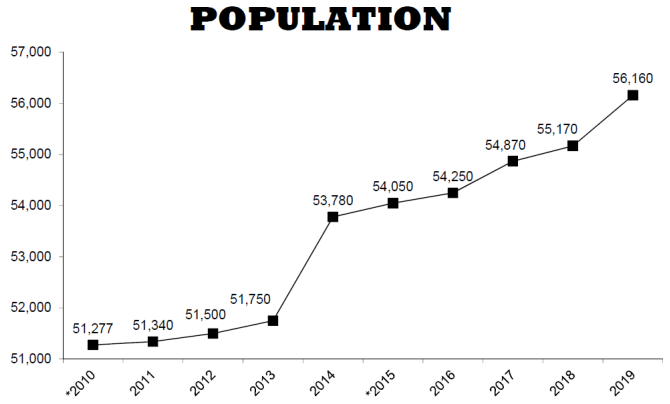
Euless' close proximity to DFW Airport has made the City a major commercial-industrial center for the Northeast Tarrant County area. In recent years, new retail development has added a number of quality shopping centers which provide residents with a variety of goods and services to choose from. This 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.

Of 15,943 non-mineral lease property accounts in the City, 13,444 are residential accounts. The top ten taxpayers listed in the following table are found in the remaining 2,499 commercial and industrial accounts. Over the past year, taxable property values increased over $520 million dollars from $4,415,713,775 to $4,935,735,786, an 11.78% increase due to an increase in both residential and commercial property values.

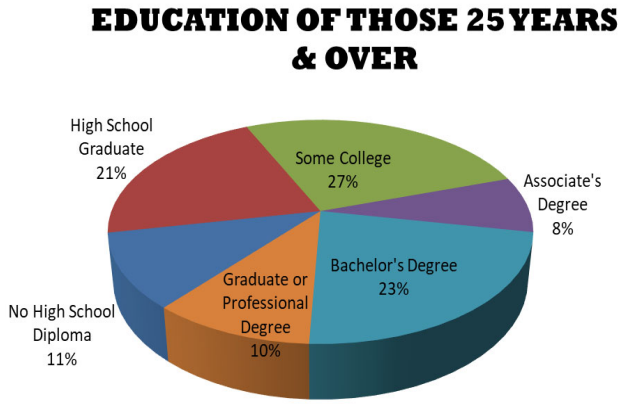
Ten Largest Property Taxpayers

Name of Taxpayer	Nature of Property	2019-20 Taxable Assessed Valuation	% of Total Taxable Assessed Valuation
Westdale Hills 2013 LP	Apartments	$105,567,635	2.14%
EAN Holdings LLC	Car Rental	$101,929,276	2.07%
Star Monticello LLC/Star Kensington LLC	Apartments	$101,300,000	2.05%
WOP Mandolin LLC	Apartments	$78,490,000	1.59%
Brazos TX Partners LLC	Apartments	$75,060,000	1.52%
Stoneleigh at Bear Creek Apt.	Apartments	$66,300,000	1.34%
CMF 15 Portfolio LLC	Apartments	$61,390,000	1.24%
Bedrock Holdings II (Dallas) LLC	Apartments	$59,480,000	1.21%
Avenue 900 Holdings LLC	Apartments	$55,280,000	1.12%
Creekwood Trinity Union LLC	Apartments	$50,416,213	1.02%
		$755,213,124	**15.30%**

Population with a median age of 36.1 years (U.S. Census Bureau American Fact Finder 2017) has increased from 51,277 to 56,160 in ten years. The City's median household income is $60,558, which compares favorably to $57,051 for the State of Texas (U.S. Census Bureau American Fact Finder 2017). The educational level is 89.2% high school graduate or higher (U.S. Census Bureau American Fact Finder 2017).



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



American Fact Finder: U.S. Census Bureau Fact Finder 2017

COMMUNITY INFORMATION

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

For the avid sports enthusiast, both amateur and professional sporting activities are available year-round. Professional sports teams, including the Dallas Cowboys, Texas Rangers, Dallas Mavericks, Dallas Stars, and FC Dallas plays all of their home games within a 20-30 minute drive from Euless. In the spring and summer months, citizens can catch a minor league baseball game featuring the Fort Worth Cats, the Frisco Rough Riders, or the Grand Prairie Air Hogs. Or, if hockey is preferred, one 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 DFW 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 DFW metroplex. Texas Health Resources Harris Methodist H-E-B Hospital (Harris H-E-B) is fully equipped with state-of-the-art technology to meet today's medical needs. The hospital offers patients a full range of health services in completely modern facilities and has access to CareFlite airborne ambulance to provide quick transport in the most immediate emergencies. In addition to acute care services, Harris H-E-B offers comprehensive programs for the treatment of alcoholism, chemical dependencies, and psychiatric care. The Edwards Cancer Center, located on the hospital campus, offers radiation therapy and a full range of comprehensive cancer care. The City is tied directly into the Tarrant County 9-1-1 emergency response system and provides advanced life support ambulance service through the Euless Fire Department.

Educational facilities within the City are provided by the Hurst-Euless-Bedford (HEB) and Grapevine-Colleyville Independent School Districts (ISD). The HEB ISD consists of twenty elementary schools, five junior high schools, two high schools, and three non-traditional campuses with total enrollment topping 23,707 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.

HEB ISD's implemented Continuous Improvement (CI) as a core district philosophy. This CI model makes HEB ISD more efficient and effective in its efforts to provide a quality education for all students. Using the CI model means aligning efforts at the district, department, campus, teacher, and ultimately, the student level. Everyone must work together to prepare each student for the future.

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 is 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 college 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 seventeen parks totaling 345 acres, 4.35 miles of paved trails, 2.75 miles of unpaved trails, four tennis courts, an aquatics park with numerous outdoor and indoor features, four sand volleyball courts, 15 playgrounds, a splash pad, two fishing piers, six pavilions, four gazebos, three amphitheaters, a Conference Centre, Golf Course, youth and adult sports complex, and an ice hockey facility. Indoor recreational facilities include a 35,000 square foot recreation center with a 5,000 square foot fitness center, a 35,000 square foot senior center, over 12,000 square feet of rental facilities, an almost 2,000 square foot museum, and a 1,500 square foot log house.

The City has three fire stations serviced by 73 certified firefighters and one police station serviced by 91 certified officers. The City also maintains a full service library with over 80,000 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. Utility customers also have the ability to view their water usage on an hourly consumption basis and even get contacted when consumption reaches a predetermined amount. There are many other features that appeal to visitors, businesses, and residents including online forms and payment options, financial information, and events calendar.

Mission of The City of Euless

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

Goals & Objectives

- **The City will maintain a legal, open environment that focuses on providing excellent service to our citizens.**
  - Assure courteous, effective, and efficient service to both external and internal customers.
  - Pursue technological updates that will enhance customer service.
  - Structure departmental operations to ensure rapid response and resolution to customer complaints.
- **The City will maintain financial integrity while minimizing the impact on Euless citizens.**
  - Explore new and innovative revenue sources.
  - Promote and utilize Euless businesses whenever possible when making municipal purchases.
  - Adopt the city budget in context of the multi-year financial plan which emphasizes funding of capital projects, infrastructure improvements, and major furnishings and equipment replacements 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.
- **Attract visitors to the City.**
  - Promote the Texas Star Conference Centre, Golf Course and Athletic Complex.
- **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 within 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.
- **Provide quality leisure activities and events for the community.**
  - Provide numerous classes and special events throughout the city to a wide variety of ages, abilities, and interests.
  - Promote use of our certified Family Place Library.
  - Assure a large variety of literary options with physical library collection and e-book and e-audio book digital collections.
- **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, apartment managers meetings, Youth in Government, Municipal Court Diversion Program, and Euless Police Inspiring Champions (EPIC).
  - Work to find new avenues to involve more residents in the civic process, volunteerism, and service 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.

FISCAL YEAR 2019-20 GOALS MATRIX

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

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

Accomplishments

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 held the ad valorem tax rate at $0.4625. They held various meetings including town hall meetings, budget meetings, neighborhood meetings, the Tongan Community Committee meetings, and Nepali community meetings to provide open dialogue between residents, elected officials, and staff. Coffee with a Cop and 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 continue 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, engaged, and improve community relations. This includes a monthly Euless 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 Euless Parks Department, National Night Out, recruitment for the Police Department, and Master Composter Certification. They also play a major role in working with the media both proactively and during crisis and recently received an Advanced Media Relations certification. They also work on several marketing campaigns throughout the year with groups such as Safe Kids Tarrant County, the Euless Small Business Association, and Census 2020.

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 continuation 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 33rd consecutive year. Only 5 other cities in Texas have received this award more times than Euless.

THE COMMUNITY SERVICES DEPARTMENT increased the number of classes offered, increased swim lesson participation, increased aquatic programming, and increased overall visits to the aquatic facilities in 2019. Senior center attendance surpassed 53,000 and the Recreation Center surpassed 119,000 visits for 2019.

THE TEXAS STAR SPORTS COMPLEX increased overall league and tournament participation.

THE POLICE DEPARTMENT replaced and upgraded the body worn cameras, in-car video systems, citation / ticket writers and printers, Records Management System, and the furniture in the Emergency Operations Center. Three Lieutenants graduated from the Institute for Law Enforcement Administration 56th School of Executive Leadership. The Department partnered with Policeapp.com to assist in the recruitment of new officers and to provide additional efficiencies in the hiring process. The Department began using the on-line Law Enforcement and Corrections Training OSS Academy for required online TCOLE (Texas Commission on Law Enforcement) training. The Department continued to emphasize collaborating with all schools in the City of Euless and continues to foster relationships with each campus administration, faculty, and students. The Department developed Euless Police Inspiring Champions (EPIC) program and implemented at all elementary campuses in the City. The Department developed and implemented a UAS (unmanned air systems) / drone program by purchasing equipment and certifying 13, police department pilots.

THE FACILITY MAINTENACE OPERATION completed numerous facility improvements including carpet, lighting, and roof replacements. Started the construction portion of the library remodel.

THE FLEET OPERATION received the Automotive Service Excellence (ASE) "Blue Shield of Excellence" award for the 24th consecutive year. The City was recognized by North Central Texas Council of Governments (NCTCOG) as a leader in emission reduction in North Central Texas for the fifth year by obtaining "Silver" status.

Accomplishments

THE MUNICIPAL COURT includes the administration and operations of the Euless Municipal Court of Record with the Court having jurisdiction over traffic offenses, commercial vehicle violations, city ordinance violations, and other Class C misdemeanors committed within the city limits. Court staff is responsible for the processing, documentation, and maintenance of the information system for all cases filed. The Court and it officers continue to implement legislative changes affecting the adjudication procedures and processing of cases filed.

THE EULESS PUBLIC LIBRARY received the Achievement in Excellence in Libraries Award from the Texas Municipal Library Director's Association for the fourteenth consecutive year. The Library continues to serve the community in a temporary space at 1100 Westpark by offering high-quality educational and recreational books, media, and classes and events for all ages during the remodeling of the building, which will be completed in 2020.

THE INFORMATION SERVICES DEPARTMENT completed all hardware and software upgrades planned for the fiscal year. New desktop and mobile computer replacements proceeded as planned and continued to follow standard practices. The on premise email and collaboration system was fully migrated to Office 365. This migration strategy will continue in the current and future fiscal years to ensure services such as e-mail, file storage, and collaboration tools move from on premise equipment to cloud services where appropriate. Online collaboration services, such as SharePoint and Teams, provide new and improved ways for employees and departments to work together on projects and files. Multiple projects were ongoing to convert paper-based processes to electronic workflow processes. These electronic document workflows will allow forms that require signatures from multiple city departments to be processed through a web browser instead of using standard interoffice mail. Network equipment and communication enhancements were performed throughout the year, which greatly improved internet speeds and network communication between city facilities. Security upgrades were performed over the course of the year, which ensure that all sensitive data and systems were protected from internal and external threats.

THE FIRE DEPARTMENT maintained its Community Protection Class #1 rating through the Insurance Service Organization (ISO). The City is one of 373 municipalities in the United States and 67 in Texas receiving the highest rating possible, according to the latest ISO report. The Operations Division completed in excess of 15,700 training hours in 2019 including Live Fire, EMS, Hazardous Materials, Swift Water Rescue, and active shooter exercises. In addition, the department completed 450 fire inspections, tested 1,537 hydrants and completed dozens of pre-fire plans. The department continued to stay involved in the community through fire prevention events, Community Emergency Response (CERT) training, Citizen's Fire Academy classes, home revitalization program, and residential smoke alarm installations. The department continued to be active at the state level and a leader at the regional and local level through participation in various regional committees, county work groups, NEFDA (Northeast Fire Department Association), Tarrant County College Regional Fire Academy, and the Texas Commission on Fire Protection. The Fire Marshal's Office continued to review plans for each new construction project in the City to begin the lifelong process of fire prevention inspections and activities necessary to keep the public safe and reduce fire risk. Eighteen citizens attended Class #26 of the Citizens Fire Academy learning more about the fire department and an additional eighteen citizens attended the CERT training class learning how to prepare their families for a natural disaster. Additional quarterly training for active CERT members helped prepare volunteers to work alongside fire responders during large-scale emergencies. Numerous public education programs throughout the year targeted citizens of all ages and all walks of lives, from introducing younger citizens to possible careers in the fire service through the Junior Fire Academy to reaching out to the older population with smoke alarm installs and fire extinguisher training classes. The department participated in numerous community events including the HEB Reads Program, 6Stones Operation Back2School , and Trunk or Treat.

THE HUMAN RESOURCES DEPARTMENT provided recruitment and testing services for all employment candidates, maintained compliance with internal compensation and benefits programs, provided orientation programs for new employees, and assisted the Fire and Police Departments with promotional testing. The department managed all liability claims and ongoing safety programs for employees, administered employee benefit programs, and responded to all employee relations/Civil Service issues.

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 citywide development projects. Animal Shelter staff continues its great relationship with the Girls Awareness Program (GAP) organization.

Accomplishments

THE FINANCE DEPARTMENT received the Distinguished Budget Award for the 28th consecutive year for the Fiscal Year 2019 Budget and the 32nd consecutive Certificate of Excellence in Financial Reporting for the Fiscal Year 2018 Comprehensive Annual Financial Report (CAFR) from the Government Finance Officers Association of the US and Canada. The department issued revenue bonds and certificates of obligation and managed a multi-million dollar investment portfolio.

THE GEOGRAPHIC INFORMATION SYSTEMS DEPARTMENT (GIS) continued the transition to the new "next generation" of GIS software. The transition will continue as new capabilities are added to the software to accommodate needs and requirements. In addition, standard GIS related projects were completed to support Public Works, Engineering, Planning and Development, Emergency Services, and assist in annual projects such as the ADA compliance plan and the water/wastewater/storm water accreditation reports. Development continued on the GIS mobile collector application used by multiple city departments. The GIS system continues to integrate with all city departments and operations to provide and accurate, centralized system for location and mapping data.

THE PURCHASING DEPARTMENT held four 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 and assisted departments with purchasing guidelines and state law compliance.

THE PLANNING AND DEVELOPMENT DEPARTMENT successfully facilitated the construction of various commercial and residential projects. Commercial growth continues within the Glade Parks mixed-use development with the addition of three new restaurant buildings totaling almost 21,000 s.f. In the industrially zoned areas, five businesses involved in manufacturing, wholesale distribution, and warehousing and occupying approximately 115,000 square feet were issued Certificates of Occupancy. Four active single-family subdivisions totaling 548 platted lots with 255 lots are available for development. ALOFT and La Quinta Del Sol hotels opened in the S.H. 121 corridor. Two new hotel developments approved in FY 2018 that included the 173-room dual branded Home2Suites/TRU and the 95- room Comfort Inn and Suites are under construction. These four new hotels will add 483 rooms to the city. Construction continues within the Founder's Parc mixed-use development, which consists of commercial retail, single-family residential, and urban lofts. Permits have been issued for 116 homes within the 259 lot single-family residential development. A 285-unit urban loft project is under construction. Two retail buildings, each approximately 6,000 square feet, are under construction. Site Plans have been approved for two restaurant projects. One of these projects is a 14,000 s.f. building that will include four restaurant spaces. The other project will be a sports-themed restaurant with a swimming pool and sand volleyball courts. The E. Harwood Road corridor at S.H. 360 has experienced steady commercial development activity. Three buildings, totaling 23,000 s.f., are under development and serve as the location for medical office and retail. The southside has seen construction completed on a Spec's Fine Wine and Spirits, and a multi-tenant retail and restaurant building totaling almost 10,000 s.f. A one-hundred room Holiday Inn Express hotel was also approved for development on E. Harwood Road. The Hurst-Euless-Bedford Independent School District is making substantial investments in multiple facilities throughout Euless. Construction of two new elementary schools, additions and renovations to two junior high schools, as well as renovations to the Trinity High School softball and baseball facilities are under way.

THE INSPECTION SERVICES DEPARTMENT completed 8,911 inspections related to the 99 new residential building permits, 92 residential addition/alteration permits, 155 residential fence permits, 23 new commercial permits, and 133 certificates of occupancy. The department assisted in numerous development site plan reviews and continue to work with the code compliance division placing emphasis on voluntary compliance, on-site visits, door hangers, notices of violation, citations, and appearances in municipal court.

THE UTILITY BILLING DEPARTMENT set-up 2,063 new accounts, generated 11,546 service calls, continued training customers and staff on the new automated metering system and on-line customer portal that aids customers in monitoring their water consumption. Over 1,300 customers are now enrolled in the on-line portal.

THE TEXAS STAR GOLF COURSE was listed by the PGA (Professional Golfers Association), Golf Week, and Golf Digest as one of the top places to play in Texas. Dallas Morning News and Avid Golfer list Texas Star as one of the Top Ranked Public Golf Courses in the Metroplex. The Texas Star uses their website and new mobile App as the main avenues to place online tee times. The professional golf staff participated for the third year in the PGA Jr League; their youth participation continues to grow from the prior years. After the fourth year of growth, the Mini Verde Greens continued to perform well, providing consistent well-groomed conditions from the tee to the green throughout the year.

Residential Monthly Service Charges

	Water	Wastewater	Trash	Drainage	Recycling
FY20 Prop	$12.75 Base Tiered Rates/tgals 0-2 tgals - $4.07 3-8 tgals - $5.00 9-15 tgals - $5.57 16-35 tgals - $6.10 Over 35 tgals - $6.70	$11.00+90% of metered water usage @ $4.29 per tgals.	$10.12**	$2.75	**$1.44 per home $3.05 per home-cart $1.07 per apt. unit $.72 for Seniors $2.33 for Seniors home-cart
FY19	$12.50 Base Tiered Rates/tgals 0-2 tgals - $3.88 3-8 tgals - $4.81 9-15 tgals - $5.38 16-35 tgals - $5.91 Over 35 tgals - $6.51	$10.75+90% of metered water usage @ $4.27 per tgals.	$9.83	$2.75	$1.39 per home $2.95 per home-cart $1.06 per apt. unit $.69 for Seniors $2.25 for Seniors home-cart
FY18	$11.75 Base Tiered Rates/tgals 0-2 tgals - $3.58 3-8 tgals - $4.51 9-15 tgals - $5.08 16-35 tgals - $5.61 Over 35 tgals - $6.21	$10.50+90% of metered water usage @ $3.98 per tgals.	$9.54	$2.75	$1.34 per home $2.85 per home-cart $1.05 per apt. unit $.67 for Seniors $2.18 for Seniors home-cart

**Effective for customer billings beginning April 1, 2020 through March 31, 2021.

General Fund
Key Fiscal Points

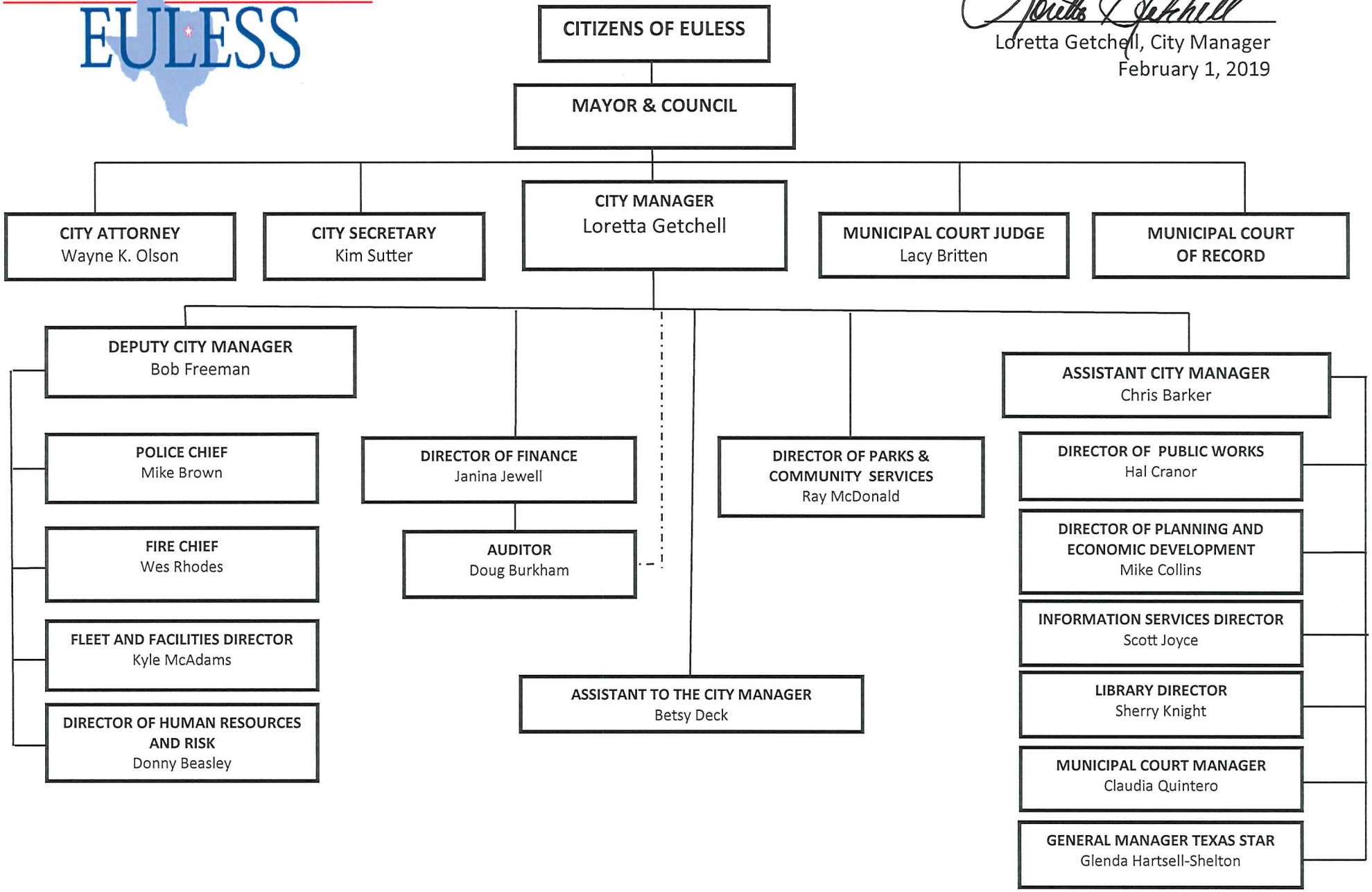
	Proposed FY20	% Change	Budget FY19	% Change	Actual FY18
Operating Expenses	$43,577,488	3.64%	$42,104,564	1.36%	$41,538,400
Capital Expenses	$ 3,954,091	57.73%	$ 2,494,858	25.69%	$ 1,984,930
Tax Rate	.462500 per $100 Debt = .084526 M&O = .377974	0%	.462500 per $100 Debt = .09079 M&O = .37171	0%	.462500 per $100 Debt = .101444 M&O = .361056
Taxable Valuation*	$4,935,735,786	11.78%	$4,415,713,775	10.36%	$4,001,295,340
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

THE CITY OF EULESS

Loretta Getchell, City Manager
February 1, 2019



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 1st and 3rd, the City Council reviewed the preliminary operating and capital budgets. At their regularly scheduled City Council meeting on August 13th, the Euless City Council set a date, time, and place for the budget public hearing on August 27th. City Council held that public hearing and adopted the budget September 10th. After the budget adoption, the Finance Department prepares a monthly financial report which is presented to the City Council for their review.

FY2019-2020 Budget Schedule*

DATE	RESPONSIBILITY	ACTION
Wednesday, February 20, 2019	Managers, Directors & Administrator	Budget Kickoff - 2:00PM, City Hall Council Chambers
Friday, March 01, 2019	Managers, Directors & Administrator	Computer Request Forms due to Information Services, Vehicle Request due to Fleet Services, and pay plan adjustments to HR.
February 25 - March 8, 2019	CMO, Finance & Directors	Preliminary CIP Review (Facilities, Public Works, PACS)
Friday, March 15, 2019	Managers, Directors, Administrators & Finance	Capital & Supplemental Request Budget Forms, including FY2020 Multi-year Budget Forms, with supporting documentation and rankings, returned to Finance.
Friday, March 22, 2019	Managers, Directors, Administrators & Finance	All Other Budget Forms, including FY2020 Known Exceptions and Travel Budget Forms, with supporting documentation, returned to Finance. Departmental Data Entry completed.
Monday, April 01, 2019	Finance & Directors	Notice of Fee Changes Due to Finance
Monday, April 01, 2019	Finance & Directors	All CIP Sheets Updated and returned to Finance.
April 15-26, 2019	CMO, Finance & Directors	Operating & Capital Budget Review with Directors and Administrators
Wednesday, May 15, 2019	TAD	Preliminary Tax Roll from TAD
Thursday, May 16, 2019	CSO & Finance	Publish Notice of Public Hearing on CCPD budget to be held on May 30th (CCPD Board)
Thursday, May 30, 2019	CCPD Board	Hold Public Hearing on CCPD Budget. Adopt FY2020 CCPD Budget. Submit CCPD Budget to City Council.
Thursday, May 30, 2019	CC	Receive CCPD Budget. Special called meeting at 6:00P.M.
Thursday, May 30, 2019	CC, CMO & Directors	Pre-Budget Work Session on Capital and Supplemental at 6:15P.M.
Thursday, June 13, 2019	CC, CMO & Directors	Town Hall Meeting
Monday, June 24, 2019	CC, CMO & Finance	CIP Budget Work Session
Thursday, July 25, 2019	TAD	Receipt of Final Tax Roll from TAD (Make final changes)
Wednesday, July 31, 2019	Finance	Preliminary Budget: CC, CMO, CSO, Library, Website
Wednesday, July 31, 2019	CSO & Finance	Publish Notice of Public Hearing of EDC Budget to be held August 12th (EDC Board). Publish Notice of City Council Public Hearing of CCPD Budget to be held on August 13th.
Thursday, August 01, 2019	CC, CMO & Finance	Budget Work Session
Saturday, August 03, 2019	CC, CMO & Finance	Budget Work Session
Monday, August 12, 2019	EDC Board	Hold Public Hearing on EDC Budget and Adopt FY2020 EDC Budget.
Tuesday, August 13, 2019	CC	Vote to Place a Proposal to adopt a Specified Tax Rate on the September 10th agenda. Schedule Public Hearings on Proposed Tax Rate for August 27th and September 3rd. Schedule Public Hearing on Proposed City and EDC budgets to be held August 27th. Hold Public Hearing on FY2020 CCPD Budget. Approve CCPD FY2020 Budget.
Thursday, August 15, 2019	CSO & Finance	Publish Notice of Property Tax Rate and Public Hearings on Tax Increase to be held August 27th and September 3rd. Publish Notice of Public Hearing on Proposed Budgets (City and EDC) to be held August 27th.
Tuesday, August 27, 2019	CC	Hold Public Hearing on Proposed EDC and City FY2020 budgets. Hold 1st Public Hearing on Proposed Tax Rate. Announce date, time and place of 2nd public hearing on the Tax Rate and announce date, time and place of meeting to adopt the proposed tax rate for September 10th.
Tuesday, September 03, 2019	CC	Special Called Meeting to Hold 2nd Public Hearing on Proposed Tax Rate. Announce date, time and place of meeting to adopt the proposed tax rate for Tax Year 2019 for September 10th.
Tuesday, September 10, 2019	CC	Approve EDC Budget. First Reading and Adoption of the FY2020 Budget. Ratify Property Revenue Increase. First Reading and Adoption of Tax Rate. Adopt the Tax Roll.
Tuesday, September 24, 2019	CC	Second Reading and Adoption of FY2020 Budget (if necessary). 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 Funds should be at least 30 to 60 days in working capital and never fall below 8.3% of the General Fund expenditures budget. This percentage is the equivalent of 30 days' expenditures. The Enterprise Fund working capital should be at least 45 to 75 days in working capital and never fall below 12% of the Water and Wastewater operating expense budget. 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 expenditure account 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 account 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 vehicles and equipment. 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 in accordance with State law, 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 will maintain a minimum level of reserves equal to one month of principal and interest. This 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 FY2017-18	BUDGET FY2018-19	ESTIMATED FY2018-19	BUDGET FY2019-20
BEGINNING FUND BALANCE[1]	**$ 12,449,468**	**$ 13,554,693**	**$ 13,554,693**	**$ 12,841,550**

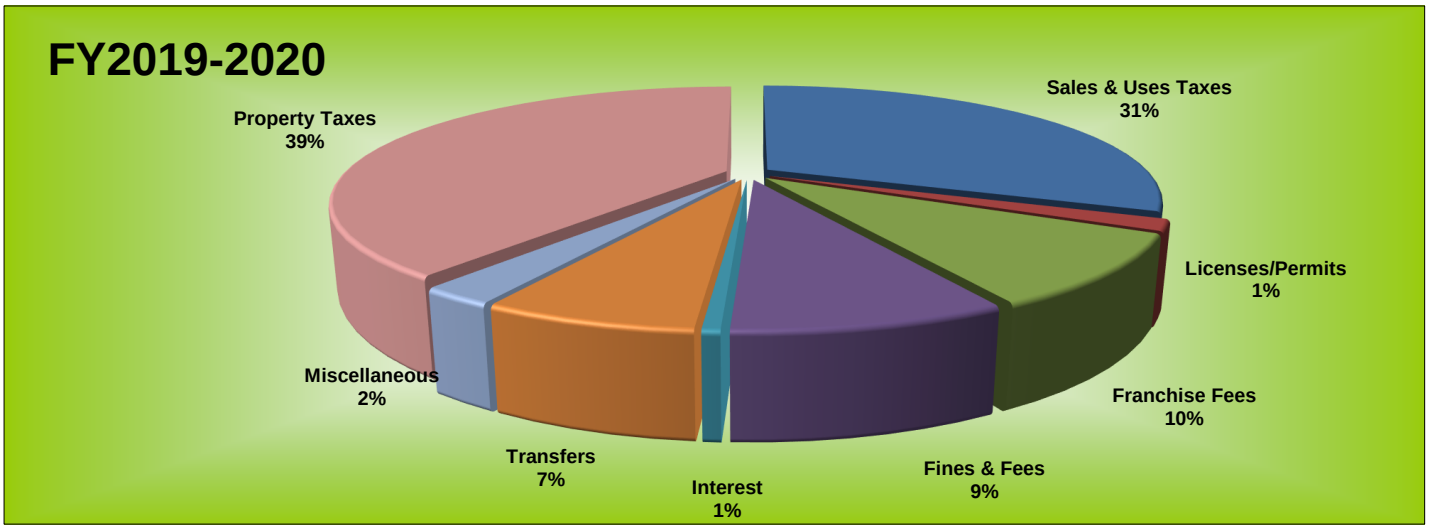
REVENUES				
Property Taxes	$ 13,581,642	$ 15,185,605	$ 15,111,705	$ 17,123,713
Gross Receipts Tax	$ 4,692,782	$ 4,549,168	$ 4,500,639	$ 4,190,420
General Sales Tax	$ 12,698,603	$ 13,193,953	$ 13,076,504	$ 13,252,272
Selective Sales Tax	$ 154,035	$ 171,075	$ 129,064	$ 188,890
Fines/Fees/Penalties	$ 2,637,050	$ 2,583,980	$ 2,379,647	$ 2,462,050
Licenses & Permits	$ 1,755,181	$ 574,000	$ 1,785,850	$ 589,500
Interest Income	$ 256,724	$ 170,000	$ 330,000	$ 255,000
Intergovernmental Revenue	$ 418,112	$ 420,000	$ 422,350	$ 428,850
Charges for Service	$ 1,682,759	$ 1,693,615	$ 1,516,670	$ 1,510,240
Miscellaneous/Rental Income	$ 628,756	$ 614,244	$ 592,124	$ 614,624
Insurance/Risk/Other Financing Sources	$ 3,278,319	$ 4,000	$ 7,985	$ 5,000
Revenues before Transfers	**$ 41,783,963**	**$ 39,159,640**	**$ 39,852,538**	**$ 40,620,559**
Transfers from Other Funds	$ 2,844,592	$ 2,979,037	$ 2,969,522	$ 2,974,949
TOTAL REVENUES	**$ 44,628,555**	**$ 42,138,677**	**$ 42,822,060**	**$ 43,595,508**
TOTAL RESOURCES	**$ 57,078,023**	**$ 55,693,370**	**$ 56,376,753**	**$ 56,437,058**

EXPENDITURES				
Personal Services	$ 29,833,042	$ 31,839,327	$ 31,554,267	$ 32,661,592
Professional/Technical Services	$ 1,176,188	$ 1,429,795	$ 1,454,795	$ 1,503,758
Contractual Services	$ 636,966	$ 675,944	$ 745,520	$ 708,194
Utilities	$ 946,893	$ 1,035,823	$ 1,035,823	$ 1,039,689
Maintenance	$ 624,812	$ 678,893	$ 678,893	$ 805,199
Other Services/Contingencies	$ 5,470	$ 150,500	$ 181,110	$ 150,500
Insurance	$ 5,176	$ 5,300	$ 5,300	$ 5,300
General & Administrative	$ 245,706	$ 459,356	$ 459,356	$ 471,635
Rebates/Incentives	$ 1,918,525	$ 2,069,609	$ 1,868,374	$ 1,772,470
Supplies	$ 884,575	$ 1,039,033	$ 1,039,033	$ 1,072,638
Capital Purchases (Equipment)	$ 5,825,344	$ 3,206,898	$ 2,598,364	$ 3,016,225
Debt Service/Bank Charges	$ 6,774	$ 102,576	$ 8,000	$ 6,000
Expenditures before Transfers	**$ 42,109,471**	**$ 42,693,054**	**$ 41,628,835**	**$ 43,213,200**
Transfers to Other Funds	$ 1,413,859	$ 1,906,368	$ 1,906,368	$ 4,318,379
TOTAL EXPENDITURES	**$ 43,523,330**	**$ 44,599,422**	**$ 43,535,203**	**$ 47,531,579**
ENDING FUND BALANCE	**$ 13,554,693**	**$ 11,093,948**	**$ 12,841,550**	**$ 8,905,479**

[1] General Emergency and Contingency Fund reflected in the Reserve Fund Summary.

The budget declines in fund balance are planned drawdowns for the purchase of capital equipment and other non-recurring, one-time expenditures. The drawdown is funded from excess reserves that exceed the recommended 60-day level.

General Fund Revenues

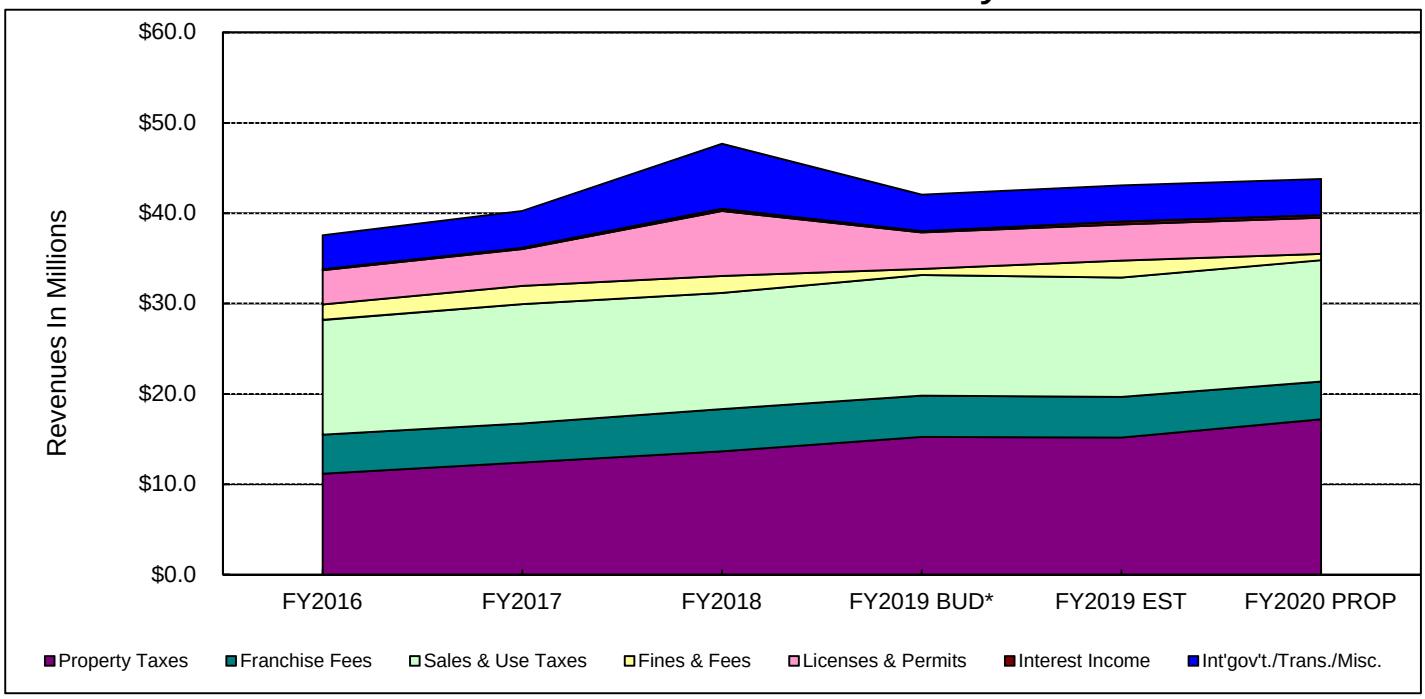


General Fund Revenues	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Property Taxes	$ 13,562,866	$ 15,155,605	$ 15,111,705	$ 17,108,713	$ 1,953,108	13%
Prior Year Property Taxes	$ 18,776	$ 30,000	$ -	$ 15,000	$ (15,000)	(50%)
Penalties & Interest	$ 57,875	$ 65,000	$ 56,587	$ 50,000	$ (15,000)	(23%)
Sales Tax	$ 10,106,402	$ 10,487,214	$ 10,393,254	$ 10,529,080	$ 41,866	0%
Additional Sales Tax	$ 2,592,201	$ 2,706,739	$ 2,683,250	$ 2,723,192	$ 16,453	1%
Mixed Drink Tax	$ 154,035	$ 171,075	$ 129,064	$ 188,890	$ 17,815	10%
Electric Franchise	$ 1,805,014	$ 1,700,266	$ 1,694,111	$ 1,700,266	$ -	0%
Gas Franchise	$ 444,043	$ 430,000	$ 400,000	$ 415,000	$ (15,000)	(3%)
Telephone Franchise	$ 284,053	$ 268,000	$ 265,000	$ 50,000	$ (218,000)	(81%)
Sanitation Service	$ 253,808	$ 252,000	$ 267,851	$ 275,000	$ 23,000	9%
Recycling Franchise Fee	$ 20,701	$ 20,225	$ 22,000	$ 22,500	$ 2,275	11%
Cable Franchise Fee	$ 591,685	$ 580,000	$ 553,000	$ 425,000	$ (155,000)	(27%)
W&WW Franchise Tax	$ 1,293,478	$ 1,298,677	$ 1,298,677	$ 1,302,654	$ 3,977	0%
Other Permits	$ 31,111	$ 26,000	$ 31,000	$ 30,000	$ 4,000	15%
Health Permits	$ 73,000	$ 70,000	$ 80,000	$ 85,000	$ 15,000	21%
Fire Permits	$ 124,749	$ 90,000	$ 90,000	$ 90,000	$ -	0%
Contractor Regulatory License	$ 60,400	$ 65,000	$ 60,000	$ 60,000	$ (5,000)	(8%)
Minimum Housing	$ 92,134	$ 79,015	$ 70,410	$ 65,000	$ (14,015)	(18%)
Misc. Permits and Fees	$ 46,980	$ 45,000	$ 52,110	$ 51,140	$ 6,140	14%
Building Permits	$ 1,446,746	$ 300,000	$ 1,500,000	$ 300,000	$ -	0%
Swimming Pools/Concessions	$ 224,213	$ 230,000	$ 230,000	$ 230,000	$ -	0%
Auto Theft Task Force Grant	$ 92,180	$ 95,000	$ 89,000	$ 95,000	$ -	0%
School Resource Officers	$ 323,272	$ 325,000	$ 331,350	$ 331,350	$ 6,350	2%
Municipal Court	$ 2,571,711	$ 2,513,980	$ 2,317,160	$ 2,407,050	$ (106,930)	(4%)
Library Fees	$ 27,553	$ 20,100	$ 16,500	$ 16,100	$ (4,000)	(20%)
Ambulance Fees	$ 1,005,170	$ 1,010,000	$ 869,000	$ 850,000	$ (160,000)	(16%)
Alarm Revenue	$ 113,213	$ 130,000	$ 109,400	$ 120,000	$ (10,000)	(8%)
Jail Revenue	$ 192,555	$ 200,000	$ 192,500	$ 200,000	$ -	0%
Interest Income	$ 256,724	$ 170,000	$ 330,000	$ 255,000	$ 85,000	50%
Miscellaneous	$ 129,576	$ 105,174	$ 89,039	$ 84,424	$ (20,750)	(20%)
Tower Lease	$ 503,326	$ 505,570	$ 505,570	$ 530,200	$ 24,630	5%
Betterment/Contributions	$ 15,502	$ 15,000	$ 15,000	$ 15,000	$ -	0%
Issuance of Debt	$ 3,268,911	$ -	$ -	$ -	$ -	0%
Transfers	$ 2,844,592	$ 2,979,037	$ 2,969,522	$ 2,974,949	$ (4,088)	(0%)
TOTAL REVENUES	**$ 44,628,555**	**$ 42,138,677**	**$ 42,822,060**	**$ 43,595,508**	**$ 1,456,831**	**3%**
Use of Reserves	$ -	$ 2,494,858	$ 713,143	$ 3,954,091	$ 1,459,233	58%
TOTAL RESOURCES	**$ 44,628,555**	**$ 44,633,535**	**$ 43,535,203**	**$ 47,549,599**	**$ 2,916,064**	**7%**

General Fund
FY2020 Revenue Assumptions

Revenue Source	Assumptions
Property Taxes	Projection based on tax rate of 46.25¢ on certified appraisals from Tarrant Appraisal District.
Prior Year Property Taxes	Projected to decline from FY19 budget based on historic trends.
Penalties & Interest	Projected to decline from FY19 budget based on historic trends.
Sales Tax	Projected a slight increase from FY19 budget.
Additional Sales Tax	Decrease based on 25% of projected sales tax revenues without TIF allocation.
Mixed Drink Tax	Projected to increase with new development.
Electric Franchise	Projection to remain flat with FY19 budget.
Gas Franchise	Projected decrease from FY19 budget based on actual collections.
Telephone Access Line Fees	Decreased based on legislative action.
Sanitation Services Franchise	Increase from FY19 budget based on approved rates.
Recycling Franchise	Projected to increase slightly based on historical trend.
Cable Franchise	Projected decrease from FY19 estimates based on historic trends and legislative actions.
Water & Wastewater Franchise	Based on 5% of projected gross receipts.
Other Permits	Projected to increase slightly based on historical trend.
Health Permits	Projected to increase from FY19 budget due to food establishment known increases from development.
Fire Permits	Projected to remain flat with FY19 budget.
Contractors Regulatory License	Projected to decrease slightly from FY19 budget.
Minimum Housing	Projected decrease due to the continued efforts of apartments achieving Tier 1.
Miscellaneous Permits and Fees	Projected slight increase from FY19 budget.
Building Permits	Projected to decrease from FY19 estimate as City reaches buildout.
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 from FY19 estimates.
Library Fees	Projected to decrease from FY19 estimates due to library remodel.
Ambulance Fees	Projection of a slight decrease from FY19 estimates.
Alarm Revenue	Projected to decrease from FY19 budget.
Jail Revenue	Projected to remain flat with FY19 budget.
Interest Income	Projected to increase from FY19 budget based on a slowing market outlook but higher investable balances.
Miscellaneous	Projected slight decrease from FY19 budget.
Tower Lease Revenue	Based on current lease agreements.
Betterment Contributions	Projected to remain flat with FY19 budget.
Transfers	Based on administrative fees charged to utility operations and 1/3 of Euless' portion of the Car Rental Tax.

General Fund Multi-Year Analysis



REVENUE SOURCE	ACTUAL FY2016	ACTUAL FY2017	ACTUAL FY2018	BUDGETED FY2019*	ESTIMATED FY2019	PROPOSED FY2020	FY19 Budget to FY20 Proposed % Diff
Property Taxes	$ 11,164,933	$ 12,390,631	$ 13,639,517	$ 15,250,605	$ 15,168,292	$ 17,173,713	12.61%
Franchise Fees	$ 4,320,999	$ 4,330,670	$ 4,692,782	$ 4,549,168	$ 4,500,639	$ 4,190,420	(7.89%)
Sales & Use Taxes	$ 12,697,947	$ 13,222,232	$ 12,852,638	$ 13,365,028	$ 13,205,568	$ 13,441,162	0.57%
Fines & Fees	$ 4,834,627	$ 4,311,216	$ 4,134,415	$ 4,104,080	$ 3,734,560	$ 3,823,150	(6.85%)
Licenses & Permits	$ 1,717,416	$ 2,019,494	$ 1,875,120	$ 675,015	$ 1,883,520	$ 681,140	0.91%
Interest Income	$ 97,775	$ 140,239	$ 256,724	$ 170,000	$ 330,000	$ 255,000	50.00%
Int'gov't./Trans./Misc.	$ 3,777,938	$ 4,069,780	$ 7,177,359	$ 4,024,781	$ 3,999,481	$ 4,030,923	0.15%
TOTAL REVENUES	$ 38,611,635	$ 40,484,262	$ 44,628,555	$ 42,138,677	$ 42,822,060	$ 43,595,508	3.46%
Revenue Source - Percentage of General Fund Revenues							***Average***
Property Taxes	28.92%	30.61%	30.56%	36.19%	35.42%	39.39%	33.52%
Franchise Fees	11.19%	10.70%	10.52%	10.80%	10.51%	9.61%	10.56%
Sales & Use Taxes	32.89%	32.66%	28.80%	31.72%	30.84%	30.83%	31.29%
Fines & Fees	12.52%	10.65%	9.26%	9.74%	8.72%	8.77%	9.94%
Licenses & Permits	4.45%	4.99%	4.20%	1.60%	4.40%	1.56%	3.53%
Interest Income	0.25%	0.35%	0.58%	0.40%	0.77%	0.58%	0.49%
Int'gov't./Trans./Misc.	9.78%	10.04%	16.08%	9.55%	9.34%	9.25%	10.67%
TOTAL	100.00%	100.00%	100.00%	100.00%	100.00%	99.99%	100.00%

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

While growth in sales tax revenue helps to reduce the dependency on property taxes, sales taxes are more volatile in nature, and therefore are subject to sharp declines in slower economic periods. Property taxes have regained their status as the top revenue source coming in at an average of 33.52% of total revenues. Current trends indicate less reliance upon sales tax as this revenue stream has declined to second largest at 31.29%. Intergovermental/Transfers/Misc rank third making up approximately 10.67% of total revenues. Franchise fees and Fines & Fees round out the top five largest sources at 10.56% and 9.94%, respectively. Other sources combined make up just over 4% of the total. Recent trends are showing less reliance on other sources of revenues and more on the sales and use and property taxes.

* Some accounts have been recategorized to provide consistent presentation.

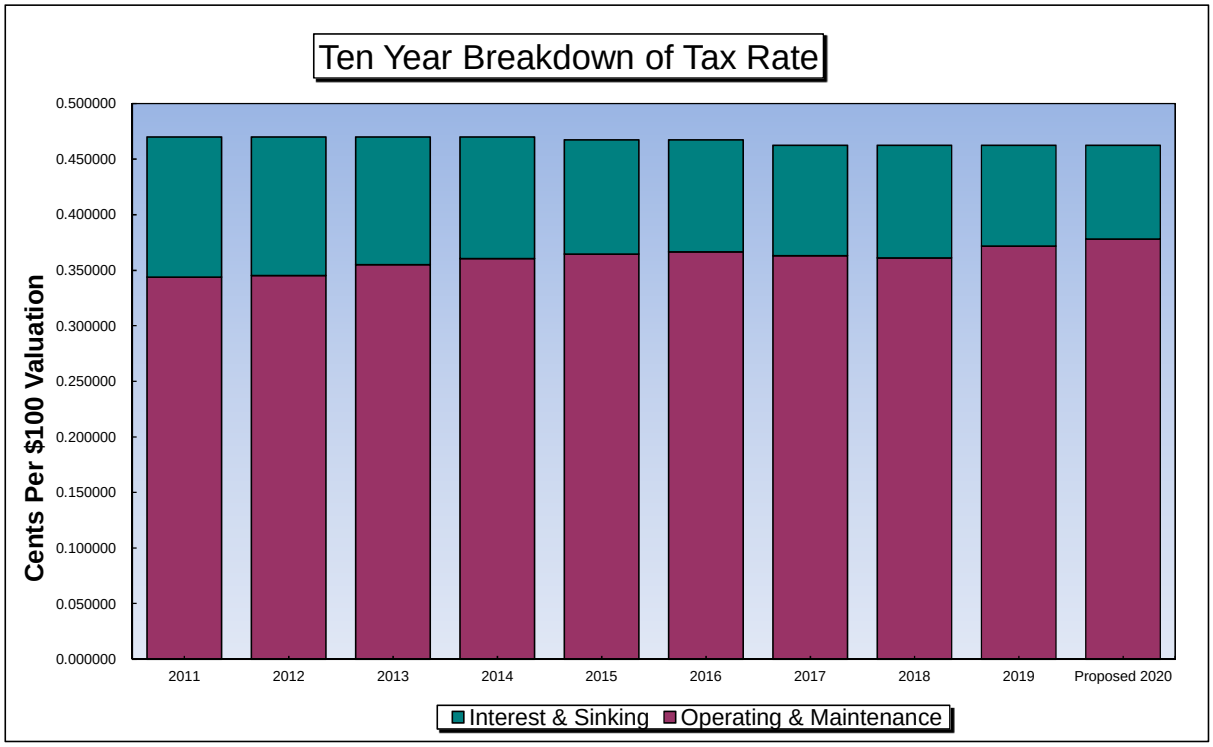
PROPERTY TAXES

Estimated Revenues FY20

	Operating & Maintenance	Debt Service
Adj. Net Taxable Value Assessed	$4,392,681,817	$4,392,681,817
TIF Increment Value	$176,087,880	
Proposed Tax Rate per $100 Valuation	0.377974	0.084526
Estimated Tax Levy	$16,603,195	$3,712,958
Est. Percent of Collection (O&M and I&S)	97.50%	100.00%
General Fund Collections	$16,188,115	
Ceiling Revenues	$920,598	
Estimated Fund Collections	$17,108,713	$3,712,958

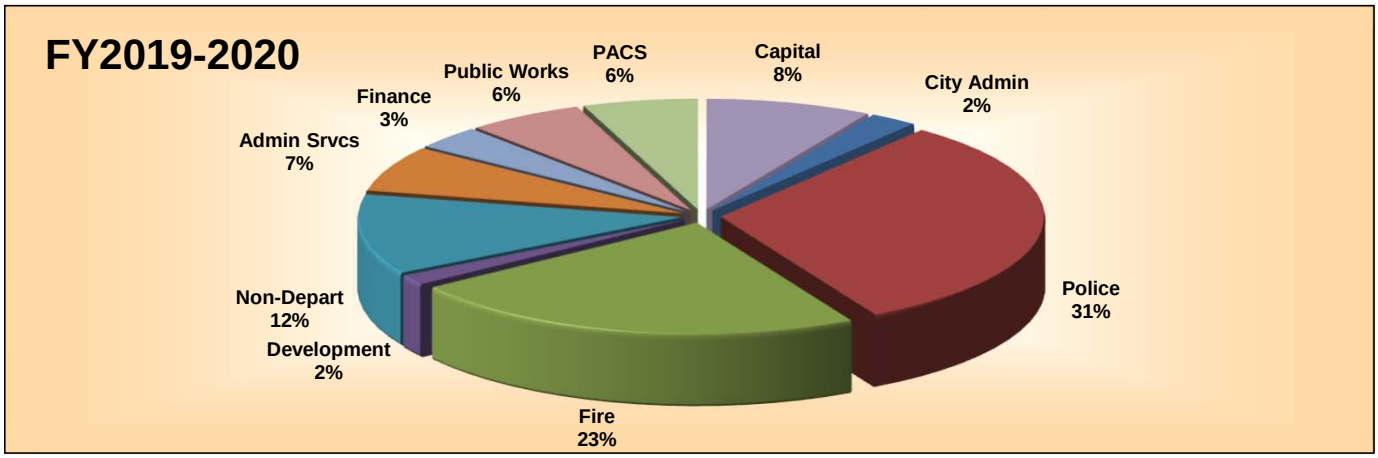
Proposed Fund Distribution

	Rate	Percent	$ Amount	Additional Sales Tax	Total
Operating & Maintenance - General Fund	0.377974	81.72%	$17,108,713	$ 2,723,192	$ 19,831,905
Interest and Sinking - Debt Service Fund	0.084526	18.28%	$3,712,958	$ -	$ 3,712,958
TOTAL	0.462500	100.00%	$20,821,672	$ 2,723,192	$ 23,544,864



Fiscal Year	Operating & Maintenance	Interest & Sinking	Total Tax Rate
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
2017	0.363053	0.099447	0.462500
2018	0.361056	0.101444	0.462500
2019	0.371710	0.090790	0.462500
Proposed 2020	0.377974	0.084526	0.462500

General Fund Expenditures



General Fund Expenditures	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
City Council	$ 18,599	$ 40,680	$ 40,680	$ 40,680	$ -	0%
City Administration	$ 596,858	$ 604,731	$ 604,731	$ 622,176	$ 17,445	3%
City Secretary	$ 368,148	$ 432,205	$ 432,205	$ 440,641	$ 8,436	2%
Communications/Marketing	$ 6,605	$ 16,725	$ 16,725	$ 20,725	$ 4,000	24%
Total - City Administration	**$ 990,210**	**$ 1,094,341**	**$ 1,094,341**	**$ 1,124,222**	**$ 29,881**	**3%**
Finance/Budget	$ 240,664	$ 248,954	$ 248,954	$ 253,813	$ 4,859	2%
Municipal Court	$ 684,252	$ 848,515	$ 848,515	$ 814,553	$ (33,962)	(4%)
Accounting	$ 366,363	$ 434,131	$ 434,131	$ 446,878	$ 12,747	3%
Purchasing	$ 78,436	$ 103,457	$ 103,457	$ 100,903	$ (2,554)	(2%)
Total - Finance	**$ 1,369,715**	**$ 1,635,057**	**$ 1,635,057**	**$ 1,616,147**	**$ (18,910)**	**(1%)**
Emergency Management	$ 39,918	$ 56,770	$ 56,770	$ 58,095	$ 1,325	2%
Police Code Compliance	$ 1,673,392	$ 1,754,218	$ 1,754,218	$ 1,919,126	$ 164,908	9%
Police Administration	$ 1,049,311	$ 1,100,434	$ 1,195,010	$ 1,128,054	$ 27,620	3%
Police Patrol	$ 5,624,514	$ 5,880,980	$ 5,880,980	$ 6,116,071	$ 235,091	4%
Police CID	$ 1,677,621	$ 1,745,815	$ 1,745,815	$ 1,794,441	$ 48,626	3%
Police Service	$ 2,066,501	$ 2,301,329	$ 2,301,329	$ 2,271,077	$ (30,252)	(1%)
Police Detention	$ 1,541,810	$ 1,633,638	$ 1,633,638	$ 1,643,113	$ 9,475	1%
Total-Police	**$ 13,673,067**	**$ 14,473,184**	**$ 14,567,760**	**$ 14,929,977**	**$ 456,793**	**3%**
Fire Marshal/Education	$ 603,515	$ 647,537	$ 647,537	$ 676,001	$ 28,464	4%
Fire Administration	$ 552,516	$ 555,136	$ 555,136	$ 578,037	$ 22,901	4%
EMS/Suppression	$ 9,109,167	$ 9,319,870	$ 9,319,870	$ 9,690,644	$ 370,774	4%
Total-Fire	**$ 10,265,198**	**$ 10,522,543**	**$ 10,522,543**	**$ 10,944,682**	**$ 422,139**	**4%**
Information Services	$ 352,927	$ 682,820	$ 682,820	$ 756,910	$ 74,090	11%
Human Resources	$ 387,096	$ 437,783	$ 437,783	$ 458,914	$ 21,131	5%
Facility Maintenance	$ 1,036,974	$ 1,095,480	$ 1,095,480	$ 1,134,199	$ 38,719	4%
Library	$ 783,814	$ 807,535	$ 807,535	$ 827,337	$ 19,802	2%
Total - Administrative Services	**$ 2,560,811**	**$ 3,023,618**	**$ 3,023,618**	**$ 3,177,360**	**$ 153,742**	**5%**
Planning & Development	$ 295,322	$ 321,777	$ 321,777	$ 316,798	$ (4,979)	(2%)
Inspection Services	$ 380,329	$ 395,426	$ 395,426	$ 406,541	$ 11,115	3%
Total-Development	**$ 675,651**	**$ 717,203**	**$ 717,203**	**$ 723,339**	**$ 6,136**	**1%**
Recreation	$ 645,510	$ 722,417	$ 722,417	$ 688,616	$ (33,801)	(5%)
Parks	$ 1,340,942	$ 1,424,511	$ 1,424,511	$ 1,492,597	$ 68,086	5%
Aquatics	$ 141,551	$ 156,460	$ 156,460	$ 156,460	$ -	0%
Senior Center	$ 241,765	$ 283,240	$ 283,240	$ 301,553	$ 18,313	6%
Recreation Admin.	$ 76,464	$ 82,723	$ 82,723	$ 101,609	$ 18,886	23%
Total-Parks & Comm Srvcs	**$ 2,446,232**	**$ 2,669,351**	**$ 2,669,351**	**$ 2,740,835**	**$ 71,484**	**3%**
Street Maintenance	$ 1,419,163	$ 2,354,700	$ 2,354,700	$ 2,368,916	$ 14,216	1%
Animal Control	$ 284,897	$ 307,551	$ 307,551	$ 327,586	$ 20,035	7%
City Engineer	$ 72,677	$ 79,324	$ 79,324	$ 81,819	$ 2,495	3%
Total - Public Works	**$ 1,776,737**	**$ 2,741,575**	**$ 2,741,575**	**$ 2,778,321**	**$ 36,746**	**1%**
Legal Services	$ 134,673	$ 175,000	$ 175,000	$ 175,000	$ -	0%
Non-Departmental	$ 7,643,157	$ 5,037,692	$ 4,943,116	$ 5,352,605	$ 314,913	6%
Betterment	$ 2,949	$ 15,000	$ 15,000	$ 15,000	$ -	0%
Total - Non-Depart.	**$ 7,780,779**	**$ 5,227,692**	**$ 5,133,116**	**$ 5,542,605**	**$ 314,913**	**6%**
Total Operating Expenses	**$ 41,538,400**	**$ 42,104,564**	**$ 42,104,564**	**$ 43,577,488**	**$ 1,472,924**	**3%**
Capital Expenses	$ 1,984,930	$ 2,494,858	$ 1,430,639	$ 3,954,091	$ 1,459,233	58%
Total Expenses	**$ 43,523,330**	**$ 44,599,422**	**$ 43,535,203**	**$ 47,531,579**	**$ 2,932,157**	**7%**

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 FY2018-19:

- 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.

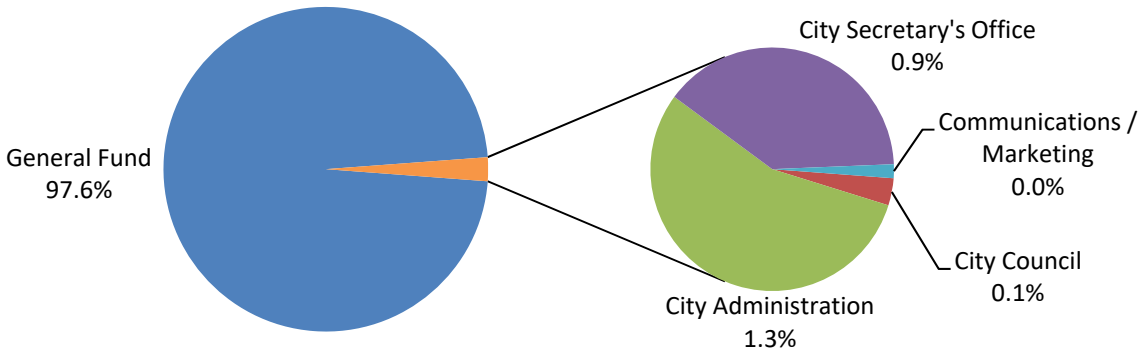
Objectives for FY2019-20:

- 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, 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 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
City Council	$ 18,599	$ 40,680	$ 40,680	$ 40,680	$ -	0%
City Administration	$ 596,858	$ 604,731	$ 604,731	$ 622,176	$ 17,445	3%
City Secretary	$ 368,148	$ 432,205	$ 432,205	$ 440,641	$ 8,436	2%
Communications/Marketing	$ 6,605	$ 16,725	$ 16,725	$ 20,725	$ 4,000	24%
Total City Administration	**$ 990,210**	**$ 1,094,341**	**$ 1,094,341**	**$ 1,124,222**	**$ 29,881**	**3%**

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 Administration – 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.

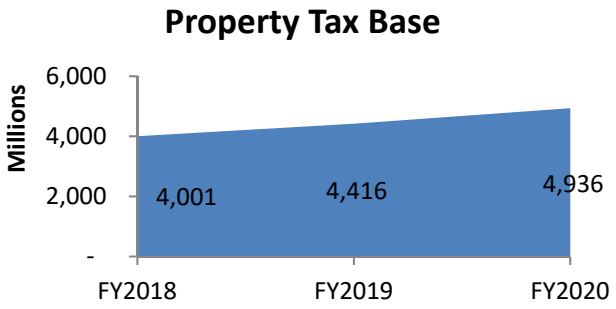
Communications/Marketing – The Communications/Marketing office is the citizen, staff, and media link to Euless city government enabling each to access information, understand local, and regional issues and improve community relations through means of communication, including cable programming, website,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

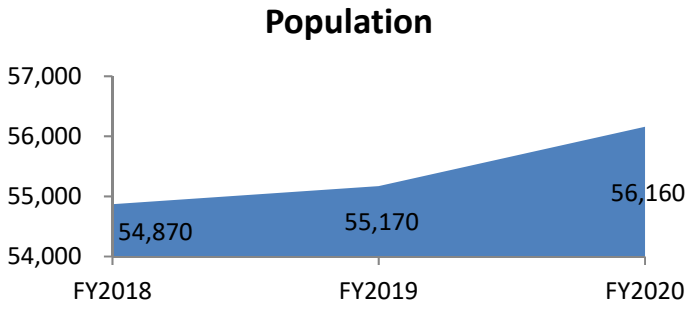
Personnel by Division:

	Actual FY 18	Budgeted FY 19	Estimated FY 19	Budgeted FY 20
City Administration	3.50	3.50	3.50	3.50
City Secretary	3.50	3.50	3.50	3.50
Total City Administration	**7.00**	**7.00**	**7.00**	**7.00**

Services Levels:

☑ Maintain G.O. and W&W/W 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.

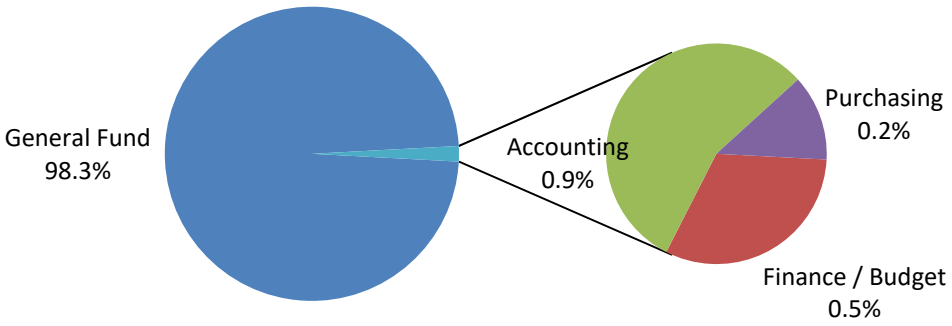
Mission: To providing accurate and timely financial data to management, council, and stakeholders to facilitate the decision making process and regulatory compliance.

Accomplishments FY2018-19:
- Received Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA).
- Worked with financial advisors to prepare and issue continuing disclosure documents, perform arbitrage rebate calculations on all applicable bond issues, and issue water and sewer system revenue bonds, Euless Development Corporation Revenue bonds, and certificates of obligation.
- 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 four online auctions for proper disposal of assets.
- Continued to expand the procurement card program with JPMorgan bank.
- Continued implementation of document imaging and workflow process project.
- Implemented electronic paystub distribution.

Objectives for FY2019-20:
- Receive Distinguished Budget Award and Certificate 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.
- 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.
- Assist City in detailing the long-range financing of Capital Improvement Projects.

Issues / Trends:
- Closely monitor City compliance with new laws at the federal and state level.
- Explore new revenue opportunities, monitor citywide expenditures/expenses, maintain current service levels, and remain competitive in the labor market while working within budgetary constraints and maintaining a stable tax rate.
- To continue to provide quality services and achieve operational efficiencies while working within budgetary constraints.
- To utilize technology to streamline operations to accomplish more with less.
- To attract and retain knowledgeable, professional personnel and provide development opportunities for existing team members.

Budget Appropriation



Finance Department

Expenditures by Division:

General Fund Expenditures	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Finance/Budget	$ 240,664	$ 248,954	$ 248,954	$ 253,813	$ 4,859	2%
Accounting	$ 366,363	$ 434,131	$ 434,131	$ 446,878	$ 12,747	3%
Purchasing	$ 78,436	$ 103,457	$ 103,457	$ 100,903	$ (2,554)	(2%)
Total Finance	**$ 685,463**	**$ 786,542**	**$ 786,542**	**$ 801,594**	**$ (15,052)**	**(2%)**

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 – To plan, collect, record, summarize, and report the results of all financial transactions of the City in a timely manner and in accordance with generally accepted accounting principles; as well as ensure compliance with applicable local, state and federal statutes, bond covenants, grant contracts, and management policies.

Purchasing – 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. 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. Responsible for obtaining the lowest possible price and best value consistent with delivery terms.

Personnel by Division:

	Actual FY 18	Budgeted FY 19	Estimated FY 19	Budgeted FY 20
Finance/Budget	2.00	2.00	2.00	2.00
Accounting	4.00	4.00	4.00	4.00
Purchasing	1.00	1.00	1.00	1.00
Total Finance	**7.00**	**7.00**	**7.00**	**7.00**

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

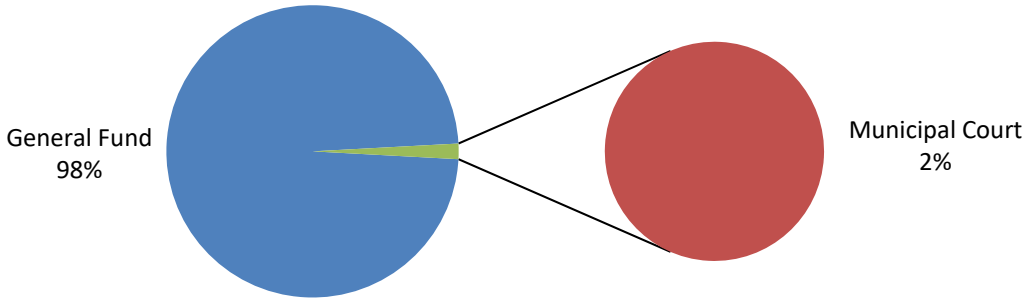
Mission: The Municipal Court is the judicial branch of the government of the City of Euless. The Court shall serve as an unbiased entity for the adjudication of Class C cases filed. The court and its officers are dedicated to the principles of fair and impartial justice administered with respect and equality.

Accomplishments FY2018-19:
- Implemented comprehensive user guides for all court functions to maintain consistency among all staff.
- Implemented a cross training schedule to increase flexibility and stability in court functions.
- Launched electronic transmission of regional warrant entries into the Dallas database.
- Launched electronic upload submission of the Office of Court Administration monthly report.

Objectives for FY2019-20:
- Add other online court services for our defendants' convenience.
- Continue to utilize our current software to its maximum potential.
- Finalize our paperless environment project.
- Update policies and procedures manual in line with new legislation and judge's standing orders.
- Continue our cross training schedule.
- Continue to provide support, guidance and training to develop clerks' career paths.

Issues / Trends:
- Monitor legislation pertaining to Municipal Court.
- Implement changes and procedures set out by the Municipal Court Judge.

Budget Appropriation



Municipal Court

Expenditures by Division:

General Fund Expenditures	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Municipal Court	$ 684,252	$ 848,515	$ 848,515	$ 814,553	$ (33,962)	(4%)
Total Municipal Court	**$ 684,252**	**$ 848,515**	**$ 848,515**	**$ 814,553**	**$ (33,962)**	**(4%)**

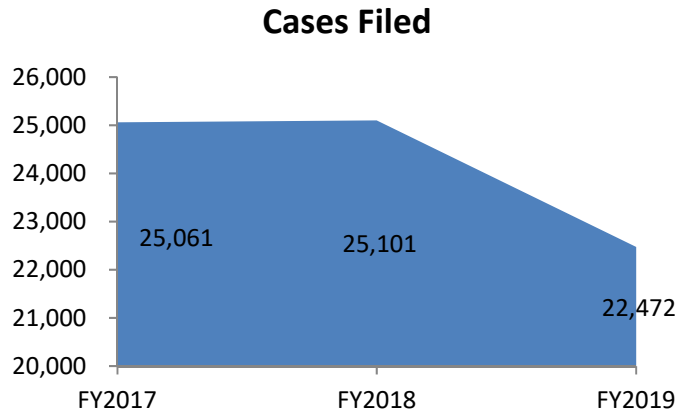
Division Services:

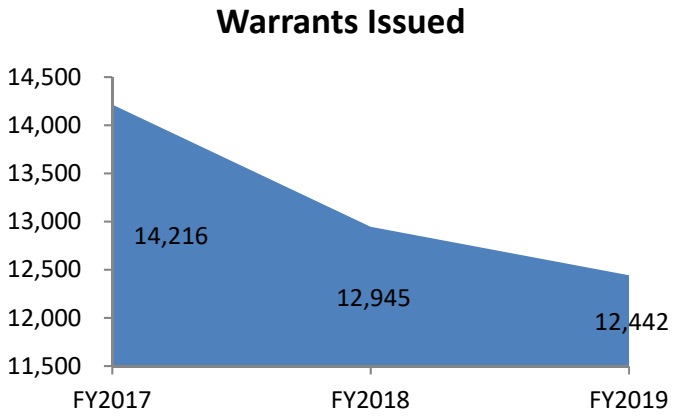
Municipal Court – Provides administrative and clerical support for municipal court proceedings including: the collection of fines, fees, and state costs; filing citations and complaints; court scheduling; issuing, tracking and clearing warrants; updating and maintaining court records; and reporting collections, convictions, and statistical data to appropriate state agencies.

Personnel by Division:

	Actual FY 18	Budgeted FY 19	Estimated FY 19	Budgeted FY 20
Municipal Court	7.75	7.75	7.75	7.75
Total Municipal Court	**7.75**	**7.75**	**7.75**	**7.75**

Services Levels:





Police Department

Location & Hours of Operation:

Administration, Code, Technological Support, Property & Evidence, Records
1102 W Euless Blvd.
Mon-Fri, 8 a.m. – 5 p.m.

Criminal Investigations
1102 W Euless Blvd.
Mon-Fri, 8 a.m. – 6 p.m.

Communications, Detention, Emergency Management, Patrol
1102 W Euless Blvd.
24/7

Mission: To provide the citizens of Euless professional, efficient police services including, but not limited to, enforcement of Federal, State, and Local Laws; investigation of criminal offenses; crime prevention; prevention and investigation of traffic accidents; order maintenance; and community social services.

Accomplishments FY2018-19:

- Integrated the camera systems for body worn cameras and in car video, which provided additional efficiencies in the department.
- Replaced the citation / ticket writers and printers.
- Developed a partnership with Texas Department of Transportation and gained access to the State Highway Camera System.
- Replaced and upgraded the Records Management System.
- Continued partnership with Grapevine Colleyville ISD having staff serve on their Safety and Security Committee and gained access to GCISD security cameras.
- Three Lieutenants graduated from the Institute for Law Enforcement Administration 56th School of Executive Leadership.
- Collaborated with PoliceApp.com for recruitment and a more efficient hiring process for new officers.
- Collaborated with OSS Academy to offer required TCOLE training efficiently to officers and staff.
- Assisted the cities of Fort Worth and The Colony with funeral planning for fallen officers.
- Reviewed and updated the Police Department Policy manual in Lexipol.
- Emergency Management coordinated with the cities of Hurst, Bedford, and Grapevine to offer Finance Department and Emergency Management staff to attend the Finance Disaster Program classes offered by the Texas Department of Emergency Management.

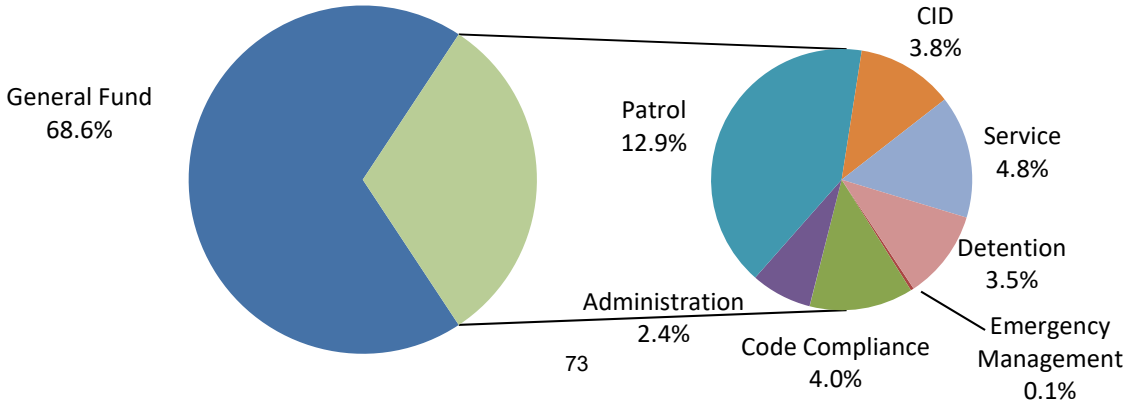
Objectives for FY2019-20:

- Maintain citizens' trust and confidence in their police department by maintaining a high degree of integrity and professionalism among all police employees.
- Develop and implement new training simulator program.
- Continue Cadet Program, targeting young people 18-25 years of age to develop future, quality police employees.
- Increase clearance and stolen property recovery rates.
- Continue to offer a successful Citizens Police Academy program.
- Continue to expand and improve upon the positive relations with the community and local schools.
- Decrease the number of residential, commercial, and vehicular burglaries.
- Continue goal of decreasing dispatch times to: <1:00 minute for Police priority one calls for service, and <45 seconds for Fire and EMS.
- Improve the process and procedures by adding an online request ability for Open Records requests in the Police Department.

Issues / Trends:

- Succession planning.
- Recruiting quality employees.
- Growing demands by Federal, State, and local Emergency Planners.

Budget Appropriation



Police Department

Expenditures by Division:

General Fund Expenditures	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Emergency Management	$ 39,918	$ 56,770	$ 56,770	$ 58,095	$ 1,325	2%
Police Code Compliance	$ 1,673,392	$ 1,754,218	$ 1,754,218	$ 1,919,126	$ 164,908	9%
Police Administration	$ 1,049,311	$ 1,100,434	$ 1,195,010	$ 1,128,054	$ 27,620	3%
Police Patrol	$ 5,624,514	$ 5,880,980	$ 5,880,980	$ 6,116,071	$ 235,091	4%
Police CID	$ 1,677,621	$ 1,745,815	$ 1,745,815	$ 1,794,441	$ 48,626	3%
Police Service	$ 2,066,501	$ 2,301,329	$ 2,301,329	$ 2,271,077	$ (30,252)	(1%)
Police Detention	$ 1,541,810	$ 1,633,638	$ 1,633,638	$ 1,643,113	$ 9,475	1%
Total Police	**$ 13,673,067**	**$ 14,473,184**	**$ 14,567,760**	**$ 14,929,977**	**$ 456,793**	**3%**

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:

	Actual FY 18	Budgeted FY 19	Estimated FY 19	Budgeted FY 20
Police Code Compliance	15.00	15.00	15.00	16.00
Police Administration	6.00	6.00	6.00	6.00
Police Patrol	45.00	45.00	45.00	45.00
Police CID	13.00	13.00	13.00	13.00
Police Service	22.00	22.00	22.00	22.00
Police Detention	17.00	17.00	17.00	17.00
Total Police	**118.00**	**118.00**	**118.00**	**119.00**

Services Levels:

Police Department Activity			
	2017	**2018**	**2019**
Citizen Requests for Police Service	23,857	23,561	22,926
Officer Initiated Activity	54,531	53,729	49,435
Officer Initiated Traffic Stops	23,410	23,783	22,459
Officer Assigned as back-up on Traffic Stop	2,413	2,515	3,032
911 Calls Received	23,008	25,388	29,173
Non 911 Calls Received	71,366	74,362	77,807
Violations Investigated by Code Officers	3,065	2,884	5,636
Total Police Activity	**201,650**	**206,222**	**210,468**

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 provide the highest level of professional and knowledgeable response to emergency calls and protection to the community through life safety and community support services.

Accomplishments FY2018-19:

- Staffed Squad 55 at an average of 75% of the time.
- Maintained Insurance Service Office (ISO) #1 Public Protection Rating.
- Ordered and placed in service new ambulance.
- Maintained a very high level of community involvement and public safety education.
- Implemented updated electronic data management for the Fire Marshal Division.
- Implemented new smoke detector maintenance program in multifamily dwellings.
- Hired, trained and equipped 3 new firefighter/paramedics.
- Completed 100% of commercial fire inspections.

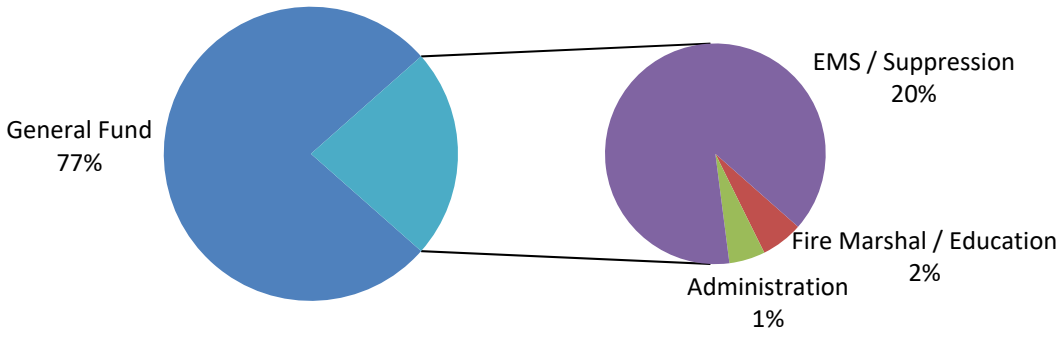
Objectives for FY2019-20:

- Look for methods and processes to reduce expenditures when possible while maintaining high level of services.
- Staff Squad 55 at 80% or more if possible.
- Continue to maintain overall response times of 5:30-5:35 for 100% of emergency calls.
- Continue officer development and succession planning.
- Upgrade technology in reporting systems, paperless check-offs, scheduling, inspections, and pre-fire plans.
- Order and place in service a new ambulance.
- Start design and construction of new Fire Station #1.
- Continue to monitor emergency deployment model and adjust as needed for new construction and development.
- Continue to stay involved in community activities and public safety education.
- Evaluate transition to more electronic based plan review and data storage.
- Complete 100% of annual fire inspections.
- Maintain ISO #1 Public Protection Classification.
- New emphasis on joint training with police department on active threat related incidents.
- Begin evaluation process for adoption of the 2021 International Fire Code.
- Continued emphasis on cancer reduction and overall improved health and safety in the department.

Issues / Trends:

- 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.
- Increased training demands due to the required certifications, for personnel and regional involvement, in the Northeast Fire Department Association (NEFDA) and Tarrant County.
- Continued increased demands on the Fire Marshal's Office due to increases in development and public education related areas.

Budget Appropriation



Fire Department

Expenditures by Division:

General Fund Expenditures	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Fire Marshal/Education	$ 603,515	$ 647,537	$ 647,537	$ 676,001	$ 28,464	4%
Fire Administration	$ 552,516	$ 555,136	$ 555,136	$ 578,037	$ 22,901	4%
EMS/Suppression	$ 9,109,167	$ 9,319,870	$ 9,319,870	$ 9,690,644	$ 370,774	4%
Total Fire	**$ 10,265,198**	**$ 10,522,543**	**$ 10,522,543**	**$ 10,944,682**	**$ 422,139**	**4%**

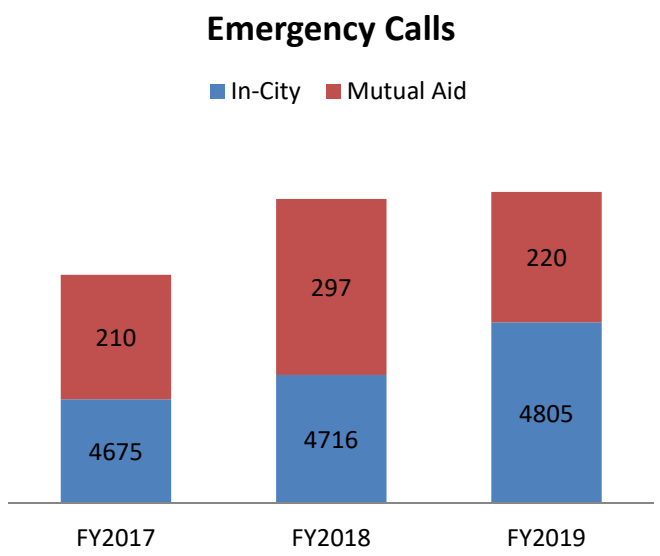
Division Services:

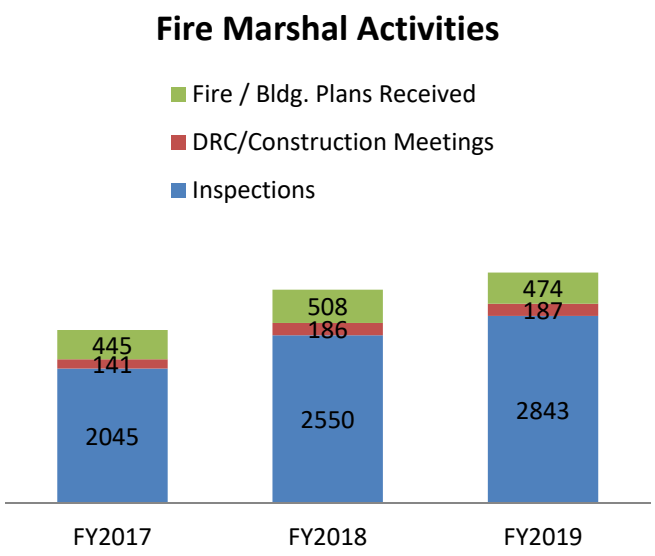
Fire Marshal /Education - To maintain fire prevention, fire inspection, fire investigation, and fire education programs in the community.
Administration – Responsible for the personnel management, budget, payroll, research and development, records management, public education, and oversight of the department.
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:

	Actual FY 18	Budgeted FY 19	Estimated FY 19	Budgeted FY 20
Fire Marshal	4.00	4.00	4.00	4.00
Fire Administration	4.00	4.00	4.00	4.00
EMS/Suppression	67.00	67.00	67.00	67.00
Total Fire	**75.00**	**75.00**	**75.00**	**75.00**

Services Levels:





Administrative Services Department

Locations & Hours of Operation:

Information Services
201 N Ector Dr.
Mon-Fri, 8 a.m. – 7 p.m.

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

Facility Maintenance
1314 Royal Parkway
Mon-Fri, 7:30 a.m. – 4:30 p.m.

Library
1100 Westpark Way
Mon-Thu, 9 a.m. – 8 p.m.; Fri-Sat, 9 a.m. – 5 p.m.;
Sun., 1 p.m. – 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 FY2018-19:

- Performed Fire and Police Department promotional testing.
- Continued to streamline new employee orientation session.
- Published first Benefits Guide.
- Created in-house job posting website.
- Evaluated and updated position driving requirements.
- Converted the payable process to an electronic workflow.
- Completed a migration of the city's email system to Microsoft Exchange Online cloud services.
- Incorporated the annual computer hardware and software replacement into the operating budget.
- Introduced major upgrades to GIS online map offerings.
- Received Family Place Library certification.
- Prepared the library collection for the return to permanent facility.
- The Think Tank, the mobile STEM (science, technology, engineering, and math) lab shared by Hurst, Euless, and Bedford libraries, and HEB ISD, was awarded the Wayne Williams Project of the Year by the Texas Library Assoc.
- Install new standby generator for Public Works.
- Rejuvenation of the Texas Star Conference Center ballrooms. Replacement of wallpaper with texture, update insulation, and improve general conditions in these areas. Replacement of west facing exterior wooden doors with new insulated metal framed doors.
- Begun extensive remodel of the Library.
- HVAC (heating, ventilation and air conditioning) and plumbing upgrades to the men's and women's locker rooms at the EFLC (Euless Family Life Center).
- Construction of a new fitness center customer service desk at the EFLC.
- Continued conversion of parking lot lights to LED (light-emitting diode) fixtures.

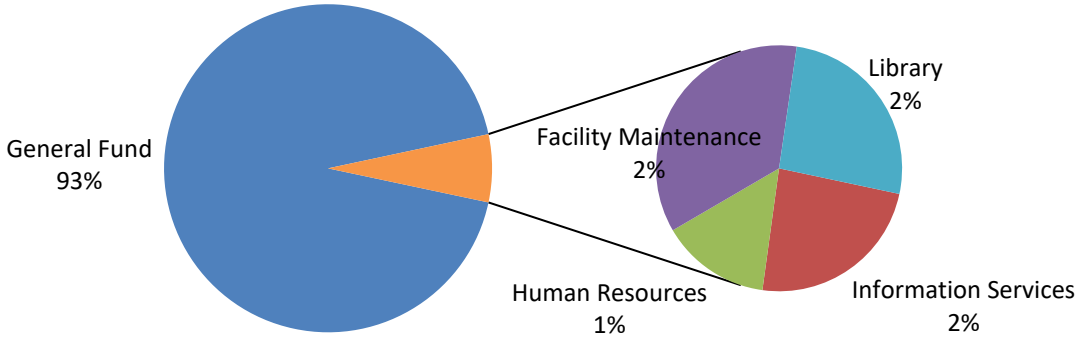
Objectives for FY2019-20:

- Launch Euless University training platform.
- Improve onboarding process.
- Expand the use of Office 365 cloud services, including the implementation of SharePoint and Teams.
- Expand Wi-Fi coverage for staff and citizens.
- Continue to convert paper-based processes to an electronic workflow.
- Introduce more cybersecurity enhancements.
- Introduce new library technology products for patrons.
- Launch 1000 Books Before Kindergarten program.
- Expand class and evening offerings in the remodeled library.
- Continue various lighting, carpeting, roofing, and HVAC system replacements or enhancements.
- Replacement of HVAC thermostats with web based units.
- Upgrade exterior lighting controls. Replace aged time clocks and photo-cell systems.

Issues / Trends:

- Stay abreast of federal and local changes in health care and labor policies.
- Introduction of Internet of Things (IoT), and sensor technology to monitor remote assets.
- Continue to enhance network security for critical systems.
- Increased interest in streaming formats, and the Library's temporary move, will continue to affect circulation.
- Upgrade facility security-access systems.

Budget Appropriation



Administrative Services Department

Expenditures by Division:

General Fund Expenditures	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Information Services	$ 352,927	$ 382,820	$ 682,820	$ 756,910	$ 74,090	11%
Human Resources	$ 387,096	$ 437,783	$ 437,783	$ 458,914	$ 21,131	5%
Facility Maintenance	$ 1,036,974	$ 1,095,480	$ 1,095,480	$ 1,134,199	$ 38,719	4%
Library	$ 783,814	$ 807,535	$ 807,535	$ 827,337	$ 19,802	2%
Total Administrative Services	**$ 2,560,811**	**$ 3,023,618**	**$ 3,023,618**	**$ 3,177,360**	**$ 153,742**	**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 assist other departments in systems selection, implementation, and operation.

Human Resources – 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.

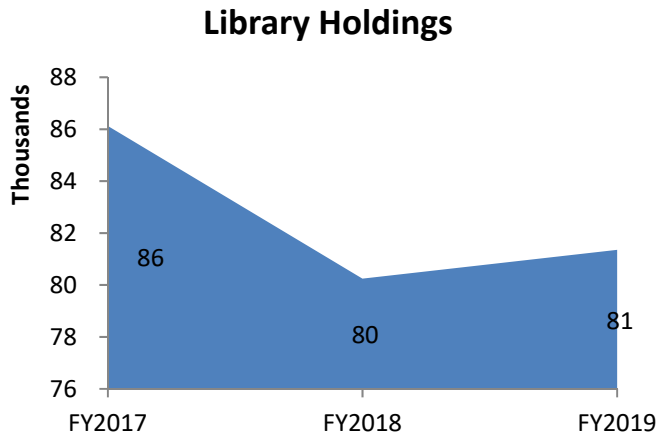
Facility Maintenance – To provide the citizens of Euless and City staff with safe and accessible facilities. To maintain the City's investment in facility structures both interior and exterior, building control equipment, interior environmental controls, security systems, and lighting control devices.

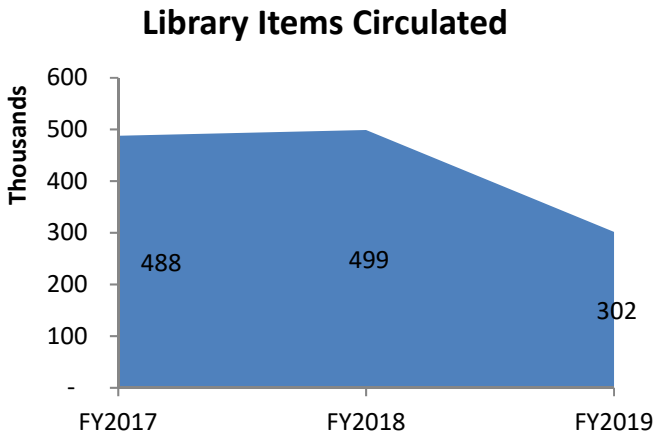
Library – To serve the continuing informational, educational, cultural, and leisure needs of residents of all ages. To provide the community with the best possible materials in various formats. To promote the joy of reading and learning.

Personnel by Division:

	Actual FY 18	Budgeted FY 19	Estimated FY 19	Budgeted FY 20
Information Services	1.00	1.00	1.00	1.00
Human Resources	3.50	3.50	3.50	3.50
Facility Maintenance	4.00	4.00	4.00	4.00
Library	9.00	9.00	9.00	9.00
Total Administrative Services	**17.50**	**17.50**	**17.50**	**17.50**

Services Levels:





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 facilitating 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 FY2018-19:

- Facilitated over fifty-one residential and commercial cases affecting 230 acres of property.
- Among these cases were two new hotel developments.
- Two new single-family residential Planned Developments located at Westpark Way and W Pipeline Road (Lonestar Estates) and at Midway Drive and Fuller-Wiser Road (Midway Square Estates) are under development.
- Coordinated final plat and site plan approvals, and continued development of the Founders Parc Mixed-Use Development project.
- Coordinated final plat and site plan approvals, and continued construction within the Glade Parks Mixed-Use Planned Development project, including two new restaurants, four new retail stores, and completion of the Aloft Hotel in the Lifestyle area.

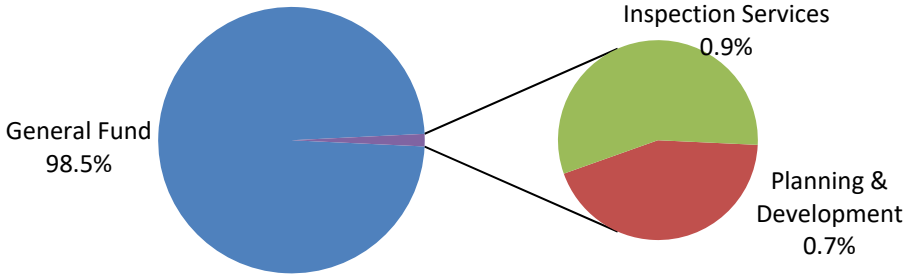
Objectives for FY2019-20:

- Continue to effectively administer inspection and review of construction within the Glade Parks, Founders Parc, and RiverWalk! Planned Developments.
- Update a development process to adhere to new State Laws, which outlines the steps from initial submittal to approval.
- Conduct land use analysis to evaluate remaining undeveloped land for potential of highest and best use and provide feedback to determine potential need for rezoning.
- 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 levels will remain strong with several residential and commercial developments.
- With Euless nearing build-out, coupled with many analysts belief that the current development cycle is beginning to slow, the workload demands created to get new projects through the development process, complete plan review, and construction inspections should begin to decrease a bit.

Budget Appropriation



Planning & Development Department

Expenditures by Division:

General Fund Expenditures	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Planning & Development	$ 295,322	$ 321,777	$ 321,777	$ 316,798	$ (4,979)	(2%)
Inspection Services	$ 380,329	$ 395,426	$ 395,426	$ 406,541	$ 11,115	3%
Total Planning & Dev.	**$ 675,651**	**$ 717,203**	**$ 717,203**	**$ 723,339**	**$ 6,136**	**1%**

Division Services:

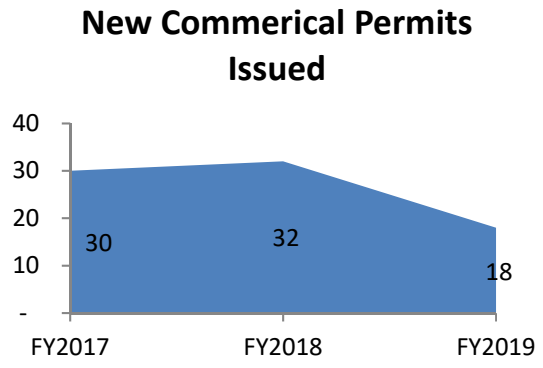
Planning & Development – To guide the growth and redevelopment of the City, in a well-planned and sustainable manner, whereby enhancing the quality of life for residents while encouraging future economic development. To assist the City Council and Planning and Zoning Commission in the preparation of 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.

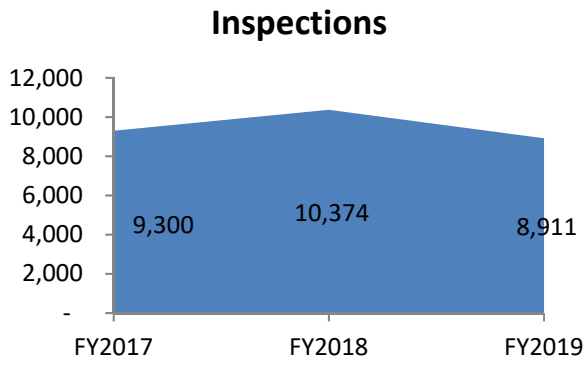
Inspection Services – To evaluate, recommend, and enforce minimum standards to safeguard life or limb, health, property, and public welfare by regulating and controlling the design, construction, quality of materials used and occupancy, location, and maintenance of all buildings and structures within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

	ACTUAL FY18	BUDGETED FY19	ESTIMATED FY19	BUDGETED FY20
Planning & Development	2.50	2.50	2.50	2.50
Inspection Services	4.00	4.00	4.00	4.00
Total Planning & Dev.	**6.50**	**6.50**	**6.50**	**6.50**

Services Levels:





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, Fri-Sun, 9 a.m. – 11 p.m.

Euless Family Life Center
300 W Midway Dr.
Mon-Thurs, 5 a.m. – 9 p.m.; Fri, 5 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-Thur 10:30 a.m. – 8:30 p.m.; Fri 10:30 a.m. – 5 p.m.; Sat, 10:30 a.m. – 3:30 p.m.; Sun noon – 3:30 p.m.
Aquatics Center
Seasonal Hours

Splash Island
600 S Main St.
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 FY2018-19:

- Developed onboarding process for Rec, Senior, and Aquatic staff.
- Introduced several program offerings at the Senior Center including Bocce Ball, Croquet, Chair Volleyball, Cell Phone/Computer Classes, and cook off events.
- Updated Recreation Center's overall appearance by replacing flooring, lobby furniture, and updating equipment.
- Installed new treadmills for Senior Center.

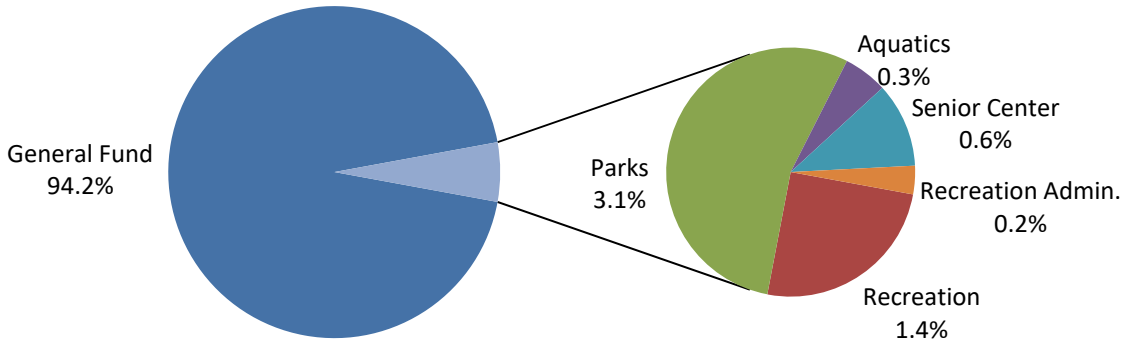
Objectives for FY2019-20:

- Continue to look for new and exciting classes and programs for our citizens.
- Obtain feedback from patrons on what they would most like to be added to Rec Center, Senior Center, and Aquatics programs.
- Develop customer service program for part time staff to ensure standards are continually being met.
- Maintain clean, presentable facilities for our patrons.
- Continue to expand on the current updates occurring in our parks system.
- Build on the relationship between recreation and parks staff to further the parks programs offered.

Issues / Trends:

- Ability to provide additional rental/meeting room space for citizens and organizations.
- Parks are aging and upgrades will need to continue.
- 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 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Recreation	$ 645,510	$ 722,417	$ 722,417	$ 688,616	$ (33,801)	(5%)
Parks	$ 1,340,942	$ 1,424,511	$ 1,424,511	$ 1,492,597	$ 68,086	5%
Aquatics	$ 141,551	$ 156,460	$ 156,460	$ 156,460	$ -	0%
Senior Center	$ 241,765	$ 283,240	$ 283,240	$ 301,553	$ 18,313	6%
Recreation Administration	$ 76,464	$ 82,723	$ 82,723	$ 101,609	$ 18,886	23%
Total Parks & Community Services	**$ 2,446,232**	**$ 2,669,351**	**$ 2,669,351**	**$ 2,740,835**	**$ 71,484**	**3%**

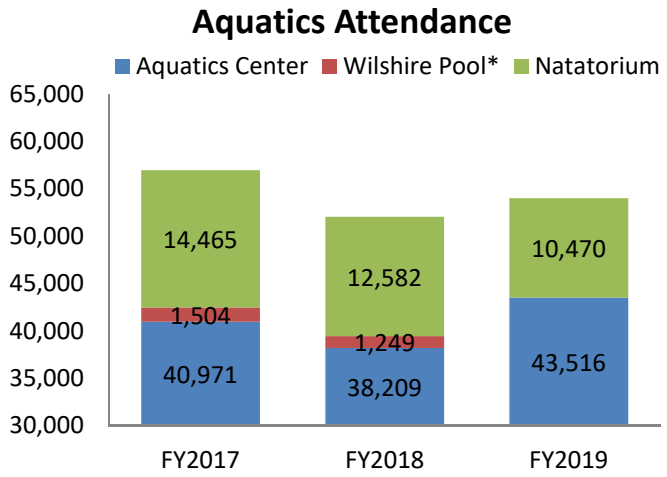
Division Services:

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.

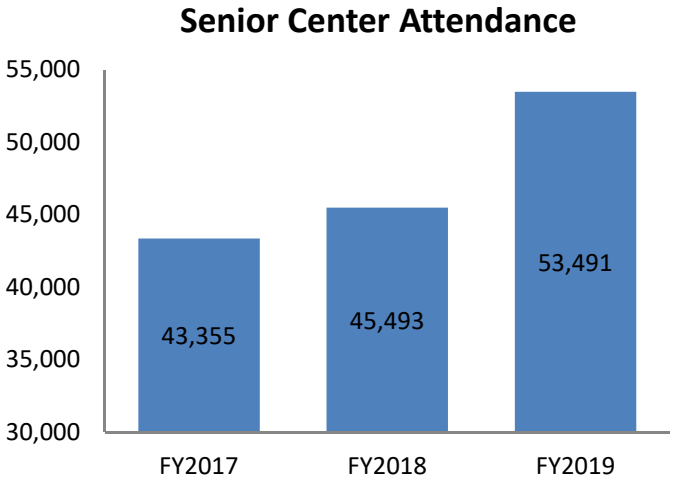
Personnel by Division:

	Actual FY 18	Budgeted FY 19	Estimated FY 19	Budgeted FY 20
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
Recreation Administration	1.00	1.00	1.00	1.00
Total Parks & Community Services	**20.50**	**20.50**	**20.50**	**20.50**

Services Levels:



*Wilshire Pool closed permanently in FY2019.



Public Works Department

Locations & Hours of Operation:

Streets
1513 Westpark Way
Mon-Fri, 8 a.m. – 5 p.m.
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 FY2018-19:

- Used private vendors to supplement City forces with concrete work, road striping, traffic signals, and street paving.
- Concentrated on preventative street maintenance program based on the Infrastructure Management Services (IMS) report.
- Provided continuing education for staff.
- Encouraged adoption from the shelter through Euless publications, web site, and participation at Trinity Gap Rescue events.
- Completed Public Works Paving Project.

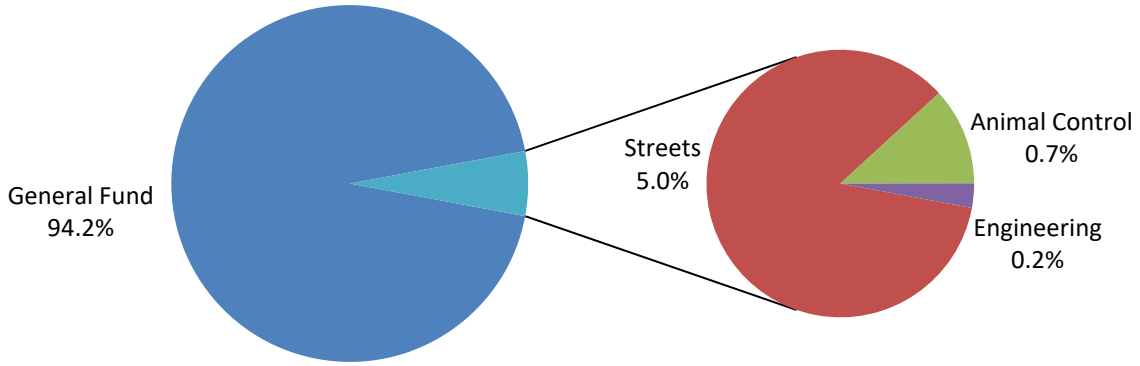
Objectives for FY2019-20:

- Complete IMS street maintenance program.
- Continue to provide continuing education for staff.
- Explore new avenues for adoption from the shelter.
- Continue existing adoption efforts through Euless publications, web site and participation at Trinity Gap Rescue events.
- Expand in-house street paving with new paver.
- Begin wall replacement project.
- Complete Bear Creek/Fuller Wiser/Ash Lane road project.
- Complete the design of the FY19 Street Reconstruction Project (W. Pipeline, S. Pipeline & Highland Dr., and Harwood).

Issues / Trends:

- Increase of streets reaching the end of their useful life with many requiring extensive curb and gutter repairs and Americans with Disabilities Act (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 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Street Maintenance	$ 1,419,163	$ 2,354,700	$ 2,354,700	$ 2,368,916	$ 14,216	1%
Animal Control	$ 284,897	$ 307,551	$ 307,551	$ 327,586	$ 20,035	7%
City Engineer	$ 72,677	$ 79,324	$ 79,324	$ 81,819	$ 2,495	3%
Total Public Works	**$ 1,776,737**	**$ 2,741,575**	**$ 2,741,575**	**$ 2,778,321**	**$ 36,746**	**1%**

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.

City Engineer – Provides a safe and efficient street and thoroughfare network, which includes proper functioning of all traffic signals, signs, and installation of streetlights throughout the City. Inspects all Public Works construction within the City and review development plans and studies for regulation compliance, engineering design, safety, and health concerns. Conduct acquisition of properties, right-of-way, and easements and verifies legal documents.

Personnel by Division:

	Actual FY 18	Budgeted FY 19	Estimated FY 19	Budgeted FY 20
Street Maintenance	10.50	11.50	11.50	11.50
Animal Control	3.00	3.00	3.00	3.00
City Engineer	1.00	1.00	1.00	1.00
Total Public Works	**14.50**	**15.50**	**15.50**	**15.50**

Services Levels:

ADA/TSA Infrastructure Plan Monitored

FY2019 Street Overlay Completed

Non-Departmental

Location & Hours of Operation:
201 N Ector Dr.
Mon-Fri, 8 a.m. – 5 p.m.

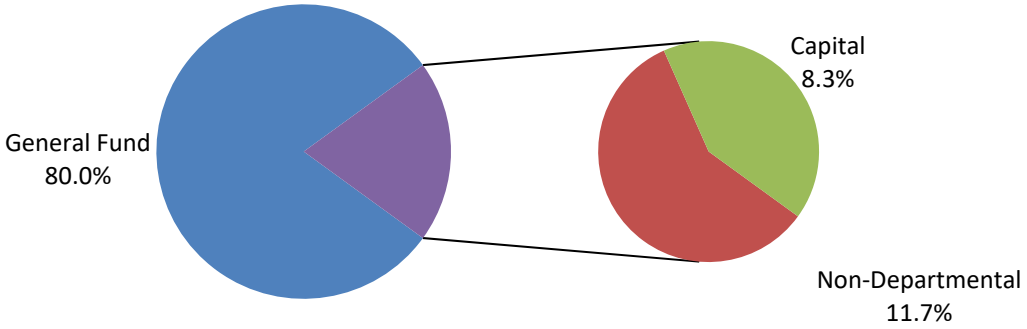
Mission: To define the costs in the budget that may not be specifically identifiable to any operational budget.

Accomplishments FY2018-19:
- Provided funding for infrastructure improvements.
- Provided funding for one-time capital purchases.
- Provided funding for computer and equipment replacements.

Objectives for FY2019-20:
- Provide funding for facility improvements.
- Provide funding for one-time capital purchases.

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

Budget Appropriation



Non-Departmental

Expenditures by Division:

General Fund Expenditures	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Legal Services	$ 134,673	$ 175,000	$ 175,000	$ 175,000	$ -	0%
Non-Departmental	$ 7,643,157	$ 5,037,692	$ 4,943,116	$ 5,352,605	$ 314,913	6%
Betterment	$ 2,949	$ 15,000	$ 15,000	$ 15,000	$ -	0%
Total Non-Dept.	**$ 7,780,779**	**$ 5,227,692**	**$ 5,133,116**	**$ 5,542,605**	**$ 314,913**	**3%**
Capital Expenses	$ 1,984,930	$ 2,494,858	$ 1,430,639	$ 3,954,091	$ 1,459,233	58%

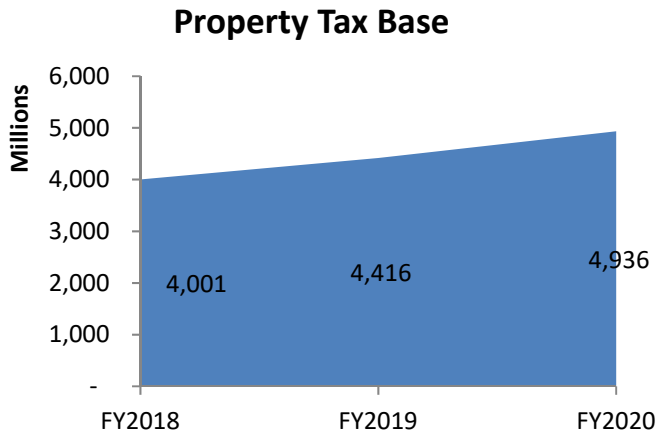
Division Services:

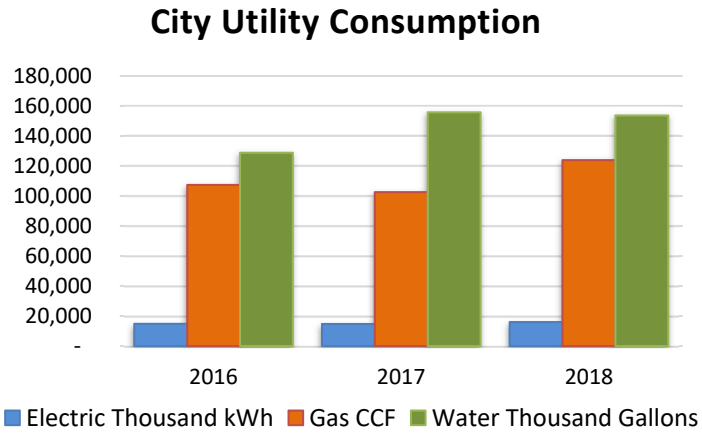
Non-Departmental – This activity is administered by the Finance Department and funds various charges that are not defined, or directly related to, any specific department or activity of the City. Examples of costs here include: electrical; general liability insurance; audit, tax appraisal, and collection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

	Actual FY 18	Budgeted FY 19	Estimated FY 19	Budgeted FY 20
Non-Departmental	0.50	0.00	0.00	0.00
Total Non-Dept.	**0.50**	**0.00**	**0.00**	**0.00**

Services Levels:





THE CITY OF

EULESS

Enterprise Funds

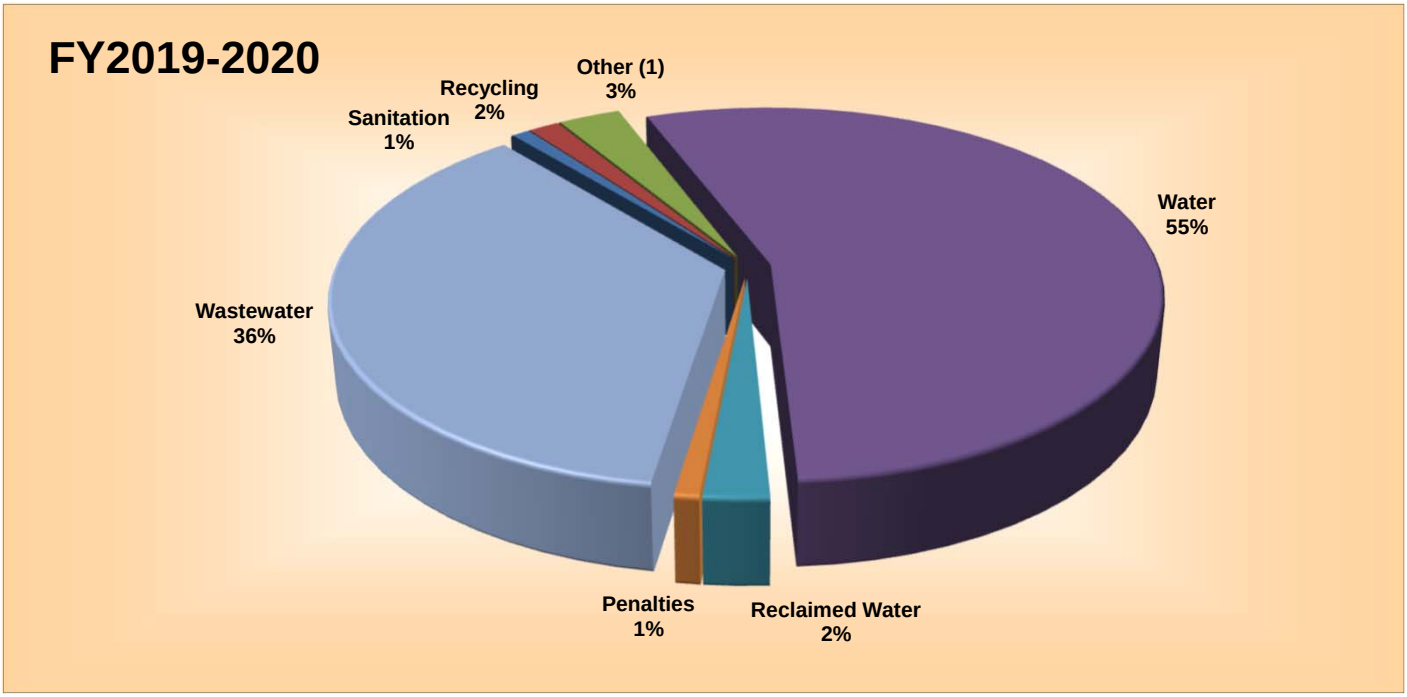
ENTERPRISE FUND SUMMARY	ACTUAL FY2017-18	BUDGET FY2018-19	ESTIMATED FY2018-19	BUDGET FY2019-20
BEGINNING FUND BALANCE	**$ 7,688,209**	**$ 9,304,084**	**$ 9,304,084**	**$ 9,199,237**

REVENUES				
Property Tax	$ -	$ -	$ -	$ -
Gross Receipts Tax	$ -	$ -	$ -	$ -
General Sales Tax	$ -	$ -	$ -	$ -
Selective Sales Tax	$ -	$ -	$ -	$ -
Fines/Fees/Penalties	$ 254,299	$ 237,500	$ 237,500	$ 237,500
License & Permits	$ -	$ -	$ -	$ -
Interest Income	$ 163,543	$ 83,000	$ 209,162	$ 264,800
Intergovernmental Revenue	$ -	$ -	$ -	$ -
Charges for Service	$ 32,150,874	$ 32,190,635	$ 32,119,771	$ 31,741,259
Miscellaneous/Rental Income	$ 178,803	$ 79,521	$ 106,267	$ 120,716
Other Financing Sources	$ -	$ -	$ -	$ -
Revenues before Transfers	**$ 32,747,519**	**$ 32,590,656**	**$ 32,672,700**	**$ 32,364,275**
Transfer from other Funds	$ 2,014,509	$ 2,043,863	$ 2,043,863	$ 2,147,037
TOTAL REVENUES	**$ 34,762,028**	**$ 34,634,519**	**$ 34,716,563**	**$ 34,511,312**
TOTAL RESOURCES	**$ 42,450,237**	**$ 43,938,603**	**$ 44,020,647**	**$ 43,710,549**

EXPENDITURES				
Personal Services	$ 8,403,602	$ 8,937,456	$ 8,934,814	$ 9,096,088
Professional/Technical Services	$ 2,508,508	$ 2,614,582	$ 2,539,423	$ 2,332,702
Contractual Services	$ 351,563	$ 417,730	$ 421,482	$ 420,345
Utilities	$ 12,947,215	$ 13,543,420	$ 13,508,461	$ 13,466,937
Maintenance	$ 418,533	$ 531,631	$ 527,298	$ 538,576
Other Services/Contingencies	$ 77,384	$ 88,500	$ 146,267	$ 87,970
Insurance	$ 37,192	$ 72,000	$ 72,000	$ 58,000
General & Administrative	$ 194,856	$ 244,980	$ 243,224	$ 244,765
Rebates/Incentives	$ -	$ -	$ -	$ -
Supplies	$ 1,860,608	$ 1,876,095	$ 1,837,164	$ 1,763,813
Capital Purchases (Equipment)	$ 300,953	$ 653,427	$ 473,783	$ 385,132
Debt Service/Bank Charges	$ 6,174	$ 6,000	$ 6,000	$ 6,000
Expenditures before Transfers	**$ 27,106,588**	**$ 28,985,821**	**$ 28,709,916**	**$ 28,400,328**
Transfers to Other Funds	$ 6,039,565	$ 6,247,654	$ 6,111,494	$ 6,687,096
TOTAL EXPENDITURES	**$ 33,146,153**	**$ 35,233,475**	**$ 34,821,410**	**$ 35,087,424**
ENDING FUND BALANCE	**$ 9,304,084**	**$ 8,705,128**	**$ 9,199,237**	**$ 8,623,125**

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. FY2020 includes a reduction in fund balance 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 3% of total revenues and is an aggregate of several revenue sources as indicated in the table below.

Water & Wastewater Revenues	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Interest Income[1]	$ 146,144	$ 75,000	$ 195,000	$ 250,000	$ 175,000	233%
Sanitation	$ 230,451	$ 224,045	$ 224,045	$ 224,045	$ -	0%
Water Service	$ 14,272,800	$ 14,267,612	$ 14,267,612	$ 14,330,999	$ 63,387	0%
Wastewater Service	$ 9,498,280	$ 9,548,020	$ 9,548,020	$ 9,500,425	$ (47,595)	(0%)
Reclaimed Water Service	$ 607,955	$ 563,251	$ 563,251	$ 608,333	$ 45,082	8%
New Meters[1]	$ 76,699	$ 55,000	$ 55,000	$ 60,000	$ 5,000	9%
Reconnect Fees[1]	$ 224,980	$ 235,000	$ 235,000	$ 235,000	$ -	0%
Inspection Fees[1]	$ 179,999	$ 150,000	$ 150,000	$ 150,000	$ -	0%
Miscellaneous[1]	$ 49,991	$ 35,000	$ 55,000	$ 50,000	$ 15,000	43%
Penalties	$ 247,193	$ 230,000	$ 230,000	$ 230,000	$ -	0%
Initiations/Transfer Fees[1]	$ 33,150	$ 30,000	$ 30,000	$ 30,000	$ -	0%
Recycling Fees	$ 398,465	$ 384,282	$ 384,282	$ 384,282	$ -	0%
Use of Rate Stabilization	$ 278,494	$ 266,609	$ 266,609	$ 242,414	$ (24,195)	(9%)
Rate Stabilization Rebate	$ (278,494)	$ (266,609)	$ (266,609)	$ (242,414)	$ 24,195	(9%)
TOTAL REVENUES	**$ 25,966,107**	**$ 25,797,210**	**$ 25,937,210**	**$ 26,053,084**	**$ 255,874**	**1%**
Use of Reserves	$ -	$ 473,921	$ -	$ 209,032	$ (264,889)	(56%)
TOTAL RESOURCES	**$ 25,966,107**	**$ 26,271,131**	**$ 25,937,210**	**$ 26,262,116**	**$ (9,015)**	**(0%)**

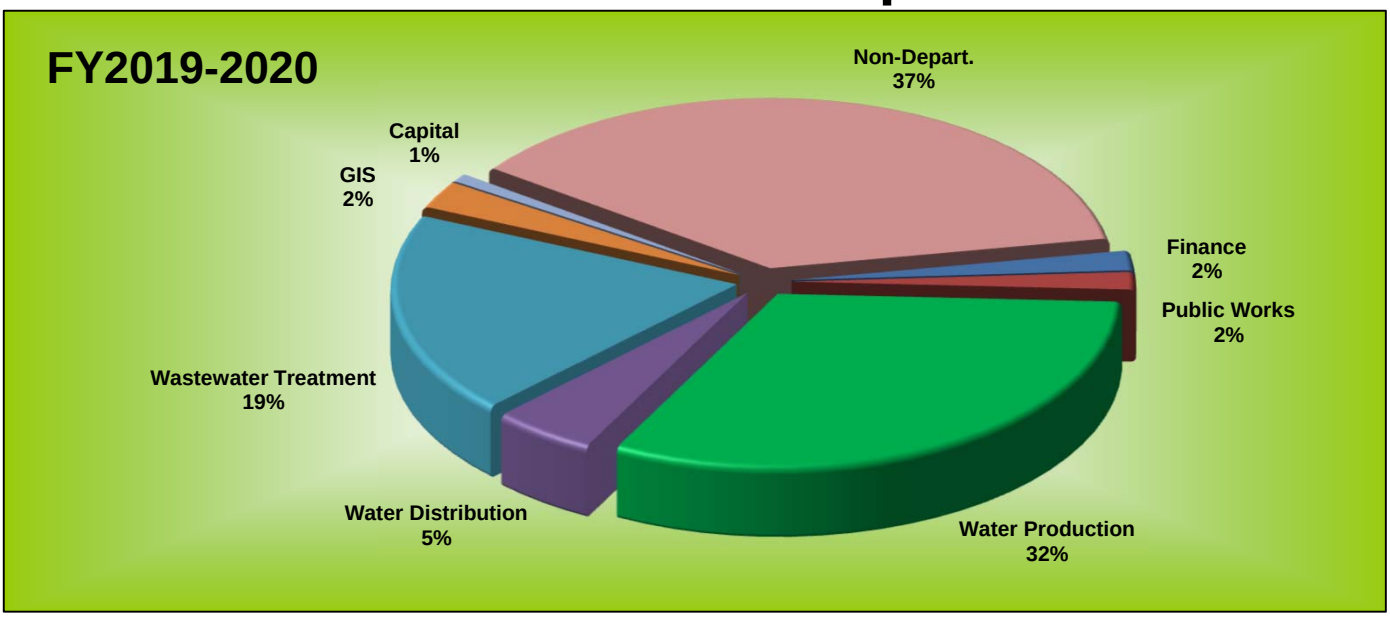
The above chart details revenues for the past, current, and upcoming fiscal years, as well as expected increases and decreases in service fee collections within the past year. The Water and Wastewater revenues are generated primarily from user charges for the variety of services provided to the citizens 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
FY20 REVENUE ASSUMPTIONS

REVENUE SOURCE	ASSUMPTIONS
Interest Income	Projected to increase based on market outlook and investable balances.
Sanitation Services	Flat with prior year budget.
Water Service	Consumption is estimated to decrease 2% from FY2019 year-end projections. Proposed increase of 19¢ per 1000 gallons with a 25¢ increase in the base rate for residential customers.
Wastewater Service	Anticipated treatment volume is estimated to decrease 3% from FY2019 budgeted volume. Proposed increase of 2¢ per 1000 gallons with a 25¢ increase in the base rate.
Reclaimed Water Service	Revenue projections are based on anticipated cost increase and expansion of service area. Rates per tier are based on 86% of the potable water rate per tier.
Sale of New Meters	Slight increase compared to FY2019 budget.
Reconnect Fees	Projected to remain flat with FY2019 estimated.
Inspection Fees	Projected to remain flat with FY2019 budget.
Miscellaneous	Projected to increase from FY2019 budget.
Penalties	Projected to remain flat with FY2019 budget.
Initiation & Transfer Fees	Projected to remain flat with FY2019 budget.
Recycling Fees	Projected to remain flat with FY2019 budget.

Water & Wastewater Expenditures



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

Water & Wastewater Expenditures	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Water Office	$ 457,580	$ 476,243	$ 476,243	$ 487,423	$ 11,180	2%
Total-Finance	**$ 457,580**	**$ 476,243**	**$ 476,243**	**$ 487,423**	**$ 11,180**	**2%**
City Engineer	$ 326,129	$ 369,821	$ 369,821	$ 361,538	$ (8,283)	(2%)
Water Production	$ 8,270,474	$ 8,446,471	$ 8,446,471	$ 8,384,552	$ (61,919)	(1%)
Water Distribution	$ 1,140,551	$ 1,177,137	$ 1,177,137	$ 1,282,030	$ 104,893	9%
Wastewater Treatment	$ 4,541,972	$ 4,884,966	$ 4,884,966	$ 4,977,281	$ 92,315	2%
Meter Services	$ 65,298	$ 70,396	$ 70,396	$ 71,813	$ 1,417	2%
Total-Public Works	**$ 14,344,424**	**$ 14,948,791**	**$ 14,948,791**	**$ 15,077,214**	**$ 128,423**	**1%**
Recycling	$ 38,830	$ 41,300	$ 41,300	$ 41,300	$ -	0%
GIS/Information Services	$ 600,580	$ 684,857	$ 684,857	$ 681,215	$ (3,642)	(1%)
Legal Services	$ 54,616	$ 85,000	$ 85,000	$ 85,000	$ -	0%
Non-Departmental	$ 8,863,117	$ 9,528,769	$ 9,392,609	$ 9,659,702	$ 130,933	1%
Total-Non Departmental	**$ 9,557,143**	**$ 10,339,926**	**$ 10,203,766**	**$ 10,467,217**	**$ 127,291**	**1%**
Total Operating Expenses	**$ 24,359,147**	**$ 25,764,960**	**$ 25,628,800**	**$ 26,031,854**	**$ 266,894**	**1%**
Capital Expenses	$ 300,225	$ 473,921	$ 294,889	$ 209,032	$ (264,889)	(56%)
Total Expenses	**$ 24,659,372**	**$ 26,238,881**	**$ 25,923,689**	**$ 26,240,886**	**$ 2,005**	**0%**

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 FY2018-19:

- Generated 11,546 work orders including consumption verification, customer turn-ons/offs, meter/transponder change out, and other service related orders.
- More than 1,300 customers enrolled in new customer service portal to view and monitor water usage.

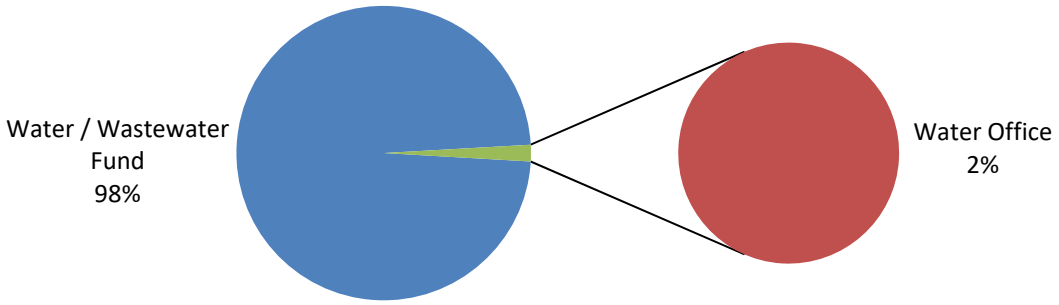
Objectives for FY2019-20:

- Continue focus on quality customer service.
- Take advantage of available computer training of automated metering system and customer online portal to better assist customers and increase efficiency of system.
- Continue to protect master file data.

Issues / Trends:

- Continued cyber security and data threats.

Budget Appropriation



Finance Department

Expenditures by Division:

Water & Wastewater Expenditures	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Water Office	$ 457,580	$ 476,243	$ 476,243	$ 487,423	$ 11,180	2%
Total Finance	**$ 457,580**	**$ 476,243**	**$ 476,243**	**$ 487,423**	**$ 11,180**	**2%**

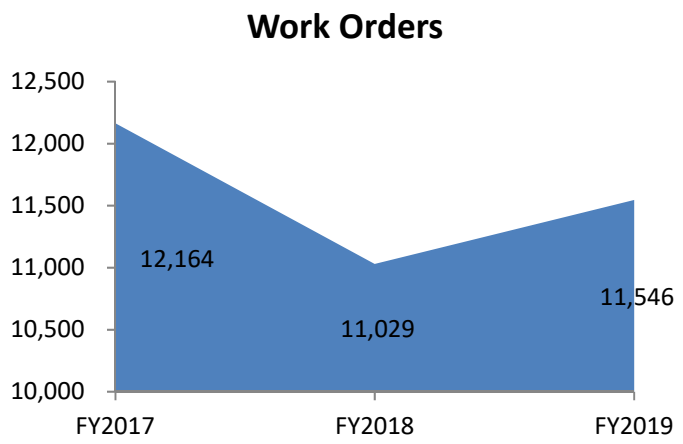
Division Services:

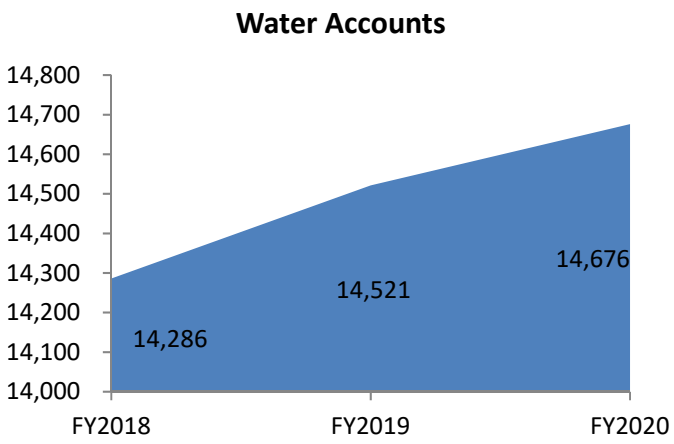
Water Office – To perform in a way that will protect the assets of the City and its citizens. Constantly seek ways to raise the level and quality of customer service provided through continuous monitoring and training. The services provided include but are not limited to: establishing new accounts, reading/rereading 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.

Personnel by Division:

	Actual FY 18	Budgeted FY 19	Estimated FY 19	Budgeted FY 20
Water Office	5.00	5.00	5.00	5.00
Total Finance	**5.00**	**5.00**	**5.00**	**5.00**

Services Levels:





*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.
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 FY2018-19:

- Completed and distributed the Consumer Confidence Report.
- Completed 44th year of Community Development Block Grant (CDBG).
- Responded to water emergencies in a timely fashion.
- Continued the water valve maintenance program.
- Decreased City wastewater blockages through various cleaning procedures and maintenance techniques.
- Provided professional and courteous service to citizens when reading meters or providing repairs.

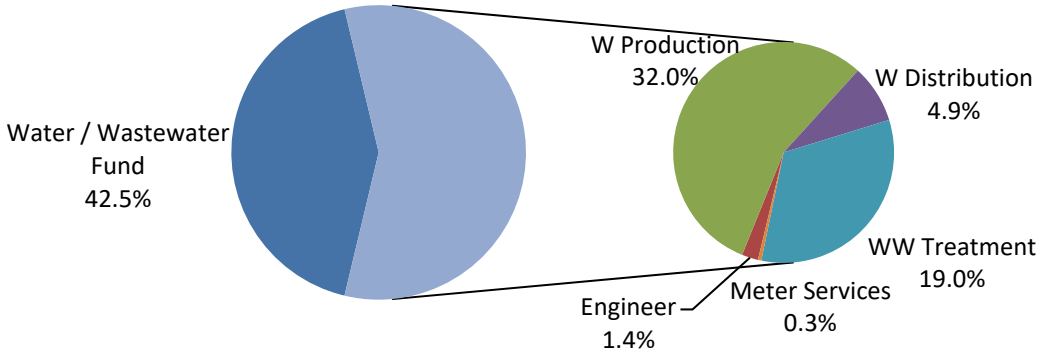
Objectives for FY2019-20:

- Produce quality water from the City owned well system to supplement Trinity River Authority (TRA) water.
- Complete and distribute the Consumer Confidence Report and complete water quality state mandated reports.
- Manage the City's reclaimed water system.
- Respond to water emergencies in a timely fashion and repair all substantial water leaks within the first five hours.
- Continue to reduce the "unaccounted for" water loss and improve efficiency.
- Continue the water valve maintenance program.
- Decrease City wastewater blockages through various cleaning procedures and maintenance techniques.
- Provide professional and courteous service to citizens when reading meters, responding to water quality complaints, providing repairs, etc.
- Complete replacement of existing Far North and Fuller wells.
- Complete Phase 3 of Reclaimed Water Project.
- Complete 45th year CDBG.
- Complete Kynette water replacement project.

Issues / Trends:

- Construction unit bid prices show a slow inflationary trend.
- More service providers are placing their utilities underground creating conflicts with existing water lines.
- Rising cost of raw water and sewer treatment.

Budget Appropriation



Public Works Department

Expenditures by Division:

Water & Wastewater Expenditures	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Engineering	$ 326,129	$ 369,821	$ 369,821	$ 361,538	$ (8,283)	(2%)
Water Production	$ 8,270,474	$ 8,446,471	$ 8,446,471	$ 8,384,552	$ (61,919)	(1%)
Water Distribution	$ 1,140,551	$ 1,177,137	$ 1,177,137	$ 1,282,030	$ 104,893	9%
Wastewater Treatment	$ 4,541,972	$ 4,884,966	$ 4,884,966	$ 4,977,281	$ 92,315	2%
Meter Services	$ 65,298	$ 70,396	$ 70,396	$ 71,813	$ 1,417	2%
Total Public Works	**$ 14,344,424**	**$ 14,948,791**	**$ 14,948,791**	**$ 15,077,214**	**$ 128,423**	**1%**

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.

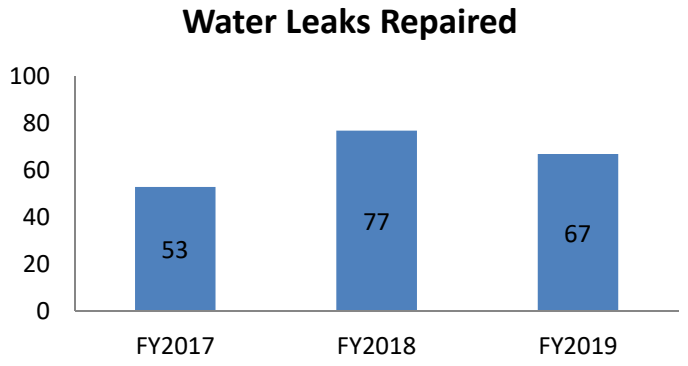
Wastewater Treatment – Maintains wastewater mains, manholes, and cleanouts. Works to reduce and prevent inflow and infiltration. Responds quickly and courteously to all known wastewater problems.

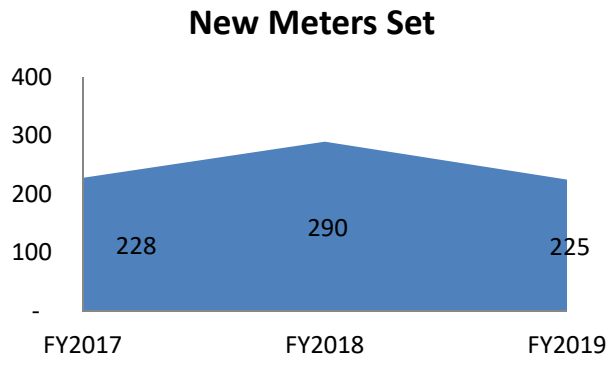
Meter Services – Performs meter change-outs, performs meter box maintenance and installations, and assists other departments.

Personnel by Division:

	Actual FY 18	Budgeted FY 19	Estimated FY 19	Budgeted FY 20
Engineering	3.00	3.00	3.00	3.00
Water Production	5.75	5.75	5.75	5.75
Water Distribution	7.25	7.25	7.25	7.25
Wastewater Treatment	7.00	7.00	7.00	8.00
Meter Services	1.00	1.00	1.00	1.00
Total Public Works	**24.00**	**24.00**	**24.00**	**25.00**

Service Levels:





THE CITY OF

EULESS

Non-Departmental

Location & Hours of Operation:
201 N Ector Dr.
Mon-Fri, 8 a.m. – 5 p.m.

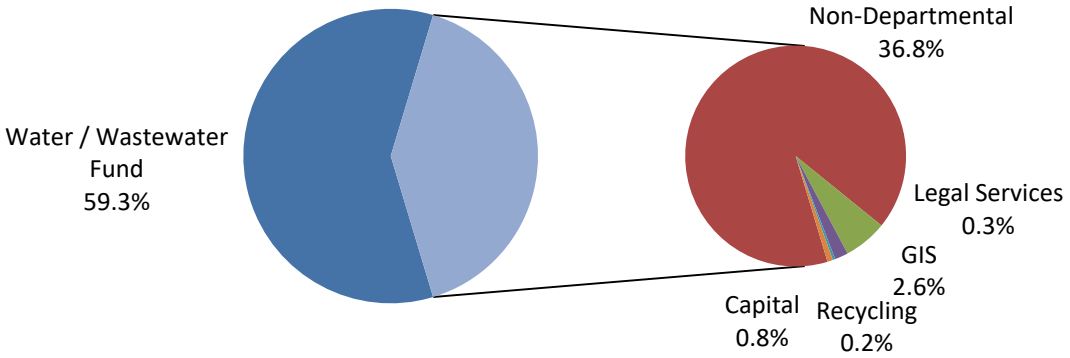
Mission: To define the costs in the budget that may not be specifically identifiable to any operational budget.

Accomplishments FY2018-19:
- Completed several infrastructure improvements.
- Continued funding for computer replacements.

Objectives for FY2019-20:
- Provide funding for infrastructure improvements.
- Provide funding for new equipment.

Issues / Trends:
- Balancing rising cost of infrastructure and equipment purchase with available funds.
- Identifying resources to cash flow capital purchases.

Budget Appropriation



Expenditures by Division:

Water & Wastewater Expenditures	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Recycling	$ 38,830	$ 41,300	$ 41,300	$ 41,300	$ -	0%
GIS/Information Services	$ 600,580	$ 684,857	$ 684,857	$ 681,215	$ (3,642)	(1%)
Legal Services	$ 54,616	$ 85,000	$ 85,000	$ 85,000	$ -	0%
Non-Departmental	$ 8,863,117	$ 9,528,769	$ 9,392,609	$ 9,659,702	$ 130,933	1%
Total Non-Dept.	**$ 9,557,143**	**$ 10,339,926**	**$ 10,203,766**	**$ 10,467,217**	**$ 266,894**	**1%**
Capital Expenses	$ 300,225	$ 473,921	$ 294,889	$ 209,032	$ (264,889)	(56%)

Division Services:
Non-Departmental – Generally, 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. Other activities include recycling expenses, Geographic Information Systems (GIS)/Information Services expenses and legal service expenses. 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.

Personnel by Division:

	Actual FY 18	Budgeted FY 19	Estimated FY 19	Budgeted FY 20
Information Services	4.00	4.00	4.00	4.00
W&S Non-Departmental	10.50	10.00	10.00	10.00
Total Non-Dept.	**14.50**	**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 FY2018-19:

- Continue to invest in staff training with Ford Motor Company's STARS internet study, training, and testing platform.
- Installation of new quick access 4-post lift.
- Addition of the city's miscellaneous assets into a collective depreciation calculating and tracking spreadsheet allowing for self-funding of future replacements.
- Installation of digital vehicle and equipment "Check In" monitors. This allows instant visual indications of vehicle and equipment repair status.

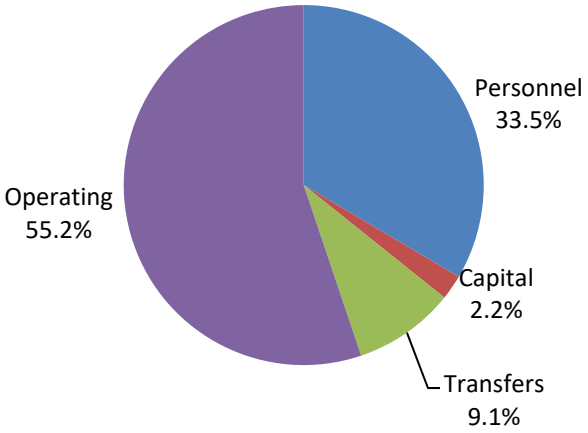
Objectives for FY2019-20:

- Bring Fleet staff up to date on ASE (Automotive Service Excellence) certifications.
- Start a mentoring program with area trade schools.
- Advanced fire equipment training.
- Expand technician training in hybrid systems, electrical, and alternative fueled vehicles.

Issues / Trends:

- Continued training for technical staff.

Budget Appropriation



Service Center Fund

Fund Summary:

Enterprise Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Service Center Fund:						
Revenues	$ 1,296,112	$ 1,309,899	$ 1,313,563	$ 1,333,623	$ 23,724	2%
Operating Expenses	$ 1,139,855	$ 1,309,899	$ 1,309,899	$ 1,333,623	$ 23,724	2%
Use of Reserves	$ -	$ 81,500	$ 77,836	$ 142,750	$ 61,250	75%
Capital Expenses	$ 17,682	$ 81,500	$ 81,500	$ 142,750	$ 61,250	75%

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:

	Actual FY 18	Budgeted FY 19	Estimated FY 19	Budgeted FY 20
Service Center Fund	5.00	5.00	5.00	5.00

Services Levels:

NCTCOG (North Central Texas Council of Governments) Clean Fleet Silver Award

ASE Blue Seal of Excellence

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

Accomplishments FY2018-19:

- Renewed the TPDES Storm Water Municipal Separate Storm Sewer System (MS4) permit, which is good to January 2024.

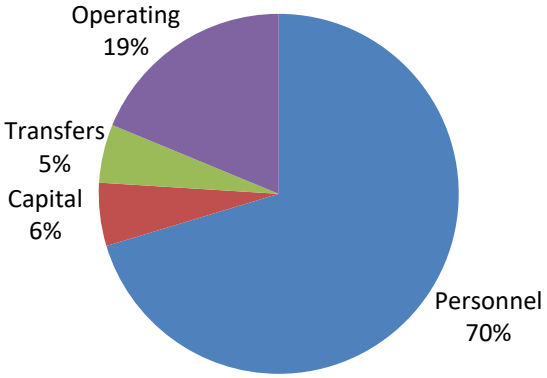
Objectives for FY2019-20:

- Continue efforts to keep storm water channels clear of debris and obstructions to reduce flooding during rain events.
- Continue bridge inspection and repair efforts.
- Inspect new construction sites for required storm water pollution prevention measures.
- Continue to update storm water map.
- Inspect and make necessary repairs to the storm water system.

Issues / Trends:

- Increased development has boosted the demand for maintenance to existing creeks and channels.
- Increase public awareness and notice of Storm Water requirements.
- Continued erosion of creek banks requires close monitoring and maintenance.

Budget Appropriation



Drainage / Storm Water Utility Fund

Fund Summary:

Enterprise Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Drainage Utility System:						
Revenues	$ 821,460	$ 814,000	$ 829,380	$ 834,500	$ 20,500	3%
Operating Expenses	$ 743,591	$ 813,404	$ 813,404	$ 832,950	$ 19,546	2%
Use of Reserves	$ -	$ 80,000	$ 64,024	$ 50,000	$ (30,000)	(38%)
Capital Expenses	$ 100,000	$ 80,000	$ 80,000	$ 50,000	$ (30,000)	(38%)

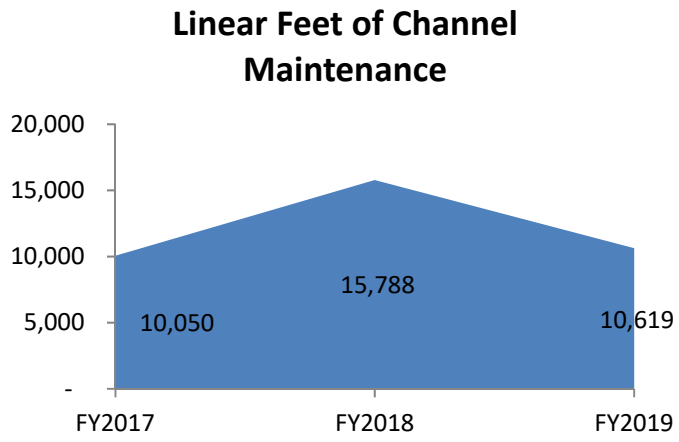
Services:

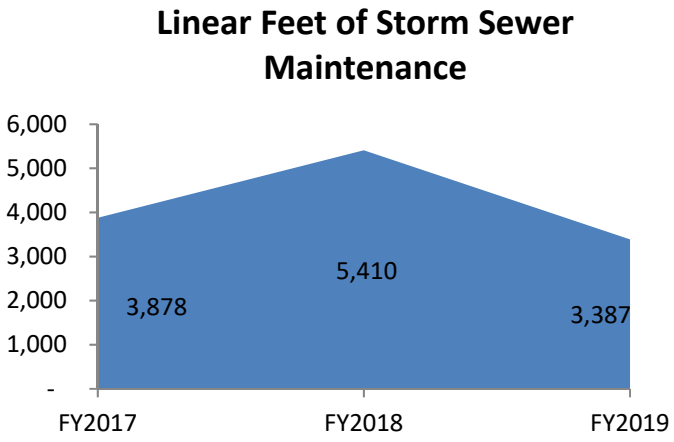
Drainage / Storm Water Utility Fund – Used to account for the acquisition, operation, and maintenance of the City's municipal drainage utility system.

Personnel by Division:

	Actual FY 18	Budgeted FY 19	Estimated FY 19	Budgeted FY 20
Drainage Utility Fund	8.00	8.00	8.00	8.00

Services Levels:





Recreation Class Fund

Locations & Hours of Operation:

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

Euless Family Life Center
300 W Midway Dr.
Mon-Thurs, 5 a.m. – 9 p.m.; Fri, 5 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 Fri – Sun, 8 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 FY2018-19:

- Replaced spin bikes at Euless Family Life Center.
- Updated flooring in Rec Center and on walking track at Euless Family Life Center.
- Repainted Splash Pad.
- Introduced several new Special Events including Bark in the Park, Trivia Night, & Christmas Ornament Decorating.
- Replaced Senior Center treadmills.
- Continued to expand programs offered at Euless Family Life Center and Euless Family Senior Center.

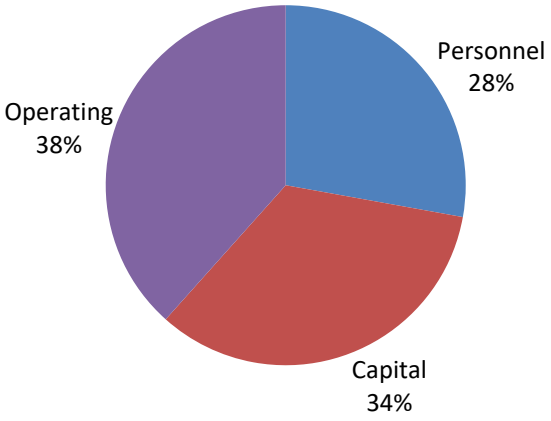
Objectives for FY2019-20:

- Evaluate and improve class offerings at the Recreation Center, Senior Center, Natatorium, and Aquatic Park.
- Continue to explore program trends and offer citizens of Euless the best possible product.
- Expand on part time training to ensure standards are met pertaining to safety and customer service.
- Broaden our marketing strategy by continuing to gain knowledge on current social media trends.

Issues / Trends:

- Converting our Playbook to be strictly digital.
- Operational improvements to Euless Family Life Center, Aquatic Park, and Senior Center.
- New event ideas and ability to build on current events.
- Build leadership qualities within Recreation staff.
- Determining a fluid training program for all part time and seasonal staff.

Budget Appropriation



Recreation Class Fund

Fund Summary:

Enterprise Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Recreation Classes:						
Revenues	$ 769,159	$ 716,030	$ 743,900	$ 748,530	$ 32,500	5%
Operating Expenses	$ 600,259	$ 670,481	$ 689,681	$ 734,119	$ 63,638	9%
Use of Reserves	$ -	$ 83,840	$ 29,621	$ 246,862	$ 163,022	194%
Capital Expenses	$ 53,010	$ 83,840	$ 83,840	$ 246,862	$ 163,022	194%

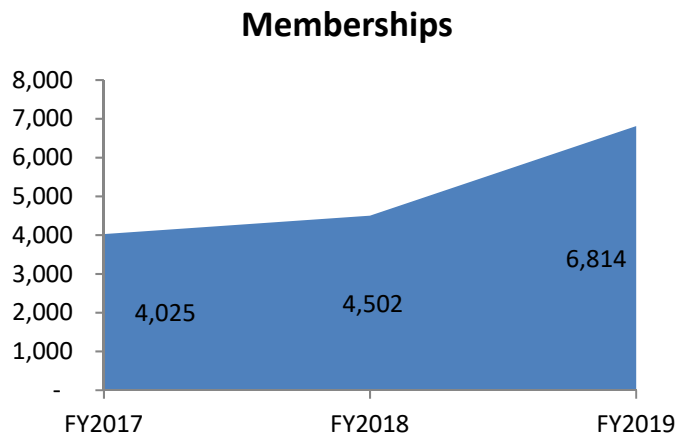
Services:

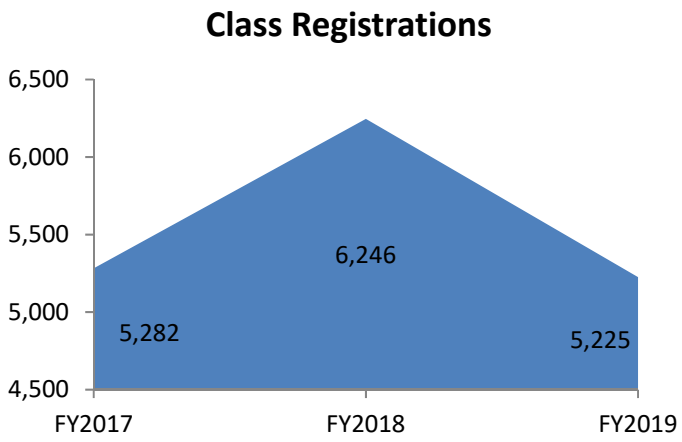
Recreation Class Fund – To account for the operation of recreational programs, activities, and special events offered to Euless citizens and other groups on a fee basis.

Personnel by Division:

None Assigned

Services Levels:





THE CITY OF

EULESS

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 FY2018-19:

- Received Tree City USA designation for the 33rd consecutive year from the National Arbor Day Foundation.
- Prepared over 3,000 trees for the tree giveaway.

Objectives for FY2019-20:

- Provide an event that promotes our community and tree preservation.
- Continue to look for new programming opportunities at the event that promote the core values of the community.
- 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.
- Trends and technology evolve rapidly in the festival industry.
- Emergency procedures for large gatherings.
- Weather can adversely affect the event or cause cancellation.

Fund Summary:

Enterprise Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Arbor Daze:						
Revenues	$ 80,259	$ 80,000	$ 80,000	$ 80,000	$ -	0%
Operating Expenses	$ 42,929	$ 80,000	$ 80,000	$ 80,000	$ -	0%
Use of Reserves	$ -	$ -	$ -	$ -	$ -	0%
Capital Expenses	$ -	$ -	$ -	$ -	$ -	0%

Services:

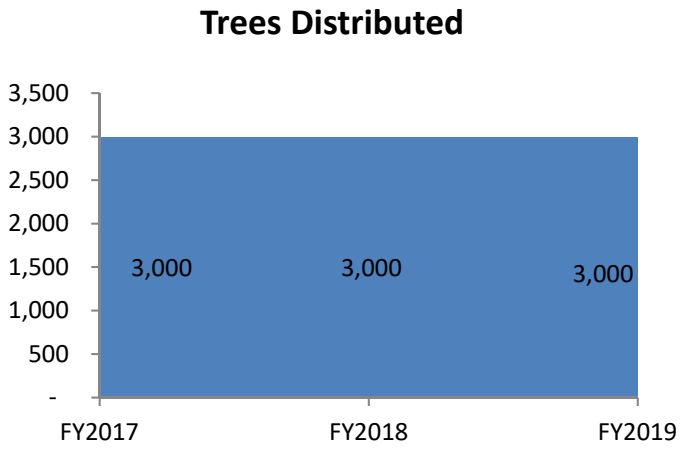
Arbor Daze – To account for expenses related to the annual festival, funded by sponsorships and booth rentals.

Personnel by Division:

None Assigned

Services Levels:

Tree City USA



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 FY2018-19:

• Golf Week rank in the top 20 public golf course to play in Texas.
• Dallas Morning News and Avid Golfer listed Texas Star as one of the "Top Ranked Public Golf Courses" in the metroplex.
• Ranked number one of "Top Five Public Golf Courses in the DFW Area" by Fox Sports.
• Ranked in the top 15 of "The Best Texas Golf Courses in 2018" by texasgolf.com.
• Received a 4 ½ star rating, and listed in top places to play in Texas by Golf Digest.
• Improved use of Texas Star Golf app, allowing tee time reservations, special offers and use of the GPS from a smart phone.

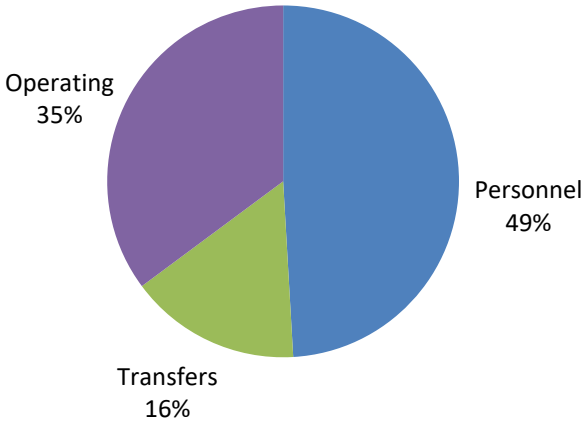
Objectives for FY2019-20:

• Provide guests an outstanding experience on the course through consistent and exceptional conditions during all seasons.
• Provide a great dining experience for patrons of the Raven's Grille and Conference Centre while sustaining the desired cost of goods.
• Increase visibility of the Golf Course and Conference Centre by continuing to find ways to market on social media and periodicals.

Issues / Trends:

• The golf market competition is increasing with local golf clubs offering of green fee discounts, increased use of social media and adding apps to enhance their visibility.
• Local public and municipal course upgrading, adding additional competition in the market of high-end daily fee courses.
• Increasing and maintaining merchandise sales in the Pro Shop continues to be a challenge with discount and sporting stores offering similar items.
• Finding quality and reliable part-time staff members for weekday shifts for all areas of the course and clubhouse continues to be a struggle.
• Continued increase in utilities, operational supplies, and labor cost.
• Cost of mandatory healthcare for contract labor and controlling hours of part-time staff continues to be a financial concern.

Budget Appropriation



Texas Star Golf Course Fund

Fund Summary:

Enterprise Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Texas Star Golf Course:						
Revenues	$ 4,501,306	$ 4,636,280	$ 4,637,880	$ 4,694,475	$ 58,194	1%
Operating Expenses	$ 4,547,468	$ 4,620,972	$ 4,620,972	$ 4,688,712	$ 67,740	1%
Use of Reserves	$ 46,162	$ -	$ -	$ -	$ -	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.

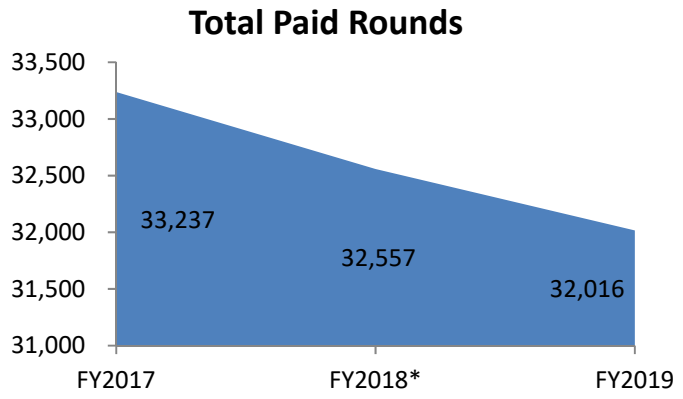
Food & Beverage – To provide quality food and beverage service to Raven's Grille guests in a timely and professional manner. Provide quality food and beverage service to guests on the golf course. To enhance the overall Texas Star experience for all guests.

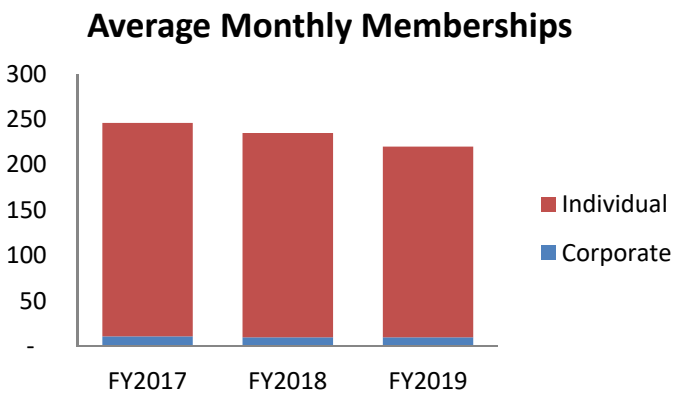
Conference Centre - To provide a versatile, first-class conference venue that reflects the pride of Euless. To market a beautifully maintained facility that provides excellent service and professionalism, while continuously striving to go beyond the expectations of guests.

Personnel by Division:

	Actual FY 18	Budgeted FY 19	Estimated FY 19	Budgeted FY 20
Golf Non-Departmental	0.75	0.75	0.75	0.75
Golf Course Maintenance	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**

Services Levels:





*Adjusted for actual FY2018.

Texas Star Sports Complex Fund

Location & Hours of Operation:

Softball World
1375 W Euless 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 FY2018-19:

- Registered over 1,500 league teams between the two facilities
- Registered over 1,400 tournament teams between the two facilities.

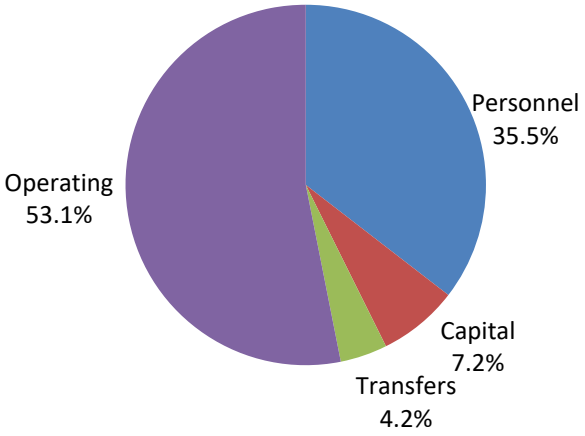
Objectives for FY2019-20:

- Continue to look for new opportunities to promote Texas Star.
- Maximize usage of Parks at Texas Star during renovation.
- Create innovative programming opportunities for re-opening of renovated Parks at Texas Star with new fields.

Issues / Trends:

- Limited part-time hours due to constraints of health care laws.
- Additional workload required to coordinate and successfully run the Texas Star Sports Complex.
- Increased competition in hiring part-time workers at a competitive wage.

Budget Appropriation



Texas Star Sports Complex Fund

Fund Summary:

Enterprise Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Texas Star Sports Complex:						
Revenues	$ 1,327,622	$ 1,281,100	$ 1,174,630	$ 767,100	$ (514,000)	(40%)
Operating Expenses	$ 1,157,340	$ 1,185,932	$ 1,070,470	$ 684,522	$ (501,410)	(42%)
Use of Reserves	$ -	$ 68,566	$ -	$ 53,000	$ (15,566)	(23%)
Capital Expenses	$ 84,647	$ 68,566	$ 67,955	$ 53,000	$ (15,566)	(23%)

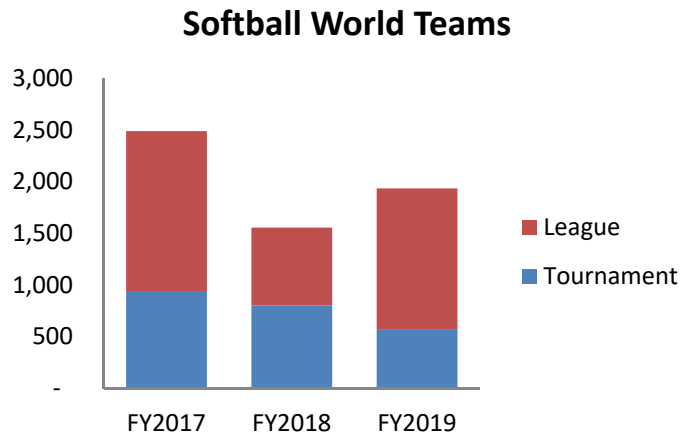
Services:

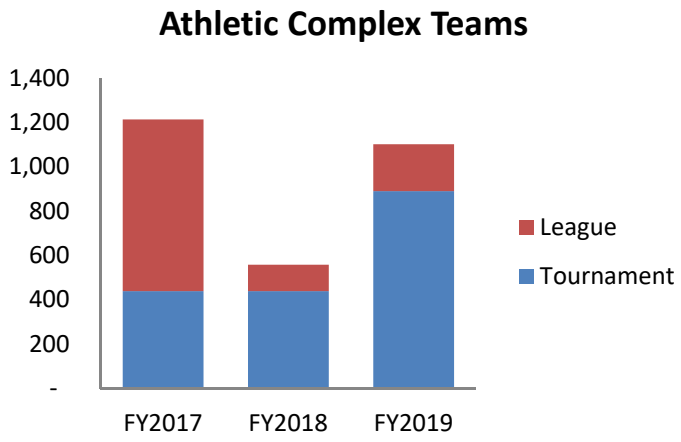
Texas Star Sports Complex – The Texas Star Sports Complex Fund is used to account for the operations and maintenance of Softball World (SBW) and the Parks at Texas Star (PATS).

Personnel by Division:

	Actual FY 18	Budgeted FY 19	Estimated FY 19	Budgeted FY 20
Texas Star Sports Complex	1.50	1.50	1.50	1.50

Services Levels:





THE CITY OF

EULESS

Special Revenue Funds

SPECIAL REVENUE FUND SUMMARY	ACTUAL FY2017-18	BUDGET FY2018-19	ESTIMATED FY2018-19	BUDGET FY2019-20
BEGINNING FUND BALANCE	**$ 10,059,778**	**$ 12,163,524**	**$ 12,163,524**	**$ 12,148,873**

REVENUES				
Property Tax	$ 1,012,997	$ 1,354,294	$ 1,340,016	$ 1,577,967
Gross Receipts Tax	$ 118,337	$ 111,000	$ 111,000	$ 111,000
General Sales Tax	$ 8,029,606	$ 8,425,252	$ 8,362,660	$ 8,506,033
Selective Sales Tax	$ 15,641,395	$ 15,625,455	$ 15,539,821	$ 15,889,631
Fines/Fees	$ 1,083,636	$ 1,205,529	$ 1,192,529	$ 1,193,923
License/Permits	$ -	$ -	$ -	$ -
Interest Income	$ 208,694	$ 125,485	$ 233,400	$ 259,500
Intergovernmental Revenue	$ 312,414	$ 115,662	$ 182,259	$ 56,960
Charges For Service	$ -	$ -	$ -	$ -
Miscellaneous/Rental Income	$ 36,791	$ 73,580	$ 73,580	$ 73,580
Other Financing Sources	$ 14,104	$ -	$ 17,480	$ -
Revenues before Transfers	**$ 26,457,974**	**$ 27,036,257**	**$ 27,052,745**	**$ 27,668,594**
Transfers from Other Funds	$ 64,771	$ 35,456	$ 35,456	$ 18,402
TOTAL REVENUES	**$ 26,522,745**	**$ 27,071,713**	**$ 27,088,201**	**$ 27,686,996**
TOTAL RESOURCES	**$ 36,582,523**	**$ 39,235,237**	**$ 39,251,725**	**$ 39,835,869**

EXPENDITURES				
Personal Services	$ 4,830,116	$ 5,276,941	$ 5,276,941	$ 5,370,021
Professional/Technical Services	$ 233,203	$ 264,211	$ 268,428	$ 264,455
Contractual Services	$ 42,041	$ 43,021	$ 107,276	$ 115,085
Utilities	$ 302,658	$ 288,000	$ 288,000	$ 288,000
Maintenance	$ -	$ 55,500	$ 99,381	$ 61,500
Other Services/Contingencies	$ 18,524	$ 217,000	$ 80,365	$ 217,000
Insurance	$ -	$ -	$ -	$ -
General & Administrative	$ 22,615	$ 154,925	$ 154,925	$ 149,125
Rebates/Incentives	$ 10,433,669	$ 10,450,922	$ 10,426,297	$ 10,411,984
Supplies	$ 320,575	$ 294,580	$ 294,580	$ 392,550
Capital Purchases (Equipment)	$ 1,009,914	$ 2,090,290	$ 651,223	$ 3,104,334
Debt Service/Bank Charges	$ 2,355	$ 278,037	$ 213,782	$ 449,264
Expenditures before Transfers	**$ 17,215,670**	**$ 19,413,427**	**$ 17,861,198**	**$ 20,823,318**
Transfer to Other Funds	$ 7,203,329	$ 9,475,710	$ 9,241,654	$ 9,325,606
TOTAL EXPENDITURES	**$ 24,418,999**	**$ 28,889,137**	**$ 27,102,852**	**$ 30,148,924**
ENDING FUND BALANCE	**$ 12,163,524**	**$ 10,346,100**	**$ 12,148,873**	**$ 9,686,945**

The decline in fund balance in FY2020 is 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.

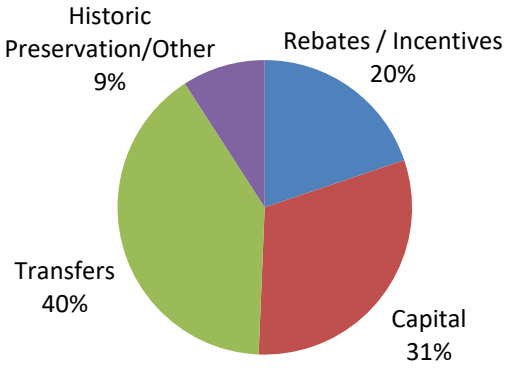
Mission: To use Hotel/Motel occupancy tax revenue for the promotion of tourism and the convention and hotel industry within Euless.

Accomplishments FY2018-19:
- 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, and the annual Arbor Daze festival.

Objectives for FY2019-20:
- 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.
- Complete installation of citywide wayfinding signs.

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

Budget Appropriation



Fund Summary:

Special Revenue Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Hotel/Motel:						
Revenues	$ 873,083	$ 869,690	$ 874,690	$ 1,229,500	$ 359,810	41%
Operating Expenses	$ 772,344	$ 843,868	$ 876,332	$ 897,107	$ 53,239	6%
Use of Reserves	$ 180,578	$ 75,000	$ 1,642	$ 400,000	$ 325,000	433%
Capital Expenses	$ 281,317	$ 75,000	$ -	$ 400,000	$ 325,000	433%

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

Personnel by Division:
None Assigned

Euless 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 ½¢ sales tax revenues. Expenses are dedicated to parks, library, recreational, and economic development activities within the City of Euless.

Accomplishments FY2018-19:

- Facilitated various projects within the Glade Parks, Founders Parc, and Riverwalk! Planned Developments.
- Substantially completed the JA Carr Renovation Project.
- Started the Parks at Texas Star Phase VII as well as the Wilshire Park renovation plans for construction.
- Received Family Place Library certification, which recognizes the library as a resource for parents and caregivers in promoting early literacy and school readiness.
- Prepared the library collection for the return to the permanent facility by RFID-tagging each item for inventory control and moving non-fiction items to a text-based classification system.
- The Think Tank, the mobile STEM lab shared by Hurst, Euless and Bedford libraries and HEB ISD, was awarded the Wayne Williams Project of the Year by the Texas Library Association.

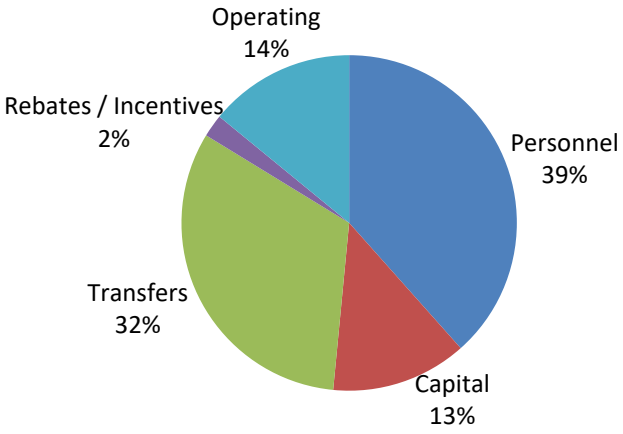
Objectives for FY2019-20:

- Focus on citywide beautification program.
- Continue to create and promote high quality leisure programs to meet the needs of a diverse population.
- Be substantially complete with the Parks at Texas Star Phase VII and Wilshire Park renovations.
- Introduce new library technology products for patrons, including the ability to check items out on mobile devices, an online calendar/room reservation system, and the ability to record library classes and events for broadcast on the City cable channel.
- Launch 1000 Books Before Kindergarten, which provides guidance and incentives for parents to read to their children and promotes early literacy and school readiness.
- Introduce expanded class and event offerings in the remodeled library, including GED classes, ESL classes, crafting workshops, and cultural displays and events reflecting the diversity of Euless.

Issues / Trends:

- Limited part-time hours due to constraint of healthcare laws affects the ability to hire quality part-time staff.
- Increased interest in steaming formats and the library's temporary move continue to impact circulation numbers. The re-opening of the remodeled library will increase usage significantly, but efficiencies gained in the staffing model should absorb this impact.

Budget Appropriation



Euless Development Corporation (EDC) Fund

Fund Summary:

Special Revenue Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
EDC ½¢ Sales Tax:						
Revenues	$ 5,239,145	$ 5,495,559	$ 5,461,815	$ 5,543,964	$ 48,405	1%
Operating Expenses	$ 3,927,966	$ 4,442,163	$ 4,394,588	$ 4,714,162	$ 271,999	6%
Use of Reserves	$ -	$ 2,044,876	$ -	$ 2,448,109	$ 403,233	20%
Capital Expenses	$ 1,238,815	$ 2,044,876	$ 999,705	$ 2,448,109	$ 403,233	20%

Services:

Parks – To provide a safe and aesthetically pleasing park system for the citizens of Euless in the most cost effective manner possible. To satisfy citizen demands for parks and park amenities, thus creating a more wholesome lifestyle. To provide parks and leisure opportunities for all citizens. To provide a comprehensive parks system through the use of an updated Parks Master Plan. To identify and apply cost saving measures where feasible. To provide services necessary to upkeep, develop, and maintain all parks within the City.

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 Euless Public Library is to act as an Independent Learning Center by supporting people of all ages pursuing a program of learning. Additional roles are Popular Materials Library, Preschoolers' Door to Learning, and provider of other specialized resources such as small business assistance, young adult materials, and electronic resources.

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

Personnel by Division:

	Actual FY 18	Budgeted FY 19	Estimated FY 19	Budgeted FY 20
EDC - Parks	13.25	13.25	13.25	13.25
EDC - Library	10.00	10.00	10.00	10.00
EDC - Economic Development	1.00	1.00	1.00	1.00
Total EDC Fund	**24.25**	**24.25**	**24.25**	**24.25**

Crime Control and Prevention District (CCPD) Fund

Location & Hours of Operation:

1102 W Euless Blvd.
Admin. - Mon – Fri, 8 a.m. – 5 p.m.
Police Service 24/7

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

Accomplishments FY2018-19:

- Developed and implemented a drone program for the Public Safety Departments.
- Received additional grant funding for the drone program.
- Developed the EPIC (Euless Police Inspiring Champions) program and implemented the program at all elementary schools in the City of Euless.
- Replaced furniture in the Emergency Operations Center.
- Continued a successful Citizens Police Academy program.
- Hosted a successful Open House and participated in various community events such as: Coffee with a Cop, National Night Out, Halloween Trunk or Treat Celebration and 6 Stones Night of Hope where the department was able to interact and engage with the citizens of the community.
- Purchased new safety equipment for officers.
- Ensured new faculty in a Euless school had an opportunity to attend the Citizen Response to Active Shooter Events training.
- Continued fostering the relationship with each campus administrator in all Euless schools.
- Developed relationship with the Glade Parks Town Center management. Participated in tenant meetings. Also participated in events operated at Glade Parks for community outreach and by providing security.
- Continued to strengthen and cultivate relationships with local businesses and residential areas, as well as new developments.
- Held two weeks of the David Hofer Summer Camps for children. This camp is offered at no cost.
- Developed "FREEZE! Pops with Cops" as a community outreach program to interact with organizations and businesses in Euless.
- The Honor Guard represented the department at many events including National Police Week in Washington DC, Texas Peace Officers Memorial Services in Austin, Texas Ranger Game, Texas Motor Speedway and HEB ISD Medal of Honor recipients ceremony as well as many internal city ceremonies as requested.

Objectives for FY19-20:

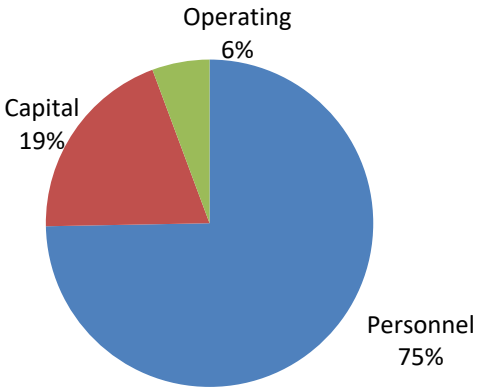
- Develop new avenues for community involvement.
- Maintain and improve officer training.
- Maintain Citizens Police Academy program.
- Continue to increase community outreach.
- Continue to evaluate and purchase safety equipment for officers as needed.
- Continue to advance business and residential partnerships.
- Develop program and purchase equipment for the use of Police professional mobility vehicles.
- Replacement of the Police Data Storage server for the department.
- Replacement of the Dispatch Recorder.
- Replacement of the Livescan Fingerprint machine.
- Replacement of the security cameras in the Police and Municipal Court Building.
- Replacement of the SWAT rifles.
- Replace and improve the storage cabinets in the patrol division.

Issues / Trends:

- Cost of equipment
- Manpower Shortages

Crime Control and Prevention District (CCPD) Fund

Budget Appropriation



Fund Summary:

Special Revenue Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
CCPD ¼¢ Sales Tax:						
Revenues	$ 2,610,549	$ 2,683,915	$ 2,671,417	$ 2,715,960	$ 32,045	1%
Operating Expenses	$ 2,478,204	$ 2,676,714	$ 2,667,648	$ 2,705,126	$ 28,412	1%
Use of Reserves	$ 10,634	$ 105,970	$ 73,871	$ 520,711	$ 414,741	391%
Capital Expenses	$ 142,979	$ 105,970	$ 77,640	$ 520,711	$ 414,741	391%

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 Euless Police Department.

Personnel by Division:

	Actual FY 18	Budgeted FY 19	Estimated FY 19	Budgeted FY 20
Crime Control and Prevention District Fund	19.00	19.00	19.00	19.00

Car Rental Tax Fund

Location & Hours of Operation:
201 N Ector Dr.
Mon-Fri, 8 a.m. – 5 p.m.

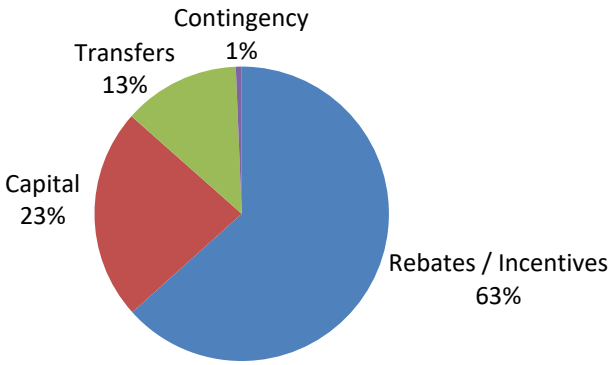
Mission: The Car Rental Tax Fund is used to account for the 5% tax charged on any short-term motor vehicle rental. Expenses may be dedicated to operations, debt avoidance/reduction, and capital expenditures. Car rental taxes collected on Airport property are shared equally between the cities of Dallas,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

Accomplishments FY2018-19:
- Provided funding for transfers to the General Fund to help maintain a stable tax rate for citizens.
- Provided cash funding for redevelopment within the City and projects identified in the Capital Improvement Program plan.

Objectives for FY2019-20:
- Provide funding for transfers to the General Fund to help maintain a stable tax rate for citizens.
- Provide funding for redevelopment within the City.
- Provide funding for projects identified in the Capital Improvement Program plan.

Issues / Trends:
- Revenues may be affected by ride sharing services. It is important to maintain flexibility in this fund so as not to become overly dependent on this revenue source for operations.

Budget Appropriation



Fund Summary:

Special Revenue Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to F20 Proposed $ Diff	% Diff.
Car Rental Tax:						
Revenues	$ 14,914,324	$ 14,835,765	$ 14,820,131	$ 14,840,131	$ 4,366	0%
Operating Expenses	$ 11,598,290	$ 11,957,268	$ 11,790,664	$ 11,863,244	$ (94,024)	(1%)
Use of Reserves	$ -	$ 3,846,239	$ 485,433	$ 3,581,159	$ (265,080)	(7%)
Capital Expenses	$ 1,595,100	$ 3,846,239	$ 3,514,900	$ 3,581,159	$ (265,080)	(7%)

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

Public Safety Special Revenue Funds

Location & Hours of Operation:

Police Administration
1102 W Euless Blvd.
Mon-Fri, 8 a.m. – 5 p.m.

Mission: To account for funds received from asset seizures that are dedicated solely for funding of police programs and capital expenditures.

Accomplishments FY2018-19:

- Funded cadet program.

Objectives for FY2019-20:

- Continue to provide funding for cadet program.

Issues / Trends:

- Legislative changes could adversely affect revenue stream.
- Recruiting and retaining quality employees.

Fund Summary:

Special Revenue Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Police Seized Assets Fund:						
Revenues	$ 4,358	$ 3,500	$ 18,245	$ 4,000	$ 500	14%
Operating Expenses	$ 5,641	$ 61,506	$ 61,506	$ 61,506	$ -	0%
Use of Reserves	$ 1,283	$ 58,006	$ 43,261	$ 57,506	$ (500)	(1%)
Capital Expenses	$ -	$ -	$ -	$ -	$ -	0%

Services:

Police Seized Assets Fund accounts for proceeds from sale of seized assets that are dedicated solely for police expenditures.

Personnel by Division:

None Assigned

Fund Summary:

Special Revenue Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Police Drug Fund:						
Revenues	$ 10,152	$ 7,300	$ 12,499	$ 8,500	$ 1,200	16%
Operating Expenses	$ -	$ 500	$ 500	$ 500	$ -	0%
Use of Reserves	$ -	$ 200,000	$ 9,339	$ 178,662	$ (21,338)	(11%)
Capital Expenses	$ -	$ 200,000	$ 21,338	$ 178,662	$ (21,338)	(11%)

Services:

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.

Personnel by Division:

None Assigned

THE CITY OF

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Tax Increment Reinvestment Zone (TIRZ) & Public Improvement District (PID) Funds

Location & Hours of Operation:

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

Mission: To promote economic development by utilizing public/private partnerships that encourage quality growth within the City.

Accomplishments FY2018-19:

- Continued development of Lifestyle Center at Glade Parks.
- Continued development of Founders Parc (Midtown).

Objectives for FY2019-20:

- Complete outlying development at Glade Parks.
- Continue development of Founders Parc (Midtown).

Fund Summary:

Special Revenue Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Glade Parks TIRZ:						
Revenues	$ 1,282,334	$ 1,658,217	$ 1,642,058	$ 1,851,647	$ 193,430	12%
Operating Expenses	$ 892,468	$ 1,130,249	$ 1,130,249	$ 1,143,966	$ 13,717	1%
Use of Reserves	$ -	$ -	$ -	$ -	$ -	0%
Capital Expenses	$ -	$ -	$ -	$ -	$ -	0%
Midtown TIRZ:						
Revenues	$ -	$ 37,820	$ 51,701	$ 100,009	$ 62,189	164%
Operating Expenses	$ -	$ 37,820	$ 37,820	$ 51,701	$ 13,881	37%
Use of Reserves	$ -	$ -	$ -	$ -	$ -	0%
Capital Expenses	$ -	$ -	$ -	$ -	$ -	0%

Services:

Glade Parks TIRZ 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 debt related to the infrastructure cost.

Midtown TIRZ 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 debt related to the infrastructure cost.

Personnel by Division:

None Assigned

Fund Summary:

Special Revenue Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Midtown PID:						
Revenues	$ 988,302	$ 1,114,529	$ 1,114,529	$ 1,112,248	$ (2,281)	(0%)
Operating Expenses	$ 962,112	$ 1,114,529	$ 1,114,529	$ 1,062,197	$ (52,332)	(5%)
Use of Reserves	$ -	$ -	$ -	$ -	$ -	0%
Capital Expenses	$ -	$ -	$ -	$ -	$ -	0%

Services:

Midtown PID 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.

Personnel by Division:

None Assigned

Other Special Revenue Funds

Location & Hours of Operation:

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

Mission: The Juvenile Case Fund provides funding for personnel and related costs incurred to prosecute juvenile cases. The Grant Fund properly accounts for the award of local, state, and federal funding to enhance City services, purchase capital equipment, and expand various programs. The Cable PEG (Public, Educational and Governmental) Fund properly accounts for funds that enhance and expand the City cable station.

Accomplishments FY2018-19:

- Implemented a Diversion Program which is a voluntary program designed to provide an option for law enforcement to refer juveniles for early intervention as an alternative to juveniles entering the criminal justice system.
- Received grant for radio assistance program, swift water rescue boat, composting project, and STEP program.
- Funded equipment for Council iPad program for voting/conference system for expanded cable services.

Objectives for FY2019-20:

- Continue to provide resources and programs to juvenile defendants.
- Continue to apply for grant funding to enhance City services.
- Continue STEP grant.
- Continue to enhance and expand City cable station.

Fund Summary:

Special Revenue Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Juvenile Case:						
Revenues	$ 98,978	$ 94,000	$ 84,000	$ 86,675	$ (7,325)	(8%)
Operating Expenses	$ 72,029	$ 81,317	$ 81,317	$ 85,618	$ 4,301	5%
Use of Excess Reserves	$ -	$ -	$ -	$ 37,000	$ 37,000	0%
Capital Expenses	$ -	$ -	$ -	$ 37,000	$ 37,000	0%

Services:

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.

Personnel by Division:

	ACTUAL FY18	BUDGETED FY19	ESTIMATED FY19	BUDGETED FY20
Juvenile Case Fund	1.25	1.25	1.25	1.25

Other Special Revenue Funds

Fund Summary:

Special Revenue Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Grant Fund:						
Revenues	$ 373,857	$ 151,118	$ 214,116	$ 71,362	$ (79,756)	(53%)
Operating Expenses	$ 379,639	$ 151,118	$ 214,116	$ 71,362	$ (79,756)	(53%)
Use of Reserves	$ 23,782	$ -	$ -	$ -	$ -	0%
Capital Expenses	$ -	$ -	$ -	$ -	$ -	0%

Services:

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.

Personnel by Division:

None Assigned

Fund Summary:

Special Revenue Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Cable PEG Fund:						
Revenues	$ 127,664	$ 120,300	$ 123,000	$ 123,000	$ 2,700	2%
Operating Expenses	$ 54,095	$ 120,000	$ 120,000	$ 120,000	$ -	0%
Use of Reserves	$ -	$ -	$ -	$ 206,794	$ 206,794	0%
Capital Expenses	$ -	$ -	$ -	$ 206,794	$ 206,794	0%

Services:

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

Personnel by Division:

None Assigned

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Internal Services Funds

INTERNAL SERVICE FUND SUMMARY	ACTUAL FY2017-18	BUDGET FY2018-19	ESTIMATED FY2018-19	BUDGET FY2019-20
BEGINNING FUND BALANCE	**$ 7,757,438**	**$ 9,948,704**	**$ 9,948,704**	**$ 10,069,237**
REVENUES				
Property Tax	$ -	$ -	$ -	$ -
Gross Receipts Tax	$ -	$ -	$ -	$ -
General Sales Tax	$ -	$ -	$ -	$ -
Selective Sales Tax	$ -	$ -	$ -	$ -
Fines/Fees	$ -	$ -	$ -	$ -
License/Permits	$ -	$ -	$ -	$ -
Interest Income	$ 142,023	$ 95,500	$ 204,420	$ 120,000
Intergovernmental Revenue	$ -	$ 51,000	$ 51,000	$ -
Charges for Service	$ -	$ -	$ -	$ -
Miscellaneous/Rental Income	$ 777,526	$ 687,459	$ 812,404	$ 689,201
Insurance/Risk/Other Financing Sources	$ 7,222,906	$ 7,417,872	$ 7,417,872	$ 7,563,624
Revenues before Transfers	**$ 8,142,455**	**$ 8,251,831**	**$ 8,485,696**	**$ 8,372,825**
Transfer from Other Funds	$ 3,071,246	$ 2,396,842	$ 2,396,842	$ 7,285,157
TOTAL REVENUES	**$ 11,213,701**	**$ 10,648,673**	**$ 10,882,538**	**$ 15,657,982**
TOTAL RESOURCES	**$ 18,971,139**	**$ 20,597,377**	**$ 20,831,242**	**$ 25,727,219**
EXPENDITURES				
Personal Services	$ 876,001	$ 867,661	$ 868,093	$ 872,743
Professional/Technical Services	$ 190,103	$ 296,220	$ 315,788	$ 321,718
Contractual Services	$ -	$ -	$ -	$ -
Utilities	$ -	$ -	$ -	$ -
Maintenance	$ -	$ 13,500	$ 13,500	$ 13,500
Other Services/Contingencies	$ 1,800	$ 128,915	$ 128,915	$ 288,367
Insurance	$ 5,939,776	$ 7,215,442	$ 7,850,442	$ 7,160,605
General & Administrative	$ -	$ 2,000	$ 2,000	$ 2,000
Rebates/Incentives	$ -	$ -	$ -	$ -
Supplies	$ 8,971	$ 10,375	$ 10,375	$ 10,375
Capital Purchases (Equipment)	$ 2,005,784	$ 1,742,000	$ 1,572,892	$ 1,794,000
Debt Service/Bank Charges	$ -	$ -	$ -	$ -
Expenditures before Transfers	**$ 9,022,435**	**$ 10,276,113**	**$ 10,762,005**	**$ 10,463,308**
Transfers To Other Funds	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 9,022,435**	**$ 10,276,113**	**$ 10,762,005**	**$ 10,463,308**
ENDING FUND BALANCE	**$ 9,948,704**	**$ 10,321,264**	**$ 10,069,237**	**$ 15,263,911**

The projected increase in fund balance is expected mainly from the Equipment Replacement Fund where accumulated resources are used to replace existing equipment.

Vehicle / Equipment Replacement Fund

Location & Hours of Operation:

1314 Royal Parkway
Mon-Fri, 7 a.m. – 4 p.m.

Mission: To administer and procure funding for the replacement of vehicles and equipment owned, and/or leased, by the City of Euless.

Accomplishments FY2018-19:

- Continued to right-size units in departments to optimize usage.
- Continued to update vehicle depreciation schedule to more accurately reflect future purchase expense.

Objectives for FY2019-20:

- Continued to directly involve the departments in vehicle and equipment specifications for replacements approved in the budget.
- Continue exploration of alternative fuel options for fleet. Primarily electric vehicles and hybrid systems.
- Expanded replacements to include most equipment and furnishings.

Issues / Trends:

- Broadened use of bio-diesel in fleet.
- EV vehicle inclusion in City's fleet.

Fund Summary:

Internal Service Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Equipment Replacement:						
Revenue	$ 2,660,773	$ 2,008,842	$ 2,058,653	$ 6,924,657	$4,915,815	245%
Operating Expenses	$ 1,995,784	$ 1,326,500	$ 1,332,392	$ 1,634,500	$ 308,000	23%
Use of Excess Reserves	$ -	$ -	$ -	$ -	$ -	-

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 issues are satisfactorily resolved in a timely manner.

Accomplishments FY2018-19:

- 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.
- Held Open Enrollment Meetings to allow employees to learn more about the City's benefit programs.
- Continued with the wellness program, offering incentives to participants.
- Held Wellness Fair to allow employees to learn more about the City's wellness initiatives, vendors, and many benefit programs.
- Immunized employees, retirees, and eligible dependents with flu vaccine.

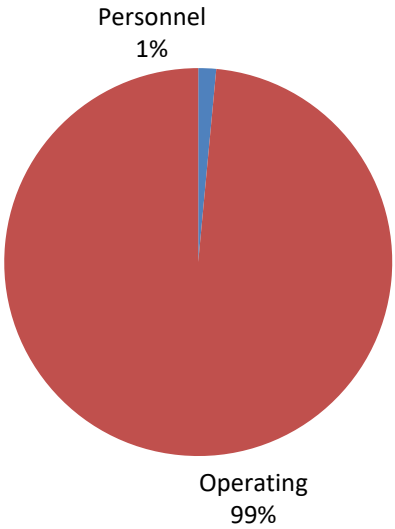
Objectives for FY2019-20:

- 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:

- Health care costs continue to rise and will require continued monitoring of all expenses and development of cost containment measures.

Budget Appropriation



Insurance / Benefits Fund

Fund Summary:

Internal Service Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Insurance:						
Revenue	$ 7,521,379	$ 7,559,893	$ 7,726,947	$ 7,704,525	$ 144,632	2%
Operating Expenses	$ 6,066,521	$ 7,514,893	$ 7,514,493	$ 7,631,683	$ 116,790	2%
Use of Reserves	$ -	$ -	$ -	$ -	$ -	0%
Capital Expenses	$ -	$ -	$ -	$ -	$ -	0%

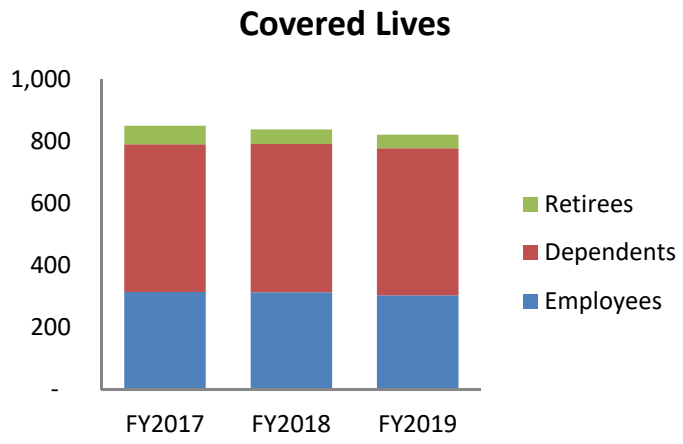
Services:

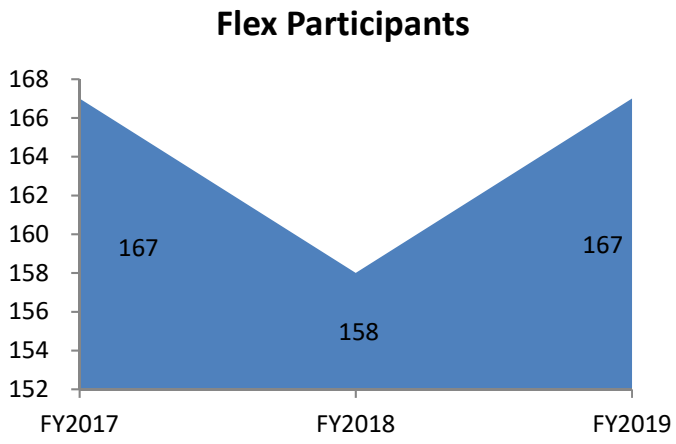
Insurance/Benefits Fund - To account for both City and employee premiums. Expenses are dedicated to employees' health, dental, and prescription claims.

Personnel by Division:

	Actual FY 18	Budgeted FY 19	Estimated FY 19	Budgeted FY 20
Insurance/Benefits Fund	1.00	1.00	1.00	1.00

Services Levels:





Risk / Workers' Compensation Management Fund

Location & Hours of Operation:
201 N Ector Dr.
Mon-Fri, 8 a.m. – 5 p.m.

Mission: The Risk/Workers' Compensation 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 FY2018-19:

- Presented monthly safety education programs including workers' compensation training.
- Routinely monitored motor vehicle records.
- Administered routine random drug and alcohol tests as required by the Department of Transportation (DOT) and internal policy.
- Continued emphasis to ensure compliance with the American's with Disabilities Act (ADA).
- Ensured all job descriptions are compliant with the requirements of the ADA.
- Ensured departments hold safety-training meetings.
- Continued to investigate and settle property claims in a fair and timely manner.
- Lowered claims handled by Texas Municipal League (TML) and handled more in-house. This trend continues annually.
- Continued emphasis on compliance with ADA and compiled ADA Transition Plan.
- Decreased TML insurance coverage contribution by $150k.
- Provided immunizations and vaccinations for employees.

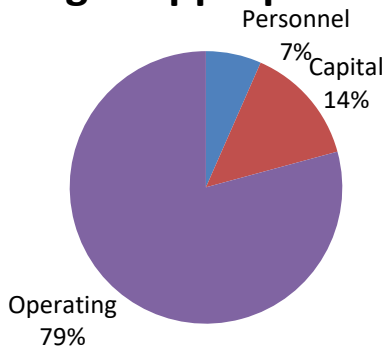
Objectives for FY2019-20:

- Focus on training in areas with greatest risk per safety inspections.
- More hands-on training and observation collaborating with all departments.
- 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 expected to rise due to prior experience.

Budget Appropriation



Risk / Workers' Compensation Management Fund

Fund Summary:

Internal Service Funds	Actual FY 18	Budget FY 19	Estimated FY 19	Proposed Budget FY 20	FY19 Budget to FY20 Proposed $ Diff	% Diff.
Risk/WC Management:						
Revenue	$ 1,031,545	$ 1,079,938	$ 1,096,938	$ 1,028,800	$ (51,138)	(5%)
Operating Expenses	$ 950,130	$ 1,008,720	$ 1,488,720	$ 1,027,125	$ 18,405	2%
Use of Reserves	$ -	$ 426,000	$ 642,782	$ 170,000	$ (256,000)	(60%)
Capital Expenses	$ 10,000	$ 426,000	$ 426,000	$ 170,000	$ (256,000)	(60%)

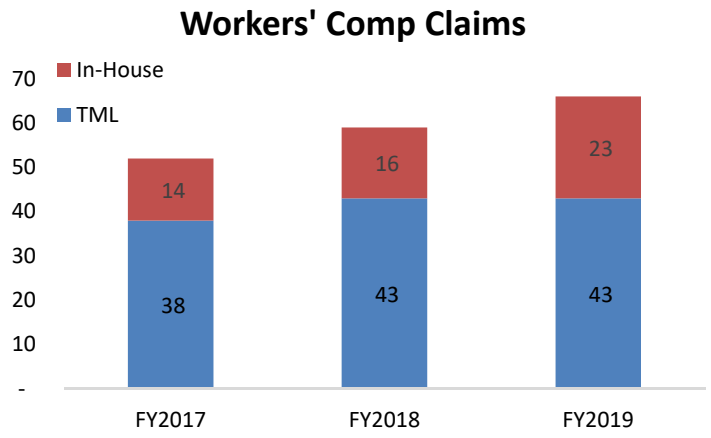
Services:

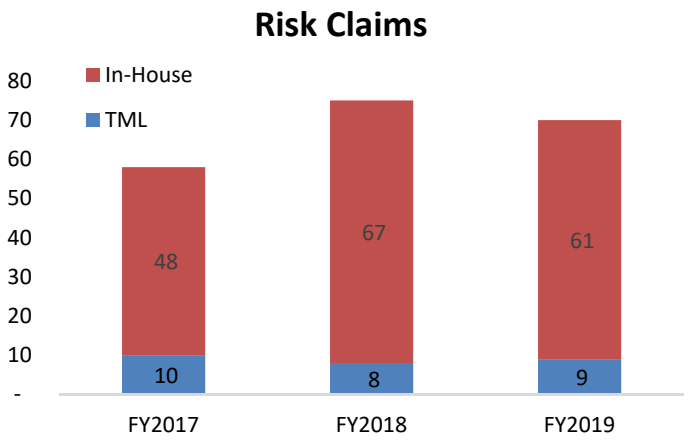
Risk/Workers' Compensation Management Fund - The Risk Management Fund is used to account for the program(s) used for workers' compensation, general liability, and property claims.

Personnel by Division:

	Actual FY 18	Budgeted FY 19	Estimated FY 19	Budgeted FY 20
Risk/WC Management Fund	0.50	0.50	0.50	0.50

Services Levels:





THE CITY OF

EULESS

Capital Improvements

CAPITAL PROJECTS FUND SUMMARY	ACTUAL FY2017-18	BUDGET FY2018-19	ESTIMATED FY2018-19	BUDGET FY2019-20
BEGINNING FUND BALANCE	**$ 19,768,355**	**$ 29,934,928**	**$ 29,934,928**	**$ 9,146,082**
REVENUES				
Property Tax	$ -	$ -	$ -	$ -
Gross Receipts Tax	$ -	$ -	$ -	$ -
General Sales Tax	$ -	$ -	$ -	$ -
Selective Sales Tax	$ -	$ -	$ -	$ -
Fines/Fee/Penalties	$ -	$ -	$ -	$ 392,886
License/Permits	$ -	$ -	$ -	$ -
Interest Income	$ 402,903	$ 44,359	$ 1,045,261	$ -
Intergovernmental Revenue	$ 269,101	$ 655,159	$ 733,873	$ 346,191
Charges for Services	$ 999,349	$ 7,678	$ 580,093	$ -
Miscellaneous/Rental Income	$ 78,050	$ 58,583	$ 45,222	$ -
Other Financing Sources	$ 9,302,433	$ 24,176,299	$ 24,611,760	$ 11,714,810
Revenues before Transfers	**$ 11,051,836**	**$ 24,942,078**	**$ 27,016,209**	**$ 12,453,887**
Transfers from Other Funds	$ 10,819,000	$ 11,829,403	$ 7,216,841	$ 6,595,029
TOTAL REVENUES	**$ 21,870,836**	**$ 36,771,481**	**$ 34,233,050**	**$ 19,048,916**
TOTAL RESOURCES	**$ 41,639,191**	**$ 66,706,409**	**$ 64,167,978**	**$ 28,194,998**
EXPENDITURES				
Personal Services	$ -	$ -	$ -	$ -
Professional/Technical Services	$ 1,050,629	$ 2,342,166	$ 2,844,052	$ 1,121,920
Contractual Services	$ 74,523	$ 25,000	$ 125,462	$ -
Utilities	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Maintenance	$ 11,909	$ -	$ 38,091	$ -
Other Services/Contingencies	$ -	$ 92,493	$ 387,515	$ 825,658
Insurance	$ -	$ -	$ -	$ -
General & Administrative	$ 142	$ -	$ -	$ -
Rebates/Incentives	$ 4,604,140	$ 25,000	$ 1,431,781	$ 25,000
Supplies	$ 26,173	$ -	$ 74,696	$ 25,000
Capital Improvements Projects	$ 3,270,650	$ 29,549,800	$ 49,217,554	$ 17,080,035
Debt Service/Bank Charges	$ 127,629	$ 284,020	$ 394,576	$ 312,840
Expenditures before Transfers	**$ 9,265,795**	**$ 32,418,479**	**$ 54,613,727**	**$ 19,490,453**
Transfer to Other Funds	$ 2,438,468	$ 375,418	$ 408,169	$ 592,274
TOTAL EXPENDITURES	**$ 11,704,263**	**$ 32,793,897**	**$ 55,021,896**	**$ 20,082,727**
ENDING FUND BALANCE	**$ 29,934,928**	**$ 33,912,512**	**$ 9,146,082**	**$ 8,112,271**

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

CAPITAL IMPROVEMENT PROGRAM

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

A. Preparation – The City's capital budget will include all capital project funds and all capital resources. The budget will be prepared annually in conjunction with the operating budget. The capital budget will be compiled by the Finance Director with the involvement of all required City departmental project managers. Integration of the fiscal impact of capital improvements on the operating budget will be monitored.

B. Definition – Facilities include any structures or properties owned by the City, the land upon which the facility is situated for the provision of City services, and the initial furniture, fixtures, equipment, and apparatus necessary to put the facility in service. Facilities include, but are not limited to the following: administrative offices, parks, service centers and storage yards, recreation centers, libraries, fire stations, jails and courts, and water and sewer related structures.

C. Infrastructure – Includes permanently installed facilities, generally placed underground or at grade, which form the basis for the provision of City services. Typically included are thoroughfares, bridges, water and wastewater lines, drainage channels, and storm sewers.

D. Control – All capital project expenditures must be appropriated in the capital budget. The Finance Department must certify the availability of such appropriations or the availability of resources so an appropriation can be made before a capital project contract is presented by the City Manager to the City Council for approval.

E. Program Planning – The capital budget will include capital improvements program plans for future years. The planning time frame should normally be at least five years. The replacement and maintenance for capital items should be projected for the next five years. Future maintenance and operations will be determined, so that these costs can be considered in the operating budget.

F. Alternate Resources – Where applicable, assessments, impact fees, pro-rata charges, or other user-based fees should be used to fund capital projects which have a primary benefit to specified property owners. Drainage Utility revenues are established to fund small citywide drainage projects. Single large drainage projects will be funded by debt.

G. Debt Financing – Recognizing that debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives which equal or exceed the average life of the debt issue. The exceptions to this requirement are the traditional costs of marketing and issuing the debt, capitalized labor for design and construction of capital projects, and small component parts which are attached to major equipment purchases.

H. Infrastructure Maintenance – The City recognizes that deferred street maintenance increases future capital costs by an estimated five- to ten-fold. Therefore, a portion of the General Fund budget will be set aside each year to maintain the quality of streets. The amount will be established annually.

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

CITY OF EULESS

CAPITAL IMPROVEMENT PROJECTS

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

I. PURPOSE

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

II. SCOPE & NECESSARY ELEMENTS

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

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

III. RESPONSIBILITIES & TYPES OF PLANS

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

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

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

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

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

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

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

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

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

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

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

CATEGORIZED GUIDELINES FOR CLASSIFYING PROJECT:

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

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

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

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

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

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

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

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

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

IV. DEFINITIONS

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

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

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

V. PROCEDURES

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

CURRENT CAPITAL PROJECTS FUNDS

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

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

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

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

Texas Star Sports Complex Capital Fund – Used to account for the financing, renovation, and construction of the sports facilities projects. Proceeds are from inter-fund transfer, operating reserves, gas royalties, and interest income.

Texas Star Golf Course Capital Fund – Used to account for the financing and construction of capital improvements at the golf course, clubhouse, and conference center. Proceeds are from gas royalties, excess reserves, and interest income.

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.

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

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

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 FY2019-20 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 FY2019-20 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.

	Funded Projects	Unfunded Projects		
		Priority A	Priority B	Priority C
Drainage	$ 2,017,011	$ -0-	$ 300,000	TBD
Street	$ 20,689,881	$ 1,440,000	$ 4,150,000	TBD
Wastewater	$ 2,748,628	$ 1,028,486	$ 2,858,400	TBD
Water	$ 27,567,819	$ 440,000	$ 2,365,000	TBD
Other	$ 34,959,142	$ 14,198,630	$ 5,316,609	TBD
		$ 17,107,116	$ 14,990,009	TBD

Total Funded $ 87,982,481 Total Unfunded Projects $ 32,097,125

Fund Balance Summary - Capital
Estimated FY19 and Budgeted FY20 Capital Improvement Projects

		Developer's Escrow	Streets CIP	EDC Half-Cent CIP	General CIP
Beg. Working Capital FY19		**$2,268,071**	**$9,615,409**	**$2,360,306**	**$1,578,579**
FY19 Estimated Revenues		75,848	13,868,584	2,604,426	283,263
	Total Available:	2,343,919	23,483,993	4,964,732	1,861,842
FY19 Estimated Project Expenditures		(32,753)	(23,064,553)	(4,777,638)	(131,698)
	Total Expenses:	(32,753)	(23,064,553)	(4,777,638)	(131,698)
Estimated Working Capital FY19		**$2,311,166**	**$419,440**	**$187,094**	**$1,730,144**
FY20 Budgeted Revenues		0	1,304,775	4,629,810	7,536,622
	Total Available:	2,311,166	1,724,215	4,816,904	9,266,766
FY20 Project Expenditures		(50,000)	(1,465,000)	(4,704,810)	(7,335,000)
	Total Expenses:	(50,000)	(1,465,000)	(4,704,810)	(7,335,000)
Estimated Working Capital FY20		**$2,261,166**	**$259,215**	**$112,094**	**$1,931,766**
FY20 Projects					
Miscellaneous Screening Wall Repair		0	25,000	0	0
FY2020 Street Improvements		0	975,000	0	0
Glade Road Reconstruction-East of Highway 360		0	150,000	0	0
Traffic Signal-Cheek Sparger Road at Heritage Avenue		50,000	315,000	0	0
Incentives		0	0	25,000	0
Contingency		0	0	75,000	0
Miscellaneous Park Improvements		0	0	200,000	0
Park Irrigation		0	0	25,000	0
Texas Star Sports Complex Phase VII Construction		0	0	4,379,810	0
Fire Station #1		0	0	0	7,335,000
Total FY20 Projects		**$50,000**	**$1,465,000**	**$4,704,810**	**$7,335,000**

Fund Balance Summary - Capital
Estimated FY19 and Budgeted FY20 Capital Improvement Projects

	Redevelopment CIP	Midtown Development CIP	Car Rental Tax CIP	TSGC CIP	TSSC CIP
Beg. Working Capital FY19	**$1,338,739**	**$382,352**	**$2,142,238**	**$186,685**	**$16,251**
FY19 Estimated Revenues	530,010	999,725	3,163,709	118,689	185,632
Total Available:	1,868,749	1,382,077	5,305,947	305,374	201,883
FY19 Estimated Project Expenditures	(1,858,937)	(1,382,077)	(4,871,699)	(293,873)	0
Total Expenses:	(1,858,937)	(1,382,077)	(4,871,699)	(293,873)	0
Estimated Working Capital FY19	**$9,812**	**$0**	**$434,248**	**$11,501**	**$201,883**
FY20 Budgeted Revenues	1,000,000	0	1,953,820	215,337	0
Total Available:	1,009,812	0	2,388,068	226,838	201,883
FY20 Project Expenditures	(1,000,000)	0	(2,335,070)	(215,337)	(100,000)
Total Expenses:	(1,000,000)	0	(2,335,070)	(215,337)	(100,000)
Estimated Working Capital FY20	**$9,812**	**$0**	**$52,998**	**$11,501**	**$101,883**
FY20 Projects					
Redevelopment	1,000,000	0	0	0	0
Traffic Signal-Cheek Sparger Rd. at Heritage Ave.	0	0	66,250	0	0
Texas Star Slope Wall Protection Phase I	0	0	315,000	0	0
Wilshire Park Upgrades	0	0	1,953,820	0	0
Transfer to Softball World	0	0	0	0	100,000
TSGC Misc. Improvements	0	0	0	115,000	0
#9 Fairway Gabion Wall	0	0	0	100,337	0
Total FY20 Projects	**$1,000,000**	**$0**	**$2,335,070**	**$215,337**	**$100,000**

Fund Balance Summary - Capital
Estimated FY19 and Budgeted FY20 Capital Improvement Projects

	W&WW CIP	Water Impact Fee	Wastewater Impact Fee	Drainage CIP
Beg. Working Capital FY19	**$5,892,789**	**$2,167,501**	**$728,176**	**$1,257,832**
FY19 Estimated Revenues	11,665,739	481,811	145,872	109,742
Total Available:	17,558,528	2,649,312	874,048	1,367,574
FY19 Estimated Project Expenditures	(16,836,483)	(375,418)	(100,000)	(1,296,767)
Total Expenses:	(16,836,483)	(375,418)	(100,000)	(1,296,767)
Estimated Working Capital FY19	**$722,045**	**$2,273,894**	**$774,048**	**$70,807**
FY20 Budgeted Revenues	2,358,552	0	0	50,000
Total Available:	3,080,597	2,273,894	774,048	120,807
FY20 Project Expenditures	(2,351,486)	(376,024)	(100,000)	(50,000)
Total Expenses:	(2,351,486)	(376,024)	(100,000)	(50,000)
Estimated Working Capital FY20	**$729,111**	**$1,897,870**	**$674,048**	**$70,807**
FY20 Projects				
Wastewater Line Replacement	635,600	0	0	0
Wastewater Line Replacement-CDBG	392,886	0	0	0
Valve Replacement	125,000	0	0	0
Meters/Transponders/Leak Detection	158,000	0	0	0
Water Line Replacement	440,000	0	0	0
Well Replacement Construction - Fuller/Far North	600,000	0	0	0
Water Tank Debt Payment	0	258,230	0	0
Reclaimed Water Line Extension Debt Payment	0	117,794	0	0
TRA Payments	0	0	100,000	0
Miscellaneous Drainage Improvements	0	0	0	50,000
Total FY20 Projects	**$2,351,486**	**$376,024**	**$100,000**	**$50,000**

CAPITAL IMPROVEMENT PROGRAMS
FY2020 PROPOSED & UNFUNDED PROJECTS - SORTED BY TYPE

			PROPOSED METHOD OF FINANCING									
Project Description	Priority	Estimated Cost	Operating Fund	CIP Fund Balance	Bond Sale	Grants/ Contributions	Impact Fees	Escrow Funds	Car Rental Tax	Other	EDC	To Be Determined
DRAINAGE PROJECTS												
None Currently	A	$ -										
Sub-Total Drainage Priority A-Proposed FY2020		**$ -**										
Kynette Drive Storm Drain Installation [22]	B	$ 300,000								XX		
Sub-Total Drainage Priority B-Unfunded		**$ 300,000**										
Chittam Drive Storm Drain Installation	C	TBD [1]										XX
Little Bear Creek Drainage Improvements	C	TBD										XX
Sub-Total Drainage Priority C-Unfunded		**$ -**										
DRAINAGE PROJECTS - TOTAL		**$ 300,000**										
STREET PROJECTS												
FY2020 Street Improvements	A	$ 975,000	XX									
Glade Road Reconstruction-East of Highway 360	A	$ 150,000		XX								
Traffic Signal-Cheek Sparger Road at Heritage Avenue	A	$ 315,000		$ 66,250				$ 50,000		$ 198,750		
Sub-Total Street Priority A-Proposed FY2020		**$ 1,440,000**										
FY2021 Street Improvements [21]	B	$ 1,000,000	XX									
FY2022 Street Improvements [22]	B	$ 1,025,000	XX									
FY2023 Street Improvements [23]	B	$ 1,050,000	XX									
FY2024 Street Improvements [24]	B	$ 1,075,000	XX									
Sub-Total Street Priority B-Unfunded		**$ 4,150,000**										
Cresthaven Drive Reconstruction	C	TBD										XX
E Alexander Lane Reconstruction	C	TBD										XX
Ross Avenue Extension	C	TBD										XX
Vine Street Reconstruction-SH183 to SH10	C	TBD										XX
Sub-Total Street Priority C-Unfunded		**$ -**										
STREET PROJECTS - TOTAL		**$ 5,590,000**										
WASTEWATER PROJECTS												
FY2020 45th CDBG LR: Midway Park 2nd Addition Phase I	A	$ 392,886				XX						
LR: Midway Park 3rd Addition Phase I	A	$ 446,600	XX									
LR: North Main Street	A	$ 189,000	XX									
Sub-Total Wastewater Priority A-Proposed FY2020		**$ 1,028,486**										
FY2021 46th CDBG LR: Del Paso Street Phase I [21]	B	$ 299,000				XX						
LR: Midway Park 3rd Addition Phase II [21]	B	$ 487,400	XX									
LR: SH10 @ Main Street [21]	B	$ 121,000	XX									
LR: Cedar Hill Estates South Phase I [22]	B	$ 378,000	XX									
FY2022 47th CDBG LR: Del Paso Street Ph II & Midway Park 2nd Addition Ph II [22]	B	$ 282,000				XX						
LR: Cedar Hill Estates South Phase II [23]	B	$ 368,000	XX									
FY2023 48th CDBG LR: Midway Park 2nd Addition Ph III & Euless Jr. H.S. Ph I [23]	B	$ 287,000				XX						
FY2024 49th CDBG LR: Euless Junior High School Phase II [24]	B	$ 284,000				XX						
LR: Oakwood Terrace North Phase I [24]	B	$ 352,000	XX									
Sub-Total Wastewater Priority B-Unfunded		**$ 2,858,400**										
LR: Oakwood Terrace North Phase II	C	TBD										XX
Sub-Total Wastewater Priority C-Unfunded		**$ -**										
WASTEWATER PROJECTS - TOTAL		**$ 3,886,886**										

LR = Line Replacement

[1] Preliminary cost estimate of $1,186,000.

CAPITAL IMPROVEMENT PROGRAMS
FY2020 PROPOSED & UNFUNDED PROJECTS - SORTED BY TYPE

			PROPOSED METHOD OF FINANCING									
Project Description	Priority	Estimated Cost	Operating Fund	CIP Fund Balance	Bond Sale	Grants/ Contributions	Impact Fees	Escrow Funds	Car Rental Tax	Other	EDC	To Be Determined
WATER PROJECTS												
LR: Alexander Lane	A	$ 440,000	XX									
Sub-Total Water Priority A-Proposed FY2020		**$ 440,000**										
LR: Dunaway Drive [21]	B	$ 450,000	XX									
LR: Bell-Hi Addition Phase I [22]	B	$ 225,000	XX									
LR: Huntington Drive [22]	B	$ 450,000	XX									
LR: Bell-Hi Addition Phase II [23]	B	$ 200,000	XX									
LR: Dickey Drive [23]	B	$ 565,000	XX									
LR: Midway Park 1st Addition [24]	B	$ 475,000	XX									
Sub-Total Water Priority B-Unfunded		**$ 2,365,000**										
1 Mil Well Replacement	C	TBD										XX
LR: Midway Park 3rd Addition	C	TBD										XX
Reclaimed Water Line Extension Phase IV	C	TBD										XX
LR: Sagebrush Trail	C	TBD										XX
SH360 Water Crossing	C	TBD										XX
LR: Sotogrande Boulevard	C	TBD										XX
Sub-Total Water Priority C-Unfunded		**$ -**										
WATER PROJECTS - TOTAL		**$ 2,805,000**										
OTHER PROJECTS												
Fire Station #1	A	$ 7,550,000	$ 215,000		$ 7,335,000							
Texas Star Slope Wall Protection Phase I	A	$ 315,000		XX								
Texas Star Sports Complex Phase VII Construction	A	$ 4,379,810			XX							
Wilshire Park Upgrades	A	$ 1,953,820							XX			
Sub-Total Other Priority A-Proposed FY2020		**$ 14,198,630**										
Carr Park Trail Connection [21]	B	$ 241,100									XX	
Kiddie Carr Park Improvements [21]	B	$ 893,500							XX			
Blessing Branch Park Improvements [24]	B	$ 365,064									XX	
Texas Star Sports Complex Phase VIII [24]	B	$ 3,816,945			XX							
Sub-Total Other Priority B-Unfunded		**$ 5,316,609**										
Animal Shelter Expansion/Renovation	C	TBD										XX
South Euless Park Upgrades	C	TBD										XX
Trail Enhancements Phase I	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
Sub-Total Other Priority C-Unfunded		**$ -**										
OTHER PROJECTS - TOTAL		**$ 19,515,239**										

LR = Line Replacement

CAPITAL IMPROVEMENTS PROGRAM
FUNDED PROJECTS SUMMARY

Project Number	Project Description	Budget as of 5/31/18	Appropriation/ Amendment	Budget as of 5/31/19	Expended as of 5/31/19	Remaining Funds	Revised Project Cost Estimates	Unfunded/ (Excess Funding)
DRAINAGE PROJECTS								
DR9903	Misc. Drainage Improvements	$ 1,117,011	$ 80,000	$ 1,197,011	$ 589,995	$ 607,016	$ 1,247,011	$ 50,000
DR1101	Flooding Mitigation	$ 500,000	$ -	$ 500,000	$ 18,334	$ 481,666	$ 500,000	$ -
DR1201	Misc. Creek Maintenance **(min bal $100,000)**	$ 270,000	$ -	$ 270,000	$ 116,316	$ 153,684	$ 270,000	$ -
FB9902	Fund Balance - Drainage CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ (61,664)
Sub-Total Drainage Projects		$ 1,887,011	$ 80,000	$ 1,967,011	$ 724,645	$ 1,242,366	$ 2,017,011	$ (11,664)
STREET PROJECTS								
PS1203	Misc. Street Repairs **(min bal $150,000)**	$ 811,000	$ 115,500	$ 926,500	$ 732,586	$ 193,914	$ 926,500	$ -
PS1601	East Harwood Road Extension	$ 100,000	$ -	$ 100,000	$ -	$ 100,000	$ 100,000	$ -
PS1802	FY2018 Street Reconstruction-Fuller Wiser Rd./Bear Creek Pkwy.	$ 6,030,620	$ 168,189	$ 6,198,809	$ 130,643	$ 6,068,166	$ 6,198,809	$ -
PS1901	FY2019 Street Improvements	$ -	$ 950,000	$ 950,000	$ 727,465	$ 222,535	$ 950,000	$ -
PS1902	FY2019 Street Reconstruction-Pipeline/Highland/Harwood/Mills	$ -	$ 12,464,572	$ 12,464,572	$ 14,375	$ 12,450,197	$ 12,464,572	$ -
PS1903	Misc. Screening Wall Repair	$ -	$ 25,000	$ 25,000	$ -	$ 25,000	$ 50,000	$ 25,000
FB9907	Fund Balance - Street CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ (241,651)
Sub-Total Street Projects		$ 6,941,620	$ 13,723,261	$ 20,664,881	$ 1,605,069	$ 19,059,812	$ 20,689,881	$ (216,651)
WASTEWATER PROJECTS								
WW0002	Misc. Wastewater Rehab **(min bal $100,000)**	$ 756,086	$ 25,000	$ 781,086	$ 665,742	$ 115,344	$ 781,086	$ -
WW0605	TRA Wastewater Payments - Impact	$ 980,000	$ 100,000	$ 1,080,000	$ 980,000	$ 100,000	$ 1,180,000	$ 100,000
WW1901	Line Replacement - Cedar Hill Estates North	$ -	$ 409,903	$ 409,903	$ 11,134	$ 398,769	$ 409,903	$ -
WW1902	FY2019 44th CDBG LR: Oakwood Terrace Addition Phases III & IV	$ -	$ 408,950	$ 408,950	$ -	$ 408,950	$ 377,639	$ (31,311) [1]
FB9911	FB - Wastewater Impact (Restricted)	$ -	$ -	$ -	$ -	$ -	$ -	$ (750,387)
Sub-Total Wastewater Projects		$ 1,736,086	$ 943,853	$ 2,679,939	$ 1,656,876	$ 1,023,063	$ 2,748,628	$ (681,698)
WATER PROJECTS								
WT0001	Misc. Water Rehab **(min bal $150,000)**	$ 953,511	$ -	$ 953,511	$ 795,631	$ 157,880	$ 953,511	$ -
WT0101	Water Tank Debt Payment-Impact	$ 4,726,414	$ 255,674	$ 4,982,088	$ 4,896,854	$ 85,234	$ 5,240,318	$ 258,230
WT0104	Well Repairs	$ 1,688,992	$ -	$ 1,688,992	$ 1,598,065	$ 90,927	$ 1,688,992	$ -
WT0803	Meters/Transponders/Leak Detection **(annual transfer $158,000)**	$ 2,036,671	$ 166,273	$ 2,202,944	$ 1,260,725	$ 942,219	$ 2,360,944	$ 158,000
WT1403	Reclaimed Water Line Extension Debt Payment-Impact	$ 601,145	$ 119,744	$ 720,889	$ 680,977	$ 39,912	$ 838,683	$ 117,794
WT1603	Misc. Valve Replacement **(min bal $150,000)**	$ 265,000	$ 125,000	$ 390,000	$ 162,869	$ 227,131	$ 515,000	$ 125,000
WT1604	Reclaimed Water Line Extension Phase III	$ 4,535,354	$ 87,344	$ 4,622,698	$ 1,568,945	$ 3,053,753	$ 4,622,698	$ -
WT1802	Well Replacement-Fuller/Far North	$ 783,480	$ 9,329,193	$ 10,112,673	$ 747,635	$ 9,365,038	$ 10,712,673	$ 600,000
WT1901	Line Replacement - Kynette Drive	$ -	$ 635,000	$ 635,000	$ -	$ 635,000	$ 635,000	$ -
FB9910	FB - Water Impact (Restricted)	$ -	$ -	$ -	$ -	$ -	$ -	$ (2,167,105)
FB9901	FB - Water & Wastewater CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ (262,834)
Sub-Total Water Projects		$ 15,590,567	$ 10,718,228	$ 26,308,795	$ 11,711,701	$ 14,597,094	$ 27,567,819	$ (1,170,915)

[1] Excess funding will be transferred to W/WW CIP Fund Balance.

CAPITAL IMPROVEMENTS PROGRAM
FUNDED PROJECTS SUMMARY

Project Number	Project Description	Budget as of 5/31/18	Appropriation/ Amendment	Budget as of 5/31/19	Expended as of 5/31/19	Remaining Funds	Revised Project Cost Estimates	Unfunded/ (Excess Funding)
OTHER								
AC1901	Texas Star Sports Complex Phase VII Design	$ -	$ 150,000	$ 150,000	$ 15,694	$ 134,306	$ 150,000	$ -
CM0304	Entry Monument	$ 135,782	$ -	$ 135,782	$ 111,058	$ 24,724	$ 135,782	$ -
CM0804	Redevelopment	$ 3,696,002	$ 531,619	$ 4,227,621	$ 3,052,607	$ 1,175,014	$ 5,227,621	$ 1,000,000
CM1701	Municipal Plaza Improvements Phase II	$ 266,733	$ -	$ 266,733	$ 67,370	$ 199,363	$ 266,733	$ -
DV9901	EDC Incentive Funds	$ 1,375,854	$ 25,000	$ 1,400,854	$ 1,351,148	$ 49,706	$ 1,425,854	$ 25,000
ED1002	EDC Contingency	$ 217,507	$ 32,493	$ 250,000	$ -	$ 250,000	$ 325,000	$ 75,000
ED1601	Midtown Development	$ 16,417,980	$ -	$ 16,417,980	$ 15,348,780	$ 1,069,200	$ 16,417,980	$ -
FM1201	ADA/TAS Facility Improvements **(min bal $75,000)**	$ 115,000	$ 25,000	$ 140,000	$ 46,140	$ 93,860	$ 140,000	$ -
FM1708	Library Remodel	$ 2,125,000	$ 5,185,908	$ 7,310,908	$ 1,321,868	$ 5,989,040	$ 7,310,908	$ -
GC1801	TSGC Misc. Improvements **(min bal $150,000)**	$ 247,180	$ 115,000	$ 362,180	$ 280,463	$ 81,717	$ 477,180	$ 115,000
PR0720	Misc. Park Improvements **(min bal $100,000)**	$ 795,500	$ 122,753	$ 918,253	$ 809,522	$ 108,731	$ 1,118,253	$ 200,000
PR0804	Park Irrigation	$ 250,000	$ -	$ 250,000	$ 207,472	$ 42,528	$ 275,000	$ 25,000
PR1917	Carr Park Improvements	$ -	$ 1,688,831	$ 1,688,831	$ 837,618	$ 851,213	$ 1,688,831	$ -
FB9906	FB-EDC CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ (166,798)
FB9908	FB-Texas Star Sports Complex CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ (200,725)
FB9909	FB-General CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ (248,992)
FB9913	FB-Car Rental CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ (393,733)
FB9916	FB-TSGC CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ (10,889)
Sub-Total Other Projects		$ 25,642,538	$ 7,876,604	$ 33,519,142	$ 23,449,740	$ 10,069,402	$ 34,959,142	$ 418,863
TOTAL FUNDED PROJECTS		$ 51,797,822	$ 33,341,946	$ 85,139,768	$ 39,148,031	$ 45,991,737	$ 87,982,481	$ (1,662,065)

THE CITY OF

EULESS

Debt

DEBT FUND SUMMARY	ACTUAL FY2017-18	BUDGET FY2018-19	ESTIMATED FY2018-19	BUDGET FY2019-20
BEGINNING FUND BALANCE	**$ 1,547,774**	**$ 2,307,571**	**$ 2,307,571**	**$ 2,684,159**
REVENUES				
Property Taxes	$ 3,983,867	$ 3,604,556	$ 3,867,279	$ 3,717,958
Gross Receipts Tax	$ -	$ -	$ -	$ -
General Sales Tax	$ -	$ -	$ -	$ -
Selective Sales Tax	$ -	$ -	$ -	$ -
Fines/Fees/Penalties	$ 16,257	$ 15,000	$ 12,000	$ 12,000
Licenses & Permits	$ -	$ -	$ -	$ -
Interest Income	$ 107,545	$ 83,400	$ 95,100	$ 77,700
Intergovernmental Revenue	$ -	$ -	$ -	$ -
Charges for Service	$ -	$ -	$ -	$ -
Miscellaneous/Rental Income	$ 553,200	$ 495,000	$ 522,750	$ 495,000
Insurance/Risk/Other Financing Sources	$ 769,585	$ -	$ 192,082	$ -
Revenues before Transfers	**$ 5,430,454**	**$ 4,197,956**	**$ 4,689,211**	**$ 4,302,658**
Transfers from Other Funds	$ 3,821,023	$ 4,799,928	$ 4,465,129	$ 4,956,129
TOTAL REVENUES	**$ 9,251,477**	**$ 8,997,884**	**$ 9,154,340**	**$ 9,258,787**
TOTAL RESOURCES	**$ 10,799,251**	**$ 11,305,455**	**$ 11,461,911**	**$ 11,942,946**
EXPENDITURES				
Personal Services	$ -	$ -	$ -	$ -
Professional/Technical Services	$ -	$ -	$ -	$ 3,000
Contractual Services	$ -	$ -	$ -	$ -
Utilities	$ -	$ -	$ -	$ -
Maintenance	$ -	$ -	$ -	$ -
Other Services/Contingencies	$ -	$ -	$ -	$ -
Insurance	$ -	$ -	$ -	$ -
General & Administrative	$ -	$ -	$ -	$ -
Rebates/Incentives	$ -	$ -	$ -	$ -
Supplies	$ -	$ -	$ -	$ -
Capital Purchases (Equipment)	$ -	$ -	$ -	$ -
Debt Service/Bank Charges	$ 7,892,121	$ 9,067,231	$ 8,777,752	$ 9,298,349
Expenditures before Transfers	**$ 7,892,121**	**$ 9,067,231**	**$ 8,777,752**	**$ 9,301,349**
Transfers to Other Funds	$ 599,559	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 8,491,680**	**$ 9,067,231**	**$ 8,777,752**	**$ 9,301,349**
ENDING FUND BALANCE	**$ 2,307,571**	**$ 2,238,224**	**$ 2,684,159**	**$ 2,641,597**

The decline in fund balance for FY2020 is a planned drawdown of excess reserves above recommended reserve levels in lieu of increasing tax rates.

RESERVE FUND SUMMARY	ACTUAL FY2017-18	BUDGET FY2018-19	ESTIMATED FY2018-19	BUDGET FY2019-20
BEGINNING FUND BALANCE	**$ 6,966,584**	**$ 8,534,864**	**$ 8,534,864**	**$ 9,977,209**

REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Gross Receipts Tax	$ -	$ -	$ -	$ -
General Sales Tax	$ -	$ -	$ -	$ -
Selective Sales Tax	$ -	$ -	$ -	$ -
Fines/Fees/Penalties	$ -	$ -	$ -	$ -
Licenses & Permits	$ -	$ -	$ -	$ -
Interest Income	$ 67,752	$ 44,450	$ 87,843	$ 82,700
Intergovernmental Revenue	$ -	$ -	$ -	$ -
Charges for Service	$ -	$ -	$ -	$ -
Miscellaneous/Rental Income	$ 2,016,066	$ 236,000	$ 1,274,524	$ 200,420
Insurance/Risk/Other Financing Sources	$ -	$ -	$ -	$ -
Revenues before Transfers	**$ 2,083,818**	**$ 280,450**	**$ 1,362,367**	**$ 283,120**
Transfers from Other Funds	$ 41,015	$ 1,018,880	$ 748,057	$ 321,412
TOTAL REVENUES	**$ 2,124,833**	**$ 1,299,330**	**$ 2,110,424**	**$ 604,532**
TOTAL RESOURCES	**$ 9,091,417**	**$ 9,834,194**	**$ 10,645,288**	**$ 10,581,741**

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	$ 556,553	$ 1,043,131	$ 668,079	$ 1,537,870
TOTAL EXPENDITURES	**$ 556,553**	**$ 1,043,131**	**$ 668,079**	**$ 1,537,870**
ENDING FUND BALANCE	**$ 8,534,864**	**$ 8,791,063**	**$ 9,977,209**	**$ 9,043,871**

The decline in fund balance for FY2020 is a planned drawdown of excess reserves to purchase capital equipment, fund one-time needs, and to cash flow capital improvement projects.

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-two years of remaining payments with additional debt capacity as the structure begins to decline in 2021 with significant drops in 2022, and 2025 and falls again in 2035. The final debt service payment lies in fiscal year 2041.

This debt structure also represents the following ratios:

Debt per Capita:	Debt to Tax Base:	Current Debt to Revenue:
City - $1,000	0.89%	11.8%

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 18.28%, 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 thirty years of remaining payments with a decline in 2021. The final payment lies in 2049.

Current Revenue Bond Coverage for Water and Wastewater Bonds is 7.21 (see Table 12 of September 30, 2018 CAFR).

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 2038.

Current coverage ratio is 43.85 times, as calculated below:

Gross Sales Tax Receipts	$5,184,401	43.85
Avg. Annual Debt Service	$118,221	

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

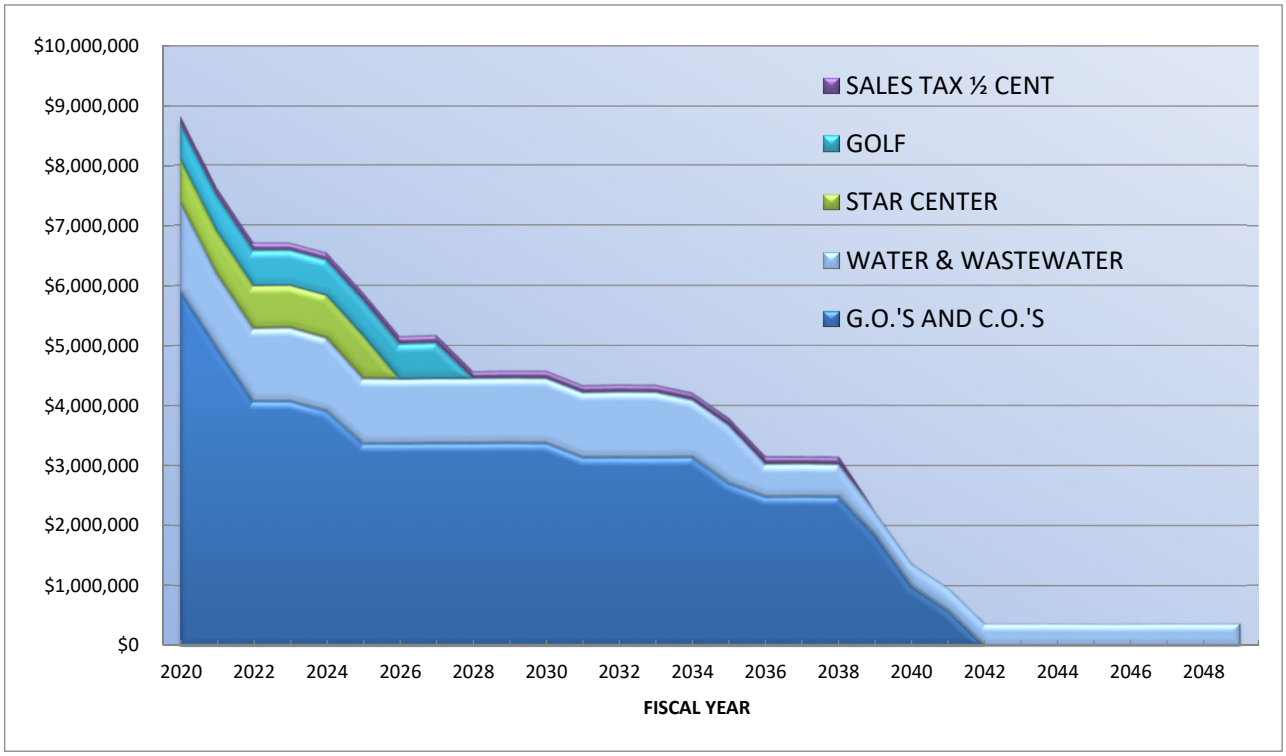
- ☆ When appropriate, self-supporting revenues will pay debt service in lieu of tax revenues.
- ☆ The City has both revenue bonds and other indebtedness of the Water and Wastewater Fund. The City will maintain two coverage ratios: 1.50 for revenue bonds "technical average" and 1.25 for all indebtedness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

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.

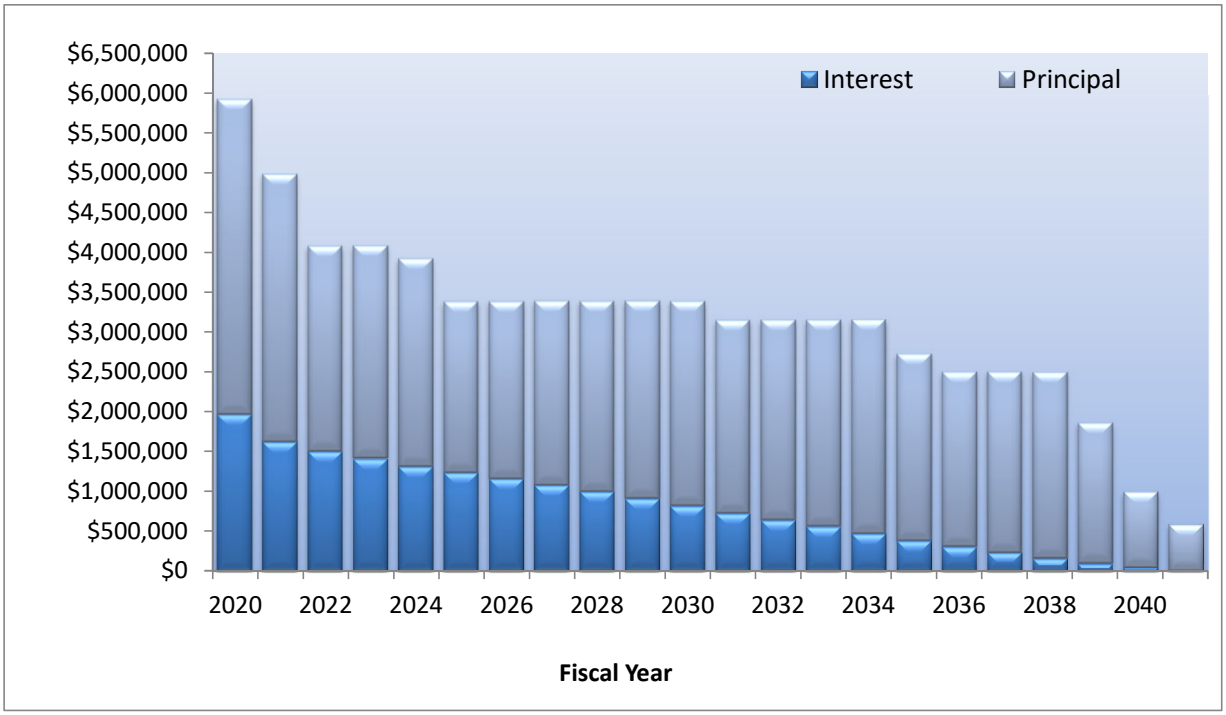
ANNUAL DEBT SERVICE
TOTAL GENERAL OBLIGATION AND REVENUE DEBT



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

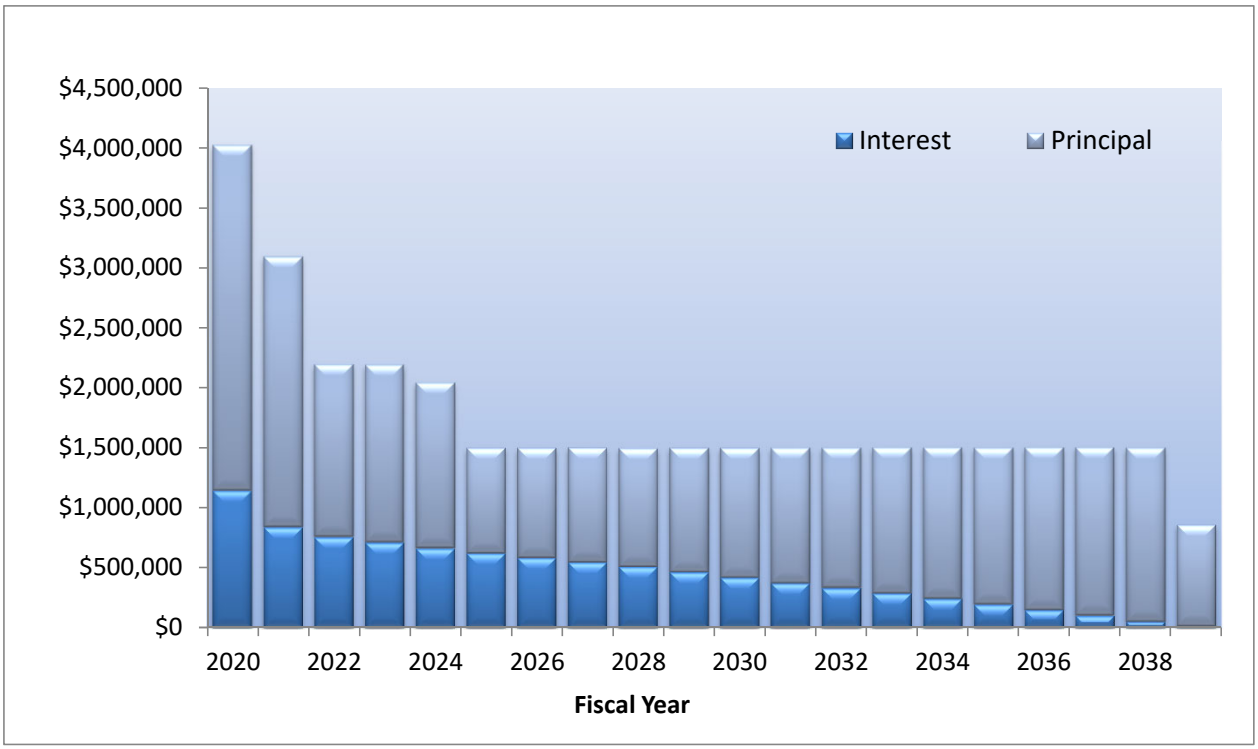
YEAR	GENERAL & CERTIFICATES OF OBLIGATION	GOLF	WATER & WASTEWATER	STAR CENTER	SALES TAX ½ CENT	REQUIREMENTS
2020	$5,911,513	$589,125	$1,486,355	$708,863	$118,750	$8,814,606
2021	$4,977,679	$594,125	$1,216,034	$712,495	$116,950	$7,617,282
2022	$4,077,604	$591,275	$1,208,393	$710,020	$120,150	$6,707,442
2023	$4,081,254	$590,444	$1,214,746	$706,020	$118,200	$6,710,664
2024	$3,918,159	$588,738	$1,209,786	$708,740	$116,250	$6,541,673
2025	$3,381,825	$591,072	$1,073,658	$715,140	$119,300	$5,880,995
2026	$3,381,050	$587,419	$1,069,201	$0	$117,200	$5,154,870
2027	$3,387,475	$592,678	$1,073,835	$0	$119,400	$5,173,388
2028	$3,385,619	$0	$1,071,924	$0	$116,400	$4,573,942
2029	$3,388,006	$0	$1,074,096	$0	$118,400	$4,580,502
2030	$3,386,307	$0	$1,075,181	$0	$120,200	$4,581,688
2031	$3,148,409	$0	$1,074,672	$0	$116,800	$4,339,881
2032	$3,149,966	$0	$1,083,190	$0	$118,400	$4,351,555
2033	$3,151,272	$0	$1,075,675	$0	$119,800	$4,346,747
2034	$3,154,319	$0	$947,371	$0	$116,000	$4,217,690
2035	$2,723,778	$0	$954,407	$0	$117,200	$3,795,385
2036	$2,499,331	$0	$540,758	$0	$118,200	$3,158,289
2037	$2,502,225	$0	$539,444	$0	$119,000	$3,160,669
2038	$2,496,791	$0	$537,826	$0	$119,600	$3,154,216
2039	$1,859,413	$0	$380,949	$0	$0	$2,240,361
2040	$999,725	$0	$381,181	$0	$0	$1,380,906
2041	$589,425	$0	$381,208	$0	$0	$970,633
2042	$0	$0	$381,060	$0	$0	$381,060
2043	$0	$0	$380,767	$0	$0	$380,767
2044	$0	$0	$380,327	$0	$0	$380,327
2045	$0	$0	$379,773	$0	$0	$379,773
2046	$0	$0	$379,103	$0	$0	$379,103
2047	$0	$0	$383,316	$0	$0	$383,316
2048	$0	$0	$382,330	$0	$0	$382,330
2049	$0	$0	$381,225	$0	$0	$381,225
TOTAL	**$69,551,144**	**$4,724,875**	**$23,717,786**	**$4,261,278**	**$2,246,200**	**$104,501,282**

Total General Obligation Debt
Composition of Debt Service



DEBT SERVICE REQUIREMENTS SUMMARY OF GENERAL OBLIGATION DEBT			
YEAR	**INTEREST**	**PRINCIPAL**	**REQUIREMENTS**
2020	$1,964,919	$3,946,595	$5,911,513
2021	$1,622,171	$3,355,508	$4,977,679
2022	$1,502,996	$2,574,608	$4,077,604
2023	$1,412,458	$2,668,796	$4,081,254
2024	$1,313,159	$2,605,000	$3,918,159
2025	$1,236,825	$2,145,000	$3,381,825
2026	$1,161,050	$2,220,000	$3,381,050
2027	$1,082,475	$2,305,000	$3,387,475
2028	$1,000,619	$2,385,000	$3,385,619
2029	$913,006	$2,475,000	$3,388,006
2030	$821,307	$2,565,000	$3,386,307
2031	$728,409	$2,420,000	$3,148,409
2032	$644,966	$2,505,000	$3,149,966
2033	$561,272	$2,590,000	$3,151,272
2034	$474,319	$2,680,000	$3,154,319
2035	$383,778	$2,340,000	$2,723,778
2036	$309,331	$2,190,000	$2,499,331
2037	$237,225	$2,265,000	$2,502,225
2038	$161,791	$2,335,000	$2,496,791
2039	$94,413	$1,765,000	$1,859,413
2040	$49,725	$950,000	$999,725
2041	$9,425	$580,000	$589,425
TOTAL	**$17,685,638**	**$51,865,506**	**$69,551,144**

Tax-Supported General Obligation Debt
Composition of Debt Service



DEBT SERVICE REQUIREMENTS SUMMARY OF TAX-SUPPORTED GENERAL OBLIGATION DEBT			
YEAR	**INTEREST**	**PRINCIPAL**	**REQUIREMENTS**
2020	$1,143,837	$2,876,595	$4,020,432
2021	$837,264	$2,255,508	$3,092,772
2022	$755,415	$1,439,608	$2,195,022
2023	$709,101	$1,483,796	$2,192,897
2024	$661,728	$1,380,000	$2,041,728
2025	$621,169	$880,000	$1,501,169
2026	$585,269	$915,000	$1,500,269
2027	$547,869	$955,000	$1,502,869
2028	$508,969	$990,000	$1,498,969
2029	$465,644	$1,035,000	$1,500,644
2030	$419,970	$1,080,000	$1,499,970
2031	$374,694	$1,125,000	$1,499,694
2032	$330,422	$1,170,000	$1,500,422
2033	$287,316	$1,215,000	$1,502,316
2034	$242,219	$1,260,000	$1,502,219
2035	$195,119	$1,305,000	$1,500,119
2036	$148,769	$1,355,000	$1,503,769
2037	$102,756	$1,400,000	$1,502,756
2038	$54,353	$1,445,000	$1,499,353
2039	$14,788	$845,000	$859,788
TOTAL	**$9,006,669**	**$26,410,506**	**$35,417,175**

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				
		INTEREST		**PRINCIPAL**	**TOTAL**
YEAR	**COUPON**	**FEBRUARY 15**	**AUGUST 15**	**AUGUST 15**	**REQUIREMENTS**
2020	4.000%	$33,600	$33,600	$820,000	$887,200
2021	4.000%	$17,200	$17,200	$860,000	$894,400
TOTAL		**$50,800**	**$50,800**	**$1,680,000**	**$1,781,600**

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			
		INTEREST		**PRINCIPAL**	**TOTAL**
YEAR	**COUPON**	**FEBRUARY 15**	**AUGUST 15**	**FEBRUARY 15**	**REQUIREMENTS**
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		**$132,097**	**$86,738**	**$2,515,000**	**$2,733,834**

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

		INTEREST		PRINCIPAL	TOTAL
YEAR	**COUPON**	**FEBRUARY 15**	**AUGUST 15**	**FEBRUARY 15**	**REQUIREMENTS**
2020	3.000%	$13,800	$0	$920,000	$933,800
TOTAL		**$13,800**	**$0**	**$920,000**	**$933,800**

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

CITY OF EULESS
DEBT SERVICE REQUIREMENTS

DESCRIPTION:	TAX & WATERWORKS & SEWER SYSTEM (LIMITED PLEDGE) REVENUE CERTIFICATES OF OBLIGATION, SERIES 2018
DATED:	March 1, 2018
ORIGINAL AMOUNT:	$9,180,000
INTEREST RATES:	BOND YEARS 2019 @ 4.00%, 2020-2023 @ 3.00%, 2024-2029 @ 4.00%, 2030-2031 @ 3.00%, 2032-2033 @ 3.125%, 2034-2035 @ 3.250%, 2036-2037 @ 3.3375% and 2038 @ 3.50%
PAYING AGENT:	U.S. BANK
OPTION DATE:	February 15, 2028

YEAR	COUPON	INTEREST FEBRUARY 15	INTEREST AUGUST 15	PRINCIPAL FEBRUARY 15	TOTAL REQUIREMENTS
2020	3.000%	$153,056	$147,956	$340,000	$641,013
2021	3.000%	$147,956	$142,706	$350,000	$640,663
2022	3.000%	$142,706	$137,306	$360,000	$640,013
2023	3.000%	$137,306	$131,756	$370,000	$639,063
2024	4.000%	$131,756	$124,056	$385,000	$640,813
2025	4.000%	$124,056	$116,056	$400,000	$640,113
2026	4.000%	$116,056	$107,756	$415,000	$638,813
2027	4.000%	$107,756	$99,056	$435,000	$641,813
2028	4.000%	$99,056	$90,056	$450,000	$639,113
2029	4.000%	$90,056	$80,656	$470,000	$640,713
2030	3.000%	$80,656	$73,382	$485,000	$639,039
2031	3.000%	$73,381	$65,881	$500,000	$639,263
2032	3.125%	$65,881	$57,834	$515,000	$638,716
2033	3.125%	$57,834	$49,475	$535,000	$642,309
2034	3.250%	$49,475	$40,538	$550,000	$640,013
2035	3.250%	$40,538	$31,275	$570,000	$641,813
2036	3.375%	$31,275	$21,319	$590,000	$642,594
2037	3.375%	$21,319	$11,025	$610,000	$642,344
2038	3.500%	$11,025	$0	$630,000	$641,025
TOTAL		**$1,681,147**	**$1,528,092**	**$8,960,000**	**$12,169,239**

Proceeds from the sale of the Certificates will be used for (i) the construction of public works, to wit: (a) constructing, renovating, enlarging, equipping and improving various streets, roads, bridges, overpasses, alleyways, thoroughfares, sidewalks, pathways and related municipal facilities within the City, including lane markings, signage, street, drainage, curbs, gutters, ADA accessibility, traffic signals, lighting and landscaping related thereto and the acquisition of necessary rights-of-way and land in connection therewith; (b) constructing, renovating, enlarging, equipping, and improving water and wastewater facilities for the City and the acquisition of necessary rights-of-way and land in connection therewith; and (c) renovating, improving and equipping existing City buildings and facilities for police, fire and other City departments, including HVAC system and lighting improvements, and (ii) professional services rendered in relation to such projects and the financing thereof.

A portion of the debt service is being repaid from other sources.

CITY OF EULESS DEBT SERVICE REQUIREMENTS				
DESCRIPTION:		AXON ENTERPRISE, INC. LEASE		
DATED:		October 25, 2018		
ORIGINAL AMOUNT:		$674,906		
INTEREST RATES:		0% INTEREST RATE; 3% Imputed Interest Rate for Reporting Purposes		
PAYING AGENT:		AXON ENTERPRISE, INC.		
OPTION DATE:		N/A		
YEAR	**INTEREST**	**INTEREST FEBRUARY 7**	**PRINCIPAL FEBRUARY 7**	**TOTAL REQUIREMENTS**
2020	3.000%	$16,515	$131,595	$148,110
2021	3.000%	$12,602	$135,508	$148,110
2022	3.000%	$8,502	$139,608	$148,110
2023	3.000%	$4,314	$143,796	$148,110
TOTAL		**$41,933**	**$550,506**	**$592,439**

The lease was used to finance an integrated camera and taser system along with related hardware and software for the police department.

THE CITY OF

EULESS

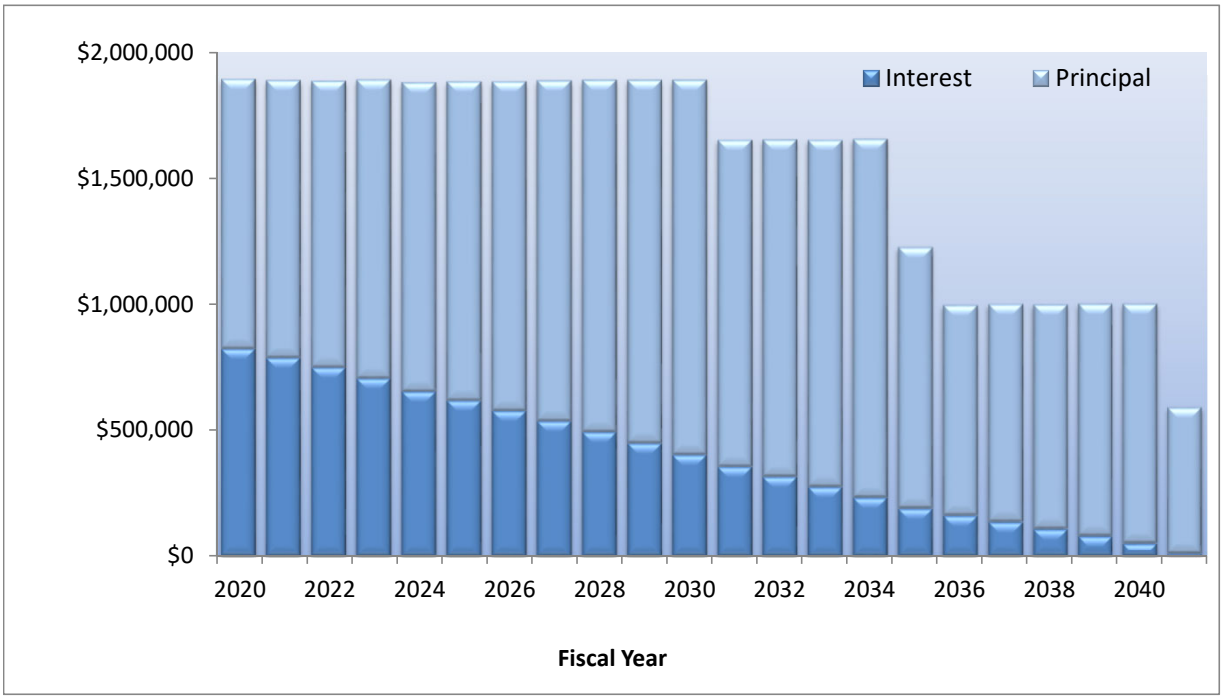
CITY OF EULESS
DEBT SERVICE REQUIREMENTS

DESCRIPTION:	TAX & WATERWORKS & SEWER SYSTEM (LIMITED PLEDGE) REVENUE CERTIFICATES OF OBLIGATION, SERIES 2019
DATED:	January 15, 2019
ORIGINAL AMOUNT:	$11,785,000
INTEREST RATES:	BOND YEARS 2020-2024 @ 3.00%, 2025-2028 @ 4.00%, 2029-2031 @ 5.00%, 2032-2035 @ 4.00%, 2036 @ 3.250%, 2037-2038 @ 3.3375% and 2039 @ 3.50%
PAYING AGENT:	U.S. BANK
OPTION DATE:	February 15, 2028

YEAR	COUPON	INTEREST FEBRUARY 15	INTEREST AUGUST 15	PRINCIPAL FEBRUARY 15	TOTAL REQUIREMENTS
2020	3.000%	$442,113	$221,878	$195,000	$858,991
2021	3.000%	$221,878	$215,503	$425,000	$862,381
2022	3.000%	$215,503	$208,978	$435,000	$859,481
2023	3.000%	$208,978	$202,228	$450,000	$861,206
2024	3.000%	$202,228	$195,328	$460,000	$857,556
2025	4.000%	$195,328	$185,728	$480,000	$861,056
2026	4.000%	$185,728	$175,728	$500,000	$861,456
2027	4.000%	$175,728	$165,328	$520,000	$861,056
2028	4.000%	$165,328	$154,528	$540,000	$859,856
2029	5.000%	$154,528	$140,403	$565,000	$859,931
2030	5.000%	$140,403	$125,528	$595,000	$860,931
2031	5.000%	$125,528	$109,903	$625,000	$860,431
2032	4.000%	$109,903	$96,803	$655,000	$861,706
2033	4.000%	$96,803	$83,203	$680,000	$860,006
2034	4.000%	$83,203	$69,003	$710,000	$862,206
2035	4.000%	$69,003	$54,303	$735,000	$858,306
2036	3.250%	$54,303	$41,872	$765,000	$861,175
2037	3.375%	$41,872	$28,541	$790,000	$860,413
2038	3.375%	$28,541	$14,788	$815,000	$858,328
2039	3.500%	$14,788	$0	$845,000	$859,788
TOTAL		**$2,931,688**	**$2,489,575**	**$11,785,000**	**$17,206,263**

Proceeds from the sale of the Certificates will be used for (i) the construction of public works, to wit: (a) constructing, renovating, enlarging, equipping and improving various streets, roads, bridges, overpasses, alleyways, thoroughfares, sidewalks, pathways and related municipal facilities within the City, including lane markings, signage, street, drainage, curbs, gutters, ADA accessibility, traffic signals, lighting and landscaping related thereto and the acquisition of necessary rights-of-way and land in connection therewith; (b) constructing, renovating, enlarging, equipping, and improving water and wastewater facilities for the City and the acquisition of necessary rights-of-way and land in connection therewith; and (c) renovating, improving and equipping existing City buildings and facilities for police, fire and other City departments, including HVAC system and lighting improvements, and (ii) professional services rendered in relation to such projects and the financing thereof.

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**
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	**$8,678,969**	**$25,455,000**	**$34,133,969**

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

		INTEREST		PRINCIPAL	TOTAL
YEAR	**COUPON**	**FEBRUARY 15**	**AUGUST 15**	**AUGUST 15**	**REQUIREMENTS**
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		**$15,800**	**$15,800**	**$120,000**	**$151,600**

Proceeds from the sale of the Bonds were used for (i) street improvements, including drainage, landscaping, curbs, gutters, sidewalks, entryways, signage, lighting, and traffic signalization incidental thereto, and the acquisition of land and rights-of-way therefor, and (ii) to pay the costs associated with the issuance of the bonds. These Bonds are direct obligations of the City payable from an annual ad valorem tax levied on all taxable property within the City, within the limits prescribed by law.

CITY OF EULESS

DEBT SERVICE REQUIREMENTS

DESCRIPTION:	TAX & WATERWORKS & SEWER SYSTEM (LIMITED PLEDGE) REVENUE CERTIFICATES OF OBLIGATION, SERIES 2011 (GLADE PARKS)
DATED:	January 15, 2011
ORIGINAL AMOUNT:	$2,854,870
INTEREST RATES:	BOND YEARS 2011-2018 @3.000%, 2019-2026 @ 4.000%, 2027-2028@ 4.125%, 2029-2030 @4.250%
PAYING AGENT:	U.S. BANK
OPTION DATE:	August 15, 2021

YEAR	COUPON	INTEREST FEBRUARY 15	INTEREST AUGUST 15	PRINCIPAL AUGUST 15	TOTAL REQUIREMENTS
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		**$258,419**	**$258,419**	**$1,960,000**	**$2,476,838**

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			
		INTEREST		**PRINCIPAL**	**TOTAL**
YEAR	**COUPON**	**FEBRUARY 15**	**AUGUST 15**	**AUGUST 15**	**REQUIREMENTS**
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		**$677,550**	**$677,550**	**$5,025,000**	**$6,380,100**

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				
		INTEREST		**PRINCIPAL**	**TOTAL**
YEAR	**COUPON**	**FEBRUARY 15**	**AUGUST 15**	**FEBRUARY 15**	**REQUIREMENTS**
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		**$427,394**	**$377,269**	**$2,795,000**	**$3,599,663**

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

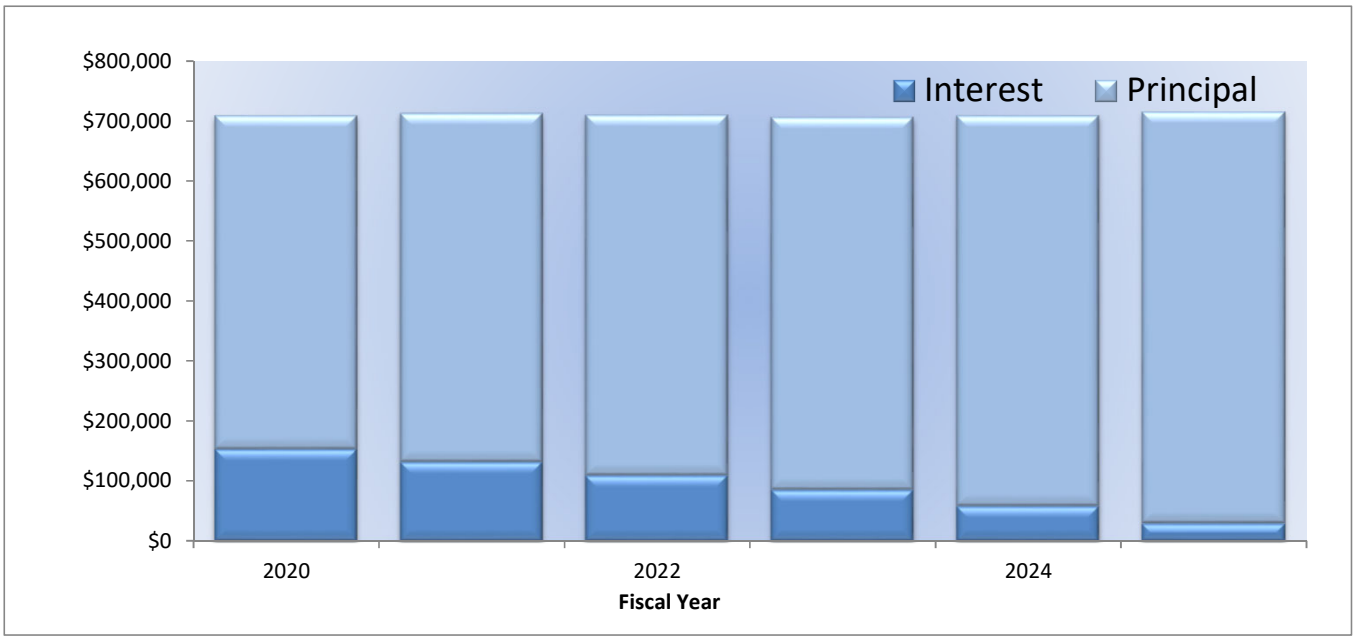
DESCRIPTION:	TAX & WATERWORKS & SEWER SYSTEM (LIMITED PLEDGE) REVENUE CERTIFICATES OF OBLIGATION, SERIES 2016 (MIDTOWN DEVELOPMENT)
DATED:	January 12, 2016
ORIGINAL AMOUNT:	$16,450,000
INTEREST RATES:	BOND YEARS 2016-2041 @2.000% - 4.000%
PAYING AGENT:	U.S. BANK
OPTION DATE:	August 15, 2026

YEAR	COUPON	INTEREST FEBRUARY 15	INTEREST AUGUST 15	PRINCIPAL AUGUST 15	TOTAL REQUIREMENTS
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		**$2,990,097**	**$2,980,672**	**$15,555,000**	**$21,525,769**

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.

* In 2041, Principal payment and final maturity is February 15, 2041.

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**
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	**$571,278**	**$3,690,000**	**$4,261,278**

G.O. - General Obligation

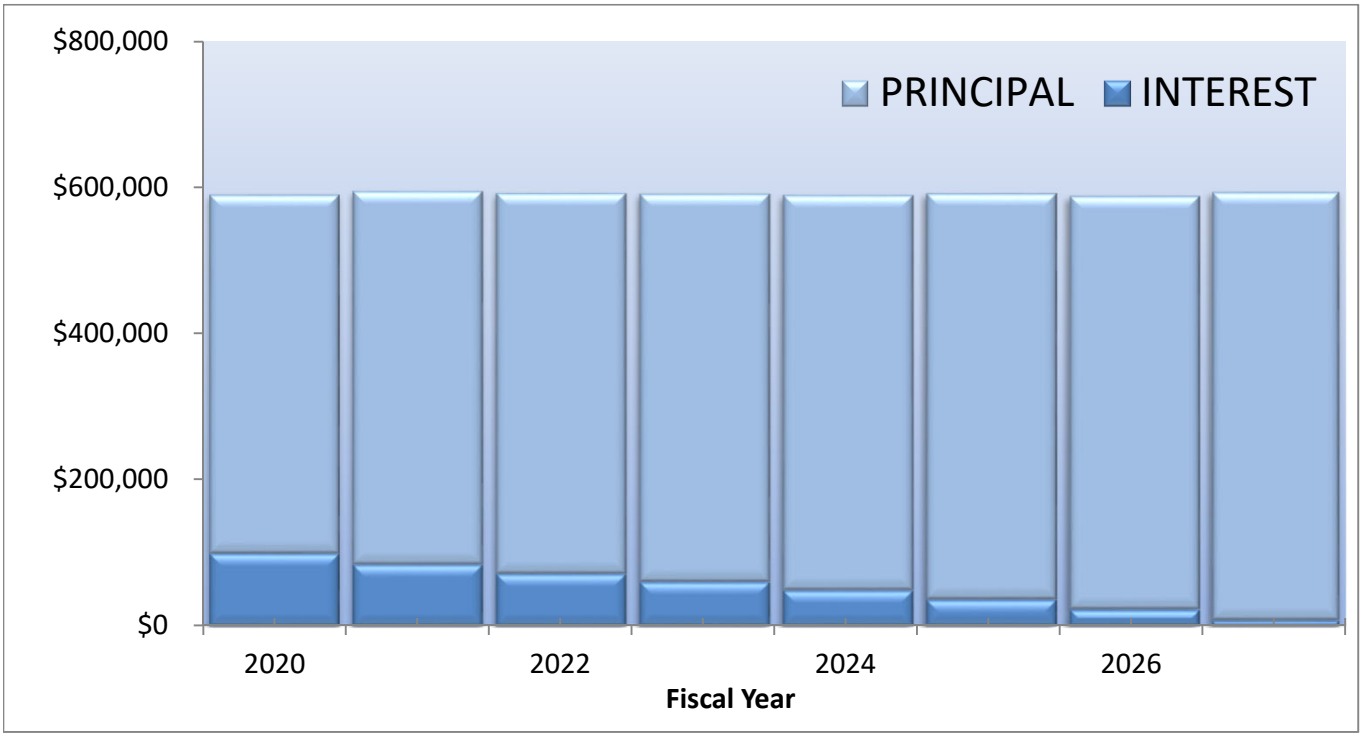
CITY OF EULESS
DEBT SERVICE REQUIREMENTS

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 FEBRUARY 1	INTEREST AUGUST 1	PRINCIPAL AUGUST 1	TOTAL REQUIREMENTS
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		**$285,639**	**$285,639**	**$3,690,000**	**$4,261,278**

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**
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	**$429,875**	**$4,295,000**	**$4,724,875**

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

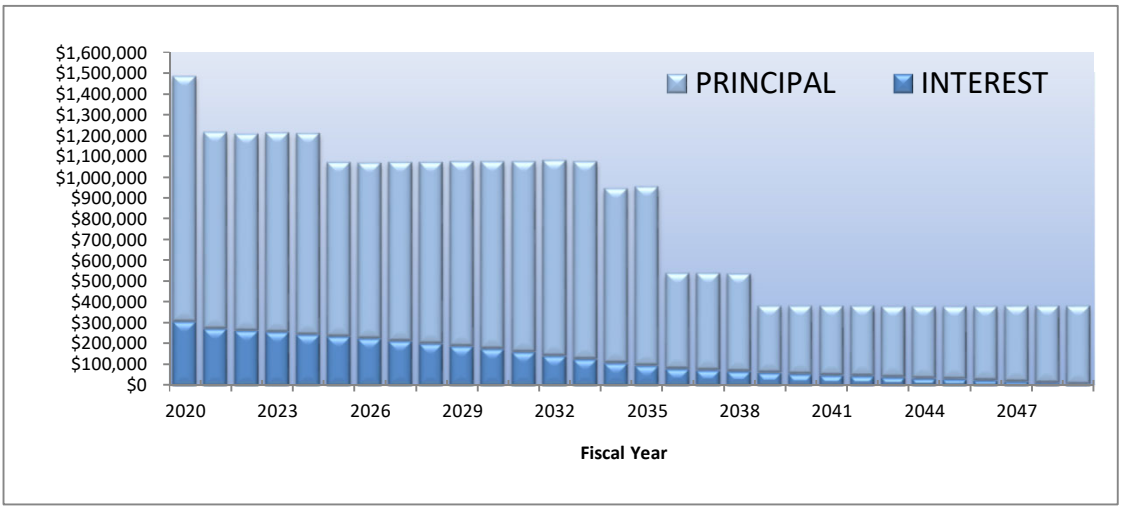
DESCRIPTION:	GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012A-GOLF
DATED:	November 1, 2012
ORIGINAL AMOUNT:	$7,185,000
INTEREST RATES:	BOND YEAR 2013-2014 @ 2.00%, 2015-2016 @ 4.000%, 2017-2018 @ 2.000%, 2019-2021 @ 3.000%, 2022 @ 2.000%, 2023 @ 2.125%, 2024 @ 2.250%, 2025 @ 2.375%, 2026 @ 2.500%, 2027 @ 2.625%
PAYING AGENT:	U.S. BANK
OPTION DATE:	FEBRUARY 15, 2022

YEAR	COUPON	INTEREST FEBRUARY 15	INTEREST AUGUST 15	PRINCIPAL FEBRUARY 15	TOTAL REQUIREMENTS
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		**$241,556**	**$188,319**	**$4,295,000**	**$4,724,875**

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 $590,609

Water & Wastewater Revenue Debt
Composition of Debt Service



DEBT SERVICE REQUIREMENTS SUMMARY OF WATER AND WASTEWATER SYSTEM REVENUE DEBT			
YEAR	**INTEREST**	**PRINCIPAL**	**REQUIREMENTS**
2020	$306,355	$1,180,000	$1,486,355
2021	$271,034	$945,000	$1,216,034
2022	$263,393	$945,000	$1,208,393
2023	$254,746	$960,000	$1,214,746
2024	$244,786	$965,000	$1,209,786
2025	$233,658	$840,000	$1,073,658
2026	$224,201	$845,000	$1,069,201
2027	$213,835	$860,000	$1,073,835
2028	$201,924	$870,000	$1,071,924
2029	$189,096	$885,000	$1,074,096
2030	$175,181	$900,000	$1,075,181
2031	$159,672	$915,000	$1,074,672
2032	$143,190	$940,000	$1,083,190
2033	$125,675	$950,000	$1,075,675
2034	$107,371	$840,000	$947,371
2035	$94,407	$860,000	$954,407
2036	$80,758	$460,000	$540,758
2037	$74,444	$465,000	$539,444
2038	$67,826	$470,000	$537,826
2039	$60,949	$320,000	$380,949
2040	$56,181	$325,000	$381,181
2041	$51,208	$330,000	$381,208
2042	$46,060	$335,000	$381,060
2043	$40,767	$340,000	$380,767
2044	$35,327	$345,000	$380,327
2045	$29,773	$350,000	$379,773
2046	$24,103	$355,000	$379,103
2047	$18,316	$365,000	$383,316
2048	$12,330	$370,000	$382,330
2049	$6,225	$375,000	$381,225
TOTAL	**$3,812,786**	**$19,905,000**	**$23,717,786**

AVERAGE ANNUAL PRINCIPAL AND INTEREST OUTSTANDING $790,593

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

		INTEREST		PRINCIPAL	TOTAL
YEAR	**COUPON**	**JANUARY 15**	**JULY 15**	**JULY 15**	**REQUIREMENTS**
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		**$23,142**	**$23,142**	**$930,000**	**$976,284**

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			
		INTEREST		**PRINCIPAL**	**TOTAL**
YEAR	**COUPON**	**JANUARY 15**	**JULY 15**	**JULY 15**	**REQUIREMENTS**
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		**$230,956**	**$230,956**	**$1,215,000**	**$1,676,913**

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

CITY OF EULESS DEBT SERVICE REQUIREMENTS					
DESCRIPTION:		WATERWORKS AND SEWER SYSTEM REVENUE BONDS, SERIES 2015A (Meters)			
DATED:		June 15, 2015			
ORIGINAL AMOUNT:		$4,685,000			
INTEREST RATES:		BOND YEARS 2019-2035 @ 0% - 1.98%			
PAYING AGENT:		Texas Water Development Board			
OPTION DATE:		N/A			
		INTEREST		**PRINCIPAL**	**TOTAL**
YEAR	**COUPON**	**JANUARY 15**	**JULY 15**	**JULY 15**	**REQUIREMENTS**
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		**$280,925**	**$280,925**	**$3,805,000**	**$4,366,849**

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

CITY OF EULESS DEBT SERVICE REQUIREMENTS					
DESCRIPTION:		WATERWORKS AND SEWER SYSTEM REVENUE BONDS, SERIES 2015B (Reclaimed Water System)			
DATED:		June 15, 2015			
ORIGINAL AMOUNT:		$2,380,000			
INTEREST RATES:		BOND YEARS 2020-2035 @ 0% -1.68%			
PAYING AGENT:		Texas Water Development Board			
OPTION DATE:		N/A			
		INTEREST		**PRINCIPAL**	**TOTAL**
YEAR	**COUPON**	**JANUARY 15**	**JULY 15**	**JULY 15**	**REQUIREMENTS**
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		**$121,277**	**$121,277**	**$2,020,000**	**$2,262,554**

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 2018			
DATED:		April 15, 2018			
ORIGINAL AMOUNT:		$2,785,000			
INTEREST RATES:		BOND YEARS 2018-2038 @ 0% -1.49%			
PAYING AGENT:		Texas Water Development Board			
OPTION DATE:		N/A			
		INTEREST		**PRINCIPAL**	**TOTAL**
YEAR	**COUPON**	**JANUARY 15**	**JULY 15**	**JULY 15**	**REQUIREMENTS**
2020	0.000%	$12,914	$12,914	$130,000	$155,827
2021	0.080%	$12,914	$12,914	$130,000	$155,827
2022	0.240%	$12,862	$12,862	$130,000	$155,723
2023	0.410%	$12,706	$12,706	$130,000	$155,411
2024	0.540%	$12,439	$12,439	$135,000	$159,878
2025	0.670%	$12,075	$12,075	$135,000	$159,149
2026	0.810%	$11,622	$11,622	$135,000	$158,245
2027	0.940%	$11,076	$11,076	$135,000	$157,151
2028	1.020%	$10,441	$10,441	$135,000	$155,882
2029	1.110%	$9,753	$9,753	$140,000	$159,505
2030	1.170%	$8,976	$8,976	$140,000	$157,951
2031	1.220%	$8,157	$8,157	$140,000	$156,313
2032	1.270%	$7,303	$7,303	$145,000	$159,605
2033	1.320%	$6,382	$6,382	$145,000	$157,764
2034	1.370%	$5,425	$5,425	$145,000	$155,850
2035	1.410%	$4,432	$4,432	$150,000	$158,863
2036	1.440%	$3,374	$3,374	$150,000	$156,748
2037	1.470%	$2,294	$2,294	$155,000	$159,588
2038	1.490%	$1,155	$1,155	$155,000	$157,310
TOTAL		**$166,294**	**$166,294**	**$2,660,000**	**$2,992,588**

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.

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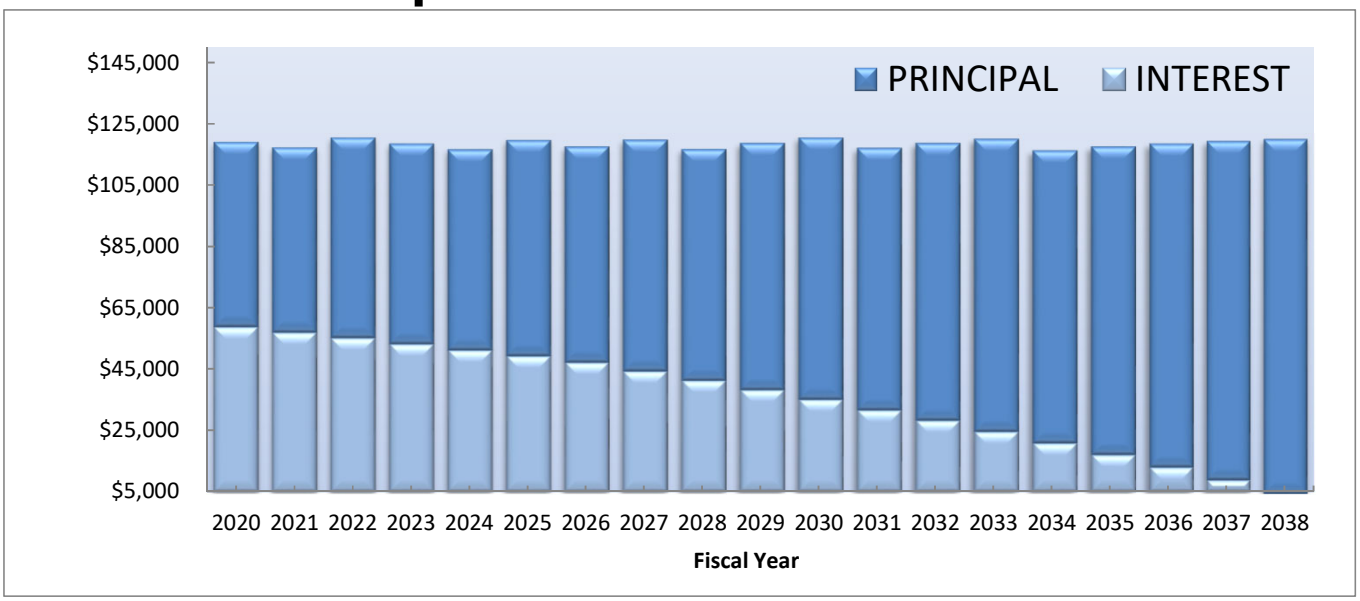
CITY OF EULESS DEBT SERVICE REQUIREMENTS					
DESCRIPTION:		WATERWORKS AND SEWER SYSTEM REVENUE BONDS, SERIES 2019			
DATED:		April 25, 2019			
ORIGINAL AMOUNT:		$9,275,000			
INTEREST RATES:		BOND YEARS 2020-2049 @ 0.23% -1.66%			
PAYING AGENT:		Texas Water Development Board			
OPTION DATE:		N/A			
		INTEREST		**PRINCIPAL**	**TOTAL**
YEAR	**COUPON**	**JANUARY 15**	**JULY 15**	**JULY 15**	**REQUIREMENTS**
2020	0.230%	$77,827	$53,880	$250,000	$381,707
2021	0.260%	$53,593	$53,593	$275,000	$382,185
2022	0.290%	$53,235	$53,235	$275,000	$381,470
2023	0.350%	$52,836	$52,836	$275,000	$380,673
2024	0.420%	$52,355	$52,355	$275,000	$379,710
2025	0.500%	$51,778	$51,778	$280,000	$383,555
2026	0.560%	$51,078	$51,078	$280,000	$382,155
2027	0.640%	$50,294	$50,294	$280,000	$380,587
2028	0.720%	$49,398	$49,398	$285,000	$383,795
2029	0.830%	$48,372	$48,372	$285,000	$381,743
2030	0.960%	$47,189	$47,189	$285,000	$379,378
2031	1.060%	$45,821	$45,821	$290,000	$381,642
2032	1.140%	$44,284	$44,284	$295,000	$383,568
2033	1.200%	$42,602	$42,602	$295,000	$380,205
2034	1.240%	$40,832	$40,832	$300,000	$381,665
2035	1.290%	$38,972	$38,972	$305,000	$382,945
2036	1.340%	$37,005	$37,005	$310,000	$384,010
2037	1.400%	$34,928	$34,928	$310,000	$379,856
2038	1.450%	$32,758	$32,758	$315,000	$380,516
2039	1.490%	$30,474	$30,474	$320,000	$380,949
2040	1.530%	$28,090	$28,090	$325,000	$381,181
2041	1.560%	$25,604	$25,604	$330,000	$381,208
2042	1.580%	$23,030	$23,030	$335,000	$381,060
2043	1.600%	$20,384	$20,384	$340,000	$380,767
2044	1.610%	$17,664	$17,664	$345,000	$380,327
2045	1.620%	$14,886	$14,886	$350,000	$379,773
2046	1.630%	$12,051	$12,051	$355,000	$379,103
2047	1.640%	$9,158	$9,158	$365,000	$383,316
2048	1.650%	$6,165	$6,165	$370,000	$382,330
2049	1.660%	$3,113	$3,113	$375,000	$381,225
TOTAL		**$1,095,772**	**$1,071,826**	**$9,275,000**	**$11,442,598**

Proceeds from the sale of the Bonds will provide funds for Capital Improvement Project WT1802 Well Replacement - Fuller / Far North.

Sales Tax Revenue Debt
Composition of Debt Service



DEBT SERVICE REQUIREMENTS SUMMARY OF SALES TAX REVENUE DEBT			
YEAR	**INTEREST**	**PRINCIPAL**	**TOTAL REQUIREMENTS**
2020	$58,750	$60,000	$118,750
2021	$56,950	$60,000	$116,950
2022	$55,150	$65,000	$120,150
2023	$53,200	$65,000	$118,200
2024	$51,250	$65,000	$116,250
2025	$49,300	$70,000	$119,300
2026	$47,200	$70,000	$117,200
2027	$44,400	$75,000	$119,400
2028	$41,400	$75,000	$116,400
2029	$38,400	$80,000	$118,400
2030	$35,200	$85,000	$120,200
2031	$31,800	$85,000	$116,800
2032	$28,400	$90,000	$118,400
2033	$24,800	$95,000	$119,800
2034	$21,000	$95,000	$116,000
2035	$17,200	$100,000	$117,200
2036	$13,200	$105,000	$118,200
2037	$9,000	$110,000	$119,000
2038	$4,600	$115,000	$119,600
TOTAL	**$681,200**	**$1,565,000**	**$2,246,200**

MAXIMUM ANNUAL DEBT SERVICE (RESERVE)	$120,200
AVERAGE ANNUAL DEBT OUTSTANDING	$118,221

CITY OF EULESS DEBT SERVICE REQUIREMENTS					
DESCRIPTION:		EULESS DEVELOPMENT CORPORATION, SALES TAX REVENUE BONDS, SERIES 2018			
DATED:		10/15/18			
ORIGINAL AMOUNT:		$1,635,000			
INTEREST RATE:		YEARS 2020-2025 @ 3.00%, YEARS 2026-2038 @ 4.00%			
PAYING AGENT:		U.S. BANK, NATIONAL ASSOCIATION, DALLAS, TEXAS			
OPTION DATE:		9/15/2028			
		INTEREST		**PRINCIPAL**	**TOTAL**
YEAR	**COUPON**	**MARCH 15**	**SEPTEMBER 15**	**SEPTEMBER 15**	**REQUIREMENTS**
2020	3.00%	$29,375	$29,375	$60,000	$118,750
2021	3.00%	$28,475	$28,475	$60,000	$116,950
2022	3.00%	$27,575	$27,575	$65,000	$120,150
2023	3.00%	$26,600	$26,600	$65,000	$118,200
2024	3.00%	$25,625	$25,625	$65,000	$116,250
2025	3.00%	$24,650	$24,650	$70,000	$119,300
2026	4.00%	$23,600	$23,600	$70,000	$117,200
2027	4.00%	$22,200	$22,200	$75,000	$119,400
2028	4.00%	$20,700	$20,700	$75,000	$116,400
2029	4.00%	$19,200	$19,200	$80,000	$118,400
2030	4.00%	$17,600	$17,600	$85,000	$120,200
2031	4.00%	$15,900	$15,900	$85,000	$116,800
2032	4.00%	$14,200	$14,200	$90,000	$118,400
2033	4.00%	$12,400	$12,400	$95,000	$119,800
2034	4.00%	$10,500	$10,500	$95,000	$116,000
2035	4.00%	$8,600	$8,600	$100,000	$117,200
2036	4.00%	$6,600	$6,600	$105,000	$118,200
2037	4.00%	$4,500	$4,500	$110,000	$119,000
2038	4.00%	$2,300	$2,300	$115,000	$119,600
TOTAL		**$340,600**	**$340,600**	**$1,565,000**	**$2,246,200**

Proceeds from the sale of the Bonds will be used to (i) pay contractual obligations of the City to be incurred for the construction of parks and park facilities, and (ii) pay the costs associated with the issuance of the Bonds.

THE CITY OF

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Appendices

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Appendix A
Human Resources

Full-Time Personnel Counts

	FY 17/18 ACTUAL		FY 18/19 BUDGETED	FY 18/19 ESTIMATED	FY 19/20 BUDGETED	
CITY ADMINISTRATION	3.50		3.50	3.50	3.50	
CITY SECRETARY	3.50		3.50	3.50	3.50	
Total City Administration	**7.00**		**7.00**	**7.00**	**7.00**	
FINANCE/BUDGET	2.00		2.00	2.00	2.00	
MUNICIPAL COURTS	7.75		7.75	7.75	7.75	
ACCOUNTING	4.00		4.00	4.00	4.00	
PURCHASING	1.00		1.00	1.00	1.00	
Total Finance	**14.75**		**14.75**	**14.75**	**14.75**	
POLICE CODE COMPLIANCE	15.00		15.00	15.00	16.00	C
POLICE ADMINISTRATION	6.00		6.00	6.00	6.00	
POLICE PATROL	45.00		45.00	45.00	45.00	
POLICE CID	13.00		13.00	13.00	13.00	
POLICE SERVICE	22.00		22.00	22.00	22.00	
POLICE DETENTION	17.00		17.00	17.00	17.00	
Total Police Department	**118.00**		**118.00**	**118.00**	**119.00**	
FIRE MARSHAL/EDUCATION	4.00		4.00	4.00	4.00	
FIRE ADMINISTRATION	4.00		4.00	4.00	4.00	
EMS/SUPPRESSION	67.00		67.00	67.00	67.00	
Total Fire Department	**75.00**		**75.00**	**75.00**	**75.00**	
INFORMATION SERVICES	1.00		1.00	1.00	1.00	
HUMAN RESOURCES	3.50		3.50	3.50	3.50	
FACILITY MAINTENANCE	4.00		4.00	4.00	4.00	
Total Administrative Services	**8.50**		**8.50**	**8.50**	**8.50**	
LIBRARY	9.00		9.00	9.00	9.00	
Total Library	**9.00**		**9.00**	**9.00**	**9.00**	
PLANNING & DEVELOPMENT	2.50		2.50	2.50	2.50	
INSPECTIONS SERVICES	4.00		4.00	4.00	4.00	
Total Planning & Development	**6.50**		**6.50**	**6.50**	**6.50**	
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	
RECREATION ADMINISTRATION	1.00		1.00	1.00	1.00	
Total Community Services	**20.50**		**20.50**	**20.50**	**20.50**	
STREET MAINTENANCE	10.50	A	11.50	11.50	11.50	
ANIMAL CONTROL	3.00		3.00	3.00	3.00	
CITY ENGINEER	1.00		1.00	1.00	1.00	
Total Public Works	**14.50**		**15.50**	**15.50**	**15.50**	
GF NON-DEPARTMENTAL	0.50	A	0.00	0.00	0.00	
Total Non-departmental	**0.50**		**0.00**	**0.00**	**0.00**	
TOTAL GENERAL FUND	**274.25**		**274.75**	**274.75**	**275.75**	
EDC - PARKS	13.25		13.25	13.25	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	**24.25**		**24.25**	**24.25**	**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	3.00		3.00	3.00	3.00	
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	8.00	B
METER SERVICES	1.00		1.00	1.00	1.00	
Total Public Works	**24.00**		**24.00**	**24.00**	**25.00**	
INFORMATION SERVICES	4.00		4.00	4.00	4.00	
W&S NON-DEPT.	10.50	A	10.00	10.00	10.00	
Total Non-departmental	**14.50**		**14.00**	**14.00**	**14.00**	
TOTAL W&S FUND	**43.50**		**43.00**	**43.00**	**44.00**	
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	19.00		19.00	19.00	19.00	
PUBLIC SAFETY SPECIAL FUND	0.00		0.00	0.00	0.00	
SERVICE CENTER FUND	5.00		5.00	5.00	5.00	
DRAINAGE UTILITY FUND	8.00		8.00	8.00	8.00	
TEXAS STAR SPORTS COMPLEX	1.50		1.50	1.50	1.50	
HEALTH INSURANCE FUND	1.00		1.00	1.00	1.00	
WC/RISK MANAGEMENT FUND	0.50		0.50	0.50	0.50	
TOTAL OTHER FUNDS	**36.25**		**36.25**	**36.25**	**36.25**	
TOTAL ALL FUNDS	**390.00**		**390.00**	**390.00**	**392.00**	

A) Added 1 PW Field Tech I, eliminated Director of Admin Services.

B) Added 1 PW Field Tech I

C) Added 1 Code Enforcement Officer

PERSONNEL COUNTS BY FUND

	FULL-TIME EMPLOYEES			
	FY18 ACTUAL	FY19 BUDGETED	FY19 ESTIMATED	FY20 FUNDED
GENERAL FUND	274.25	274.75	274.75	275.75
EDC FUND	24.25	24.25	24.25	24.25
WATER & WW FUND	43.50	43.00	43.00	44.00
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	19.00	19.00	19.00	19.00
PUBLIC SAFETY SPECIAL FUND	0.00	0.00	0.00	0.00
SERVICE CENTER FUND	5.00	5.00	5.00	5.00
DRAINAGE UTILITY	8.00	8.00	8.00	8.00
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	390.00	390.00	390.00	392.00

	PART-TIME EMPLOYEES			
GENERAL FUND	49.00	49.00	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	154.00	154.00	154.00	154.00

THE CITY OF

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Appendix B
Financial Terminology

THE CITY OF

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BASIS OF ACCOUNTING AND BUDGETING

1) The City's finances shall be accounted for in accordance with generally accepted accounting principles as established by the Governmental Accounting Standards Board ("GASB").

   a) City accounts are organized and operated on the basis of funds, or account groups, each of which is considered a separate accounting entity. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements. Funds are divided into two types: governmental and proprietary fund types. Governmental funds are those through which most governmental functions of the City are financed. Proprietary funds operate in a manner similar to private business enterprise.

   b) Governmental fund types are those through which most governmental functions of the City are financed and include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds. Governmental funds use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e. when both "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Substantially all revenues are considered to be susceptible to accrual. Revenues from ad valorem taxes, sales taxes, hotel occupancy taxes, franchise taxes, and short-term motor vehicle taxes, recorded in the governmental funds are susceptible to accrual. License and permits, charges for service, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received because generally they are not measurable until that time. Investment earnings are recorded as earned since they are both measurable and available. Expenditures are recognized when the related fund liability is incurred. However, debt service expenditures as well as expenditures related to compensated absences are recorded only when payment is due.

   c) The City utilizes encumbrance accounting for governmental fund types, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriations. Encumbrances lapse at fiscal year end.

   d) Proprietary funds operate in a manner similar to private business and include enterprise funds and internal service funds. The City's proprietary fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Under the full accrual method, revenues are recorded when earned and expenses are recorded at the time the associated liabilities occur. Net position is presented as Invested in capital assets – net of related debt, Restricted, and Unrestricted. The accounting objectives are determinations of net income, financial position, and cash flow. Proprietary fund operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net position.

2) The City's annual budgets shall be prepared and adopted on a basis consistent with generally accepted accounting principles for all governmental and proprietary funds except the capital project funds, which adopt project-length budgets. Using these principles, the revenues and expenditures are budgeted and approved before the beginning of the fiscal year by an ordinance passed by the City Council. Depreciation of capital assets is not recognized in proprietary fund budgets. All annual appropriations lapse at fiscal year end.

3) Under GASB 34, the City will continue utilizing the accounting and budgeting processes as described in paragraphs 1 and 2 of this section for individual fund statements. However, because GASB 34 mandates the flow of economic resources measurement focus and accrual basis of accounting for government-wide reporting, eliminating entries and extensive reconciliation must be performed to present aggregated fund information in the government–wide reporting model. Therefore, individual operating funds will be created with the objective of reducing fund level to government-wide reconciliation as much as possible. When appropriate, individual funds will be examined to determine if it will be appropriate to account for them as proprietary fund types. Also, the City will limit the use of internal service funds and incorporate the financial transactions of these funds into other governmental funds.

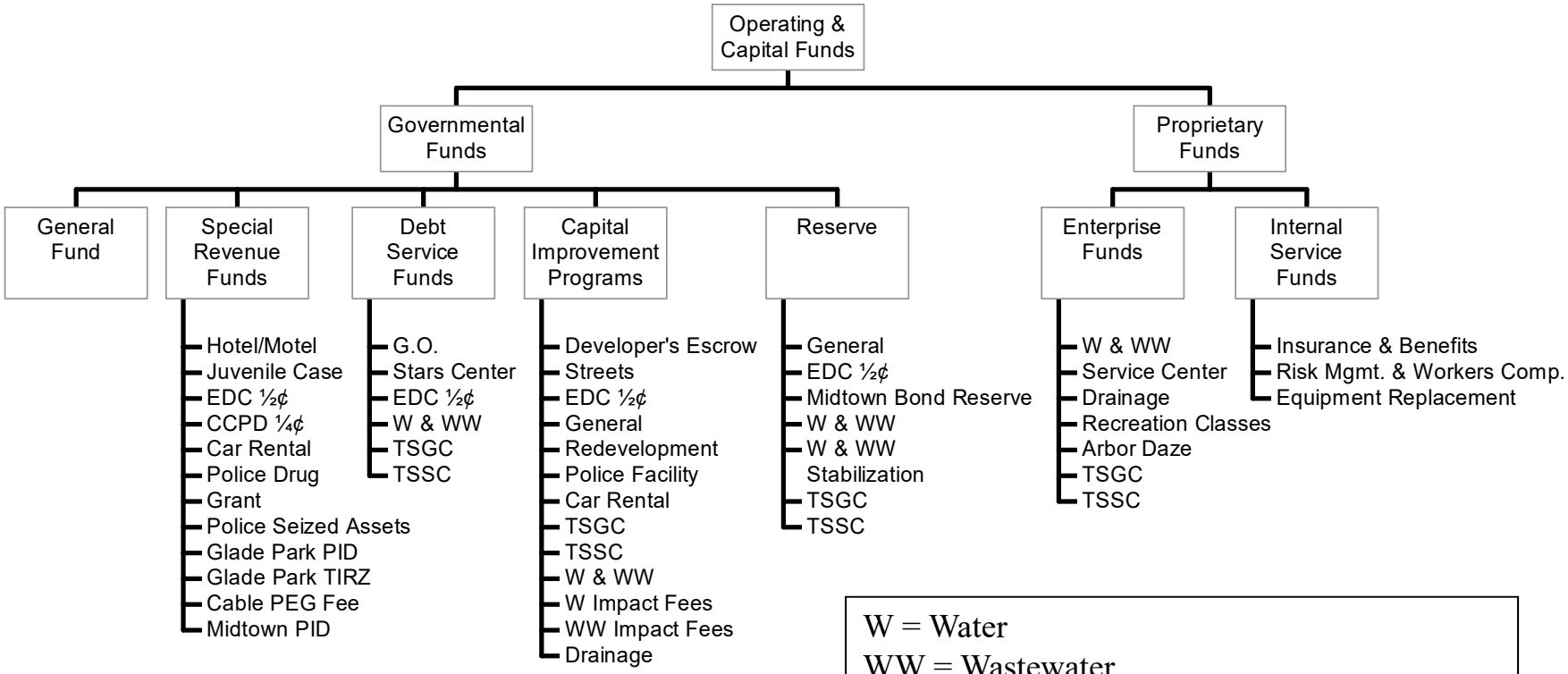
FUND RELATIONSHIPS

Why all these funds? Where is the money being spent? All legitimate questions. 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 FUNDS 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.
RISK MANAGEMENT / WORKERS COMP FUND 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.
SERVICE CENTER FUND To account for operating costs and revenues of the fleet maintenance service to all City Departments.	Receives funds from water and sewer fund.
POLICE 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 FUND 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.
EQUIPMENT REPLACEMENT FUND To account for the accumulation of funds planned to be used for replacement of vehicles and some equipment. Allows for level of expenditures for these costly assets.	Funding is provided annually by user departments based on a calculation of depreciable value. Sale of auction equipment is reported here.
RECREATION CLASSES FUND To account for operating revenues and expenditures of the City's recreational program and events.	Funded from various athletic and special events, recreation class fees, etc.
ARBOR DAZE FUND To account for revenues and expenditures of the City's annual Arbor Daze festival.	Funded from business sponsorships, booth rental, ticket sales, souvenir sales, plant sales, etc.

FUND/PURPOSE	RELATIONSHIP TO OTHER FUNDS
DRAINAGE UTILITY FUND To account for acquisition, operation, and maintenance of the City's drainage utility system.	Uses no tax dollars for support. Funded primarily by user charges.
TEXAS STAR GOLF COURSE FUND To account for revenues for the Texas Star Golf Course and Conference Centre.	Revenues generated from green fees, cart rentals, membership dues, pro shop sales, restaurant sales, and conference centre rentals.
EULESS DEVELOPMENT CORPORATION ½ CENT SALES TAX FUND (EDC) To account for proceeds of half cent sales tax for economic development, library and parks, per referendum.	Funds mandated for economic development, library and parks by half-cent sales tax proceeds.
CRIME CONTROL & PREVENTION DISTRICT ¼ CENT SALES TAX FUND (CCPD) To account for ¼ cent sales tax for the revenues and expenditures for CCPD.	Receives funding from sales tax collections for CCPD.
TEXAS STAR SPORTS COMPLEX FUND (TSSC) To account for revenues for Youth and Adult Sports activity at Softball World and the Parks at Texas Star.	Revenues generated from tournaments, recreational league fees, pro shop sales, concessions, and use of facilities.
CAR RENTAL TAX FUND To account for proceeds from a 5% tax on the short-term rental of motor vehicles .	Revenues received from car rental facilities for the short-term rental of passenger cars, vans, SUV's and light trucks. Funds used for any governmental purpose.
CABLE PEG FEE FUND To account for proceeds from a 1% fee collected from cable channel providers.	Revenues received from cable providers for the expansion of the City's public, education, and governmental access channel.
POLICE SEIZED ASSET FUND To account for resources received from asset forfeiture pursuant to court judgement File No. 09-13-640.	Revenues received from forfeitures are to be administered in compliance with Chapter 59, Texas Code of Criminal Procedure.
JUVENILE CASE FUND To account for resources received from a $5 fee assessed on any conviction in municipal court.	Revenues received from forfeitures are used to employ and fund the needs of a juvenile case manager.
GRANT FUND To account for resources awarded from various grant funding sources.	Revenues received must be used in accordance with the grant provisions.
PUBLIC IMPROVEMENT DISTRICT (PID) FUNDS To account for the accumulation of resources from an assessment levied upon properties within district boundaries.	Revenues received are utilized for the repayment of debt issued to fund public improvements within the district.
TAX INCREMENTAL REINVESTMENT ZONE (TIRZ) FUNDS To account for the accumulation of a portion of the incremental property taxes from taxing entities participating in the tax increamental reinvestment zone.	Revenues received are utilized for the repayment of debt issued to fund public improvements within the district.
RESERVE FUNDS To account for the accumulation of resources for future projects or acquisitions, financial stabity, or contractual agreements.	Funds are for the allowable purposes.

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 Reinvestment 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: Euless 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.

DEA: Acronym for the Drug Enforcement Administration, a United States federal law enforcement agency under the Department of Justice, tasked with combating drug smuggling and use within the United States.

Debt Service Fund: A fund used to account for the moneys set aside for the payment of interest and principal to holders of the City's general obligation and revenue bonds, the sale of which finances long-term capital improvements, such as facilities, streets and drainage, parks and water/wastewater systems.

Delinquent taxes: Taxes remaining unpaid on or after the date on which a penalty or nonpayment is attached.

Department: A functional unit of the City containing one or more divisions or activities.

Depreciation: Change in the value of assets (equipment, buildings, etc. with a useful life of 5 years or more) due to the use of the asset.

D/FW: Acronym for the Dallas and Fort Worth.

EDC: Acronym for the Euless Development Corporation, a component unit of the City. This Corporation is funded by a ½¢ sales and use tax that is legally restricted to library, parks, and

economic development projects, and the debt associated with each.

Effective Tax Rate: A rate which generates the same amount of revenues from property which is taxed in both years.

Encumbrances: Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. When paid, the encumbrance is liquidated.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Excess Fund Balance: The excess of a fund's current assets over its current liabilities and required reserve limits.

Exempt: Personnel not eligible to receive overtime pay and who are expected to work whatever hours are necessary to complete their job assignments.

Expenditures: The cost of goods received or services rendered whether cash payments have been made or encumbered.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the result of its operations. The City of Euless' fiscal year begins each October 1st and ends the following September 30th.

Fixed Assets: Assets of a long-term character, which are intended to continue to be held or used, such as land, buildings, and improvements other than buildings, machinery, and equipment.

Franchise: A special privilege granted by the government permitting the continuing use of public property, such as City streets, and usually involving the elements of monopoly and regulation.

FTE: Acronym for full time equivalent, a measurement of staffing. One FTE is a 40 hours per week employee. A part-time position working 20 hours per week, or a temporary full-time position working six months would be ½ FTE.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounting: A governmental accounting system that is organized and operated on a fund basis.

Fund Balance: The excess of a fund's current assets over its current liabilities, sometimes called working capital or fund equity. A negative fund balance is often referred to as a deficit.

GAAP: Acronym for Generally Accepted Accounting Principles, which is the standard framework of guidelines for financial accounting. It includes the standards, conventions, and rules accountants follow in recording and summarizing transactions and in the preparation of financial statements.

GASB: Acronym for Government Accounting Standards Board, an independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

GC ISD: Acronym for the Grapevine Colleyville Independent School District, the local independent school district, with board members elected to provide administration for schools in the cities of Grapevine, Colleyville, and Euless. The school district has a separate tax office which assesses and collects taxes for operation of the elementary and secondary schools. Note: Some Euless residents in the southern part of Euless attend school in the HEB ISD.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is generally tax supported.

General Obligation Bonds: Bonds for the payment of which the full faith and credit of the issuing government are pledged. The bonds are paid by revenue provided from real property

which is assessed through the taxation power of the local governmental unit. Bonds must have voter approval.

GFOA: Acronym for Government Finance Officers Association whose mission is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

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

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

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

H-E-B ISD: Acronym for the Hurst-Euless-Bedford Independent School District, 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. 2228

AN ORDINANCE ADOPTING THE OFFICIAL OPERATING AND CAPITAL BUDGET FOR THE CITY OF EULESS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020; AMENDING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019; 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, 2019, and ending September 30, 2020, was posted on the City's website and filed in the office of the City Secretary of the City of Euless on July 31, 2019, and has been available to the citizens and the public for their inspection since that date; and

WHEREAS, the FY2019-2020 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 FY2019-2020 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 27, 2019, 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 FY2018-2019 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, 2019, and ending September 30, 2020, 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 FY2019-2020 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 FY2018-2019 official Budget for the City of Euless is amended to provide an additional $32,464 for rebates pursuant to certain contractual agreements, $50,000 for Library renovations, $62,998 for unforeseen grant proceeds, and $580,802 for Capital Improvement Projects. The revised figures, prepared and submitted by the City Manager for the FY2018-2019 budget are hereby approved and appropriated, and any necessary transfers between accounts and departments are hereby authorized, approved and appropriated.

SECTION 4.

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

SECTION 5.

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

FUND	FY2019 Amended Expenditures	FY2020 Budgeted Expenditures
General Fund		$ 47,531,579
Hotel/Motel Fund	$ 951,332	$ 1,297,107
Juvenile Case Fund		$ 122,618
Half Cent Sales Tax Fund (EDC)		$ 7,162,271
Crime Control & Prevention District Fund (CCPD)		$ 3,225,837
Police Seized Assets Fund		$ 61,506
Police Drug Fund (DEA)		$ 179,162
Grant Fund	$ 214,116	$ 71,362
Car Rental Tax Fund	$ 15,853,507	$ 15,444,403
Glade Parks Tax Increment Reinvestment Zone		$ 1,143,966
Midtown Public Improvement District		$ 1,062,197
Midtown Tax Increment Reinvestment Zone		$ 51,701
Cable PEG Fund		$ 326,794
General Obligation Debt Service Fund		$ 6,070,199
Star Center Debt Service Fund		$ 709,303
Half Cent Debt Service Fund (EDC)		$ 442,664
Water & Wastewater Fund		$ 26,240,886
Service Center Fund		$ 1,476,373
Water & Wastewater Debt Service Fund		$ 1,489,617
Drainage Utility Fund		$ 882,950
Recreation Classes Fund		$ 980,981
Arbor Daze Fund		$ 80,000
Texas Star Sports Complex Fund		$ 737,522
Texas Star Golf Course Fund		$ 4,688,712
Texas Star Golf Course Debt Service Fund		$ 589,566
Equipment Replacement Fund		$ 1,634,500
Health Insurance Fund		$ 7,631,683
Risk Management/Worker's Comp Fund		$ 1,197,125

SECTION 6.

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

Fund	FY2019 Amended Appropriations	FY2020 Appropriations
Drainage Capital Projects Fund		$ 50,000
Streets Capital Projects Fund	$ 13,723,261	$ 1,465,000
Water & Wastewater Capital Projects Fund	$ 11,186,663	$ 2,351,486
Water Impact Fee Fund		$ 376,024
Wastewater Impact Fee Fund		$ 100,000
General Capital Projects Fund	$ 32,753	$ 7,335,000
Half Cent Capital Projects Fund (EDC)	$ 2,536,324	$ 4,704,810
Texas Star Golf Course Capital Projects		$ 215,337
Texas Star Sports Complex CIP		$ 100,000
Redevelopment Fund	$ 531,619	$ 1,000,000
Car Rental Capital Improvement Projects	$ 4,660,908	2,335,070
Developers Escrow	$ 32,753	50,000

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.

Fund	FY 2020 Appropriations
Half Cent Sales Tax (EDC) Debt Reserve Fund	$ 700
Water & Wastewater Rate Stabilization Reserve Fund	$ 842,414
Texas Star Sports Complex Reserve Fund	$ 379,419
Texas Star Golf Course Reserve Fund	$ 315,337

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 PASSED ON FIRST AND FINAL READING at a regular meeting of the Euless City Council on September 10, 2019, by a vote of 7 ayes, 0 nays, and 0 abstentions.

APPROVED:

Linda Martin, Mayor

ATTEST:

Kim Sutter, TRMC, CMC, City Secretary

APPROVED AS TO FORM:

Wayne K. Olson, City Attorney

ORDINANCE NO. 2229

AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2019 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 27, 2019, the City Council held a public hearing on the proposed budget for the Fiscal Year 2019-2020; and

WHEREAS, the City Council has approved, by a separate ordinance adopted on September 10, 2019, an annual budget for the fiscal year beginning October 1, 2019, and ending September 30, 2020 (tax year 2019); 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 2019; and

WHEREAS, the City Council held public hearings on the proposed tax rate on August 27, 2019, and September 3, 2019, 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 2019 and for each tax year thereafter until otherwise ordained:

$0.377974	for the purposes of maintenance and operation
$0.084526	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, 2019, and not exempt from taxation by the Constitution and statutes of the State of Texas. The tax so levied and assessed shall be apportioned to the accounts and funds in the amounts as set forth in the annual budget of the City adopted for the fiscal year.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.87 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $6.26.

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 Tax Code, Section 11.22:

	For a disability rating of	
An exemption of up to:	**at least:**	**but less than:**
$5,000 of the assessed value	10%	30%
$7,500 of the assessed value	30%	50%
$10,000 of the assessed value	50%	70%
$12,000 of the assessed value	70% and over	

SECTION 5.

The taxes levied by this Ordinance shall be due and payable on October 1, 2019, and shall become delinquent on February 1, 2020. 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, 2020.

SECTION 6.

If the tax is unpaid after January 31, 2020, such tax will become delinquent and penalty and interest will attach and accrue as provided by Section 33.01 of the Texas Tax Code.

SECTION 7.

A person who pays one-half of the taxes before December 1, 2019, may pay the remaining one-half of the taxes without penalty or interest before July 1, 2020, as provided and authorized by Section 31.03 of the Texas Tax Code.

SECTION 8.

As provided by Section 33.07 of the Texas Tax Code, in the event the taxes become delinquent and remain delinquent on July 1, 2020, 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 Euless City Council on September 10, 2019, by a vote of 7 ayes, 0 nays, and 0 abstentions.

APPROVED:

Linda Martin, Mayor

ATTEST:

Kim Sutter, TRMC, CMC, City Secretary

APPROVED AS TO FORM:

Wayne K. Olson, City Attorney

ORDINANCE NO. 2230

AN ORDINANCE ADOPTING THE TAX ROLL FOR TAX YEAR 2019 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 2019, Tarrant Appraisal District provided the City with the Certified Appraisal Roll effective for the 2019 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 2019 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 10, 2019; by a vote of __7__ ayes, __0__ nays, and __0__ abstentions.

APPROVED:

Linda Martin, Mayor

ATTEST:

Kim Sutter, TRMC, CMC, 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 plan includes operations and capital items that are recommended for FY2019-20 and the impact of recommended major capital projects through FY2023-24.

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 planning purposes and funding has not yet been identified.

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 2% to 3% growth factors. Sales tax is projected to grow approximately 1% annually based on new retail development. Departmental expenditures include an increase of less than 1% with annual increases for salary plan adjustments, health insurance increases, and changes in depreciation. Funding is needed for three police officers, which can be partially offset with grant funding, and three fire fighters. Based on new property tax legislation, it is anticipated that additional needed personnel cannot be added without seeking voter approved funding.

Without additional growth in other areas, it is also possible that voter approval may be needed for baseline expenditures including a modest pay plan and health insurance increases. Staff will continue to evaluate all available options.

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 Fire Station #1 construction in FY2019-20 and short-term tax notes for future equipment purchases in FY2019-20 and FY2021-22.

The principal and interest requirements associated with the proposed bonds have been included in the multi-year plan. 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 which is detailed in the CIP book. Funding has been included for Blessing Branch Park improvements, and Carr Park Trail Connection.

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 are for Carr Park Improvements. FY2019-20 includes an issuance of $4,380,000 for construction of Texas Star Sports Complex Phase VII and FY2023-24 includes an issuance for $3,816,945 for Texas Star Sports Complex Phase VIII.

Crime Control and Prevention District

The Crime Control and Prevention District fund includes salary plan adjustments, health insurance increases, and continuation of existing programs.

Car Rental Tax Fund

Car Rental Tax revenue projected increases for future years are attributed to inflationary increases on the rates charged by car rental companies. 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. In addition, funds will be used to cash flow capital requests including improvements to Kiddie Carr Park. The accumulation of fund balance is expected to be used to cash flow future capital projects.

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 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 current water and wastewater revenue bonds and funding to continue the annual water and wastewater infrastructure improvements. The current water and wastewater capital improvements plan projects do not propose additional bond funding.

Water and Wastewater Debt Service Fund

Debt service transfers are based on current debt outstanding. Debt service payments for the existing water tank debt and Phase I of the reclaimed water system expansion are paid from impact fees as identified in the Impact Fee CIP plan. All other water and wastewater debt is paid from system revenues.

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 from fee increases and those 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 repayment schedules and include annual transfers from the Golf Course Reserve Fund.

Texas Star Sports Complex Fund

Revenues and expenses are proposed to decrease in FY2019-20 due to planned improvements. Texas Star Sports Complex Phase VII will include renovation of the existing Softball World to incorporate multi-purpose fields with an emphasis on youth sports. The facility is anticipated to reopen in FY2020-21 and increases are included for

pay plan adjustments, health insurance costs, and operating costs. 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 includes fleet and 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.

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 strives for a level tax rate and continues existing service levels. The Water and Wastewater plan indicates that the City will be facing significant challenges from increased water and wastewater costs which will likely have a significant impact on future rates. While it is understood that this plan is certain to change, it is intended to help guide future decisions.

General Fund
Executive Summary

	Base Year Budget 2019-20	Year 2 Projected 2020-21	Year 3 Projected 2021-22	Year 4 Projected 2022-23	Year 5 Projected 2023-24
TAX RATE VARIABLE					
Tax Rate	$0.4625	$0.4625	$0.4625	$0.4625	$0.4625
Tax Rate Change	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Assessed Value/$100	$ 43,926,818	$46,123,159	$47,968,085	$49,886,809	$50,884,545
Amount generated by 1¢	$ 428,286	$ 449,701	$ 467,689	$ 486,396	$ 496,124
Transfer from Car Rental	$ 1,630,570	$ 1,638,723	$ 1,646,917	$ 1,646,917	$ 1,646,917
Tax Rate Equivalent - Car Rental Transfer	0.038072	0.036440	0.035214	0.033860	0.033196
EXPENDITURES					
Departmental Expenditures	$ 43,577,488	$ 43,818,500	$ 44,865,904	$ 45,943,719	$ 47,048,897
Insurance Increase	$ -	$ 185,304	$ 201,849	$ 215,085	$ 225,012
Salary Package	$ -	$ 619,625	$ 632,017	$ 644,657	$ 657,550
Capital Expenses	$ 3,954,091	$ -	$ -	$ -	$ -
Total Expenditures	$ 47,531,579	$ 44,623,429	$ 45,699,770	$ 46,803,461	$ 47,931,460
Proposed Supplemental		$ -	$ -	$ -	$ -
Proposed Capital		$ -	$ -	$ -	$ -
STAFFING VARIABLE					
Full-time Positions	275.75	275.75	275.75	275.75	275.75
Part-time Positions	49.00	49.00	49.00	49.00	49.00

General Fund
Multi-Year Financial Plan

	Base Year Budget 2019-20	Year 2 Projected 2020-21	Year 3 Projected 2021-22	Year 4 Projected 2022-23	Year 5 Projected 2023-24
BEGINNING BALANCE	**12,841,550**	**8,905,479**	**8,925,045**	**9,089,582**	**9,091,763**
REVENUES					
Ad valorem taxes	16,201,096	16,553,935	17,365,360	17,803,187	18,917,678
Ad valorem taxes(1)	907,617	925,769	944,285	963,170	972,802
Delinquent taxes	15,000	15,000	15,000	15,000	15,000
Penalties	50,000	50,500	51,005	51,515	52,030
Sales taxes	13,252,272	13,384,795	13,518,643	13,653,829	13,790,367
Mixed Beverage	188,890	198,335	204,285	210,413	216,725
Franchise taxes	4,190,420	4,448,490	4,446,670	4,553,462	4,500,101
Fines and fees	3,823,150	3,956,960	4,095,454	4,238,795	4,365,959
Licenses and permits	681,140	694,763	708,658	722,831	722,831
Interest Income	255,000	256,275	263,963	263,963	263,963
Grants	426,350	434,877	443,575	452,446	461,495
Tower Lease	530,200	546,106	562,489	579,364	596,745
Transfers from Car Rental	1,630,570	1,638,723	1,646,917	1,646,917	1,646,917
General & Administrative Charges	1,344,379	1,436,061	1,492,526	1,542,107	1,604,815
Miscellaneous	99,424	102,407	105,479	108,643	111,903
Total Revenues	**43,595,508**	**44,642,995**	**45,864,307**	**46,805,642**	**48,239,332**
EXPENDITURES					
Administration	(4,301,582)	(4,323,090)	(4,344,705)	(4,366,429)	(4,388,261)
Finance	(1,616,147)	(1,624,228)	(1,632,349)	(1,640,511)	(1,648,713)
Police Protection	(14,929,977)	(15,004,627)	(15,079,650)	(15,155,048)	(15,230,824)
Fire Protection	(10,944,682)	(10,999,405)	(11,054,402)	(11,109,674)	(11,165,223)
Planning & Development	(723,339)	(726,956)	(730,590)	(734,243)	(737,915)
Community Services	(2,740,835)	(2,754,539)	(2,768,312)	(2,782,153)	(2,796,064)
Public Works	(2,778,321)	(2,817,213)	(2,856,299)	(2,895,580)	(2,935,058)
Non-Departmental - Operating	(5,542,605)	(6,373,372)	(7,233,462)	(8,119,822)	(9,029,402)
Operating Expenditures	**(43,577,488)**	**(44,623,429)**	**(45,699,770)**	**(46,803,461)**	**(47,931,460)**
Capital Expenses (carryover)	(3,954,091)	-	-	-	-
Total Expenditures	**(47,531,579)**	**(44,623,429)**	**(45,699,770)**	**(46,803,461)**	**(47,931,460)**
Designated Reserves	(138,857)	(120,000)	(100,000)	(60,000)	-
Recommended Reserves per Policy	(7,163,423)	(7,335,358)	(7,512,291)	(7,693,720)	(7,879,144)
Available for Supplemental	18,020	19,566	164,537	2,181	307,872
Proposed Supplemental		**-**	**-**	**-**	**-**
Remaining Supplemental	18,020	19,566	164,537	2,181	307,872
Additional Available for Capital	1,585,179	1,450,121	1,312,754	1,335,862	1,212,619
Total Available for Capital	1,603,199	1,469,687	1,477,291	1,338,044	1,520,491
Proposed Capital(2)		**-**	**-**	**-**	**-**
Remaining Funds Available	1,603,199	1,469,687	1,477,291	1,338,044	1,520,491
ENDING FUND BALANCE	**8,905,479**	**8,925,045**	**9,089,582**	**9,091,763**	**9,399,635**

Tax Rate Variable					
Assessed Taxable Value/$100	43,926,818	46,123,159	47,968,085	49,886,809	50,884,545
Amount generated by 1¢ tax	428,286	449,701	467,689	486,396	496,124
I&S Rate	0.084526	0.078784	0.071368	0.062510	0.046183
General Fund	0.377974	0.383716	0.391132	0.399990	0.416317
Total Tax Rate	0.462500	0.462500	0.462500	0.462500	0.462500
Rollback I&S	0.084526	0.078784	0.071368	0.062510	0.046183
Rollback M&O	0.386834	0.374011	0.383266	0.390607	0.407214
Total Rollback Rate	0.471360	0.452795	0.454634	0.453117	0.453397
M&O Rollback Amount Prior to Ceiling and TIF Adjustments.	16,567,577	16,819,304	17,924,922	18,998,979	20,202,855
Tax Rate Equiv. - Motor Vehicle Tax	0.038072	0.036440	0.035214	0.033860	0.033196

Staffing Variable					
Full-time positions	275.75	275.75	275.75	275.75	275.75
Part-time positions	49.00	49.00	49.00	49.00	49.00

Note: Non-departmental operating includes salary plan, Increase in city's insurance contribution & increase in equipment depreciation.

(1) Frozen Property Tax Collections

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

General Fund
Five Year Plan Revenue Assumptions

Revenue Source	Assumptions
Property Taxes	Projections are based on expected new development in the City with conservative increase in values each year from 2020 to 2024. This is very conservative considering the recent significant increases in values for our area.
Prior Year Property Taxes	Projected to remain flat.
Penalties & Interest	Projected average growth of 1%.
Sales Tax	Based on 1% increase for new development.
Mixed Beverage Tax	Projected average growth of 3.5% for new development.
Franchise Fees	Projected average growth of 3.5%.
Fines & Fees	Projected average growth of less than 3.5%.
Licenses & Permits	Projected relatively flat due to projected build out with a slight increase for remodeling and other permits.
Interest Income	Projected slight increase but not much due to a softening market.
Grants	Projected average growth of 2%.
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 2019-20	Year 2 Projected 2020-21	Year 3 Projected 2021-22	Year 4 Projected 2022-23	Year 5 Projected 2023-24
BEGINNING BALANCE	**2,127,924**	**2,080,862**	**2,171,428**	**2,264,201**	**2,356,974**
REVENUES					
Ad valorem taxes	3,712,958	3,633,786	3,324,615	2,970,244	2,238,341
Delinquent taxes	5,000	5,000	5,000	5,000	5,000
Penalties	12,000	12,000	12,000	12,000	12,000
Interest Income	73,200	73,566	75,773	75,773	75,773
Transfer from PID/TIRZ	2,219,979	2,213,314	2,210,721	2,216,105	2,204,901
Transfer from Car Rental CIP	-	-	-	-	-
Proceeds from Debt Issue	-	-	-	-	-
Total Revenues	**6,023,137**	**5,937,666**	**5,628,109**	**5,279,122**	**4,536,015**
EXPENDITURES					
Principal	(3,899,576)	(3,995,508)	(3,759,608)	(3,513,796)	(2,885,000)
Interest	(1,948,403)	(1,846,772)	(1,770,308)	(1,666,833)	(1,552,222)
Bank Charges	(4,220)	(4,820)	(5,420)	(5,720)	(6,020)
Issuance Costs / Fees	(218,000)	-	-	-	-
Total Expenditures	**(6,070,199)**	**(5,847,100)**	**(5,535,336)**	**(5,186,349)**	**(4,443,242)**
Recommended Reserves per Policy	(700,550)	(856,019)	(861,155)	(916,215)	(982,598)
ENDING FUND BALANCE	**2,080,862**	**2,171,428**	**2,264,201**	**2,356,974**	**2,449,747**

Tax Rate Variable					
Assessed Taxable Value/$100	43,926,818	46,123,159	46,584,391	47,516,078	48,466,400
Amount generated by 1¢ tax	439,268	461,232	465,844	475,161	484,664
I&S Rate	0.084526	0.078784	0.071368	0.062510	0.046183
General Fund	0.377974	0.383716	0.391132	0.399990	0.416317
Total Tax Rate	0.462500	0.462500	0.462500	0.462500	0.462500

Debt Issuance Variable:					
Beginning debt outstanding*	51,865,506	56,000,930	52,005,422	49,395,814	45,882,018
Principal Retired	(3,899,576)	(3,995,508)	(3,759,608)	(3,513,796)	(2,885,000)
Principal Issued (Proposed)	8,035,000	-	1,150,000	-	-
Ending debt outstanding	56,000,930	52,005,422	49,395,814	45,882,018	42,997,018

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

EDC Half Cent Sales Tax Fund
Multi-Year Financial Plan

	Base Year Budget 2019-20	Year 2 Projected 2020-21	Year 3 Projected 2021-22	Year 4 Projected 2022-23	Year 5 Projected 2023-24
BEGINNING BALANCE	**2,522,899**	**904,592**	**1,346,714**	**1,991,750**	**2,613,181**
REVENUES					
Sales taxes	5,446,384	5,500,848	5,555,856	5,611,415	5,667,529
Interest Income	20,000	20,000	20,000	20,000	20,000
Transfer from EDC Debt Reserve	4,000	700	700	700	700
Rental Income	73,580	73,580	73,580	77,845	79,267
Total Revenues	**5,543,964**	**5,595,128**	**5,650,136**	**5,709,960**	**5,767,496**
EXPENDITURES					
Parks	(2,258,680)	(2,281,267)	(2,304,079)	(2,327,120)	(2,350,391)
Library	(1,321,288)	(1,334,501)	(1,347,846)	(1,361,324)	(1,374,938)
Economic Development	(233,367)	(345,718)	(350,275)	(354,889)	(359,560)
Transfer to Debt Service	(442,664)	(442,480)	(449,080)	(445,080)	(973,101)
Non-Departmental - Operating	(458,163)	(507,941)	(553,820)	(600,116)	(654,806)
Operating Expenditures	**(4,714,162)**	**(4,911,906)**	**(5,005,100)**	**(5,088,529)**	**(5,712,796)**
Capital Expenditures	(2,448,109)	-	-	-	-
Total Expenditures	**(7,162,271)**	**(4,911,906)**	**(5,005,100)**	**(5,088,529)**	**(5,712,796)**
Designated Reserves					
Recommended Reserves per Policy	(774,931)	(807,437)	(822,756)	(836,471)	(939,090)
Available for Supplemental	829,802	683,222	645,036	621,431	54,700
Proposed Supplemental		**-**	**-**	**-**	**-**
Remaining Supplemental	829,802	683,222	645,036	621,431	54,700
Additional Available for Capital	(700,141)	97,155	523,958	1,155,280	1,674,091
Total Available for Capital	129,661	780,377	1,168,994	1,776,710	1,728,792
Proposed Capital:					
Blessing Branch Park Improvements		-	-	-	(365,064)
Carr Park Trail Connection		(241,100)	-	-	-
Proposed Capital		**(241,100)**	**-**	**-**	**(365,064)**
Remaining Funds Available	129,661	539,277	1,168,994	1,776,710	1,363,728
ENDING FUND BALANCE	**904,592**	**1,346,714**	**1,991,750**	**2,613,181**	**2,302,817**

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 2019-20	Year 2 Projected 2020-21	Year 3 Projected 2021-22	Year 4 Projected 2022-23	Year 5 Projected 2023-24
BEGINNING BALANCE	**162,959**	**484,371**	**484,371**	**484,371**	**484,371**
REVENUES					
Transfer from EDC Operations	764,076	442,480	449,080	445,080	973,101
Interest Income	700	700	700	700	700
Total Revenues	**764,776**	**443,180**	**449,780**	**445,780**	**973,801**
EXPENSES					
Principal	(220,000)	(210,000)	(225,000)	(230,000)	(379,432)
Interest	(221,784)	(231,600)	(223,200)	(214,200)	(347,076)
Bank Charges / Issuance Cost	(880)	(880)	(880)	(880)	(880)
Total Expenses	**(442,664)**	**(442,480)**	**(449,080)**	**(445,080)**	**(727,388)**
Transfer to EDC Operations	(700)	(700)	(700)	(700)	(700)
Transfer to EDC Debt	0	0	0	0	0
Total Transfers	(700)	(700)	(700)	(700)	(700)
Recommended Reserves per Policy *	(481,847)	(448,200)	(448,200)	(448,200)	(730,084)
ENDING FUND BALANCE	**484,371**	**484,371**	**484,371**	**484,371**	**730,084**

Debt Issuance Variable:					
Beginning debt outstanding	1,630,000	5,790,000	5,580,000	5,355,000	5,125,000
Principal retired	(220,000)	(210,000)	(225,000)	(230,000)	(379,432)
Principal Issued (proposed)	4,380,000	-	-	-	3,816,945
Ending debt outstanding	5,790,000	5,580,000	5,355,000	5,125,000	8,562,513

*Recommended reserve level equal to the maximum annual debt outstanding

Crime Control & Prevention District
Multi-Year Financial Plan

	Base Year Budget 2019-20	Year 2 Projected 2020-21	Year 3 Projected 2021-22	Year 4 Projected 2022-23	Year 5 Projected 2023-24
BEGINNING BALANCE	**1,210,302**	**700,425**	**710,027**	**717,720**	**721,943**
REVENUES					
Sales taxes	2,695,960	2,722,920	2,750,149	2,777,650	2,805,427
Interest Income / Misc.	20,000	20,100	20,703	20,703	20,703
Total Revenues	**2,715,960**	**2,743,020**	**2,770,852**	**2,798,353**	**2,826,130**
EXPENDITURES					
Police Protection	(2,705,126)	(2,733,417)	(2,763,159)	(2,794,130)	(2,826,107)
Capital Expenditures	(520,711)	-	-	-	-
Total Expenditures	**(3,225,837)**	**(2,733,417)**	**(2,763,159)**	**(2,794,130)**	**(2,826,107)**
Recommended Reserves per Policy	(444,678)	(449,329)	(454,218)	(459,309)	(464,566)
Available for Supplemental	10,834	9,602	7,693	4,224	22
Proposed Supplemental		**-**	**-**	**-**	**-**
Remaining Supplemental	10,834	9,602	7,693	4,224	22
Additional Available for Capital	244,913	251,096	255,809	258,411	257,378
Total Available for Capital	255,747	260,698	263,502	262,634	257,400
Proposed Capital[(1)]		**-**	**-**	**-**	**-**
Remaining Funds Available	255,747	260,698	263,502	262,634	257,400
ENDING FUND BALANCE	**700,425**	**710,027**	**717,720**	**721,943**	**721,966**

Staffing Variable:					
Full-time positions	19.0	19.0	19.0	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 2019-20	Year 2 Projected 2020-21	Year 3 Projected 2021-22	Year 4 Projected 2022-23	Year 5 Projected 2023-24
BEGINNING BALANCE	**4,223,193**	**3,618,921**	**4,783,363**	**6,835,568**	**8,519,544**
REVENUES					
Motor Vehicle Tax	14,675,131	14,748,507	14,822,249	14,822,249	14,822,249
Interest Income	165,000	168,300	171,666	175,099	178,601
Total Revenues	**14,840,131**	**14,916,807**	**14,993,915**	**14,997,349**	**15,000,850**
EXPENDITURES					
DFW Rebate	(9,783,421)	(9,832,338)	(9,881,499)	(9,881,499)	(9,881,499)
Transfer to Equipment Replacement	(349,253)	(287,804)	(313,294)	(684,957)	(16,437)
Contingencies	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Transfer to General Fund	(1,630,570)	(1,638,723)	(1,646,917)	(1,646,917)	(1,646,917)
Operating Expenditures	**(11,863,244)**	**(11,858,865)**	**(11,941,710)**	**(12,313,373)**	**(11,644,853)**
Capital Expenses	(3,581,159)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Total Expenditures	**(15,444,403)**	**(12,858,865)**	**(12,941,710)**	**(13,313,373)**	**(12,644,853)**
Recommended Reserves per Policy	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Available for Supplemental	2,976,887	3,057,942	3,052,205	2,683,975	3,355,997
Additional Available for Capital	(1,357,966)	618,921	1,783,363	3,835,568	5,519,544
Total Available for Capital	1,618,921	3,676,863	4,835,568	6,519,544	8,875,541
Proposed Capital:					
Kiddie Carr Park Improvements		(893,500)	-	-	-
Proposed Capital		**(893,500)**	**-**	**-**	**-**
Remaining Funds Available	1,618,921	2,783,363	4,835,568	6,519,544	8,875,541
ENDING FUND BALANCE	**3,618,921**	**4,783,363**	**6,835,568**	**8,519,544**	**10,875,541**

Water and Wastewater Fund
Executive Summary

	Base Year Budget 2019-20	Year 2 Projected 2020-21	Year 3 Projected 2021-22	Year 4 Projected 2022-23	Year 5 Projected 2023-24
RATES					
Water Base Rate	$12.75	$13.00	$13.50	$13.75	$14.25
Water Consumption Rate [1]	Tiered	Tiered	Tiered	Tiered	Tiered
Proposed Water Rate Increase	$0.19	$0.35	$0.26	$0.21	$0.30
Wastewater Base Rate	$11.00	$11.25	$11.75	$12.00	$12.50
Wastewater Consumption Rate[1]	$4.29	$4.70	$4.86	$4.96	$5.15
Proposed Wastewater Rate Increase	$0.02	$0.41	$0.15	$0.11	$0.18
EXPENSES					
Departmental Expenditures	$ (19,329,582)	$ (20,940,260)	$ (21,929,642)	$ (22,782,674)	$ (23,885,058)
Salary Package	$ (174,748)	$ (178,243)	$ (183,590)	$ (189,098)	$ (194,771)
Transfers	$ (1,475,000)	$ (1,475,000)	$ (1,475,000)	$ (1,475,000)	$ (1,475,000)
G&A/Franchise Fee	$ (2,605,308)	$ (2,786,358)	$ (2,896,986)	$ (2,993,783)	$ (3,116,772)
Service Center	$ (1,333,623)	$ (1,346,985)	$ (1,360,844)	$ (1,375,147)	$ (1,389,836)
Debt Service	$ (1,113,593)	$ (1,098,150)	$ (1,093,048)	$ (1,096,938)	$ (1,094,696)
Capital	$ (209,032)	$ -	$ -	$ -	$ -
Total Expenses	$ (26,240,886)	$ (27,824,995)	$ (28,939,111)	$ (29,912,640)	$ (31,156,133)
Proposed Supplemental		$ -	$ -	$ -	$ -
Proposed Capital		$ -	$ -	$ -	$ -
STAFFING VARIABLE					
Full-time Positions	44.00	44.00	44.00	44.00	44.00
Part-time Positions	2.00	2.00	2.00	2.00	2.00

[1] Includes Proposed Water & Wastewater Rate Increase

Water and Wastewater
Multi-Year Financial Plan

	Base Year Budget 2019-20	Year 2 Projected 2020-21	Year 3 Projected 2021-22	Year 4 Projected 2022-23	Year 5 Projected 2023-24
BEGINNING BALANCE	**7,712,478**	**7,524,676**	**7,563,265**	**7,594,011**	**7,619,203**
REVENUES					
Water Service	14,330,999	15,484,012	16,081,540	16,693,278	17,357,959
Wastewater Service	9,500,425	10,110,926	10,425,951	10,722,313	11,076,293
Reclaimed Water Service	608,333	608,419	753,833	778,951	938,932
Sanitation Service	224,045	230,766	237,689	244,820	252,165
Sale of New Meter/Reconnect	295,000	303,850	312,966	322,354	332,025
Inspection Fees	150,000	154,500	159,135	163,909	168,826
Penalties	230,000	236,900	244,007	251,327	258,867
Miscellaneous	50,000	50,000	50,000	35,000	35,000
Interest Income	250,000	257,500	265,225	273,182	281,377
Initiation & Transfer Fees	30,000	30,900	31,827	32,782	33,765
Recycling Fees	384,282	395,810	407,685	419,915	432,513
Total Revenues	**26,053,084**	**27,863,584**	**28,969,858**	**29,937,832**	**31,167,722**
Total Available	**26,053,084**	**27,863,584**	**28,969,858**	**29,937,832**	**31,167,722**
EXPENSES					
Utility Billing	(487,423)	(502,046)	(517,107)	(532,620)	(548,599)
Recycling	(41,300)	(42,539)	(43,815)	(45,130)	(46,484)
Information Services	(681,215)	(701,651)	(722,701)	(744,382)	(766,713)
City Engineer	(361,538)	(372,384)	(383,556)	(395,062)	(406,914)
Water Production	(8,226,552)	(8,903,414)	(9,382,168)	(9,781,388)	(10,312,682)
Water Distribution	(1,282,030)	(1,304,890)	(1,450,547)	(1,501,958)	(1,581,996)
Wastewater Treatment	(4,977,281)	(5,714,338)	(5,891,180)	(6,105,861)	(6,373,868)
Meter Reading	(71,813)	(73,967)	(76,186)	(78,472)	(80,826)
Transfers	(1,475,000)	(1,475,000)	(1,475,000)	(1,475,000)	(1,475,000)
G&A/Franchise Fee	(2,605,308)	(2,786,358)	(2,896,986)	(2,993,783)	(3,116,772)
Fleet Services	(1,333,623)	(1,346,985)	(1,360,844)	(1,375,147)	(1,389,836)
W&WW Debt	(1,113,593)	(1,098,150)	(1,093,048)	(1,096,938)	(1,094,696)
Non-Departmental - Operating	(3,375,178)	(3,503,273)	(3,645,973)	(3,786,899)	(3,961,747)
Operating Expenses	**(26,031,854)**	**(27,824,995)**	**(28,939,111)**	**(29,912,640)**	**(31,156,133)**
Capital Expenses	(209,032)	-	-	-	-
Total Expenses	**(26,240,886)**	**(27,824,995)**	**(28,939,111)**	**(29,912,640)**	**(31,156,133)**
Recommended Reserves per Policy	(5,349,011)	(5,717,465)	(5,946,393)	(6,146,433)	(6,401,945)
Available for Supplemental	21,230	38,589	30,747	25,191	11,589
Proposed Supplemental		**-**	**-**	**-**	**-**
Remaining Supplemental	21,230	38,589	30,747	25,191	11,589
Additional Available for Capital	2,154,435	1,807,211	1,616,872	1,447,578	1,217,258
Total Available for Capital	2,175,665	1,845,800	1,647,619	1,472,770	1,228,847
Proposed Capital [1]		**-**	**-**	**-**	**-**
Remaining Funds Available	2,175,665	1,845,800	1,647,619	1,472,770	1,228,847
ENDING FUND BALANCE	**7,524,676**	**7,563,265**	**7,594,011**	**7,619,203**	**7,630,792**

Rates [2]					
Water Base Rate	$12.75	$13.00	$13.50	$13.75	$14.25
Consumption/1,000 gallons	Tiered	Tiered	Tiered	Tiered	Tiered
Proposed Water Vol. Rate Increases-All Tiers	$0.19	$0.35	$0.26	$0.21	$0.30
Wastewater Base Rate	$11.00	$11.25	$11.75	$12.00	$12.50
90% of Metered Water Usage/1000 gallons	$4.29	$4.70	$4.86	$4.96	$5.15
Proposed Wastewater Vol. Rate Increases	$0.02	$0.41	$0.15	$0.11	$0.18

Staffing Variable					
Full-time Positions	44.00	44.00	44.00	44.00	44.00
Part-time positions	2.00	2.00	2.00	2.00	2.00

[1] Proposed Capital will only be funded if excess reserves are available.
[2] FY19 Includes Proposed Water & Wastewater Rate Increases

Water & Wastewater Fund
Five Year Plan Revenue Assumptions

Revenue Source	Assumptions
Interest Income	Projected increase based on increasing investable balances but a softening market.
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. 86% for FY2020). 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 before a drop in expectations.
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 2019-20	Year 2 Projected 2020-21	Year 3 Projected 2021-22	Year 4 Projected 2022-23	Year 5 Projected 2023-24
BEGINNING BALANCE^	**1,163,135**	**1,163,135**	**1,163,135**	**1,163,135**	**1,163,135**
REVENUES					
Transfer from W&WW Operations	1,113,593	1,098,150	1,093,048	1,096,938	1,094,696
Transfer from Impact Fees	376,024	121,144	118,606	121,069	118,350
Total Revenues	**1,489,617**	**1,219,294**	**1,211,654**	**1,218,007**	**1,213,046**
EXPENSES					
Principal	(1,180,000)	(945,000)	(945,000)	(960,000)	(965,000)
Interest	(306,357)	(271,034)	(263,394)	(254,747)	(244,786)
Bank Charges	(3,260)	(3,260)	(3,260)	(3,260)	(3,260)
Total Expenses	**(1,489,617)**	**(1,219,294)**	**(1,211,654)**	**(1,218,007)**	**(1,213,046)**
Recommended Reserves per Policy *	(790,559)	(766,566)	(750,513)	(733,555)	(715,047)
ENDING FUND BALANCE	**1,163,135**	**1,163,135**	**1,163,135**	**1,163,135**	**1,163,135**
Debt Issuance Variable:					
Beginning debt outstanding	19,905,000	18,725,000	17,780,000	16,835,000	15,875,000
Principal retired	(1,180,000)	(945,000)	(945,000)	(960,000)	(965,000)
Principal Issued (Proposed)	-	-	-	-	-
Anticipated Loan Forgiveness TWDB	-	-	-	-	-
Net Principal to be Repaid	-	-	-	-	-
Ending debt outstanding	18,725,000	17,780,000	16,835,000	15,875,000	14,910,000

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

Drainage Utility Fund
Multi-Year Financial Plan

	Base Year Budget 2019-20	Year 2 Projected 2020-21	Year 3 Projected 2021-22	Year 4 Projected 2022-23	Year 5 Projected 2023-24
BEGINNING BALANCE	**258,022**	**209,572**	**212,780**	**215,524**	**217,688**
REVENUES					
Drainage Fees	822,000	844,194	866,987	890,396	914,437
Penalties	7,500	8,442	8,670	8,904	9,144
Interest Income	5,000	5,000	5,000	5,000	5,000
Total Revenues	**834,500**	**857,636**	**880,657**	**904,300**	**928,581**
EXPENSES					
Operating Expenses	(832,950)	(854,428)	(877,913)	(902,136)	(927,004)
Capital Expenses	(50,000)	-	-	-	-
Total Expenses	**(882,950)**	**(854,428)**	**(877,913)**	**(902,136)**	**(927,004)**
Recommended Reserves per Policy	(171,154)	(175,567)	(180,393)	(185,370)	(190,480)
Available for Supplemental	1,550	3,208	2,744	2,164	1,577
Proposed Supplemental		**-**	**-**	**-**	**-**
Remaining Supplemental	1,550	3,208	2,744	2,164	1,577
Additional Available for Capital	36,868	34,005	32,387	30,153	27,208
Total Available for Capital	38,418	37,213	35,131	32,318	28,784
Proposed Capital		**-**	**-**	**-**	**-**
Remaining Funds Available	38,418	37,213	35,131	32,318	28,784
ENDING FUND BALANCE	**209,572**	**212,780**	**215,524**	**217,688**	**219,265**

Rates					
Drainage Rate	$2.75	$2.75	$2.75	$2.75	$2.75

Staffing Variable:					
Full-time positions	8.00	8.00	8.00	8.00	8.00
Part-time positions	0.0	0.0	0.0	0.0	0.0

Service Center Fund
Multi-Year Financial Plan

	Base Year Budget 2019-20	Year 2 Projected 2020-21	Year 3 Projected 2021-22	Year 4 Projected 2022-23	Year 5 Projected 2023-24
BEGINNING BALANCE	**513,162**	**370,412**	**370,412**	**370,412**	**370,412**
REVENUES					
Transfer from W&WW Fund	1,333,623	1,346,985	1,360,844	1,375,147	1,389,836
Total Revenues	**1,333,623**	**1,346,985**	**1,360,844**	**1,375,147**	**1,389,836**
EXPENSES					
Service Center	(1,333,623)	(1,346,985)	(1,360,844)	(1,375,147)	(1,389,836)
Capital Expenses	(142,750)	-	-	-	-
Total Expenses	**(1,476,373)**	**(1,346,985)**	**(1,360,844)**	**(1,375,147)**	**(1,389,836)**
Available for Supplemental	-	-	-	-	-
Proposed Supplemental		**-**	**-**	**-**	**-**
Remaining Supplemental	-	-	-	-	-
Additional Available for Capital	370,412	370,412	370,412	370,412	370,412
Total Available for Capital	370,412	370,412	370,412	370,412	370,412
Proposed Capital		**-**	**-**	**-**	**-**
Remaining Funds Available	370,412	370,412	370,412	370,412	370,412
ENDING FUND BALANCE	**370,412**	**370,412**	**370,412**	**370,412**	**370,412**

Staffing Variable:					
Full-time positions	5.0	5.00	5.00	5.00	5.00
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 2019-20	Year 2 Projected 2020-21	Year 3 Projected 2021-22	Year 4 Projected 2022-23	Year 5 Projected 2023-24
BEGINNING BALANCE	**50,049**	**55,812**	**64,667**	**65,857**	**70,883**
REVENUES					
Green Fees	1,367,955	1,408,994	1,437,174	1,462,324	1,496,571
Driving Range Fees	94,840	97,643	99,596	101,339	103,366
Cart Rental Fees	361,400	372,256	379,701	386,346	394,073
Club Rental Fees	27,165	28,180	28,743	29,246	29,831
Merchandise Sales	230,000	255,732	260,847	265,412	270,720
Tobacco	4,595	4,971	5,070	5,159	5,262
Food Sales	1,290,810	1,324,454	1,350,943	1,374,585	1,402,076
Non-Alcoholic Beverage Sales	131,565	135,263	137,969	140,383	143,191
Alcohol Sales	411,345	422,698	431,152	438,697	447,471
Catering Fees	73,000	73,730	74,467	75,212	75,964
Monthly Fees	100,000	103,500	107,123	110,872	114,752
Rental Income	160,000	164,000	168,100	172,303	176,610
Interest Income	800	800	800	800	800
GF Transfer	16,000	16,485	16,815	17,109	17,451
H/M Transfer	375,000	387,000	395,000	402,000	411,000
Advertising Revenue	50,000	50,000	50,000	50,000	50,000
Other	-	-	-	-	-
Total Revenues	**4,694,475**	**4,845,707**	**4,943,500**	**5,031,787**	**5,139,139**
EXPENDITURES					
Golf Course Maintenance	(953,697)	(980,401)	(1,002,950)	(1,021,705)	(1,039,074)
Golf Course Pro Shop	(280,311)	(288,160)	(294,787)	(300,300)	(305,405)
Golf Course Food & Beverage	(833,390)	(856,724)	(876,429)	(892,818)	(907,996)
Conference Centre	(303,340)	(311,834)	(319,006)	(324,971)	(330,496)
Cart/Driving Range Operations	(212,410)	(218,357)	(223,380)	(227,557)	(231,425)
Non-Departmental - Operating	(522,170)	(553,836)	(578,885)	(593,108)	(636,546)
Debt Service	(422,759)	(426,751)	(424,224)	(423,487)	(421,975)
Equipment Replacement	(315,733)	(320,469)	(325,276)	(330,155)	(335,107)
COGS-Merchandise	(161,000)	(179,013)	(182,593)	(185,788)	(189,504)
COGS-Tobacco	(3,063)	(3,314)	(3,380)	(3,439)	(3,508)
COGS-Food	(451,784)	(463,559)	(472,830)	(481,105)	(490,727)
COGS-Beverage	(41,443)	(42,608)	(43,460)	(44,221)	(45,105)
COGS-Alcohol	(132,863)	(136,530)	(139,261)	(141,698)	(144,532)
COGS-Catering	(54,750)	(55,298)	(55,850)	(56,409)	(56,973)
Total Expenses	**(4,688,712)**	**(4,836,852)**	**(4,942,311)**	**(5,026,761)**	**(5,138,372)**
Recommended Reserves per Policy*	-	-	-	-	-
Available for Supplemental	5,763	8,855	1,190	5,026	767
Proposed Supplemental		-	-	-	-
Remaining Supplemental	5,763	8,855	1,190	5,026	767
Additional Available for Capital	50,049	55,812	64,667	65,857	70,883
Total Available for Capital	55,812	73,522	67,046	75,910	72,417
Proposed Capital		**-**	**-**	**-**	**-**
Remaining Funds Available	55,812	73,522	67,046	75,910	72,417
ENDING FUND BALANCE	**55,812**	**64,667**	**65,857**	**70,883**	**71,650**
Estimated # of Rounds	**35,855**	**36,214**	**36,576**	**36,576**	**36,576**
Staffing Variable:					
Full-time positions	11.75	11.75	11.75	11.75	11.75
Part-time positions (LL Roberts)	57.0	57.0	57.0	57.0	57.0

*Recommended Reserves are funded in a separate fund

Texas Star Sports Complex Fund
Multi-Year Financial Plan

	Base Year Budget 2019-20	Year 2 Projected 2020-21	Year 3 Projected 2021-22	Year 4 Projected 2022-23	Year 5 Projected 2023-24
BEGINNING BALANCE	**228,173**	**257,751**	**344,480**	**425,823**	**498,358**
REVENUES					
Tournament Fees	195,000	310,000	310,000	310,000	310,000
Concessions	138,000	235,000	235,000	235,000	235,000
Alcohol Sales	45,000	-	-	-	-
Memberships/Leagues	188,500	420,000	420,000	420,000	420,000
Advertising/Sponsorships	4,500	4,500	4,500	4,500	4,500
Sales of Goods	15,000	36,000	36,000	36,000	36,000
Miscellaneous/Events/Transfers	100	100	100	100	100
Interest Income	3,000	3,000	3,000	3,000	3,000
Rental Income	78,000	78,000	78,000	78,000	78,000
Transfer from Other Fund	100,000	-	-	-	-
Total Revenues	**767,100**	**1,086,600**	**1,086,600**	**1,086,600**	**1,086,600**
EXPENSES					
Operations	(273,914)	(968,214)	(973,126)	(981,451)	(986,694)
Equipment Replacement	(410,608)	(31,657)	(32,131)	(32,614)	(33,103)
Operating Expenses	**(684,522)**	**(999,871)**	**(1,005,257)**	**(1,014,065)**	**(1,019,797)**
Capital Expenses	(53,000)	-	-	-	-
Total Expenses	**(737,522)**	**(999,871)**	**(1,005,257)**	**(1,014,065)**	**(1,019,797)**
Minimum Reserves per Policy	(140,655)	-	-	-	-
Available for Supplemental	82,578	86,729	81,343	72,535	66,803
Proposed Supplemental		**-**	**-**	**-**	**-**
Remaining Supplemental	82,578	86,729	81,343	72,535	66,803
Additional Available for Capital	34,518	257,751	344,480	425,823	498,358
Total Available for Capital	117,096	344,480	425,823	498,358	565,161
Proposed Capital		**-**	**-**	**-**	-
Remaining Funds Available	117,096	344,480	425,823	498,358	565,161
ENDING FUND BALANCE	**257,751**	**344,480**	**425,823**	**498,358**	**565,161**

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 2019-20	Year 2 Projected 2020-21	Year 3 Projected 2021-22	Year 4 Projected 2022-23	Year 5 Projected 2023-24
BEGINNING BALANCE	**4,540,155**	**9,830,312**	**11,273,817**	**12,793,362**	**13,069,280**
REVENUES					
General Fund Depreciation	4,045,977	1,748,303	1,774,528	1,801,145	1,828,163
TSSC Depreciation	410,608	31,657	32,131	32,614	33,103
Water/Wastewater Depreciation	246,004	132,715	134,706	136,727	138,778
Drainage Depreciation	4,600	3,469	3,521	3,574	3,627
Fleet Services Depreciation	18,917	19,201	19,489	19,781	20,078
EDC Parks Depreciation	1,078,765	60,682	61,592	62,516	63,454
Recreation Depreciation	331,300	85,705	86,990	88,295	89,619
Texas Star Depreciation	315,733	320,469	325,276	330,155	335,107
Car Rental Transfer	349,253	287,804	313,294	684,957	16,437
Issuance Proceeds/ GF Transfer	-	700,000	1,150,000	-	-
Sale of Assets	78,500	88,600	70,700	$119,400	$38,000
Interest Income	45,000	45,900	46,818	47,754	48,709
Total Revenues	**6,924,657**	**3,524,505**	**4,019,045**	**3,326,918**	**2,615,075**
EXPENSES					
Equipment Replacements	(1,634,500)	(2,081,000)	(2,499,500)	(3,051,000)	(771,000)
Total Expenses	**(1,634,500)**	**(2,081,000)**	**(2,499,500)**	**(3,051,000)**	**(771,000)**
Available for Capital	9,830,312	11,273,817	12,793,362	13,069,280	14,913,356
Proposed Capital		**-**	**-**	**-**	**-**
ENDING FUND BALANCE	**9,830,312**	**11,273,817**	**12,793,362**	**13,069,280**	**14,913,356**

Health Insurance Fund
Multi-Year Financial Plan

	Base Year Budget 2019-20	Year 2 Projected 2020-21	Year 3 Projected 2021-22	Year 4 Projected 2022-23	Year 5 Projected 2023-24
BEGINNING BALANCE	**4,159,071**	**4,231,913**	**4,284,413**	**4,336,913**	**4,389,413**
REVENUES					
Premiums collected from Employees	1,918,397	1,998,778	2,094,667	2,195,869	2,302,684
City Contribution	5,733,628	5,996,335	6,284,000	6,587,606	6,908,051
Interest Income / Misc. / Rebates	52,500	52,500	52,500	52,500	52,500
Total Revenues	**7,704,525**	**8,047,613**	**8,431,167**	**8,835,975**	**9,263,234**
EXPENSES					
Operating Expenses	(210,790)	(214,657)	(218,647)	(222,751)	(226,957)
OPEB Trust Contribution	(679,958)	(679,958)	(679,958)	(679,958)	(679,958)
Insurance Claims	(4,775,424)	(5,059,066)	(5,359,582)	(5,677,978)	(6,015,318)
RX Claims	(846,287)	(888,601)	(933,031)	(979,683)	(1,028,667)
Re-insurance Fees	(892,135)	(918,899)	(946,466)	(974,860)	(1,004,106)
Insurance Services	(220,560)	(227,177)	(233,992)	(241,012)	(248,242)
Employee Wellness Program	(5,000)	(5,150)	(5,305)	(5,464)	(5,628)
Federal Requirements	(1,529)	(1,605)	(1,686)	(1,770)	(1,859)
Operating Expenses	(7,631,683)	(7,995,113)	(8,378,667)	(8,783,475)	(9,210,734)
Capital Carryover	-	-	-	-	-
Total Expenses	**(7,631,683)**	**(7,995,113)**	**(8,378,667)**	**(8,783,475)**	**(9,210,734)**
Recommended Reserves per Policy	(2,522,487)	(2,671,048)	(2,828,382)	(2,995,009)	(3,171,481)
Available for Supplemental	72,842	52,500	52,500	52,500	52,500
Proposed Supplemental		**-**	**-**	**-**	**-**
Remaining Supplemental	72,842	52,500	52,500	52,500	52,500
Additional Available for Capital	1,636,584	1,560,865	1,456,031	1,341,904	1,217,932
Total Available for Capital	1,709,426	1,613,365	1,508,531	1,394,404	1,270,432
Proposed Capital		**-**	**-**	**-**	-
Remaining Funds Available	1,709,426	1,613,365	1,508,531	1,394,404	1,270,432
ENDING FUND BALANCE	**4,231,913**	**4,284,413**	**4,336,913**	**4,389,413**	**4,441,913**
Estimated City Contribution					
Per Employee Per Month	1,219	1,275	1,336	1,400	1,469
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	Requested
Library	Library	EDC	Audio, Visual and Production Equipment^	Supplemental	$ 6,000	2020
					$ 6,000	
Admin Svcs	IS	General	Planning and Development Tablets^	Supplemental	$ 1,920	2020
Admin Svcs	IS	General	Fire Department Tablets^	Supplemental	$ 3,840	2020
Fire	EMS/Suppression	General	APX Smartcapture/Smartview	Supplemental	$ 2,580	2020
Fire	EMS/Suppression	General	Active 911	Supplemental	$ 1,000	2020
Fire	EMS/Suppression	General	APX SmartInspect	Supplemental	$ 4,080	2020
Fire	EMS/Suppression	General	Check-it Program	Supplemental	$ 3,000	2020
PD	Service	General	Open Records Request Software^	Supplemental	$ 5,400	2020
PD	Community Services	General	Code Officer^	Supplemental	$ 91,814	2020
					$ 113,634	
Public Works	Water Distribution	W/WW	PW Field Tech I	Supplemental	$ 66,455	2020
					$ 66,455	

**Fund subject to change*
^Project contains both Capital and Supplemental Requests

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

Dept	Division	Fund*	Program Description	Program Type	Program Cost	Requested
PACS	PATS	Athletic Complex	Wrigley Outfield Fence	Capital	$ 53,000	2020
					$ 53,000	
Library	Library	Cable PEG	Audio, Visual and Production Equipment^	Capital	$ 206,794	2020
					$ 206,794	
PACS	Parks	Car Rental	Heritage Park Playground	Capital	$ 96,000	2020
PACS	Parks	Car Rental	Equipment Storage	Capital	$ 75,000	2020
Admin Svcs	Fac Maint	Car Rental	Parks Maintenance Building	Capital	$ 75,000	2020
					$ 246,000	
PD	Administration	CCPD	Police Data Storage	Capital	$ 72,851	2020
PD	Administration	CCPD	Replace Dispatch Recorder	Capital	$ 88,200	2020
PD	Administration	CCPD	Livescan Fingerprint Machine	Capital	$ 28,800	2020
PD	Administration	CCPD	Video Recorders and Cameras	Capital	$ 250,000	2020
PD	Administration	CCPD	SWAT Rifles	Capital	$ 14,300	2020
PD	Administration	CCPD	Cabinet Replacement	Capital	$ 7,500	2020
PD	Administration	CCPD	Police Professional Mobility Vehicles	Capital	$ 34,060	2020
PD	Administration	CCPD	Microfiche Conversion to Laserfiche	Capital	$ 25,000	2020
					$ 520,711	
Library	Library	EDC	Moving Expenses	Capital	$ 25,000	2020
Library	Library	EDC	RFID System	Capital	$ 47,575	2020
PACS	Parks	EDC	Toro Reel Mower	Capital	$ 64,513	2020
					$ 137,088	
Admin Svcs	Fac Maint	General	Council Chamber Seating	Capital	$ 40,000	2020
Admin Svcs	Human Resources	General	Career Prep Program	Capital	$ 25,868	2020
Admin Svcs	IS	General	Planning and Development Tablets ^	Capital	$ 5,400	2020
Admin Svcs	IS	General	Fire Department Tablets^	Capital	$ 5,000	2020
CMO	Communications	General	Multi-Media Intern	Capital	$ 10,500	2020
Fire	EMS/Suppression	General	Bailout Safety System	Capital	$ 12,870	2020
Fire	EMS/Suppression	General	Rescue Tools	Capital	$ 37,621	2020
Fire	EMS/Suppression	General	SCBA Mounted Thermal Imaging Cameras	Capital	$ 14,400	2020
Fire	EMS/Suppression	General	Thermal Imaging Camera	Capital	$ 8,457	2020
Fire	EMS/Suppression	General	Compressor/Cascade System	Capital	$ 33,950	2020
Fire	EMS/Suppression	General	Bunker Gear Extractor/Washer	Capital	$ 11,686	2020
Fire	Fire Marshal	General	Part-time Fire Inspectors	Capital	$ 24,108	2020
PACS	Aquatics	General	Aquatic Facility Repairs	Capital	$ 50,000	2020
PACS	Aquatics	General	Natatorium Floor	Capital	$ 55,000	2020
PACS	Aquatics	General	Ultraviolet System	Capital	$ 30,000	2020
PACS	Aquatics	General	Aquatic Park Furniture	Capital	$ 27,500	2020
PACS	Aquatics	General	Pool Vacuum	Capital	$ 8,000	2020
PACS	Recreation	General	Fitness Center Floor	Capital	$ 65,000	2020
PACS	Senior Center	General	Fitness Equipment	Capital	$ 15,250	2020
PD	Service	General	Open Records Request Software^	Capital	$ 2,250	2020
PD	Community Services	General	Code Officer Equipment^	Capital	$ 29,000	2020
Planning & Development	Development	General	Scan Building Plans Phase II	Capital	$ 20,000	2020
Public Works	St. Maintenance	General	Kick Broom Attachment	Capital	$ 6,500	2020
Public Works	St. Maintenance	General	Pickup Truck	Capital	$ 28,000	2020
					$ 566,360	

**Fund subject to change*
^Project contains both Capital and Supplemental Requests
~Per FY2019-20 proposed budget, some items may be funded from the Equipment Replacement Fund.

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

Dept	Division	Fund*	Program Description	Program Type	Program Cost	Requested
Golf Course	Golf CIP	Golf CIP	#9 Fairway Gabion Wall Replacement	Capital	$ 100,337	2020
					$ 100,337	
Golf Course	Conference Centre	Hotel/Motel	Texas Star Conference Centre	Capital	$ 325,000	2020
					$ 325,000	
Finance	Municipal Court	Juvenile Case	Teen Court Program	Capital	$ 22,000	2020
Finance	Municipal Court	Juvenile Case	Supplies and Training	Capital	$ 15,000	2020
					$ 37,000	
Admin Svcs	Fac Maint	Risk	Roof Restoration - Building D	Capital	$ 170,000	2020
					$ 170,000	
Admin Svcs	Fleet Svcs	Svc Center	Tire Installation Machine and Wheel Balancer	Capital	$ 12,500	2020
Admin Svcs	Fleet Svcs	Svc Center	Shop Light Fixtures	Capital	$ 15,000	2020
					$ 27,500	
Public Works	Water Distribution	W/WW	Paint Fire Hydrants	Capital	$ 30,000	2020
					$ 30,000	

**Fund subject to change*
^Project contains both Capital and Supplemental Requests
~Per FY2019-20 proposed budget, some items may be funded from the Equipment Replacement Fund.

Supplemental Requests
Other Items Requested
Year/Fund/Department

Dept	Division	Fund*	Program Description	Program Type	Program Cost	Requested
Fire	EMS/Suppression	General	Firefighter/Paramedics^	Supplemental	$ 322,899	2020
PD	CID	General	Criminal Investigations Division Clerk	Supplemental	$ 77,895	2020
PD	Patrol	General	Patrol Officer^	Supplemental	$ 58,321	2020
Library	Library	EDC	Additional Content Platform	Supplemental	$ 20,000	2021
Fire	EMS/Suppression	General	3 Firefighter/Paramedics	Supplemental	$ 339,000	2021
Fire	Fire Marshal	General	Fire Inspector	Supplemental	$ 106,930	2021
PD	Administration	General	Computer Support Tech	Supplemental	$ 70,000	2021
Public Works	Water Distribution	W/WW	Field Tech I	Supplemental	$ 68,117	2021
Library	Library	EDC	Gale Career Online High School	Supplemental	$ 15,000	2022
Fire	EMS/Suppression	General	1 Training Officer	Supplemental	$ 157,852	2022
Fire	EMS/Suppression	General	Lexipol	Supplemental	$ 11,693	2022
PD	Administration	General	Police Officer	Supplemental	$ 120,000	2022
PD	Administration	General	Crime Analyst	Supplemental	$ 60,000	2022
Public Works	Water Distribution	W/WW	Field Tech I	Supplemental	$ 69,819	2022
PD	Administration	General	Dispatcher	Supplemental	$ 80,850	2023
PD	Administration	General	Police Officer	Supplemental	$ 120,000	2023
Public Works	Water Distribution	W/WW	Field Tech I	Supplemental	$ 71,565	2023
PD	Administration	General	Police Officer	Supplemental	$ 120,000	2024
Public Works	Water Distribution	W/WW	Field Tech I	Supplemental	$ 73,354	2024

**Fund subject to change*
^Project contains both Capital and Supplemental Requests

Capital Requests
Other Items Requested
Year/Fund/Department

Dept	Division	Fund*	Program Description	Program Type	Program Cost	Requested
PACS	Parks	EDC	Tennis Court Lighting	Capital	$ 27,000	2020
PACS	Parks	EDC	Equipment Lift	Capital	$ 20,000	2020
PACS	Parks	EDC	Bob Eden Park Upgrades	Capital	$ 34,000	2020
Admin Svcs	Fac Maint	General	Access Lift - Building B	Capital	$ 17,000	2020
Fire	EMS/Suppression	General	Firefighter/Paramedics Equipment^	Capital	$ 17,214	2020
Fire	EMS/Suppression	General	Bunker Gear Lockers	Capital	$ 7,216	2020
PD	Administration	General	Kitchen Remodel	Capital	$ 40,000	2020
PD	Patrol	General	Patrol Officer Equipment^	Capital	$ 12,500	2020
PACS	PATS	TSSC Capital	PATS Synthetic Turf Phase II	Capital	$ 188,500	2020
Library	Library	EDC	Replace Polaris Library Management System	Capital	$ 20,000	2021
Admin Svcs	Fac Maint	General	Roof Maintenance - Service Center	Capital	$ 75,000	2021
Admin Svcs	Fac Maint	General	Roof Coating - EFLC	Capital	$ 85,000	2021
Admin Svcs	Fac Maint	General	Carpet Replacement - City Hall	Capital	$ 31,500	2021
Admin Svcs	IS	General	Electronic Data Storage - end of life replacement	Capital	$ 60,000	2021
Admin Svcs	IS	General	Fiber optic phase 2	Capital	$ 275,000	2021
Fire	EMS/Suppression	General	Hand Tool Replacement Package	Capital	$ 10,000	2021
Fire	EMS/Suppression	General	Narcotics safes for all three stations	Capital	$ 6,000	2021
Fire	Fire Marshal	General	Furniture Replacement	Capital	$ 5,000	2021
Fire	Fire Marshal	General	Codes Adoption	Capital	$ 4,000	2021
Fire	Fire Marshal	General	Hydrocarbon Sniffer	Capital	$ 2,500	2021
Fire	Fire Marshal	General	Replacement Camera Equipment for Investigations	Capital	$ 3,000	2021
PACS	Aquatics	General	Fridge/Freezer Replacement EFLAP Concession	Capital	$ 14,000	2021
PACS	Aquatics	General	Slide Structure Repairs	Capital	$ 60,000	2021
PACS	Parks	General	Trailwood Playground Replacement	Capital	$ 95,000	2021
PACS	Parks	General	Landscaping - Harwood Road	Capital	$ 150,000	2021
PACS	Parks	General	Landscaping - Leon Hogg Pavilion	Capital	$ 15,000	2021
PACS	Parks	General	Mini-skid Trailer	Capital	$ 10,000	2021
PACS	Parks	General	Exercise Stations - Bob Eden to VOBC Trails	Capital	$ 80,000	2021
PACS	Parks	General	Replace PATS Pond Dock	Capital	$ 30,000	2021
PACS	Parks	General	Shop Lift	Capital	$ 19,800	2021
PACS	Senior Center	General	Furniture Replacement	Capital	$ 28,000	2021
PACS	Senior Center	General	Kitchen Equipment Replacement	Capital	$ 10,000	2021
PD	Administration	General	Patrol Vehicle	Capital	$ 60,000	2021
PD	Administration	General	Sky Tower	Capital	$ 100,000	2021
PD	Administration	General	Air Conditioner 911 Room	Capital	$ 15,000	2021
PD	Administration	General	Outdoor Warning System	Capital	$ 400,000	2021
PD	Administration	General	Lightning Detection System	Capital	$ 125,000	2021

**Fund subject to change*
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Capital Requests
Other Items Requested
Year/Fund/Department

Dept	Division	Fund*	Program Description	Program Type	Program Cost	Requested
PACS	Recreation	Rec Class	Adaptive Motion Trainer Replacement	Capital	$ 14,000	2021
PACS	Recreation	Rec Class	Treadmill Replacement	Capital	$ 70,000	2021
PACS	Recreation	Rec Class	Elliptical Replacement	Capital	$ 14,000	2021
PACS	Recreation	Rec Class	Recumbent and Upright Bike Replacement	Capital	$ 20,000	2021
Admin Svcs	Fleet Svcs	Svc Center	Replace Machine Shop Cabinets	Capital	$ 9,500	2021
Admin Svcs	Fleet Svcs	Svc Center	Replace Fencing at Fuel Island and Storage Lot	Capital	$ 11,500	2021
PACS	PATS	TSSC	Replace Fence at Royal Field	Capital	$ 50,000	2021
PACS	PATS	TSSC	Utility Cart Kubota RTV 500	Capital	$ 11,500	2021
PACS	PATS	TSSC	Convert Scoreboards to LED	Capital	$ 50,000	2021
Library	Library	EDC	Automated Materials Handling (sorter)	Capital	$ 100,000	2022
Admin Svcs	Fac Maint	General	Carpet Replacement - Finance Building	Capital	$ 72,000	2022
Admin Svcs	Fac Maint	General	Roof Coating - PACS Building	Capital	$ 65,000	2022
Admin Svcs	Fac Maint	General	Roof Replacement - Simmons	Capital	$ 175,000	2022
Admin Svcs	IS	General	AS/400 server replacement	Capital	$ 75,000	2022
Fire	EMS/Suppression	General	Office furniture for fire stations	Capital	$ 12,000	2022
Fire	Fire Marshal	General	Computer Replacement for field inspections	Capital	$ 5,000	2022
PACS	Aquatics	General	Locker Conversion	Capital	$ 40,000	2022
PACS	Aquatics	General	Resurface Pool Deck	Capital	$ 50,000	2022
PACS	Aquatics	General	Storage Area	Capital	$ 75,000	2022
PACS	Parks	General	Playground Replacement (TBD)	Capital	$ 100,000	2022
PACS	Parks	General	Exercise Station - PATS	Capital	$ 70,000	2022
PACS	Parks	General	Revitalize Reflection Park	Capital	$ 30,000	2022
PACS	Parks	General	Park Bench Shelters - Midway Park	Capital	$ 15,000	2022
PACS	Parks	General	Power Washer Upgrades	Capital	$ 10,000	2022
PACS	Senior Center	General	Replace Ballroom Furniture	Capital	$ 30,000	2022
PACS	Recreation	Rec Class	Expresso Bike Replacement	Capital	$ 22,000	2022
PACS	Recreation	Rec Class	Security Camera Replacement	Capital	$ 40,000	2022
PACS	Recreation	Rec Class	Marquee Upgrade	Capital	$ 20,000	2022
Admin Svcs	Fleet Svcs	Svc Center	Replace Roll-up Shop Doors	Capital	$ 36,000	2022
PACS	PATS	TSSC	Replace Veterans Field Fence	Capital	$ 50,000	2022
PACS	PATS	TSSC	Concession Remodel	Capital	$ 15,000	2022
Public Works	Water Distribution	W/WW	Pick-up Truck	Capital	$ 32,000	2022
Library	Library	EDC	Wi-Fi Hotspot Lending Program	Capital	$ 20,000	2023
Library	Library	EDC	Bibliotheca OpenLibrary+	Capital	$ 75,000	2023
Library	Library	EDC	Book Vending Machine	Capital	$ 50,000	2023

**Fund subject to change*
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Capital Requests
Other Items Requested
Year/Fund/Department

Dept	Division	Fund*	Program Description	Program Type	Program Cost	Requested
Admin Svcs	Fac Maint	General	Roof Restoration - Parks Maintenance Building	Capital	$ 65,000	2023
Admin Svcs	Fac Maint	General	Exterior Paint - Redi-Mix	Capital	$ 62,000	2023
Fire	EMS/Suppression	General	Multi-gas detectors for all fire apparatus	Capital	$ 20,000	2023
Fire	Fire Marshal	General	Furniture replacement	Capital	$ 5,250	2023
PACS	Aquatics	General	Cabana Fabric Replacement	Capital	$ 25,000	2023
PACS	Aquatics	General	Sound System Replacement	Capital	$ 30,000	2023
PACS	Aquatics	General	Paint Slide Exterior	Capital	$ 40,000	2023
PACS	Parks	General	Playground Replacement (TBD)	Capital	$ 100,000	2023
PACS	Parks	General	Fabric shade shelter covering P.A.T.S Playground	Capital	$ 40,000	2023
PACS	Parks	General	Fabric shade shelter covering Midway Playground	Capital	$ 60,000	2023
PACS	Parks	General	Bridge replacement / widening of trail on the West end	Capital	$ 120,000	2023
PACS	Senior Center	General	Replace Carpet	Capital	$ 10,000	2023
PACS	Senior Center	General	Front Desk Remodel	Capital	$ 25,000	2023
PD	Administration	General	SWAT Vehicle	Capital	$ 50,000	2023
PACS	Recreation	Rec Class	Preschool Playscape	Capital	$ 40,000	2023
PACS	Recreation	Rec Class	Replace Fitness Machines	Capital	$ 85,000	2023
PACS	PATS	TSSC	Convert Field Lighting at Arlington	Capital	$ 125,000	2023
PACS	PATS	TSSC	Add Hitting Tunnels	Capital	$ 20,000	2023
Public Works	St. Maintenance	W/WW	Re-assessment of 5-year Pavement Management Plan	Capital	$ 75,000	2023
Admin Svcs	Fac Maint	General	Elevator Upgrades - PD and Rec	Capital	$ 350,000	2024
Admin Svcs	Fac Maint	General	Alarm System Upgrades - City Buildings	Capital	$ 32,000	2024
Admin Svcs	Fac Maint	General	Roof Restoration - PD & Courts Building	Capital	$ 220,000	2024
Admin Svcs	Fac Maint	General	Roof Restoration - Public Works	Capital	$ 165,000	2024
Admin Svcs	IS	General	Full ERP System Replacement	Capital	$ 1,000,000	2024
Fire	EMS/Suppression	General	Rebuild Fire Station 1	Capital	$ 6,500,000	2024
Fire	EMS/Suppression	General	Fire Helmets	Capital	$ 25,000	2024
Fire	EMS/Suppression	General	Tablet Replacement	Capital	$ 8,000	2024
Fire	EMS/Suppression	General	Station Gym Equipment Replacement	Capital	$ 10,000	2024
Fire	Fire Marshal	General	Replacement Camera Equipment for Investigations	Capital	$ 3,000	2024
PACS	Aquatics	General	Overall Slide Resurface (Paint interior of slides)	Capital	$ 75,000	2024
PACS	Aquatics	General	Replace Lifeguard Stands	Capital	$ 15,000	2024
PACS	Aquatics	General	Expand Lifeguard Area	Capital	$ 100,000	2024
PACS	Parks	General	Playground Replacement (TBD)	Capital	$ 100,000	2024
PACS	Parks	General	Park Shelters	Capital	$ 75,000	2024
PACS	Parks	General	Landscaping - PD and Courts Building	Capital	$ 10,000	2024
PACS	Parks	General	Midway Pavilion	Capital	$ 170,000	2024
PACS	Senior Center	General	Replace Ballroom Flooring	Capital	$ 45,000	2024
PACS	Senior Center	General	Replace Ballroom Equipment	Capital	$ 35,000	2024
PD	Administration	General	Brazos Ticket Writers and Printers	Capital	$ 70,000	2024
PACS	Recreation	Rec Class	Entry Feature Upgrade	Capital	$ 40,000	2024
PACS	Recreation	Rec Class	Upgrade Lights to LED	Capital	$ 75,000	2024
Admin Svcs	Fleet Svcs	Svc Center	Replace Fuel Delivery Pumps	Capital	$ 68,000	2024
PACS	PATS	TSSC	Convert Field Lighting at Wrigley	Capital	$ 125,000	2024
Public Works	Water Distribution	W/WW	Pick-up Truck	Capital	$ 32,000	2024

**Fund subject to change*
^Project contains both Capital and Supplemental Requests
~Per FY2019-20 proposed budget, some items may be funded from the Equipment Replacement Fund.

Vehicle and Equipment Depreciation Transfers
For FY2021 to FY2025

			Total				
Department	**Fund**	**Account**	**2021**	**2022**	**2023**	**2024**	**2025**
Administration	101	101-1011-513	$ 2,368	$ 2,404	$ 2,440	$ 2,476	$ 2,513
Police / EOC	101	101-3024-521	$ 15,801	$ 16,038	$ 16,278	$ 16,522	$ 16,770
Police / Code Enforcement	101	101-3025-521	$ 11,822	$ 11,999	$ 12,179	$ 12,362	$ 12,547
Police / Administration	101	101-3045-521	$ 10,828	$ 10,990	$ 11,155	$ 11,323	$ 11,492
Police / Patrol	101	101-3046-521	$ 444,646	$ 451,316	$ 458,086	$ 464,957	$ 471,931
Police / C.I.D.	101	101-3047-521	$ 21,056	$ 21,372	$ 21,693	$ 22,018	$ 22,348
Police / Service	101	101-3048-521	$ 25,467	$ 25,849	$ 26,237	$ 26,631	$ 27,030
Police / Detention	101	101-3049-521	$ 6,598	$ 6,696	$ 6,797	$ 6,899	$ 7,002
Fire / Marshall / Education	101	101-4023-522	$ 54,100	$ 54,911	$ 55,735	$ 56,571	$ 57,419
Fire / EMS / Suppression	101	101-4041-522	$ 572,052	$ 580,633	$ 589,342	$ 598,182	$ 607,155
Information Services	101	101-5016-519	$ 17,980	$ 18,249	$ 18,523	$ 18,801	$ 19,083
Finance - Purchasing	101	101-5036-519	$ 2,030	$ 2,060	$ 2,091	$ 2,123	$ 2,155
Facility Maintenance	101	101-5037-519	$ 46,893	$ 47,596	$ 48,310	$ 49,035	$ 49,771
Planning	101	101-6032-540	$ 10,347	$ 10,502	$ 10,660	$ 10,820	$ 10,982
Recreation	101	101-7051-550	$ 134,175	$ 136,188	$ 138,230	$ 140,304	$ 142,408
Parks	101	101-7052-550	$ 180,631	$ 183,341	$ 186,091	$ 188,882	$ 191,716
Recreation - Admin.	101	101-7084-550	$ 6,090	$ 6,181	$ 6,274	$ 6,368	$ 6,464
Animal Control	101	101-8033-531	$ 185,420	$ 188,202	$ 191,025	$ 193,890	$ 196,798
Texas Star - EDC Funded	210	210-1052-550	$ 60,682	$ 61,592	$ 62,516	$ 63,454	$ 64,405
City Engineer	501	501-8066-531	$ 7,521	$ 7,634	$ 7,748	$ 7,865	$ 7,983
Water Production	501	501-8071-531	$ 3,045	$ 3,091	$ 3,137	$ 3,184	$ 3,232
Water Distribution	501	501-8072-531	$ 74,826	$ 75,948	$ 77,087	$ 78,244	$ 79,417
Sewer & Treatment	501	501-8073-531	$ 47,323	$ 48,033	$ 48,754	$ 49,485	$ 50,227
Fleet Services	504	504-5090-519	$ 19,201	$ 19,489	$ 19,781	$ 20,078	$ 20,379
Drainage Utility	510	510-8029-531	$ 3,469	$ 3,521	$ 3,574	$ 3,627	$ 3,682
Special Rec Fund	520	520-7055-550	$ 85,705	$ 86,990	$ 88,295	$ 89,619	$ 90,964
Texas Star Sports Complex	530	530-7050-550	$ 11,903	$ 12,081	$ 12,263	$ 12,447	$ 12,633
Texas Star Golf Course	540	540-7060-550	$ 320,469	$ 325,276	$ 330,155	$ 335,107	$ 340,134
Golf Operations	540	540-7062-550	$ -	$ -	$ -	$ -	$ -
Grille Operations	540	540-7067-550	$ -	$ -	$ -	$ -	$ -
Conference Center	540	540-7068-550	$ -	$ -	$ -	$ -	$ -
Texas Star Sports Complex	550	550-7078-550	$ 19,754	$ 20,050	$ 20,351	$ 20,656	$ 20,966
		Grand Total	$2,402,200	$2,438,233	$2,474,807	$2,511,929	$2,549,608
		Detail Total	$2,402,200	$2,438,233	$2,474,807	$2,511,929	$2,549,608
		Difference	$ -	$ -	$ -	$ -	$ -

101	$1,748,303	$1,774,528	$1,801,145	$1,828,163	$1,855,585
210	$ 60,682	$ 61,592	$ 62,516	$ 63,454	$ 64,405
501	$ 132,715	$ 134,706	$ 136,727	$ 138,778	$ 140,859
504	$ 19,201	$ 19,489	$ 19,781	$ 20,078	$ 20,379
510	$ 3,469	$ 3,521	$ 3,574	$ 3,627	$ 3,682
520	$ 85,705	$ 86,990	$ 88,295	$ 89,619	$ 90,964
530	$ 11,903	$ 12,081	$ 12,263	$ 12,447	$ 12,633
540	$ 320,469	$ 325,276	$ 330,155	$ 335,107	$ 340,134
550	$ 19,754	$ 20,050	$ 20,351	$ 20,656	$ 20,966
	$2,402,200	$2,438,233	$2,474,807	$2,511,929	$2,549,608
	$ -	$ -	$ -	$ -	$ -

THE CITY OF

EULESS