

# Supplement – FY2018-19 Preliminary Annual Operating Budget

## Corrections:

|                                 |          |
|---------------------------------|----------|
| Fund Balance Summary            | Page 11  |
| Special Revenue Operating Funds | Page 24  |
| Special Revenue Operating Funds | Page 4-2 |

Note: CCPD Fund FY18 Estimated Expenses and FY18 Capital Expenses corrected to reflect estimated expenditure rather than original budget.

**Fund Balance Summary**  
**Estimated FY2017-18 and Budgeted FY2018-19**  
**Special Revenue Funds**

|   | <i>Hotel/<br/>Motel</i> | <i>Juvenile<br/>Case</i> | <i>EDC 1/2<br/>Cent Sales<br/>Tax</i> | <i>CCPD 1/4<br/>Cent Sales<br/>Tax</i> | <i>Car Rental</i>   |
|---|-------------------------|--------------------------|---------------------------------------|--|---------------------|
| <b>Beginning Balance, FY18</b><br>(per audit, FYE 2017) | <b>\$604,024</b>        | <b>\$242,557</b>         | <b>\$2,383,014</b>                    | <b>\$1,294,807</b>                     | <b>\$2,987,692</b>  |
| FY18 Estimated Revenues                                 | <u>777,690</u>          | <u>94,000</u>            | <u>5,149,990</u>                      | <u>2,525,429</u>                       | <u>14,732,884</u>   |
| Total Available:  | 1,381,714               | 336,557                  | 7,533,004                             | 3,820,236                              | 17,720,576          |
| FY18 Estimated Expenses                                 | (772,821)               | (90,167)                 | (4,246,179)                           | (2,506,656)                            | (10,941,129)        |
| Proposed Budget Adjustment                              | (72,000)                | 0                        | 0                                     | 0                                      | (824,858)           |
| Capital Expenses  | <u>(219,355)</u>        | <u>0</u>                 | <u>(1,530,586)</u>                    | <u>(168,885)</u>                       | <u>(1,645,100)</u>  |
| Total Projected Expenses:                               | <u>(1,064,176)</u>      | <u>(90,167)</u>          | <u>(5,776,765)</u>                    | <u>(2,675,541)</u>                     | <u>(13,411,087)</u> |
| <b>Estimated Ending Balance FY18</b>                    | <b>317,538</b>          | <b>246,390</b>           | <b>1,756,239</b>                      | <b>1,144,695</b>                       | <b>4,309,489</b>    |
| FY19 Budgeted Revenues                                  | <u>869,690</u>          | <u>94,000</u>            | <u>5,495,559</u>                      | <u>2,683,915</u>                       | <u>14,835,765</u>   |
| Total Available:  | 1,187,228               | 340,390                  | 7,251,798                             | 3,828,610                              | 19,145,254          |
| FY19 Budgeted Expenses                                  | (843,868)               | (81,317)                 | (4,442,163)                           | (2,676,714)                            | (11,957,268)        |
| Capital Carryover                                       | 0                       | 0                        | (937,324)                             | (10,000)                               | (381,339)           |
| Capital Expenses  | <u>(75,000)</u>         | <u>0</u>                 | <u>(1,107,552)</u>                    | <u>(95,970)</u>                        | <u>(3,464,900)</u>  |
| Total Projected Expenses:                               | <u>(918,868)</u>        | <u>(81,317)</u>          | <u>(6,487,039)</u>                    | <u>(2,782,684)</u>                     | <u>(15,803,507)</u> |
| <b>Projected Ending Balance, FY19</b>                   | <b>268,360</b>          | <b>259,073</b>           | <b>764,759</b>                        | <b>1,045,926</b>                       | <b>3,341,747</b>    |
| <b>Less: Designated Reserve</b>                         | <b><u>(66,950)</u></b>  | <b><u>0</u></b>          | <b><u>0</u></b>                       | <b><u>0</u></b>                        | <b><u>0</u></b>     |
| <b>Adjusted Ending Balance</b>                          | <b>201,410</b>          | <b>259,073</b>           | <b>764,759</b>                        | <b>1,045,926</b>                       | <b>3,341,747</b>    |

**Recommended Reserve Levels per Fiscal Policy:**

|                             |                |                |                    |                |                    |
|-----------------------------|----------------|----------------|--------------------|----------------|--------------------|
|                             | <u>138,718</u> | <u>13,367</u>  | <u>730,219</u>     | <u>440,008</u> | <u>2,000,000</u>   |
| Available for Supplemental: | <b>25,822</b>  | <b>12,683</b>  | <b>1,053,396</b>   | <b>7,201</b>   | <b>2,878,497</b>   |
| Available for Capital:      | <u>36,870</u>  | <u>233,023</u> | <u>(1,018,856)</u> | <u>598,717</u> | <u>(1,536,750)</u> |
| <b>Total Available</b>      | <b>62,692</b>  | <b>245,706</b> | <b>34,540</b>      | <b>605,918</b> | <b>1,341,747</b>   |

# 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 17  | Budget FY 18  | Estimated FY 18 | Proposed Budget FY 19 | FY18 Budget to FY19 Proposed \$ Diff | % Diff. |
|-----------------------------------|---------------|---------------|-----------------|-----------------------|--------------------------------------|---------|
| <b>Hotel/Motel:</b>               |               |               |                 |                       |                                      |         |
| Revenues                          | \$ 802,874    | \$ 924,450    | \$ 777,690      | \$ 869,690            | \$ (54,760)                          | (6%)    |
| Operating Expenses                | \$ 656,361    | \$ 772,821    | \$ 772,821      | \$ 843,868            | \$ 71,047                            | 9%      |
| Use of Reserves                   | \$ -          | \$ 219,355    | \$ 286,486      | \$ 75,000             | \$ (144,355)                         | (66%)   |
| Capital Expenses                  | \$ 5,606      | \$ 219,355    | \$ 291,355      | \$ 75,000             | \$ (144,355)                         | (66%)   |
| <b>Juvenile Case:</b>             |               |               |                 |                       |                                      |         |
| Revenues                          | \$ 91,734     | \$ 91,800     | \$ 94,000       | \$ 94,000             | \$ 2,200                             | 2%      |
| Operating Expenses                | \$ 62,563     | \$ 90,167     | \$ 90,167       | \$ 81,317             | \$ (8,850)                           | (10%)   |
| Use of Excess Reserves            | \$ -          | \$ -          | \$ -            | \$ -                  | \$ -                                 | 0%      |
| Capital Expenses                  | \$ -          | \$ -          | \$ -            | \$ -                  | \$ -                                 | 0%      |
| <b>EDC ½¢ Sales Tax:</b>          |               |               |                 |                       |                                      |         |
| Revenues                          | \$ 5,331,415  | \$ 5,546,154  | \$ 5,149,990    | \$ 5,495,559          | \$ (50,595)                          | (1%)    |
| Operating Expenses                | \$ 3,693,719  | \$ 4,246,179  | \$ 4,246,179    | \$ 4,442,163          | \$ 195,984                           | 5%      |
| Use of Reserves                   | \$ 677,278    | \$ 2,367,910  | \$ 626,775      | \$ 2,044,876          | \$ (323,034)                         | (14%)   |
| Capital Expenses                  | \$ 2,314,974  | \$ 2,367,910  | \$ 1,530,586    | \$ 2,044,876          | \$ (323,034)                         | (14%)   |
| <b>CCPD ¼¢ Sales Tax:</b>         |               |               |                 |                       |                                      |         |
| Revenues                          | \$ 2,678,584  | \$ 2,738,659  | \$ 2,525,429    | \$ 2,683,915          | \$ (54,744)                          | (2%)    |
| Operating Expenses                | \$ 2,453,484  | \$ 2,719,514  | \$ 2,506,656    | \$ 2,676,714          | \$ (42,800)                          | (2%)    |
| Use of Reserves                   | \$ 45,972     | \$ 188,282    | \$ 150,112      | \$ 105,970            | \$ (82,312)                          | (44%)   |
| Capital Expenses                  | \$ 271,072    | \$ 188,282    | \$ 168,885      | \$ 105,970            | \$ (82,312)                          | (44%)   |
| <b>Police Seized Assets Fund:</b> |               |               |                 |                       |                                      |         |
| Revenues                          | \$ 2,445      | \$ 1,250      | \$ 3,650        | \$ 3,500              | \$ 2,250                             | 180%    |
| Operating Expenses                | \$ 99,634     | \$ 61,956     | \$ 61,956       | \$ 61,506             | \$ (450)                             | (1%)    |
| Use of Reserves                   | \$ 130,864    | \$ 60,706     | \$ 58,306       | \$ 58,006             | \$ (2,700)                           | (4%)    |
| Capital Expenses                  | \$ 33,675     | \$ -          | \$ -            | \$ -                  | \$ -                                 | 0%      |
| <b>Police Drug Fund:</b>          |               |               |                 |                       |                                      |         |
| Revenues                          | \$ 19,077     | \$ 1,400      | \$ 9,431        | \$ 7,300              | \$ 5,900                             | 421%    |
| Operating Expenses                | \$ 9,381      | \$ 500        | \$ 500          | \$ 500                | \$ -                                 | 0%      |
| Use of Reserves                   | \$ -          | \$ 200,000    | \$ -            | \$ 200,000            | \$ -                                 | 0%      |
| Capital Expenses                  | \$ -          | \$ 200,000    | \$ -            | \$ 200,000            | \$ -                                 | 0%      |
| <b>Grant Fund:</b>                |               |               |                 |                       |                                      |         |
| Revenues                          | \$ 281,032    | \$ 235,537    | \$ 235,537      | \$ 151,118            | \$ (84,419)                          | (36%)   |
| Operating Expenses                | \$ 276,299    | \$ 235,537    | \$ 235,537      | \$ 151,118            | \$ (84,419)                          | (36%)   |
| Use of Reserves                   | \$ -          | \$ -          | \$ -            | \$ -                  | \$ -                                 | 0%      |
| Capital Expenses                  | \$ -          | \$ -          | \$ -            | \$ -                  | \$ -                                 | 0%      |
| <b>Car Rental Tax:</b>            |               |               |                 |                       |                                      |         |
| Revenues                          | \$ 14,458,792 | \$ 13,625,352 | \$ 14,732,884   | \$ 14,835,765         | \$ 1,210,413                         | 9%      |
| Operating Expenses                | \$ 11,758,682 | \$ 10,941,129 | \$ 11,765,987   | \$ 11,957,268         | \$ 1,016,139                         | 9%      |
| Use of Reserves                   | \$ -          | \$ 2,026,439  | \$ -            | \$ 3,846,239          | \$ 1,819,800                         | 90%     |
| Capital Expenses                  | \$ 2,490,306  | \$ 2,026,439  | \$ 1,645,100    | \$ 3,846,239          | \$ 1,819,800                         | 90%     |
| <b>Glade Parks TIRZ:</b>          |               |               |                 |                       |                                      |         |
| Revenues                          | \$ 966,338    | \$ 1,362,650  | \$ 1,259,673    | \$ 1,658,217          | \$ 295,567                           | 22%     |
| Operating Expenses                | \$ 779,744    | \$ 965,350    | \$ 965,350      | \$ 1,130,249          | \$ 164,899                           | 17%     |
| Use of Reserves                   | \$ -          | \$ -          | \$ -            | \$ -                  | \$ -                                 | 0%      |
| Capital Expenses                  | \$ -          | \$ -          | \$ -            | \$ -                  | \$ -                                 | 0%      |
| <b>Cable PEG Fund:</b>            |               |               |                 |                       |                                      |         |
| Revenues                          | \$ 128,244    | \$ 130,400    | \$ 123,240      | \$ 120,300            | \$ (10,100)                          | (8%)    |
| Operating Expenses                | \$ 36,868     | \$ 120,000    | \$ 120,000      | \$ 120,000            | \$ -                                 | 0%      |
| Use of Reserves                   | \$ -          | \$ -          | \$ -            | \$ -                  | \$ -                                 | 0%      |
| Capital Expenses                  | \$ -          | \$ -          | \$ -            | \$ -                  | \$ -                                 | 0%      |

# 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 17  | Budget FY 18  | Estimated FY 18 | Proposed Budget FY 19 | FY18 Budget to FY19 Proposed \$ Diff | % Diff. |
|-----------------------------------|---------------|---------------|-----------------|-----------------------|--------------------------------------|---------|
| <b>Hotel/Motel:</b>               |               |               |                 |                       |                                      |         |
| Revenues                          | \$ 802,874    | \$ 924,450    | \$ 777,690      | \$ 869,690            | \$ (54,760)                          | (6%)    |
| Operating Expenses                | \$ 656,361    | \$ 772,821    | \$ 772,821      | \$ 843,868            | \$ 71,047                            | 9%      |
| Use of Reserves                   | \$ -          | \$ 219,355    | \$ 286,486      | \$ 75,000             | \$ (144,355)                         | (66%)   |
| Capital Expenses                  | \$ 5,606      | \$ 219,355    | \$ 291,355      | \$ 75,000             | \$ (144,355)                         | (66%)   |
| <b>Juvenile Case:</b>             |               |               |                 |                       |                                      |         |
| Revenues                          | \$ 91,734     | \$ 91,800     | \$ 94,000       | \$ 94,000             | \$ 2,200                             | 2%      |
| Operating Expenses                | \$ 62,563     | \$ 90,167     | \$ 90,167       | \$ 81,317             | \$ (8,850)                           | (10%)   |
| Use of Excess Reserves            | \$ -          | \$ -          | \$ -            | \$ -                  | \$ -                                 | 0%      |
| Capital Expenses                  | \$ -          | \$ -          | \$ -            | \$ -                  | \$ -                                 | 0%      |
| <b>EDC ½¢ Sales Tax:</b>          |               |               |                 |                       |                                      |         |
| Revenues                          | \$ 5,331,415  | \$ 5,546,154  | \$ 5,149,990    | \$ 5,495,559          | \$ (50,595)                          | (1%)    |
| Operating Expenses                | \$ 3,693,719  | \$ 4,246,179  | \$ 4,246,179    | \$ 4,442,163          | \$ 195,984                           | 5%      |
| Use of Reserves                   | \$ 677,278    | \$ 2,367,910  | \$ 626,775      | \$ 2,044,876          | \$ (323,034)                         | (14%)   |
| Capital Expenses                  | \$ 2,314,974  | \$ 2,367,910  | \$ 1,530,586    | \$ 2,044,876          | \$ (323,034)                         | (14%)   |
| <b>CCPD ¼¢ Sales Tax:</b>         |               |               |                 |                       |                                      |         |
| Revenues                          | \$ 2,678,584  | \$ 2,738,659  | \$ 2,525,429    | \$ 2,683,915          | \$ (54,744)                          | (2%)    |
| Operating Expenses                | \$ 2,453,484  | \$ 2,719,514  | \$ 2,506,656    | \$ 2,676,714          | \$ (42,800)                          | (2%)    |
| Use of Reserves                   | \$ 45,972     | \$ 188,282    | \$ 150,112      | \$ 105,970            | \$ (82,312)                          | (44%)   |
| Capital Expenses                  | \$ 271,072    | \$ 188,282    | \$ 168,885      | \$ 105,970            | \$ (82,312)                          | (44%)   |
| <b>Police Seized Assets Fund:</b> |               |               |                 |                       |                                      |         |
| Revenues                          | \$ 2,445      | \$ 1,250      | \$ 3,650        | \$ 3,500              | \$ 2,250                             | 180%    |
| Operating Expenses                | \$ 99,634     | \$ 61,956     | \$ 61,956       | \$ 61,506             | \$ (450)                             | (1%)    |
| Use of Reserves                   | \$ 130,864    | \$ 60,706     | \$ 58,306       | \$ 58,006             | \$ (2,700)                           | (4%)    |
| Capital Expenses                  | \$ 33,675     | \$ -          | \$ -            | \$ -                  | \$ -                                 | 0%      |
| <b>Police Drug Fund:</b>          |               |               |                 |                       |                                      |         |
| Revenues                          | \$ 19,077     | \$ 1,400      | \$ 9,431        | \$ 7,300              | \$ 5,900                             | 421%    |
| Operating Expenses                | \$ 9,381      | \$ 500        | \$ 500          | \$ 500                | \$ -                                 | 0%      |
| Use of Reserves                   | \$ -          | \$ 200,000    | \$ -            | \$ 200,000            | \$ -                                 | 0%      |
| Capital Expenses                  | \$ -          | \$ 200,000    | \$ -            | \$ 200,000            | \$ -                                 | 0%      |
| <b>Grant Fund:</b>                |               |               |                 |                       |                                      |         |
| Revenues                          | \$ 281,032    | \$ 235,537    | \$ 235,537      | \$ 151,118            | \$ (84,419)                          | (36%)   |
| Operating Expenses                | \$ 276,299    | \$ 235,537    | \$ 235,537      | \$ 151,118            | \$ (84,419)                          | (36%)   |
| Use of Reserves                   | \$ -          | \$ -          | \$ -            | \$ -                  | \$ -                                 | 0%      |
| Capital Expenses                  | \$ -          | \$ -          | \$ -            | \$ -                  | \$ -                                 | 0%      |
| <b>Car Rental Tax:</b>            |               |               |                 |                       |                                      |         |
| Revenues                          | \$ 14,458,792 | \$ 13,625,352 | \$ 14,732,884   | \$ 14,835,765         | \$ 1,210,413                         | 9%      |
| Operating Expenses                | \$ 11,758,682 | \$ 10,941,129 | \$ 11,765,987   | \$ 11,957,268         | \$ 1,016,139                         | 9%      |
| Use of Reserves                   | \$ -          | \$ 2,026,439  | \$ -            | \$ 3,846,239          | \$ 1,819,800                         | 90%     |
| Capital Expenses                  | \$ 2,490,306  | \$ 2,026,439  | \$ 1,645,100    | \$ 3,846,239          | \$ 1,819,800                         | 90%     |
| <b>Glade Parks TIRZ:</b>          |               |               |                 |                       |                                      |         |
| Revenues                          | \$ 966,338    | \$ 1,362,650  | \$ 1,259,673    | \$ 1,658,217          | \$ 295,567                           | 22%     |
| Operating Expenses                | \$ 779,744    | \$ 965,350    | \$ 965,350      | \$ 1,130,249          | \$ 164,899                           | 17%     |
| Use of Reserves                   | \$ -          | \$ -          | \$ -            | \$ -                  | \$ -                                 | 0%      |
| Capital Expenses                  | \$ -          | \$ -          | \$ -            | \$ -                  | \$ -                                 | 0%      |
| <b>Cable PEG Fund:</b>            |               |               |                 |                       |                                      |         |
| Revenues                          | \$ 128,244    | \$ 130,400    | \$ 123,240      | \$ 120,300            | \$ (10,100)                          | (8%)    |
| Operating Expenses                | \$ 36,868     | \$ 120,000    | \$ 120,000      | \$ 120,000            | \$ -                                 | 0%      |
| Use of Reserves                   | \$ -          | \$ -          | \$ -            | \$ -                  | \$ -                                 | 0%      |
| Capital Expenses                  | \$ -          | \$ -          | \$ -            | \$ -                  | \$ -                                 | 0%      |