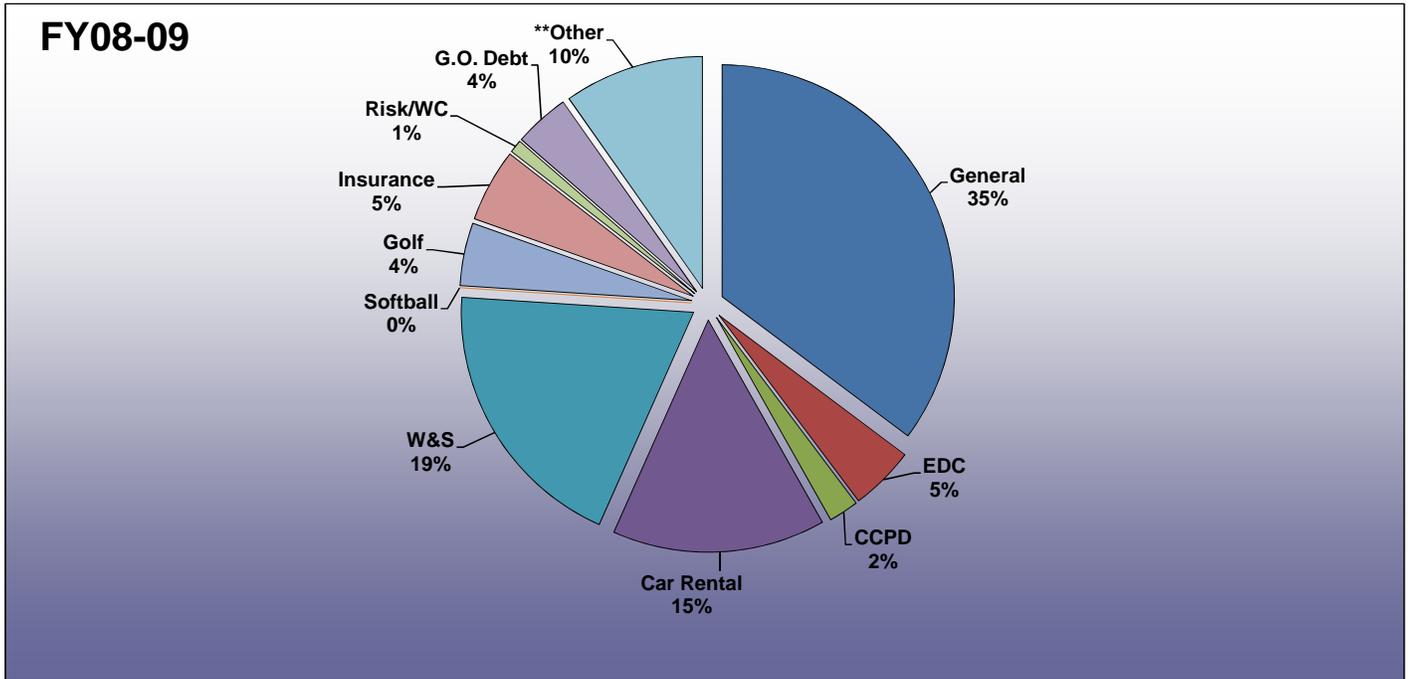


Where Does The Money Come From? By Fund

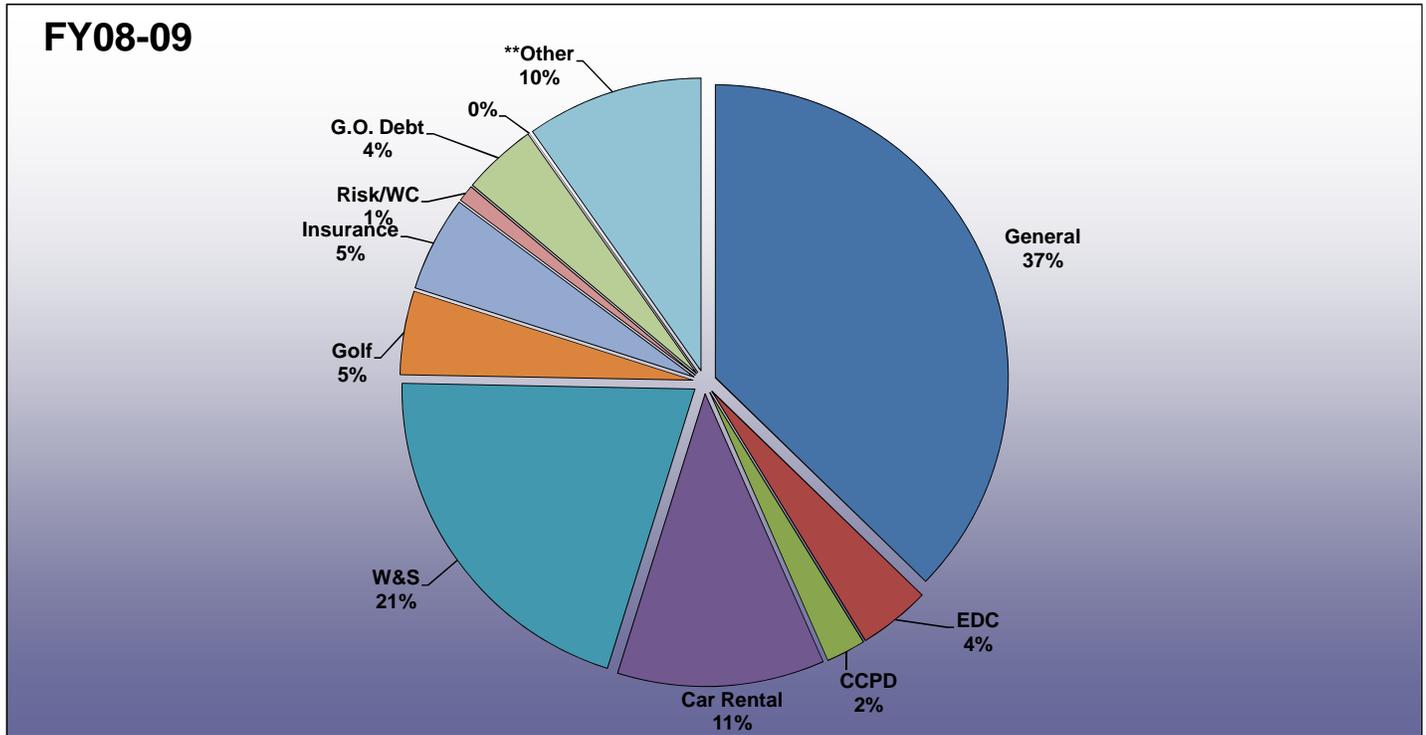


Estimated FY07-08

Proposed FY08-09

| Fund | Estimated FY07-08 | | Proposed FY08-09 | |
|---------------------------|----------------------|------------------------|----------------------|------------------------|
| | Revenue | Use of Excess Reserves | Revenue | Use of Excess Reserves |
| General | \$ 29,690,637 | \$ 3,079,210 | \$ 30,753,309 | \$ 2,028,848 |
| Hotel/Motel | \$ 231,250 | \$ - | \$ 308,750 | \$ 45,000 |
| Juvenile Case | \$ 52,000 | \$ - | \$ 55,000 | \$ - |
| EDC | \$ 3,840,221 | \$ 2,078,994 | \$ 3,929,500 | \$ 746,842 |
| CCPD | \$ 1,746,782 | \$ 362,201 | \$ 1,807,500 | \$ 67,000 |
| Police Drug Fund | \$ 32,800 | \$ - | \$ 8,000 | \$ - |
| Public Safety Grants | \$ 92,351 | \$ - | \$ 92,351 | \$ - |
| Car Rental | \$ 13,774,817 | \$ 6,524,350 | \$ 12,950,000 | \$ 2,420,000 |
| Water & Sewer | \$ 17,287,744 | \$ 204,100 | \$ 16,911,421 | \$ 121,751 |
| Service Center | \$ 1,174,998 | \$ 8,010 | \$ 1,343,956 | \$ - |
| Drainage Utility | \$ 708,000 | \$ 300,000 | \$ 698,500 | \$ 200,000 |
| Recreation Classes | \$ 386,650 | \$ - | \$ 386,650 | \$ - |
| Arbor Daze | \$ 17,597 | \$ 46,835 | \$ 60,500 | \$ - |
| Golf | \$ 3,932,652 | \$ 172,079 | \$ 3,812,735 | \$ 60,900 |
| Texas Star Sports Complex | \$ 1,422,454 | \$ - | \$ 1,436,423 | \$ 40,000 |
| Equip. Replacement | \$ 1,498,948 | \$ - | \$ 820,687 | \$ - |
| Insurance | \$ 4,496,306 | \$ - | \$ 4,446,913 | \$ - |
| Risk/WC | \$ 762,689 | \$ - | \$ 773,697 | \$ - |
| G.O. Debt | \$ 3,523,354 | \$ 125,000 | \$ 3,360,468 | \$ 125,000 |
| Star Center Debt | \$ 990,557 | \$ - | \$ 984,915 | \$ - |
| EDC Debt | \$ 932,716 | \$ - | \$ 931,987 | \$ - |
| Water & Sewer Debt | \$ 428,522 | \$ 1,945 | \$ 440,235 | \$ - |
| Softball World Debt | \$ 130,712 | \$ 31,357 | \$ 159,413 | \$ - |
| Golf Course Debt | \$ 2,036,896 | \$ 345,136 | \$ 758,113 | \$ - |
| EDC Debt Reserve | \$ 47,500 | \$ - | \$ 28,500 | \$ - |
| TOTAL | \$ 89,239,153 | \$ 13,279,217 | \$ 87,259,523 | \$ 5,855,341 |

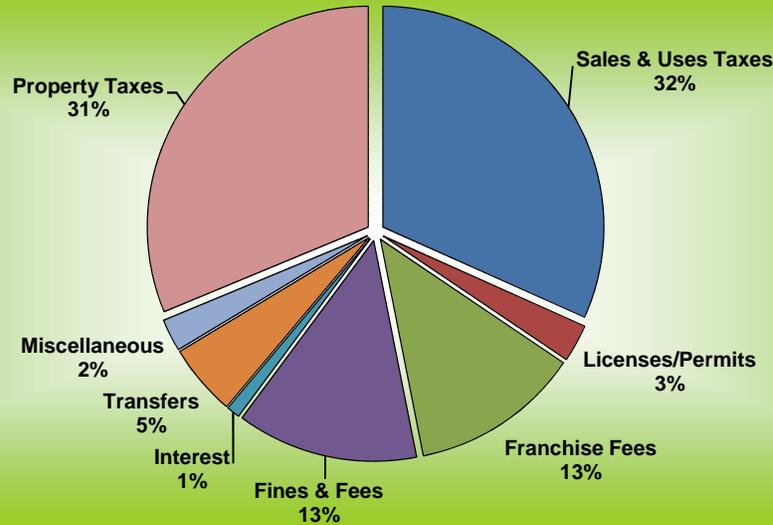
Where Does The Money Go? By Fund



| Fund | Estimated FY07-08 | | Proposed FY08-09 | |
|--------------------------------|--------------------|------------------|--------------------|------------------|
| | Operating Expenses | Capital Expenses | Operating Expenses | Capital Expenses |
| General | \$ 29,682,209 | \$ 3,079,210 | \$ 30,747,615 | \$ 2,028,848 |
| Hotel/Mote | \$ 219,599 | \$ - | \$ 254,925 | \$ 45,000 |
| Juvenile Case | \$ 38,277 | \$ - | \$ 53,673 | \$ - |
| EDC | \$ 3,225,362 | \$ 2,078,994 | \$ 3,277,665 | \$ 746,842 |
| CCPD | \$ 1,744,226 | \$ 362,201 | \$ 1,805,273 | \$ 67,000 |
| Police Drug Fund | \$ 8,750 | \$ - | \$ 5,000 | \$ - |
| Public Safety Grants | \$ 92,351 | \$ - | \$ 92,351 | \$ - |
| Car Rental | \$ 9,590,118 | \$ 7,806,008 | \$ 9,427,962 | \$ 2,420,000 |
| Water & Sewer | \$ 16,920,920 | \$ 204,100 | \$ 16,908,896 | \$ 121,751 |
| Service Center | \$ 1,174,998 | \$ 8,010 | \$ 1,343,956 | \$ - |
| Drainage Utility | \$ 666,858 | \$ 300,000 | \$ 668,755 | \$ 200,000 |
| Recreation Classes | \$ 364,154 | \$ - | \$ 381,174 | \$ - |
| Arbor Daze | \$ 64,432 | \$ - | \$ 60,250 | \$ - |
| Golf | \$ 3,921,986 | \$ 172,079 | \$ 3,807,905 | \$ 60,900 |
| Texas Star Sports Complex | \$ 1,378,320 | \$ - | \$ 1,424,175 | \$ 40,000 |
| Equip. Replacement | \$ 1,199,710 | \$ - | \$ 560,850 | \$ - |
| Insurance | \$ 4,345,969 | \$ - | \$ 4,347,762 | \$ - |
| Risk/WC | \$ 759,887 | \$ - | \$ 772,071 | \$ - |
| G.O. Debt | \$ 3,543,372 | \$ - | \$ 3,398,467 | \$ - |
| Star Center Debt | \$ 976,513 | \$ - | \$ 977,013 | \$ - |
| EDC Debt | \$ 932,716 | \$ - | \$ 931,987 | \$ - |
| Water & Sewer Debt | \$ 430,467 | \$ - | \$ 429,735 | \$ - |
| Texas Star Sports Complex Debt | \$ 162,069 | \$ - | \$ 159,413 | \$ - |
| Golf Course Debt | \$ 1,948,540 | \$ 345,136 | \$ 683,113 | \$ - |
| EDC Debt Reserve | \$ 47,500 | \$ - | \$ 28,500 | \$ - |
| TOTAL | \$ 83,439,303 | \$ 14,355,738 | \$ 82,548,486 | \$ 5,730,341 |

General Fund Revenues

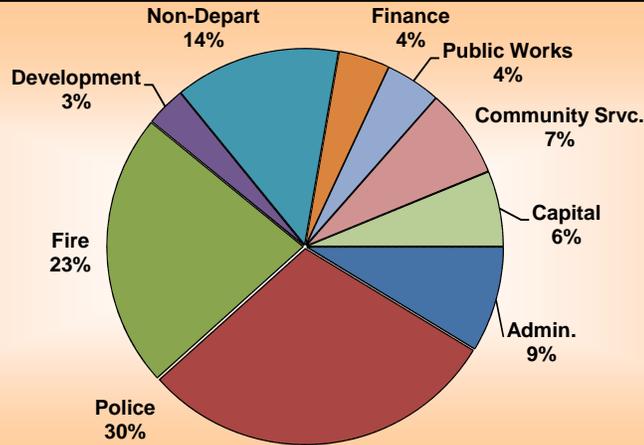
FY08-09



| General Fund Revenues | Actual FY 07 | Budget FY 08 | Estimated FY 08* | Proposed FY 09 | \$ Diff FY08* to FY09 | % Diff. FY08* to FY09 |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|
| Property Taxes | \$8,274,990 | \$8,661,954 | \$8,661,954 | \$9,400,773 | \$738,819 | 9% |
| Prior Year Taxes | \$279,556 | \$140,000 | \$140,000 | \$125,000 | (\$15,000) | -11% |
| Penalties & Interest | \$176,290 | \$85,000 | \$85,000 | \$85,000 | \$0 | 0% |
| Sales Tax | \$7,055,176 | \$7,695,003 | \$7,423,128 | \$7,730,000 | \$306,872 | 4% |
| Additional Sales Tax | \$1,763,794 | \$1,923,750 | \$1,855,782 | \$1,932,500 | \$76,718 | 4% |
| Mixed Drink Tax | \$87,400 | \$82,500 | \$85,000 | \$85,000 | \$0 | 0% |
| TXU Electric | \$1,687,809 | \$1,600,000 | \$1,640,000 | \$1,650,000 | \$10,000 | 1% |
| TXU Gas | \$338,087 | \$300,000 | \$350,000 | \$400,000 | \$50,000 | 14% |
| Telephone Franchise | \$407,428 | \$405,000 | \$415,000 | \$415,000 | \$0 | 0% |
| Sanitation Service | \$143,527 | \$137,000 | \$153,510 | \$169,750 | \$16,240 | 11% |
| Recycling Franchise Fee | \$11,281 | \$11,250 | \$11,250 | \$13,750 | \$2,500 | 22% |
| Cable Franchise Fee | \$313,754 | \$295,000 | \$330,000 | \$330,000 | \$0 | 0% |
| W&S Franchise Tax | \$718,070 | \$816,991 | \$801,508 | \$845,571 | \$44,063 | 5% |
| Swimming Pools | \$14,621 | \$15,000 | \$15,000 | \$15,000 | \$0 | 0% |
| Municipal Court | \$3,318,280 | \$3,006,500 | \$3,036,000 | \$3,036,000 | \$0 | 0% |
| Library Fees | \$45,146 | \$46,500 | \$46,500 | \$46,500 | \$0 | 0% |
| Ambulance Fees | \$744,002 | \$725,000 | \$750,000 | \$750,000 | \$0 | 0% |
| Jail Revenue | \$247,715 | \$175,000 | \$350,000 | \$250,000 | (\$100,000) | -29% |
| Contractor Regulatory License | \$61,200 | \$47,500 | \$55,000 | \$55,000 | \$0 | 0% |
| Other Permits | \$34,022 | \$33,500 | \$33,500 | \$33,500 | \$0 | 0% |
| Fire Permits | \$49,832 | \$35,000 | \$35,000 | \$35,000 | \$0 | 0% |
| Health Permits | \$71,155 | \$70,000 | \$70,000 | \$70,000 | \$0 | 0% |
| Minimum Housing | \$88,426 | \$91,000 | \$91,000 | \$91,000 | \$0 | 0% |
| Misc. Permits and Fees | \$42,583 | \$65,000 | \$61,500 | \$61,500 | \$0 | 0% |
| Building Permits | \$479,029 | \$500,000 | \$450,000 | \$500,000 | \$50,000 | 11% |
| Interest Income | \$628,960 | \$450,000 | \$450,000 | \$300,000 | (\$150,000) | -33% |
| Miscellaneous | \$97,966 | \$18,000 | \$66,619 | \$45,000 | (\$21,619) | -32% |
| Auto Theft Task Force Grant | \$73,648 | \$73,706 | \$73,706 | \$75,917 | \$2,211 | 3% |
| School Resource Officers | \$252,576 | \$265,205 | \$260,152 | \$267,957 | \$7,805 | 3% |
| Alarm Revenue | \$41,200 | \$40,000 | \$40,000 | \$40,000 | \$0 | 0% |
| Tower Lease | \$218,166 | \$214,585 | \$265,000 | \$265,000 | \$0 | 0% |
| Betterment Contributions | \$23,301 | \$21,000 | \$23,000 | \$23,000 | \$0 | 0% |
| Transfers | \$1,482,842 | \$1,581,011 | \$1,566,528 | \$1,610,591 | \$44,063 | 3% |
| TOTAL REVENUES | \$29,271,831 | \$29,626,955 | \$29,690,637 | \$30,753,309 | \$1,062,672 | 4% |
| Use of Excess Reserves | \$0 | \$3,666,084 | \$3,079,210 | \$2,028,848 | (\$1,050,362) | -34% |
| TOTAL RESOURCES | \$29,271,831 | \$33,293,039 | \$32,769,847 | \$32,782,157 | \$12,310 | 0% |

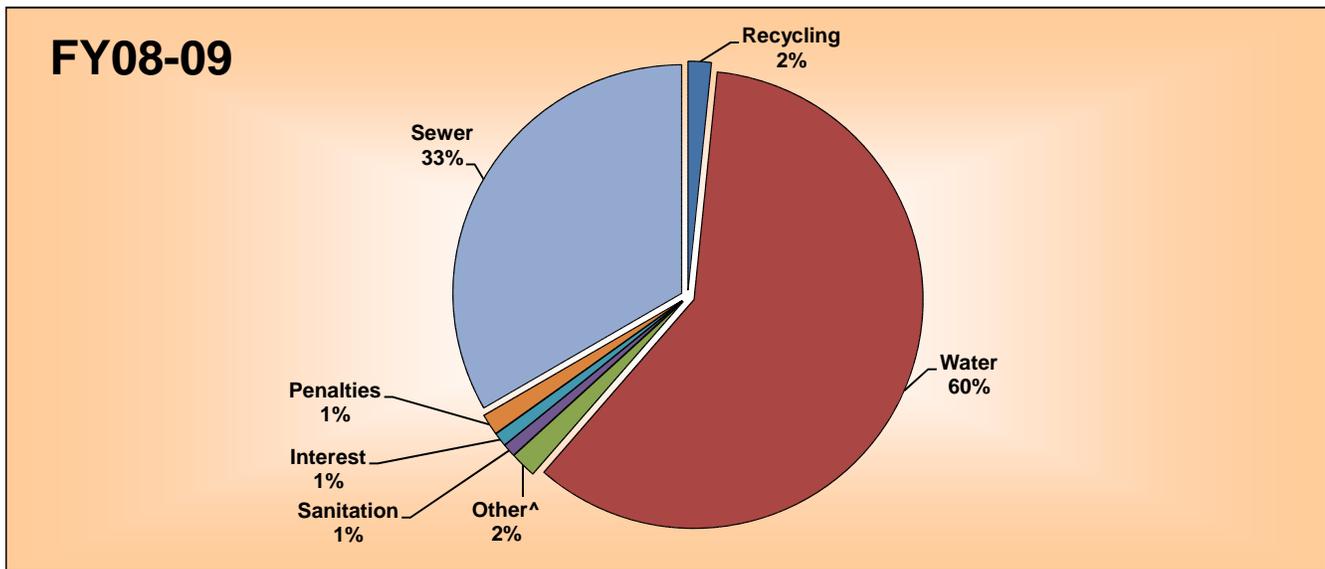
General Fund Expenditures

FY08-09



| General Fund Expenditures | Actual FY 07 | Budget FY 08 | Estimated FY 08* | Proposed FY 09 | \$ Diff FY08* to FY09 | % Diff. FY08* to FY09 |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|
| City Council | \$34,052 | \$49,375 | \$49,375 | \$49,375 | \$0 | 0% |
| Administration | \$328,348 | \$303,922 | \$303,922 | \$310,130 | \$6,208 | 2% |
| City Secretary | \$294,449 | \$322,525 | \$322,525 | \$333,882 | \$11,357 | 4% |
| Communications/Marketing | \$12,546 | \$17,273 | \$17,273 | \$17,273 | \$0 | 0% |
| Personnel | \$240,033 | \$315,589 | \$315,589 | \$339,193 | \$23,604 | 7% |
| Information Services | \$226,742 | \$298,161 | \$298,161 | \$313,064 | \$14,903 | 5% |
| Facility Maintenance | \$828,290 | \$785,070 | \$785,070 | \$799,255 | \$14,185 | 2% |
| Library | \$704,790 | \$770,907 | \$770,907 | \$684,304 | (\$86,603) | -11% |
| Total - Admin. | \$2,669,250 | \$2,862,822 | \$2,862,822 | \$2,846,476 | (\$16,346) | -1% |
| Finance/Budget | \$217,062 | \$239,170 | \$239,170 | \$245,602 | \$6,432 | 3% |
| Municipal Court | \$639,806 | \$707,717 | \$707,717 | \$732,766 | \$25,049 | 4% |
| Accounting | \$299,106 | \$310,014 | \$310,014 | \$314,826 | \$4,812 | 2% |
| Purchasing | \$65,476 | \$74,793 | \$74,793 | \$77,201 | \$2,408 | 3% |
| Total - Finance | \$1,221,450 | \$1,331,694 | \$1,331,694 | \$1,370,395 | \$38,701 | 3% |
| Police Administration | \$349,779 | \$497,652 | \$497,652 | \$652,832 | \$155,180 | 31% |
| Police Patrol | \$4,269,978 | \$4,441,420 | \$4,441,420 | \$4,367,416 | (\$74,004) | -2% |
| Police CID | \$1,329,554 | \$1,443,483 | \$1,443,483 | \$1,486,192 | \$42,709 | 3% |
| Police Service | \$1,508,339 | \$1,811,266 | \$1,811,266 | \$1,872,655 | \$61,389 | 3% |
| Police Detention | \$1,066,304 | \$1,147,550 | \$1,147,550 | \$1,312,407 | \$164,857 | 14% |
| Emergency Management | \$9,264 | \$21,446 | \$21,446 | \$28,040 | \$6,594 | 31% |
| Total-Police | \$8,533,218 | \$9,362,817 | \$9,362,817 | \$9,719,542 | \$356,725 | 4% |
| Fire Marshal/Education | \$380,941 | \$434,324 | \$434,324 | \$456,126 | \$21,802 | 5% |
| Fire Administration | \$389,166 | \$416,142 | \$416,142 | \$440,842 | \$24,700 | 6% |
| EMS/Suppression | \$5,612,563 | \$6,234,479 | \$6,234,479 | \$6,497,348 | \$262,869 | 4% |
| Total-Fire | \$6,382,670 | \$7,084,945 | \$7,084,945 | \$7,394,316 | \$309,371 | 4% |
| Planning & Development | \$312,632 | \$340,566 | \$340,566 | \$352,988 | \$12,422 | 4% |
| Inspection Services | \$496,758 | \$552,784 | \$552,784 | \$575,154 | \$22,370 | 4% |
| Environmental Health | \$120,967 | \$135,247 | \$135,247 | \$136,832 | \$1,585 | 1% |
| Total-Development | \$930,357 | \$1,028,597 | \$1,028,597 | \$1,064,974 | \$36,377 | 4% |
| Leisure Services | \$578,375 | \$639,471 | \$639,471 | \$640,484 | \$1,013 | 0% |
| Parks | \$1,337,269 | \$1,402,819 | \$1,402,819 | \$1,467,613 | \$64,794 | 5% |
| Swimming Pools | \$89,470 | \$104,940 | \$104,940 | \$105,940 | \$1,000 | 1% |
| Projects/Special Events | \$101,189 | \$110,967 | \$110,967 | \$117,752 | \$6,785 | 6% |
| Recreation Admin. | \$61,774 | \$68,123 | \$68,123 | \$70,224 | \$2,101 | 3% |
| Total-Community Services | \$2,168,077 | \$2,326,320 | \$2,326,320 | \$2,402,013 | \$75,693 | 3% |
| Street Maintenance | \$693,711 | \$961,629 | \$961,629 | \$1,054,457 | \$92,828 | 10% |
| Animal Control | \$256,164 | \$269,093 | \$269,093 | \$273,125 | \$4,032 | 1% |
| City Engineer | \$117,865 | \$160,782 | \$160,782 | \$164,064 | \$3,282 | 2% |
| Total - Public Works | \$1,067,740 | \$1,391,504 | \$1,391,504 | \$1,491,646 | \$100,142 | 7% |
| Legal Services | \$110,892 | \$105,000 | \$105,000 | \$105,000 | \$0 | 0% |
| Non-Departmental | \$3,038,423 | \$4,089,203 | \$4,166,510 | \$4,331,253 | \$164,743 | 4% |
| Betterment | \$24,288 | \$22,000 | \$22,000 | \$22,000 | \$0 | 0% |
| Total - Non-Depart. | \$3,173,604 | \$4,216,203 | \$4,293,510 | \$4,458,253 | \$164,743 | 4% |
| Total Operating Expenses | \$26,146,365 | \$29,604,902 | \$29,682,209 | \$30,747,615 | \$1,065,406 | 4% |
| Capital Expenses | \$1,438,804 | \$3,666,084 | \$3,079,210 | \$2,028,848 | (\$1,050,362) | -34% |

Water & Sewer Revenues

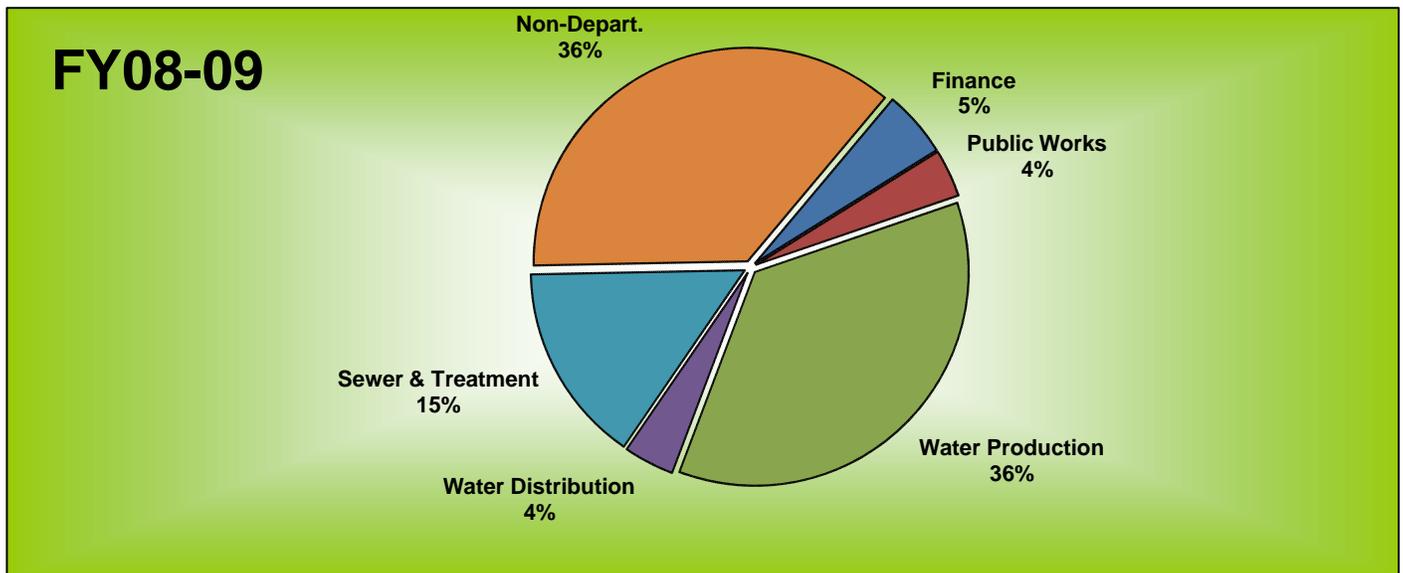


The above graph shows the sources of revenues in the Water & Sewer Fund which are generated by services provided to the citizens of Euless for recycling, sanitation, water and wastewater. The "Other" amount represents 2% of total revenues and is an aggregate of several revenue sources as indicated in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

| Water & Sewer Revenues | Actual FY 07 | Budget FY 08 | Estimated FY 08* | Proposed FY 09 | \$ Diff FY08* to FY09 | % Diff. FY08* to FY09 |
|----------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|
| Interest Income | \$303,261 | \$275,000 | \$275,000 | \$165,000 | (\$110,000) | -40% |
| Sanitation | \$122,746 | \$125,000 | \$137,310 | \$153,750 | \$16,440 | 12% |
| Water Service | \$8,107,488 | \$9,840,209 | \$9,408,168 | \$10,107,740 | \$699,572 | 7% |
| Sewer Service | \$4,699,550 | \$5,314,340 | \$5,252,793 | \$5,640,931 | \$388,138 | 7% |
| New Meters^ | \$26,761 | \$52,000 | \$25,000 | \$25,000 | \$0 | 0% |
| Reconnect Fees^ | \$122,630 | \$117,000 | \$125,000 | \$125,000 | \$0 | 0% |
| Inspection Fees^ | \$138,623 | \$70,000 | \$200,000 | \$100,000 | (\$100,000) | -50% |
| W/S Miscellaneous^ | \$212,873 | \$25,000 | \$59,908 | \$30,000 | (\$29,908) | -50% |
| Penalties | \$248,744 | \$255,000 | \$255,000 | \$255,000 | \$0 | 0% |
| Initiations/Transfer Fees^ | \$31,275 | \$34,000 | \$34,000 | \$34,000 | \$0 | 0% |
| Recycling Fees | \$200,977 | \$220,000 | \$258,000 | \$275,000 | \$17,000 | 7% |
| Transfers^ | \$10,465 | \$232,565 | \$1,257,565 | \$0 | (\$1,257,565) | -100% |
| TOTAL REVENUES | \$14,225,393 | \$16,560,114 | \$17,287,744 | \$16,911,421 | (\$376,323) | -2% |
| Use of Excess Reserves | \$0 | \$368,100 | \$204,100 | \$121,751 | (\$82,349) | -40% |
| TOTAL RESOURCES | \$14,225,393 | \$16,928,214 | \$17,491,844 | \$17,033,172 | (\$458,672) | -3% |

The above chart details revenues for the past, current, and upcoming fiscal years, as well as increases and decreases in service fee collections within the past year. The Water and Sewer 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.

Water & Sewer Expenditures



The graph above indicates the expenditure amounts disbursed to the individual departments within the Water and Sewer Fund. These expenditures reflect the cost incurred by the City for the services provided to Euleess citizens. Non-departmental includes capital expenditures.

| Water & Sewer Expenditures | Actual FY 07 | Budget FY 08 | Estimated FY 08* | Proposed FY 09 | \$ Diff FY08* to FY09 | % Diff. FY08* to FY09 |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|
| Water Office | \$331,045 | \$363,135 | \$363,135 | \$381,836 | \$18,701 | 5% |
| GIS | \$387,255 | \$455,182 | \$455,182 | \$466,064 | \$10,882 | 2% |
| Total-Finance | \$718,300 | \$818,317 | \$818,317 | \$847,900 | \$29,583 | 4% |
| City Engineer | \$431,446 | \$562,380 | \$562,380 | \$559,417 | (\$2,963) | -1% |
| Water Production | \$5,463,009 | \$5,580,469 | \$6,156,393 | \$6,086,123 | (\$70,270) | -1% |
| Water Distribution | \$629,501 | \$621,555 | \$621,555 | \$645,814 | \$24,259 | 4% |
| Sewer & Treatment | \$2,247,430 | \$2,284,830 | \$2,340,428 | \$2,559,939 | \$219,511 | 9% |
| Meter Reading | \$48,319 | \$59,724 | \$59,724 | \$52,883 | (\$6,841) | -11% |
| Total-Public Works | \$8,819,705 | \$9,108,958 | \$9,740,480 | \$9,904,176 | \$163,696 | 2% |
| Recycling | \$83,660 | \$98,370 | \$98,370 | \$95,380 | (\$2,990) | -3% |
| Legal Services | \$45,892 | \$75,000 | \$75,000 | \$75,000 | \$0 | 0% |
| Non-Departmental | \$5,658,505 | \$6,230,885 | \$6,188,753 | \$5,986,440 | (\$202,313) | -3% |
| Total-Non Departmental | \$5,788,057 | \$6,404,255 | \$6,362,123 | \$6,156,820 | (\$205,303) | -3% |
| Total Operating Expenses | \$15,326,062 | \$16,331,530 | \$16,920,920 | \$16,908,896 | (\$12,024) | 0% |
| Capital Expenses | \$860,322 | \$368,100 | \$204,100 | \$121,751 | (\$82,349) | -40% |
| Total Expenses | \$16,186,384 | \$16,699,630 | \$17,125,020 | \$17,030,647 | (\$94,373) | -1% |

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

All Other Enterprise Operating Funds

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

| Enterprise Funds | Actual FY 07 | Budget FY 08 | Estimated FY 08* | Proposed FY 09 | \$ Diff FY08* to FY09 | % Diff. FY08* to FY09 |
|----------------------------------|--------------|--------------|------------------|----------------|-----------------------|-----------------------|
| Service Center Fund: | | | | | | |
| Revenues | \$ 1,160,435 | \$ 1,183,672 | \$ 1,174,998 | \$ 1,343,956 | \$ 168,958 | 14% |
| Operating Expenses | \$ 1,060,611 | \$ 1,183,672 | \$ 1,174,998 | \$ 1,343,956 | \$ 168,958 | 14% |
| Use of Excess Reserves | \$ - | \$ 20,968 | \$ 8,010 | \$ - | \$ (8,010) | -100% |
| Capital Expenses | \$ - | \$ 20,968 | \$ 8,010 | \$ - | \$ (8,010) | -100% |
| Drainage Utility System: | | | | | | |
| Revenues | \$ 740,501 | \$ 683,000 | \$ 708,000 | \$ 698,500 | \$ (9,500) | -1% |
| Operating Expenses | \$ 574,637 | \$ 663,608 | \$ 666,858 | \$ 668,755 | \$ 1,897 | 0% |
| Use of Excess Reserves | \$ 320,000 | \$ 300,000 | \$ 300,000 | \$ 200,000 | \$ (100,000) | -33% |
| Capital Expenses | \$ 320,000 | \$ 300,000 | \$ 300,000 | \$ 200,000 | \$ (100,000) | -33% |
| Recreation Classes: | | | | | | |
| Revenues | \$ 421,903 | \$ 386,650 | \$ 386,650 | \$ 386,650 | \$ - | 0% |
| Operating Expenses | \$ 393,374 | \$ 379,154 | \$ 364,154 | \$ 381,174 | \$ 17,020 | 5% |
| Use of Excess Reserves | \$ 40,996 | \$ - | \$ - | \$ - | \$ - | 0% |
| Capital Expenses | \$ 40,996 | \$ - | \$ - | \$ - | \$ - | 0% |
| Arbor Daze: | | | | | | |
| Revenues | \$ 24,657 | \$ 25,500 | \$ 17,597 | \$ 60,500 | \$ 42,903 | 244% |
| Operating Expenses | \$ 58,992 | \$ 60,250 | \$ 64,432 | \$ 60,250 | \$ (4,182) | -6% |
| Use of Excess Reserves | \$ 34,335 | \$ 34,750 | \$ 46,835 | \$ - | \$ (46,835) | -100% |
| Capital Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Golf Course: | | | | | | |
| Revenues | \$ 3,974,421 | \$ 3,707,900 | \$ 3,932,652 | \$ 3,812,735 | \$ (119,917) | -3% |
| Operating Expenses | \$ 3,713,513 | \$ 3,632,284 | \$ 3,921,986 | \$ 3,807,905 | \$ (114,081) | -3% |
| Use of Excess Reserves | \$ - | \$ 177,000 | \$ 172,079 | \$ 60,900 | \$ (111,179) | -65% |
| Capital Expenses | \$ - | \$ 177,000 | \$ 172,079 | \$ 60,900 | \$ (111,179) | -65% |
| Texas Star Sports Complex | | | | | | |
| Revenues | \$ 1,261,279 | \$ 1,390,004 | \$ 1,422,454 | \$ 1,436,423 | \$ 13,969 | 1% |
| Operating Expenses | \$ 1,300,105 | \$ 1,357,638 | \$ 1,378,320 | \$ 1,424,175 | \$ 45,855 | 3% |
| Use of Excess Reserves | \$ 83,291 | \$ - | \$ - | \$ 40,000 | \$ 40,000 | 0% |
| Capital Expenses | \$ 25,609 | \$ - | \$ - | \$ 40,000 | \$ 40,000 | 0% |

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

Service Center Fund - to account for the maintenance of the City's motor vehicles

Drainage Fund - to account for the acquisition, operation, and maintenance of the city's municipal drainage utility system

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

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

Golf Course and Texas Star Sports Complex Funds - to account for the operations and maintenance of the Texas Star Sports Complex which is supported primarily by user charges

Special Revenue Operating Funds

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

| Special Revenue Funds | Actual FY 07 | Budget FY 08 | Estimated FY 08* | Proposed FY 09 | \$ Diff FY08* to FY09 | % Diff. FY08* to FY09 |
|---------------------------------------|---------------|---------------|------------------|----------------|-----------------------|-----------------------|
| Hotel/Motel: | | | | | | |
| Revenues | \$ 248,291 | \$ 221,250 | \$ 231,250 | \$ 308,750 | \$ 77,500 | 34% |
| Operating Expenses | \$ 213,943 | \$ 217,099 | \$ 219,599 | \$ 254,925 | \$ 35,326 | 16% |
| Use of Excess Reserves | \$ - | \$ - | \$ - | \$ 45,000 | \$ 45,000 | 0% |
| Capital Expenses | \$ - | \$ - | \$ - | \$ 45,000 | \$ 45,000 | 0% |
| Juvenile Case: | | | | | | |
| Revenues | \$ 39,165 | \$ 52,000 | \$ 52,000 | \$ 55,000 | \$ 3,000 | 6% |
| Operating Expenses | \$ 52,758 | \$ 51,277 | \$ 38,277 | \$ 53,673 | \$ 15,396 | 40% |
| Half Cent Sales Tax (EDC): | | | | | | |
| Revenues | \$ 3,653,391 | \$ 4,027,903 | \$ 3,840,221 | \$ 3,929,500 | \$ 89,279 | 2% |
| Operating Expenses | \$ 3,014,795 | \$ 3,212,306 | \$ 3,225,362 | \$ 3,277,665 | \$ 52,303 | 2% |
| Use of Excess Reserves | \$ 240,006 | \$ 2,218,045 | \$ 2,078,994 | \$ 746,842 | \$ (1,332,152) | -64% |
| Capital Expenses | \$ 240,006 | \$ 2,218,045 | \$ 2,078,994 | \$ 746,842 | \$ (1,332,152) | -64% |
| Crime Control District (CCPD): | | | | | | |
| Revenues | \$ 1,672,090 | \$ 1,830,825 | \$ 1,746,782 | \$ 1,807,500 | \$ 60,718 | 3% |
| Operating Expenses | \$ 1,673,358 | \$ 1,826,066 | \$ 1,744,226 | \$ 1,805,273 | \$ 61,047 | 3% |
| Use of Excess Reserves | | \$ 383,457 | \$ 362,201 | \$ 67,000 | \$ (295,201) | -82% |
| Capital Expenses | | \$ 383,457 | \$ 362,201 | \$ 67,000 | \$ (295,201) | -82% |
| Police Drug Fund | | | | | | |
| Revenues | \$ 22,403 | \$ 13,750 | \$ 32,800 | \$ 8,000 | \$ (24,800) | -76% |
| Operating Expenses | \$ 24,931 | \$ 8,750 | \$ 8,750 | \$ 5,000 | \$ (3,750) | -43% |
| Use of Excess Reserves | \$ 2,528 | \$ - | \$ - | \$ - | \$ - | 0% |
| Capital Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Public Safety Grants: | | | | | | |
| Revenues | \$ 119,129 | \$ 92,351 | \$ 92,351 | \$ 92,351 | \$ - | 0% |
| Operating Expenses | \$ 111,960 | \$ 92,351 | \$ 92,351 | \$ 92,351 | \$ - | 0% |
| Car Rental Tax: | | | | | | |
| Revenues | \$ 13,533,839 | \$ 13,674,817 | \$ 13,774,817 | \$ 12,950,000 | \$ (824,817) | -6% |
| Operating Expenses | \$ 9,823,267 | \$ 9,590,118 | \$ 9,590,118 | \$ 9,427,962 | \$ (162,156) | -2% |
| Use of Excess Reserves | \$ 459,000 | \$ 6,524,350 | \$ 6,524,350 | \$ 2,420,000 | \$ (4,104,350) | -63% |
| Capital Expenses | \$ 459,000 | \$ 7,806,008 | \$ 7,806,008 | \$ 2,420,000 | \$ (5,386,008) | -69% |

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

Hotel/Motel Fund - to account for occupancy tax revenues from area hotels, used primarily for the promotion and advertisement of the City of Euless.

Juvenile Case Fund - to account for court fees collected, used to fund a court clerk to handle juvenile cases.

Half-Cent Sales Tax (EDC) Fund - to account for the 1/2¢ sales tax revenues, dedicated to cultural, recreational, and economic development activities within the City of Euless.

Crime Control and Prevention District (CCPD) - to account for 1/4¢ sales tax revenues, dedicated to provide additional personnel, crime prevention programs, and equipment. For the Euless Police Department.

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

Public Safety Grant Funds - to account for grant revenues received by both police and fire which must be spent in accordance with the grant provisions.

Car Rental Tax Fund - to account for a 5% tax charged on any short-term motor vehicle rental, used for any general governmental purpose. These revenues are shared equally between the cities of Dallas, Fort Worth, and Euless.

Internal Service Operating Funds

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

| Internal Service Funds | Actual FY 07 | Budget FY 08 | Estimated FY 08* | Proposed FY 09 | \$ Diff FY08* to FY09 | % Diff. FY08* to FY09 |
|------------------------|--------------|--------------|------------------|----------------|-----------------------|-----------------------|
| Equipment Replacement: | | | | | | |
| Revenue | \$ 1,027,495 | \$ 1,452,613 | \$ 1,498,948 | \$ 820,687 | \$ (678,261) | -45% |
| Operating Expenses | \$ 950,505 | \$ 731,065 | \$ 1,199,710 | \$ 560,850 | \$ (638,860) | -53% |
| Insurance: | | | | | | |
| Revenue | \$ 4,243,115 | \$ 4,496,306 | \$ 4,496,306 | \$ 4,446,913 | \$ (49,393) | -1% |
| Operating Expenses | \$ 3,301,258 | \$ 4,345,969 | \$ 4,345,969 | \$ 4,347,762 | \$ 1,793 | 0% |
| Risk/WC Management: | | | | | | |
| Revenue | \$ 762,097 | \$ 762,689 | \$ 762,689 | \$ 773,697 | \$ 11,008 | 1% |
| Operating Expenses | \$ 657,492 | \$ 759,887 | \$ 759,887 | \$ 772,071 | \$ 12,184 | 2% |

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.

Equipment Replacement Fund - to account for the accumulation of funds from user departments, used to replace existing equipment and motor vehicles.

Insurance Fund - to account for both city and employee premiums, used for the expenses resulting from employees' health, dental and prescription claims.

Risk Management Fund - to account for the revenues and expenditures applicable to the insurance program used for Worker's Compensation, general liability, and property claims.

Debt Service Operating Funds

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

| Debt Service Funds | Actual FY 07 | Budget FY 08 | Estimated FY 08* | Proposed FY 09 | \$ Diff FY08* to FY09 | % Diff. FY08* to FY09 |
|---------------------------------------|--------------|--------------|------------------|----------------|-----------------------|-----------------------|
| General Obligation Debt | | | | | | |
| Revenues | \$ 4,008,295 | \$ 3,523,354 | \$ 3,523,354 | \$ 3,360,468 | \$ (162,886) | -5% |
| Operating Expenses | \$ 3,707,670 | \$ 3,543,372 | \$ 3,543,372 | \$ 3,398,467 | \$ (144,905) | -4% |
| Use of Excess Reserves | \$ - | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ - | 0% |
| Star Center Debt | | | | | | |
| Revenues | \$ 996,926 | \$ 990,557 | \$ 990,557 | \$ 984,915 | \$ (5,642) | -1% |
| Operating Expenses | \$ 979,794 | \$ 976,513 | \$ 976,513 | \$ 977,013 | \$ 500 | 0% |
| EDC Debt Service | | | | | | |
| Revenues | \$ 927,164 | \$ 932,716 | \$ 932,716 | \$ 931,987 | \$ (729) | 0% |
| Operating Expenses | \$ 925,589 | \$ 932,716 | \$ 932,716 | \$ 931,987 | \$ (729) | 0% |
| Water & Sewer Debt | | | | | | |
| Revenues | \$ 426,974 | \$ 411,022 | \$ 428,522 | \$ 440,235 | \$ 11,713 | 3% |
| Operating Expenses | \$ 433,963 | \$ 430,467 | \$ 430,467 | \$ 429,735 | \$ (732) | 0% |
| Use of Excess Reserves | \$ 6,989 | \$ 19,445 | \$ 1,945 | \$ - | \$ (1,945) | -100% |
| Texas Star Sports Complex Debt | | | | | | |
| Revenues | \$ 35,968 | \$ 130,712 | \$ 130,712 | \$ 159,413 | \$ 28,701 | 22% |
| Operating Expenses | \$ 163,971 | \$ 162,069 | \$ 162,069 | \$ 159,413 | \$ (2,656) | -2% |
| Use of Excess Reserves | \$ 128,003 | \$ 31,357 | \$ 31,357 | \$ - | \$ (31,357) | -100% |
| Golf Course Debt | | | | | | |
| Revenues | \$ 176,976 | \$ 2,036,896 | \$ 2,036,896 | \$ 758,113 | \$ (1,278,783) | -63% |
| Operating Expenses | \$ 726,410 | \$ 1,948,540 | \$ 1,948,540 | \$ 683,113 | \$ (1,265,427) | -65% |
| Use of Excess Reserves | \$ 549,434 | \$ - | \$ 345,136 | \$ - | \$ (345,136) | -100% |
| Capital Expenses | \$ - | \$ - | \$ 345,136 | \$ - | \$ (345,136) | -100% |

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

G.O Debt Service Fund - to account for the collection of a continuing ad valorem tax levied by the City, used for the payment of principal and interest on General Obligation Bonds, General obligation refunding Bonds, and Certificates of Obligations.

Star Centre Debt Fund - to account for monthly lease payments on the Dr. Pepper Stars Centre, used for the payment of the annual debt service requirements.

EDC Debt Service Fund - to account for pledged revenues which includes the proceeds of a 1/2¢ sales and use tax levied within the City, used for the sole benefit of the Euless Development Corporation obligations.

W&S Debt Service Fund - to account for a pledge of the surplus net revenues of the City's Waterworks and Sewer System, used for the payment annual debt service requirements.

Texas Star Sports Complex Debt Service Fund - to account for a pledge of the surplus net revenues derived from the operation and ownership of the Softball World complex, used for the payment of annual debt service requirements..

Golf Course Debt Service Fund - to account for a pledge of the surplus net revenues derived from the operation and