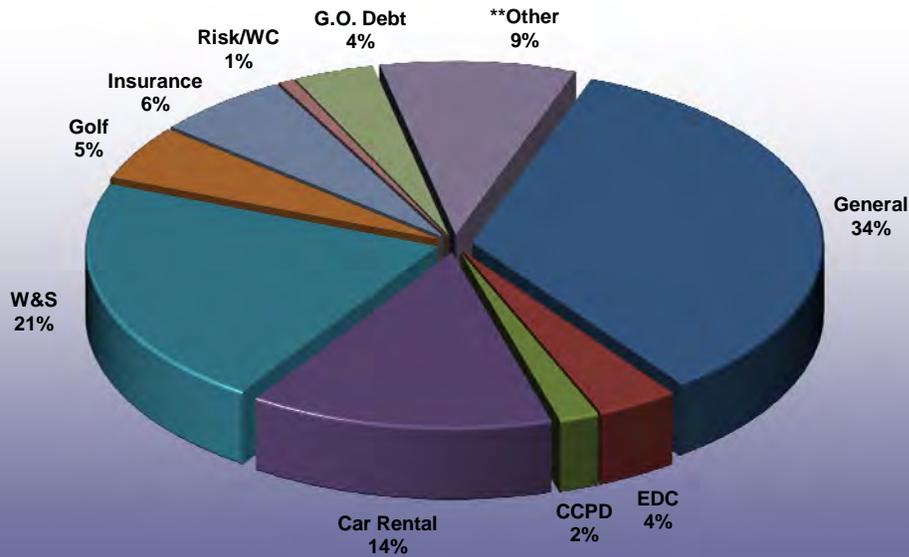


Where Does The Money Come From? By Fund

FY10-11



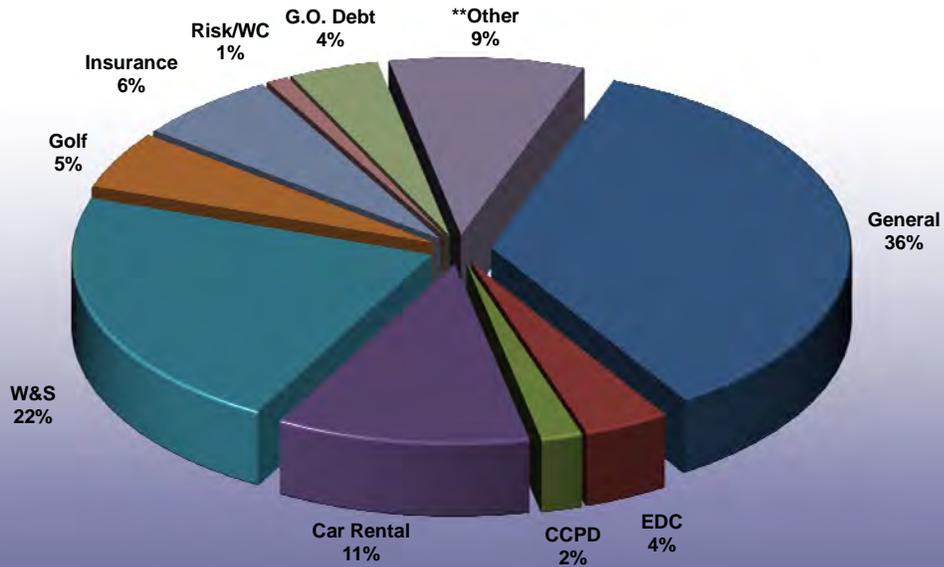
Budgeted FY09-10

Proposed FY10-11

Fund	Budgeted FY09-10		Proposed FY10-11	
	Revenue	Use of Reserves	Revenue	Use of Reserves
General	\$ 29,923,551	\$ 1,760,202	\$ 29,733,984	\$ 1,519,962
Hotel/Motel	\$ 376,500	\$ 61,854	\$ 267,500	\$ -
Juvenile Case	\$ 75,000	\$ -	\$ 75,000	\$ -
EDC	\$ 3,497,764	\$ 251,820	\$ 3,201,635	\$ 362,165
CCPD	\$ 1,722,065	\$ 50,000	\$ 1,586,022	\$ 50,000
Police Drug Fund	\$ 4,000	\$ -	\$ 4,000	\$ -
Public Safety Grants	\$ 258,951	\$ -	\$ 95,242	\$ -
Car Rental	\$ 11,800,000	\$ 1,327,938	\$ 12,060,000	\$ 3,062,250
Water & Wastewater	\$ 18,027,582	\$ 455,801	\$ 18,530,295	\$ 539,500
Service Center	\$ 1,129,145	\$ -	\$ 1,033,013	\$ -
Drainage Utility	\$ 694,000	\$ 200,000	\$ 690,500	\$ 150,000
Recreation Classes	\$ 380,400	\$ -	\$ 380,150	\$ 58,889
Arbor Daze	\$ 74,500	\$ -	\$ -	\$ -
Texas Star Gold Course (TSGC)	\$ 4,322,970	\$ -	\$ 4,398,390	\$ 18,115
Texas Star Sports Complex (TSSC)	\$ 1,409,216	\$ -	\$ 1,378,929	\$ -
Equip. Replacement	\$ 813,925	\$ -	\$ 714,241	\$ -
Insurance	\$ 4,986,730	\$ -	\$ 5,364,220	\$ -
Risk/WC	\$ 829,430	\$ -	\$ 598,692	\$ 225,000
G.O. Debt	\$ 2,998,949	\$ 400,000	\$ 3,247,327	\$ 200,000
Star Center Debt	\$ 978,579	\$ -	\$ 978,186	\$ -
EDC Debt	\$ 928,938	\$ -	\$ 938,812	\$ -
Water & Wastewater Debt	\$ 430,552	\$ -	\$ 433,856	\$ -
TSSC Debt	\$ 161,081	\$ -	\$ 162,600	\$ -
TSGC Debt	\$ 684,913	\$ -	\$ 675,725	\$ -
TOTAL	\$ 86,508,741	\$ 4,507,615	\$ 86,548,319	\$ 6,185,881

Where Does The Money Go? By Fund

FY10-11

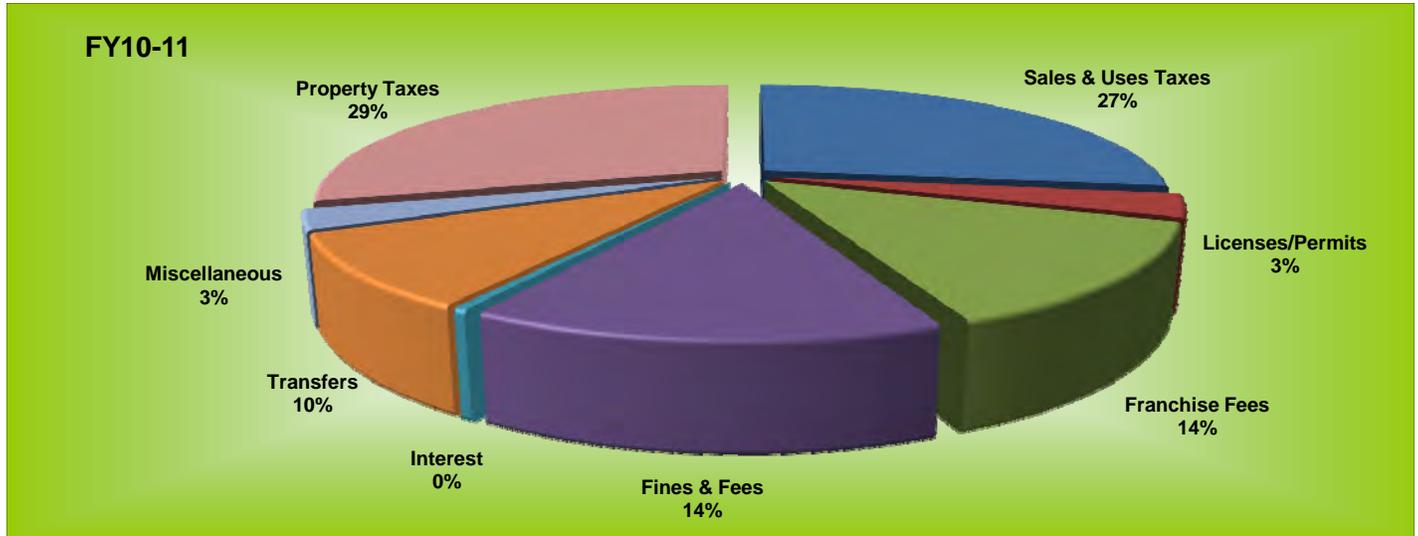


Budgeted FY09-10

Proposed FY10-11

Fund	Budgeted FY09-10		Proposed FY10-11	
	Operating Expenses	Capital Expenses	Operating Expenses	Capital Expenses
General	\$ 29,906,143	\$ 1,760,202	\$ 29,731,457	\$ 1,519,962
Hotel/Motel	\$ 363,900	\$ 61,854	\$ 266,627	\$ -
Juvenile Case	\$ 55,611	\$ -	\$ 50,149	\$ -
EDC	\$ 3,350,635	\$ 251,820	\$ 3,199,198	\$ 362,165
CCPD	\$ 1,719,913	\$ 50,000	\$ 1,552,618	\$ 50,000
Police Drug Fund	\$ 3,000	\$ -	\$ 3,000	\$ -
Public Safety Grants	\$ 258,951	\$ -	\$ 95,242	\$ -
Car Rental	\$ 8,740,149	\$ 1,327,938	\$ 9,532,475	\$ 3,062,250
Water & Wastewater	\$ 18,025,966	\$ 455,801	\$ 18,519,689	\$ 539,500
Service Center	\$ 1,129,145	\$ -	\$ 1,033,013	\$ -
Drainage Utility	\$ 630,166	\$ 200,000	\$ 680,312	\$ 150,000
Recreation Classes	\$ 366,894	\$ -	\$ 370,557	\$ 58,889
Arbor Daze	\$ 69,250	\$ -	\$ -	\$ -
Texas Star Gold Course (TSGC)	\$ 4,274,008	\$ -	\$ 4,379,640	\$ 18,115
Texas Star Sports Complex (TSSC)	\$ 1,407,661	\$ -	\$ 1,371,966	\$ -
Equip. Replacement	\$ 868,790	\$ -	\$ 313,150	\$ -
Insurance	\$ 4,973,746	\$ -	\$ 5,346,616	\$ -
Risk/WC	\$ 827,582	\$ -	\$ 823,098	\$ -
G.O. Debt	\$ 3,396,958	\$ -	\$ 3,399,838	\$ -
Star Center Debt	\$ 975,888	\$ -	\$ 978,138	\$ -
EDC Debt	\$ 928,938	\$ -	\$ 938,812	\$ -
Water & Wastewater Debt	\$ 430,552	\$ -	\$ 433,856	\$ -
TSSC Debt	\$ 161,081	\$ -	\$ 162,600	\$ -
TSGC Debt	\$ 684,913	\$ -	\$ 675,725	\$ -
TOTAL	\$ 83,549,840	\$ 4,107,615	\$ 83,857,776	\$ 5,760,881

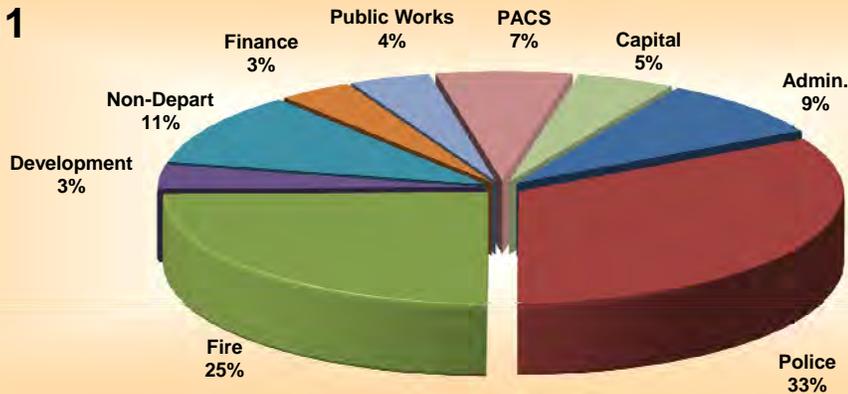
General Fund Revenues



General Fund Revenues	Actual FY 09	Budget FY 10	Estimated FY 10	Proposed Budget FY 11	FY10 Budget to FY11 Proposed \$ Diff	% Diff.
Property Taxes	\$9,402,143	\$9,325,488	\$9,400,000	\$8,498,493	(\$826,995)	-9%
Prior Year Taxes	\$57,748	\$78,000	\$80,000	\$80,000	\$2,000	3%
Penalties & Interest	\$72,652	\$81,000	\$85,000	\$85,000	\$4,000	5%
Sales Tax	\$6,492,620	\$6,980,526	\$6,098,163	\$6,400,270	(\$580,256)	-8%
Additional Sales Tax	\$1,436,589	\$1,745,132	\$1,524,541	\$1,600,067	(\$145,065)	-8%
Mixed Drink Tax	\$76,432	\$82,000	\$75,000	\$77,500	(\$4,500)	-5%
TXU Electric	\$1,667,358	\$1,661,143	\$1,570,165	\$1,600,000	(\$61,143)	-4%
TXU Gas	\$403,668	\$431,565	\$331,438	\$358,580	(\$72,985)	-17%
Telephone Franchise	\$393,566	\$415,000	\$383,038	\$405,000	(\$10,000)	-2%
Sanitation Service	\$166,451	\$175,000	\$169,650	\$175,000	\$0	0%
Recycling Franchise Fee	\$13,241	\$13,500	\$13,500	\$14,100	\$600	4%
Cable Franchise Fee	\$621,449	\$500,000	\$553,537	\$553,537	\$53,537	11%
W&S Franchise Tax	\$808,623	\$901,379	\$862,000	\$926,515	\$25,136	3%
Swimming Pools	\$15,473	\$15,000	\$15,000	\$15,000	\$0	0%
Municipal Court	\$2,912,109	\$2,971,200	\$3,074,619	\$3,112,045	\$140,845	5%
Library Fees	\$38,098	\$36,100	\$36,100	\$36,100	\$0	0%
Ambulance Fees	\$880,402	\$850,000	\$888,000	\$885,000	\$35,000	4%
Jail Revenue	\$254,432	\$250,000	\$250,000	\$250,000	\$0	0%
Contractor Regulatory License	\$49,875	\$55,300	\$45,725	\$56,575	\$1,275	2%
Other Permits	\$28,010	\$31,000	\$27,317	\$30,000	(\$1,000)	-3%
Fire Permits	\$42,258	\$39,000	\$50,000	\$50,500	\$11,500	29%
Health Permits	\$68,260	\$70,000	\$75,000	\$75,000	\$5,000	7%
Minimum Housing	\$92,067	\$200,330	\$132,000	\$246,000	\$45,670	23%
Misc. Permits and Fees	\$43,554	\$65,685	\$80,955	\$62,075	(\$3,610)	-5%
Building Permits	\$482,658	\$400,000	\$400,000	\$430,000	\$30,000	8%
Interest Income	\$231,615	\$142,500	\$142,500	\$125,000	(\$17,500)	-12%
Miscellaneous	\$124,030	\$45,950	\$68,755	\$44,550	(\$1,400)	-3%
Auto Theft Task Force Grant	\$77,896	\$75,917	\$75,917	\$75,917	\$0	0%
School Resource Officers	\$267,956	\$267,957	\$273,312	\$273,312	\$5,355	2%
Alarm Revenue	\$49,920	\$45,500	\$77,000	\$80,000	\$34,500	76%
Tower Lease	\$268,138	\$268,000	\$275,000	\$275,000	\$7,000	3%
Betterment Contributions	\$23,734	\$23,000	\$23,000	\$23,000	\$0	0%
Transfers	\$1,573,333	\$1,681,379	\$1,642,000	\$2,814,848	\$1,133,469	67%
TOTAL REVENUES	\$29,136,358	\$29,923,551	\$28,798,232	\$29,733,984	(\$189,567)	-1%
Use of Reserves	\$0	\$1,760,202	\$860,853	\$1,519,962	(\$240,240)	-14%
TOTAL RESOURCES	\$29,136,358	\$31,683,753	\$29,659,085	\$31,253,946	(\$429,807)	-1%

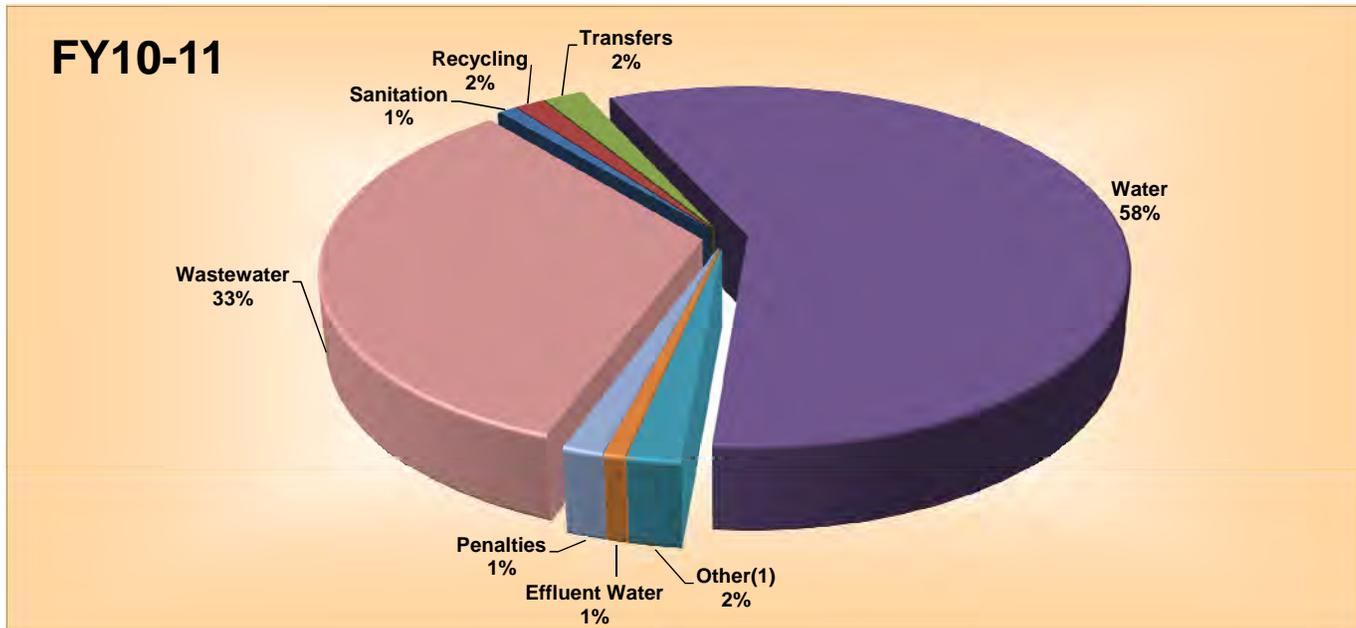
General Fund Expenditures

FY10-11



General Fund Expenditures	Actual FY 09	Budget FY 10	Estimated FY 10	Proposed Budget FY 11	FY10 Budget to FY11 Proposed \$ Diff	% Diff.
City Council	\$47,604	\$38,875	\$38,875	\$38,875	\$0	0%
Administration	\$281,380	\$346,538	\$336,514	\$364,734	\$18,196	5%
City Secretary	\$310,693	\$346,777	\$345,010	\$353,742	\$6,965	2%
Communications/Marketing	\$11,393	\$12,773	\$12,773	\$12,773	\$0	0%
Information Services	\$245,914	\$261,989	\$259,833	\$267,227	\$5,238	2%
Personnel	\$280,208	\$316,828	\$302,437	\$327,316	\$10,488	3%
Facility Maintenance	\$803,858	\$757,993	\$742,336	\$763,281	\$5,288	1%
Library	\$676,950	\$675,632	\$626,960	\$605,549	(\$70,083)	-10%
Total - Admin.	\$2,658,000	\$2,757,405	\$2,664,738	\$2,733,497	(\$23,908)	-1%
Finance/Budget	\$236,391	\$188,960	\$189,765	\$195,384	\$6,424	3%
Municipal Court	\$698,735	\$663,142	\$625,467	\$631,254	(\$31,888)	-5%
Accounting	\$302,224	\$266,321	\$237,378	\$241,627	(\$24,694)	-9%
Purchasing	\$75,204	\$76,469	\$76,502	\$77,188	\$719	1%
Total - Finance	\$1,312,554	\$1,194,892	\$1,129,112	\$1,145,453	(\$49,439)	-4%
Emergency Management	\$12,645	\$26,420	\$26,420	\$26,420	\$0	0%
Police Administration	\$622,749	\$595,942	\$591,300	\$605,465	\$9,523	2%
Police Patrol	\$4,370,695	\$4,569,164	\$4,597,838	\$4,873,698	\$304,534	7%
Police CID	\$1,480,648	\$1,525,576	\$1,519,386	\$1,585,873	\$60,297	4%
Police Service	\$1,723,626	\$1,825,392	\$1,765,130	\$1,877,317	\$51,925	3%
Police Detention	\$1,273,095	\$1,261,564	\$1,231,089	\$1,347,784	\$86,220	7%
Total-Police	\$9,483,458	\$9,804,058	\$9,731,163	\$10,316,557	\$512,499	5%
Fire Marshal/Education	\$439,945	\$464,719	\$462,038	\$480,767	\$16,048	3%
Fire Administration	\$300,637	\$310,599	\$306,379	\$319,105	\$8,506	3%
EMS/Suppression	\$6,398,700	\$6,631,487	\$6,482,945	\$6,909,289	\$277,802	4%
Total-Fire	\$7,139,282	\$7,406,805	\$7,251,362	\$7,709,161	\$302,356	4%
Planning & Development	\$373,800	\$404,025	\$296,586	\$372,363	(\$31,662)	-8%
Inspection Services	\$523,327	\$615,174	\$571,108	\$589,773	(\$25,401)	-4%
Environmental Health	\$123,340	\$130,761	\$127,407	\$136,544	\$5,783	4%
Total-Development	\$1,020,467	\$1,149,960	\$995,101	\$1,098,680	(\$51,280)	-4%
Leisure Services	\$608,496	\$580,183	\$521,006	\$465,187	(\$114,996)	-20%
Parks	\$1,302,910	\$1,310,412	\$1,185,996	\$1,207,683	(\$102,729)	-8%
Swimming Pools	\$84,845	\$104,092	\$101,592	\$101,592	(\$2,500)	-2%
Senior Center	\$0	\$0	\$0	\$164,020	\$164,020	0%
Projects/Special Events	\$106,793	\$107,664	\$105,945	\$109,225	\$1,561	1%
Recreation Admin.	\$64,017	\$67,181	\$66,847	\$68,670	\$1,489	2%
Total-Parks & Comm Svcs	\$2,167,061	\$2,169,532	\$1,981,386	\$2,116,377	(\$53,155)	-2%
Street Maintenance	\$861,885	\$1,016,379	\$791,229	\$886,220	(\$130,159)	-13%
Animal Control	\$244,962	\$261,679	\$255,647	\$275,432	\$13,753	5%
City Engineer	\$96,652	\$107,482	\$106,766	\$105,225	(\$2,257)	-2%
Total - Public Works	\$1,203,499	\$1,385,540	\$1,153,642	\$1,266,877	(\$118,663)	-9%
Legal Services	\$127,192	\$105,000	\$105,000	\$105,000	\$0	0%
Non-Departmental	\$3,520,379	\$3,910,951	\$3,551,892	\$3,217,855	(\$693,096)	-18%
Betterment	\$13,744	\$22,000	\$22,000	\$22,000	\$0	0%
Total - Non-Depart.	\$3,661,315	\$4,037,951	\$3,678,892	\$3,344,855	(\$693,096)	-17%
Total Operating Expenses	\$28,645,636	\$29,906,143	\$28,585,396	\$29,731,457	(\$174,686)	-1%
Capital Expenses	\$1,564,828	\$1,760,202	\$860,853	\$1,519,962	(\$240,240)	-14%
Total Expenses	\$30,210,464	\$31,666,345	\$29,446,249	\$31,251,419	(\$414,926)	-1%

Water & Wastewater Revenues



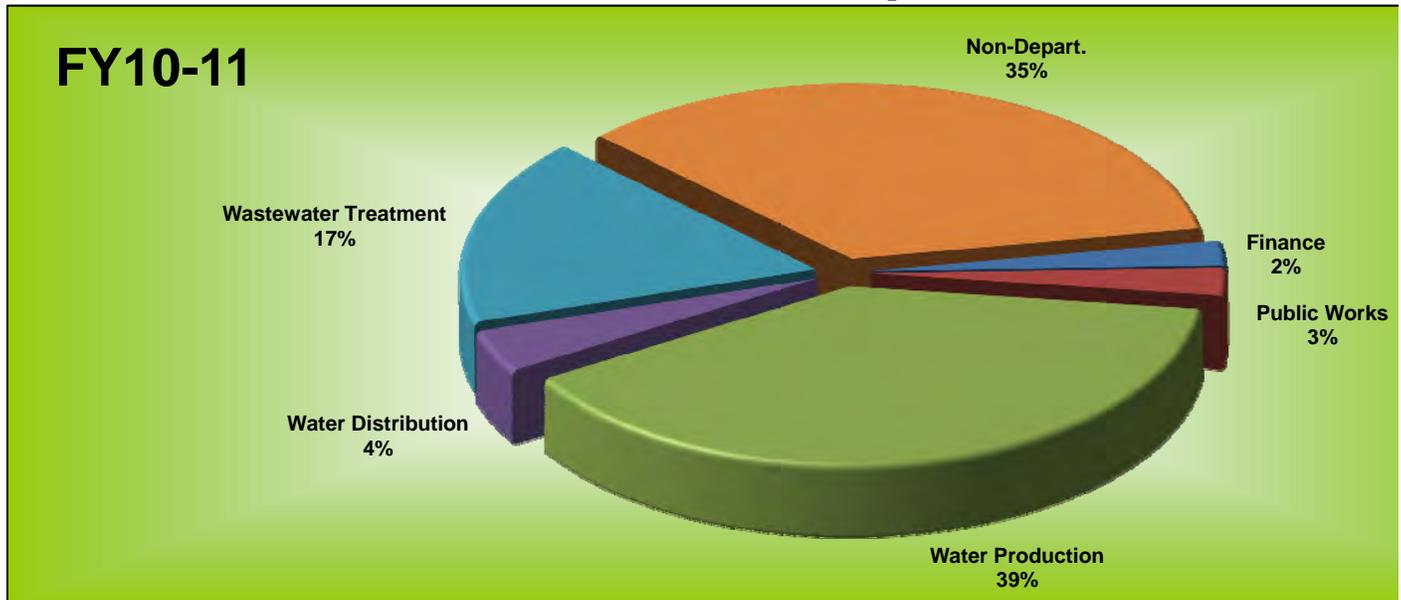
The above graph shows the sources of revenues in the Water & Wastewater Fund which are generated by services provided to the citizens of Eules for recycling, sanitation, water and wastewater. The "Other" amount represents 2% of total revenues and is an aggregate of several revenue sources as indicated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

Water & Wastewater Revenues	Actual FY 09	Budget FY 10	Estimated FY 10	Proposed Budget FY 11	FY10 Budget to FY11 Proposed	
					\$ Diff	% Diff.
Interest Income ⁽¹⁾	\$91,187	\$76,000	\$76,000	\$60,000	(\$16,000)	-21%
Sanitation	\$155,917	\$160,000	\$160,000	\$165,000	\$5,000	3%
Water Service	\$9,436,938	\$10,828,945	\$10,151,038	\$10,773,353	(\$55,592)	-1%
Wastewater Service	\$5,629,893	\$5,874,137	\$5,864,433	\$6,182,228	\$308,091	5%
Effluent Water Service	\$0	\$0	\$0	\$136,214	\$136,214	0%
New Meters ⁽¹⁾	\$33,403	\$30,000	\$30,000	\$30,000	\$0	0%
Reconnect Fees ⁽¹⁾	\$152,924	\$153,000	\$153,000	\$153,000	\$0	0%
Inspection Fees ⁽¹⁾	\$30,922	\$50,000	\$50,000	\$50,000	\$0	0%
Miscellaneous ⁽¹⁾	\$32,683	\$31,500	\$31,500	\$31,500	\$0	0%
Penalties	\$267,504	\$270,000	\$270,000	\$270,000	\$0	0%
Initiations/Transfer Fees ⁽¹⁾	\$27,645	\$34,000	\$34,000	\$34,000	\$0	0%
Recycling Fees	\$252,534	\$270,000	\$270,000	\$270,000	\$0	0%
Transfers	\$0	\$250,000	\$0	\$375,000	\$125,000	50%
TOTAL REVENUES	\$16,111,550	\$18,027,582	\$17,089,971	\$18,530,295	\$502,713	3%
Use of Reserves	\$0	\$455,801	\$328,496	\$539,500	\$83,699	18%
TOTAL RESOURCES	\$16,111,550	\$18,483,383	\$17,418,467	\$19,069,795	\$586,412	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 Wastewater revenues are generated primarily from user charges for the variety of services provided to the citizens of Eules. Water Service revenues fluctuate seasonally and can be drastically affected by an extended period of drought or rainfall.

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

Water & Wastewater Expenditures



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

Water & Wastewater Expenditures	Actual FY 09	Budget FY 10	Estimated FY 10	Proposed Budget FY 11	FY10 Budget to FY11 Proposed \$ Diff	% Diff.
Water Office	\$405,854	\$415,914	\$413,310	\$413,677	(\$2,237)	-1%
Total-Finance	\$405,854	\$415,914	\$413,310	\$413,677	(\$2,237)	-1%
City Engineer	\$410,125	\$439,148	\$410,953	\$401,684	(\$37,464)	-9%
Water Production	\$4,928,011	\$6,480,161	\$6,193,068	\$7,100,837	\$620,676	10%
Water Distribution	\$597,793	\$656,409	\$622,339	\$702,203	\$45,794	7%
Wastewater Treatment	\$2,556,590	\$2,871,482	\$2,844,831	\$3,088,687	\$217,205	8%
Meter Reading	\$49,863	\$52,563	\$52,194	\$53,870	\$1,307	2%
Total-Public Works	\$8,542,382	\$10,499,763	\$10,123,385	\$11,347,281	\$847,518	8%
Recycling	\$99,216	\$41,300	\$43,267	\$41,300	\$0	0%
GIS	\$426,245	\$429,079	\$428,154	\$444,726	\$15,647	4%
Legal Services	\$53,851	\$75,000	\$75,000	\$75,000	\$0	0%
Non-Departmental	\$5,997,168	\$6,564,910	\$5,934,081	\$6,197,705	(\$367,205)	-6%
Total-Non Departmental	\$6,576,480	\$7,110,289	\$6,480,502	\$6,758,731	(\$351,558)	-5%
Total Operating Expenses	\$15,524,716	\$18,025,966	\$17,017,197	\$18,519,689	\$493,723	3%
Capital Expenses	\$31,699	\$455,801	\$328,496	\$539,500	\$83,699	18%
Total Expenses	\$15,556,415	\$18,481,767	\$17,345,693	\$19,059,189	\$577,422	3%

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

All Other Enterprise Operating Funds

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

Enterprise Funds	Actual FY 09	Budget FY 10	Estimated FY 10	Proposed Budget FY 11	FY10 Budget to FY11 Proposed \$ Diff	% Diff.
Service Center Fund:						
Revenues	\$ 1,195,586	\$ 1,129,145	\$ 786,578	\$ 1,033,013	\$ (96,132)	-9%
Operating Expenses	\$ 1,022,239	\$ 1,129,145	\$ 1,086,578	\$ 1,033,013	\$ (96,132)	-9%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Drainage Utility System:						
Revenues	\$ 696,394	\$ 694,000	\$ 925,119	\$ 690,500	\$ (3,500)	-1%
Operating Expenses	\$ 535,851	\$ 630,166	\$ 800,317	\$ 680,312	\$ 50,146	8%
Use of Reserves	\$ -	\$ 200,000	\$ 200,000	\$ 150,000	\$ (50,000)	0%
Capital Expenses	\$ 200,000	\$ 200,000	\$ 200,000	\$ 150,000	\$ (50,000)	0%
Recreation Classes:						
Revenues	\$ 368,736	\$ 380,400	\$ 284,187	\$ 380,150	\$ (250)	0%
Operating Expenses	\$ 344,548	\$ 366,894	\$ 284,106	\$ 370,557	\$ 3,663	1%
Use of Reserves	\$ -	\$ -	\$ -	\$ 58,889	\$ 58,889	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ 58,889	\$ 58,889	0%
Arbor Daze:						
Revenues	\$ 49,229	\$ 74,500	\$ 74,500	\$ -	\$ (74,500)	-100%
Operating Expenses	\$ 56,261	\$ 69,250	\$ 69,250	\$ -	\$ (69,250)	-100%
Use of Reserves	\$ 7,032	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Golf Course:						
Revenues	\$ 4,098,598	\$ 4,322,970	\$ 3,969,668	\$ 4,398,390	\$ 75,420	2%
Operating Expenses	\$ 4,978,518	\$ 4,274,008	\$ 3,966,436	\$ 4,379,640	\$ 105,632	2%
Use of Reserves	\$ -	\$ -	\$ -	\$ 18,115	\$ 18,115	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ 18,115	\$ 18,115	0%
Texas Star Sports Complex						
Revenues	\$ 1,325,796	\$ 1,409,216	\$ 1,346,266	\$ 1,378,929	\$ (30,287)	-2%
Operating Expenses	\$ 1,404,658	\$ 1,407,661	\$ 1,342,336	\$ 1,371,966	\$ (35,695)	-3%
Use of Reserves	\$ 118,068	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ 39,206	\$ -	\$ -	\$ -	\$ -	0%

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

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

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

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

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

The Golf Course and Texas Star Sports Complex Funds are used 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 reserves for all Special Revenue Funds presented within the City of Euless' Annual Operating Budget.

Special Revenue Funds	Actual FY 09	Budget FY 10	Estimated FY 10	Proposed Budget FY 11	FY10 Budget to FY11 Proposed \$ Diff	% Diff.
Hotel/Motel:						
Revenues	\$ 186,400	\$ 376,500	\$ 200,500	\$ 267,500	\$ (109,000)	-29%
Operating Expenses	\$ 217,126	\$ 363,900	\$ 213,669	\$ 266,627	\$ (97,273)	-27%
Use of Reserves	\$ 101,313	\$ 61,854	\$ 13,169	\$ -	\$ (61,854)	-100%
Capital Expenses	\$ 70,587	\$ 61,854	\$ 7,450	\$ -	\$ (61,854)	-100%
Juvenile Case:						
Revenues	\$ 60,428	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0%
Operating Expenses	\$ 42,610	\$ 55,611	\$ 49,238	\$ 50,149	\$ (5,462)	-10%
Half Cent Sales Tax (EDC):						
Revenues	\$ 3,182,633	\$ 3,497,764	\$ 3,081,582	\$ 3,201,635	\$ (296,129)	-8%
Operating Expenses	\$ 2,758,823	\$ 3,350,635	\$ 2,953,135	\$ 3,199,198	\$ (151,437)	-5%
Use of Reserves	\$ -	\$ 251,820	\$ 77,590	\$ 362,165	\$ 110,345	44%
Capital Expenses	\$ 662,229	\$ 251,820	\$ 77,590	\$ 362,165	\$ 110,345	44%
Crime Control District (CCPD):						
Revenues	\$ 1,502,492	\$ 1,722,065	\$ 1,432,258	\$ 1,586,022	\$ (136,043)	-8%
Operating Expenses	\$ 1,604,031	\$ 1,719,913	\$ 1,426,029	\$ 1,552,618	\$ (167,295)	-10%
Use of Reserves	\$ 153,260	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0%
Capital Expenses	\$ 51,721	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0%
Police Drug Fund						
Revenues	\$ 17,031	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0%
Operating Expenses	\$ 15,633	\$ 3,000	\$ 120,000	\$ 3,000	\$ -	0%
Use of Reserves	\$ -	\$ -	\$ 116,000	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Public Safety Grants:						
Revenues	\$ 119,635	\$ 258,951	\$ 258,951	\$ 95,242	\$ (163,709)	-63%
Operating Expenses	\$ 120,032	\$ 258,951	\$ 258,951	\$ 95,242	\$ (163,709)	-63%
Use of Reserves	\$ 397	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Car Rental Tax:						
Revenues	\$ 11,784,170	\$ 11,800,000	\$ 11,258,600	\$ 12,060,000	\$ 260,000	2%
Operating Expenses	\$ 8,611,801	\$ 8,740,149	\$ 8,405,882	\$ 9,532,475	\$ 792,326	9%
Use of Reserves	\$ -	\$ 1,327,938	\$ 1,327,938	\$ 3,062,250	\$ 1,734,312	131%
Capital Expenses	\$ 2,420,000	\$ 1,327,938	\$ 1,327,938	\$ 3,062,250	\$ 1,734,312	131%

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

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

The Juvenile Case Fund is used to account for court fees collected. Expenses are dedicated primarily to fund a court clerk to handle juvenile cases.

The Half-Cent Sales Tax (EDC) Fund is used to account for the 1/2¢ 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) Fund is used to account for 1/4¢ sales tax revenues. Expenses are dedicated to additional personnel, crime prevention programs, and equipment for the Euless Police Department.

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

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

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

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 09	Budget FY 10	Estimated FY 10	Proposed Budget FY 11	FY10 Budget to FY11 Proposed \$ Diff	% Diff.
Equipment Replacement:						
Revenue	\$ 855,478	\$ 813,925	\$ 513,925	\$ 714,241	\$ (99,684)	-12%
Operating Expenses	\$ 721,630	\$ 868,790	\$ 593,790	\$ 313,150	\$ (555,640)	-64%
Insurance:						
Revenue	\$ 4,349,487	\$ 4,986,730	\$ 4,971,730	\$ 5,364,220	\$ 377,490	8%
Operating Expenses	\$ 4,478,166	\$ 4,973,746	\$ 4,973,883	\$ 5,346,616	\$ 372,870	7%
Use of Reserves	\$ -	\$ -	\$ 2,153	\$ -	\$ -	0%
Risk/WC Management:						
Revenue	\$ 763,444	\$ 829,430	\$ 829,430	\$ 598,692	\$ (230,738)	-28%
Operating Expenses	\$ 488,823	\$ 827,582	\$ 822,731	\$ 823,098	\$ (4,484)	-1%
Use of Reserves	\$ -	\$ -	\$ 196,400	\$ 225,000	\$ 225,000	0%
Capital Expenses	\$ -	\$ -	\$ 196,400	\$ -	\$ -	0%

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

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

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

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

Debt Service Operating Funds

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

Debt Service Funds	Actual FY 09	Budget FY 10	Estimated FY 10	Proposed Budget FY 11	FY10 Budget to FY11 Proposed \$ Diff	% Diff.
General Obligation Debt						
Revenues	\$ 3,413,844	\$ 2,998,949	\$ 2,994,449	\$ 3,247,327	\$ 248,378	8%
Operating Expenses	\$ 3,395,464	\$ 3,396,958	\$ 3,396,958	\$ 3,399,838	\$ 2,880	0%
Use of Reserves	\$ -	\$ 400,000	\$ 402,509	\$ 200,000	\$ (200,000)	-50%
Star Center Debt						
Revenues	\$ 978,913	\$ 978,579	\$ 976,279	\$ 978,186	\$ (393)	0%
Operating Expenses	\$ 977,013	\$ 975,888	\$ 975,888	\$ 978,138	\$ 2,250	0%
EDC Debt Service						
Revenues	\$ 931,987	\$ 928,938	\$ 902,601	\$ 938,812	\$ 9,874	1%
Operating Expenses	\$ 930,257	\$ 928,938	\$ 928,938	\$ 938,812	\$ 9,874	1%
Use of Reserves	\$ -	\$ -	\$ 26,337	\$ -	\$ -	0%
Water & Wastewater Debt						
Revenues	\$ 429,735	\$ 430,552	\$ 430,552	\$ 433,856	\$ 3,304	1%
Operating Expenses	\$ 428,034	\$ 430,552	\$ 430,552	\$ 433,856	\$ 3,304	1%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Sports Complex Debt						
Revenues	\$ 159,413	\$ 161,081	\$ 161,081	\$ 162,600	\$ 1,519	1%
Operating Expenses	\$ 159,113	\$ 161,081	\$ 161,081	\$ 162,600	\$ 1,519	1%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Golf Course Debt						
Revenues	\$ 825,881	\$ 684,913	\$ 565,765	\$ 675,725	\$ (9,188)	-1%
Operating Expenses	\$ 683,087	\$ 684,913	\$ 684,913	\$ 675,725	\$ (9,188)	-1%
Use of Reserves	\$ -	\$ -	\$ 119,148	\$ -	\$ -	0%

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.

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

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

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

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

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

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

City of Euless Operating Funds
Consolidated Statement of Budgeted Revenues & Expenditures
FY2009-2010 Annual Adopted Budget, FY2009-2010 Estimated, and FY2010-2011 Proposed Annual Budget

	FY 2009-10 Budget	FY 2009-10 Estimated	FY 2010-11 Proposed	FY11 Proposed to FY10 Budget	
				Increase/(Decrease) \$ Diff.	% Diff.
OPERATING FUNDS:					
Operating Revenues					
Property Tax	12,180,288	12,256,800	11,604,188	(576,100)	(4.73%)
General Sales Tax	13,936,487	12,103,544	12,785,994	(1,150,493)	(8.26%)
Selective Sales Tax	12,157,000	11,473,600	12,344,500	187,500	1.54%
Gross Receipts Tax	4,097,587	3,883,328	4,032,732	(64,855)	(1.58%)
Penalties	380,000	384,000	384,000	4,000	1.05%
Licenses & Permits	613,685	640,822	665,475	51,790	8.44%
Intergovernmental Revenue	580,061	609,621	418,816	(161,245)	(27.80%)
Charges For Service	25,239,282	24,095,724	25,717,435	478,153	1.89%
Fines & Court Costs	3,083,700	3,187,119	3,224,545	140,845	4.57%
Interest/Rent/Misc	2,253,955	1,928,370	1,881,502	(372,453)	(16.52%)
Bond Proceeds	-	-	-	-	0.00%
Insurance/Risk Contributions	4,750,068	4,750,068	5,700,912	950,844	20.02%
	<u>79,272,113</u>	<u>75,312,996</u>	<u>78,760,099</u>	<u>(512,014)</u>	<u>(0.65%)</u>
Transfers For					
Capital	-	-	-	-	0.00%
Operating/Debt	7,236,628	6,618,228	7,788,220	551,592	7.62%
	<u>7,236,628</u>	<u>6,618,228</u>	<u>7,788,220</u>	<u>551,592</u>	<u>7.62%</u>
Operating Revenues	86,508,741	81,931,224	86,548,319	39,578	0.05%
Operating Expenses					
Salaries	24,673,722	23,838,980	24,658,929	(14,793)	(0.06%)
Benefits	8,929,788	8,658,599	9,870,257	940,469	10.53%
Prof/Tech/Contract Services	3,103,800	3,373,283	3,141,031	37,231	1.20%
Water Purchase/Utility	10,693,556	10,391,837	11,696,484	1,002,928	9.38%
Maintenance	1,281,337	1,286,521	1,287,446	6,109	0.48%
Other Purch Svcs/Contingency	861,459	510,308	536,860	(324,599)	(37.68%)
Insurance	5,134,140	5,071,879	5,501,630	367,490	7.16%
G&A-Other	267,088	259,197	265,814	(1,274)	(0.48%)
Rebates/Incentives	9,494,280	8,747,215	9,372,257	(122,023)	(1.29%)
Supplies	2,965,894	2,912,920	3,007,658	41,764	1.41%
Capital Expenses	3,254,351	1,922,039	2,953,798	(300,553)	(9.24%)
Payment For Refunded Bonds	-	-	-	-	0.00%
Debt	6,805,230	6,805,230	6,596,969	(208,261)	(3.06%)
Departmental Budget Cuts	180,752	-	-	(180,752)	(100.00%)
Total Operating Expenses	<u>77,645,397</u>	<u>73,778,008</u>	<u>78,889,133</u>	<u>1,243,736</u>	<u>1.60%</u>
Transfers					
Operating/Debt	7,056,120	5,889,457	6,628,524	(427,596)	(6.06%)
Capital	2,955,938	2,928,516	4,101,000	1,145,062	38.74%
	<u>10,012,058</u>	<u>8,817,973</u>	<u>10,729,524</u>	<u>717,466</u>	<u>7.17%</u>
Operating Expenses	87,657,455	82,595,981	89,618,657	1,961,202	2.24%
Operating Excess/(Shortage)	(1,148,714)	(664,757)	(3,070,338)		