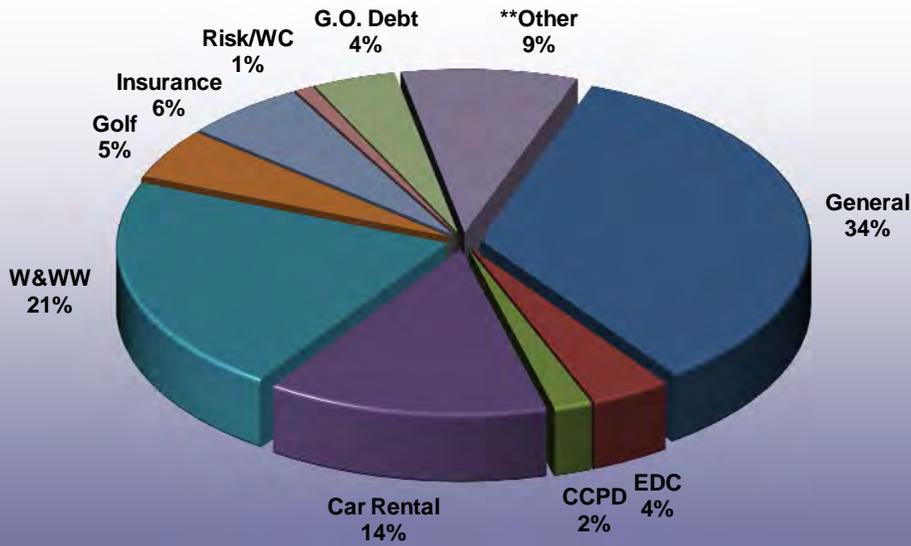


Where Does The Money Come From?

FY11-12



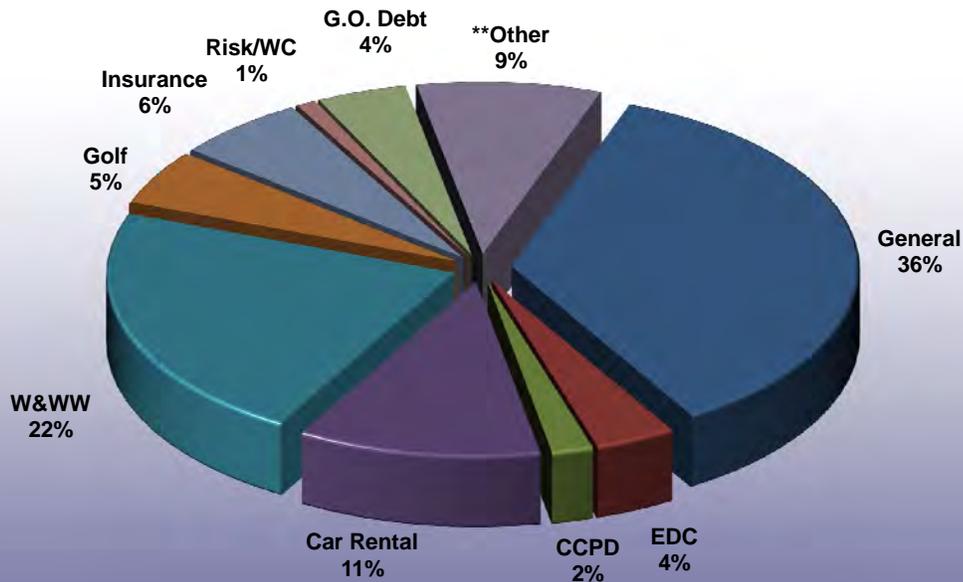
Budgeted FY10-11

Proposed FY11-12

Fund	Budgeted FY10-11		Proposed FY11-12	
	Revenue	Use of Reserves	Revenue	Use of Reserves
General	\$ 29,733,984	\$ 1,519,962	\$ 30,735,793	\$ 1,259,278
Hotel/Motel	\$ 267,500	\$ -	\$ 258,150	\$ 10,000
Juvenile Case	\$ 75,000	\$ -	\$ 82,500	\$ -
EDC	\$ 3,201,635	\$ 362,165	\$ 3,479,597	\$ 488,715
CCPD	\$ 1,586,022	\$ 50,000	\$ 1,656,712	\$ 93,445
Police Drug Fund	\$ 4,000	\$ -	\$ 1,000	\$ -
Public Safety Grants	\$ 95,242	\$ -	\$ 104,587	\$ -
Car Rental	\$ 12,060,000	\$ 3,062,250	\$ 12,247,778	\$ 5,796,822
Water & Wastewater	\$ 18,530,295	\$ 539,500	\$ 19,104,560	\$ 612,530
Service Center	\$ 1,033,013	\$ -	\$ 1,052,678	\$ -
Drainage Utility	\$ 690,500	\$ 150,000	\$ 697,500	\$ -
Recreation Classes	\$ 380,150	\$ 58,889	\$ 383,250	\$ 70,608
Arbor Daze	\$ -	\$ -	\$ 60,000	\$ -
Texas Star Golf Course (TSGC)	\$ 4,398,390	\$ 18,115	\$ 4,422,845	\$ -
Texas Star Sports Complex (TSSC)	\$ 1,378,929	\$ -	\$ 1,427,954	\$ -
Equip. Replacement	\$ 714,241	\$ -	\$ 722,855	\$ -
Insurance	\$ 5,364,220	\$ -	\$ 5,250,009	\$ 50,000
Risk/WC	\$ 598,692	\$ 225,000	\$ 810,802	\$ 185,500
G.O. Debt	\$ 3,247,337	\$ 200,000	\$ 3,664,320	\$ -
Star Center Debt	\$ 978,186	\$ -	\$ 714,897	\$ 876
EDC Debt	\$ 938,812	\$ -	\$ 933,798	\$ -
Water & Wastewater Debt	\$ 433,856	\$ -	\$ 428,272	\$ -
TSSC Debt	\$ 162,600	\$ -	\$ 163,644	\$ -
TSGC Debt	\$ 675,725	\$ -	\$ 685,338	\$ -
TOTAL	\$ 86,548,329	\$ 6,185,881	\$ 89,088,839	\$ 8,567,774

Where Does The Money Go?

FY11-12

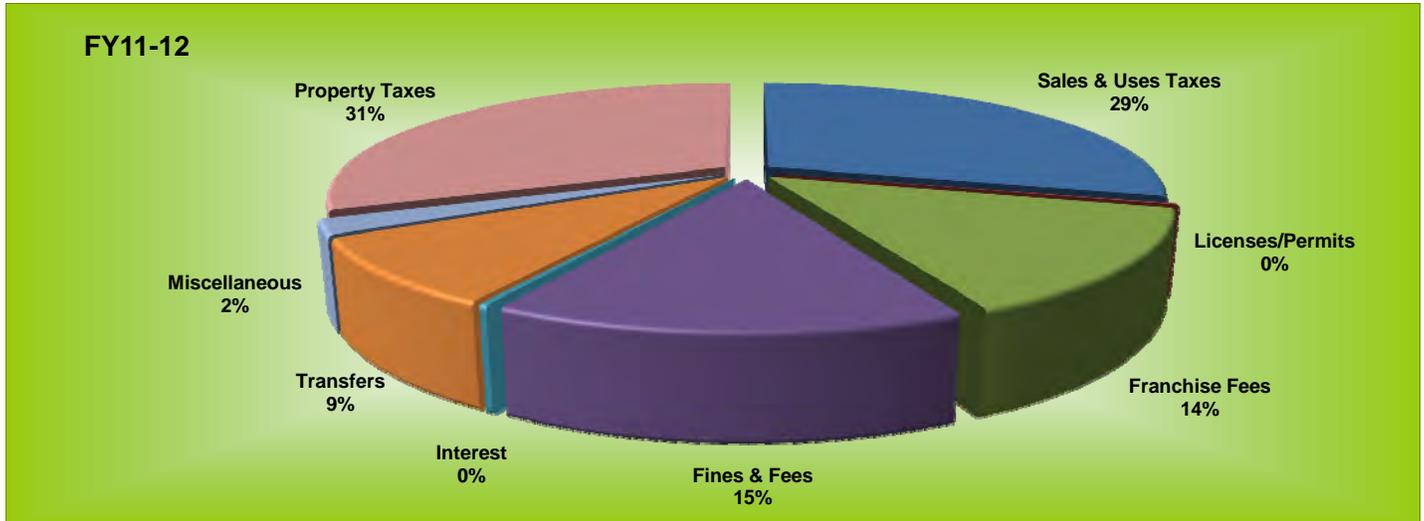


Budgeted FY10-11

Proposed FY11-12

Fund	Operating Expenses	Capital Expenses	Operating Expenses	Capital Expenses
General	\$ 29,731,457	\$ 1,519,962	\$ 30,729,884	\$ 1,259,278
Hotel/Motel	\$ 266,627	\$ -	\$ 257,718	\$ 10,000
Juvenile Case	\$ 50,149	\$ -	\$ 65,016	\$ -
EDC	\$ 3,199,198	\$ 362,165	\$ 3,212,494	\$ 488,715
CCPD	\$ 1,552,618	\$ 50,000	\$ 1,654,516	\$ 93,445
Police Drug Fund	\$ 3,000	\$ -	\$ 500	\$ -
Public Safety Grants	\$ 95,242	\$ -	\$ 104,587	\$ -
Car Rental	\$ 9,532,475	\$ 3,062,250	\$ 9,695,730	\$ 5,796,822
Water & Wastewater	\$ 18,519,689	\$ 539,500	\$ 19,075,931	\$ 612,530
Service Center	\$ 1,033,013	\$ -	\$ 1,052,678	\$ -
Drainage Utility	\$ 680,312	\$ 150,000	\$ 681,615	\$ -
Recreation Classes	\$ 370,557	\$ 58,889	\$ 370,557	\$ 70,608
Arbor Daze	\$ -	\$ -	\$ 55,000	\$ -
Texas Star Golf Course (TSGC)	\$ 4,379,640	\$ 18,115	\$ 4,422,741	\$ -
Texas Star Sports Complex (TSSC)	\$ 1,371,966	\$ -	\$ 1,362,709	\$ -
Equip. Replacement	\$ 313,150	\$ -	\$ 539,040	\$ -
Insurance	\$ 5,346,616	\$ -	\$ 5,221,410	\$ 50,000
Risk/WC	\$ 823,098	\$ -	\$ 790,787	\$ 185,500
G.O. Debt	\$ 3,399,838	\$ -	\$ 3,617,832	\$ -
Star Center Debt	\$ 978,138	\$ -	\$ 715,773	\$ -
EDC Debt	\$ 938,812	\$ -	\$ 933,798	\$ -
Water & Wastewater Debt	\$ 433,856	\$ -	\$ 428,272	\$ -
TSSC Debt	\$ 162,600	\$ -	\$ 163,644	\$ -
TSGC Debt	\$ 675,725	\$ -	\$ 685,337	\$ -
TOTAL	\$ 83,857,776	\$ 5,760,881	\$ 85,837,569	\$ 8,566,898

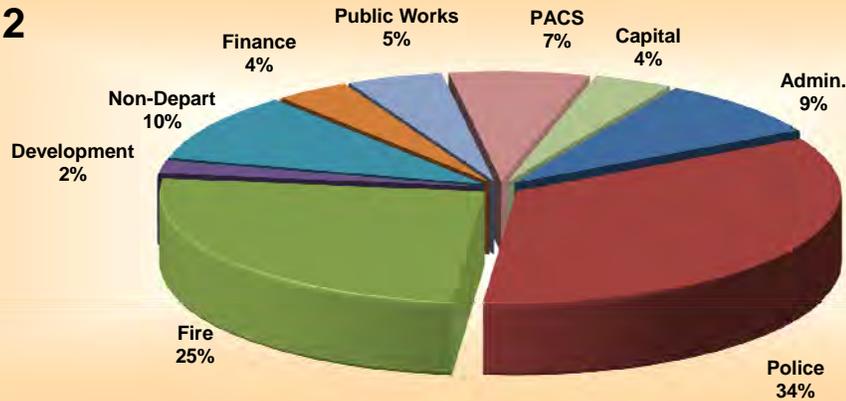
General Fund Revenues



General Fund Revenues	Actual FY 10	Budget FY 11	Estimated FY 11	Proposed Budget FY 12	FY11 Budget to FY12 Proposed	
					\$ Diff	% Diff.
Property Taxes	\$9,351,107	\$8,498,493	\$8,418,000	\$8,994,901	\$496,408	6%
Prior Year Property Taxes	\$12,346	\$80,000	\$80,000	\$80,000	\$0	0%
Penalties & Interest	\$59,407	\$85,000	\$66,000	\$70,000	(\$15,000)	(18%)
Sales Tax	\$6,230,363	\$6,400,270	\$6,614,636	\$6,824,502	\$424,232	7%
Additional Sales Tax	\$1,557,591	\$1,600,067	\$1,653,659	\$1,706,125	\$106,058	7%
Mixed Drink Tax	\$71,653	\$77,500	\$73,000	\$75,000	(\$2,500)	(3%)
Electric Franchise	\$1,566,537	\$1,600,000	\$1,700,000	\$1,625,000	\$25,000	2%
Gas Franchise	\$368,176	\$358,580	\$340,000	\$365,000	\$6,420	2%
Telephone Franchise	\$370,732	\$405,000	\$380,000	\$380,000	(\$25,000)	(6%)
Sanitation Service	\$168,038	\$175,000	\$174,875	\$182,500	\$7,500	4%
Recycling Franchise Fee	\$13,561	\$14,100	\$13,925	\$14,200	\$100	1%
Cable Franchise Fee	\$645,011	\$553,537	\$600,000	\$600,000	\$46,463	8%
W&WW Franchise Tax	\$834,973	\$926,515	\$927,201	\$949,728	\$23,213	3%
Other Permits	\$24,096	\$30,000	\$20,000	\$20,000	(\$10,000)	(33%)
Health Permits	\$74,946	\$75,000	\$76,000	\$75,000	\$0	0%
Fire Permits	\$46,970	\$50,500	\$35,000	\$35,000	(\$15,500)	(31%)
Contractor Regulatory License	\$41,125	\$56,575	\$46,000	\$47,000	(\$9,575)	(17%)
Minimum Housing	\$97,158	\$246,000	\$126,000	\$246,000	\$0	0%
Misc. Permits and Fees	\$129,459	\$39,075	\$50,606	\$42,200	\$3,125	8%
Building Permits	\$337,569	\$430,000	\$430,000	\$430,000	\$0	0%
Swimming Pools	\$15,297	\$15,000	\$15,000	\$15,000	\$0	0%
Auto Theft Task Force Grant	\$78,995	\$75,917	\$79,000	\$79,000	\$3,083	4%
School Resource Officers	\$273,312	\$273,312	\$278,780	\$278,780	\$5,468	2%
Municipal Court	\$3,094,900	\$3,112,045	\$2,953,650	\$3,070,700	(\$41,345)	(1%)
Library Fees	\$51,070	\$52,100	\$54,100	\$54,100	\$2,000	4%
Ambulance Fees	\$883,868	\$885,000	\$850,000	\$850,000	(\$35,000)	(4%)
Alarm Revenue	\$104,594	\$80,000	\$109,000	\$109,000	\$29,000	36%
Jail Revenue	\$290,510	\$250,000	\$275,000	\$250,000	\$0	0%
Interest Income	\$113,660	\$125,000	\$80,000	\$80,000	(\$45,000)	(36%)
Miscellaneous	\$58,139	\$50,500	\$257,160	\$244,638	\$194,138	384%
Tower Lease	\$300,900	\$275,000	\$310,000	\$320,000	\$45,000	16%
Betterment/Contributions	\$28,586	\$24,050	\$24,150	\$24,050	\$0	0%
Transfers	\$1,614,599	\$2,814,848	\$2,815,534	\$2,598,369	(\$216,479)	(8%)
TOTAL REVENUES	\$28,909,248	\$29,733,984	\$29,926,276	\$30,735,793	\$1,001,809	3%
Use of Reserves	\$0	\$1,519,962	\$798,058	\$1,259,278	(\$260,684)	(17%)
TOTAL RESOURCES	\$28,909,248	\$31,253,946	\$30,724,334	\$31,995,071	\$741,125	2%

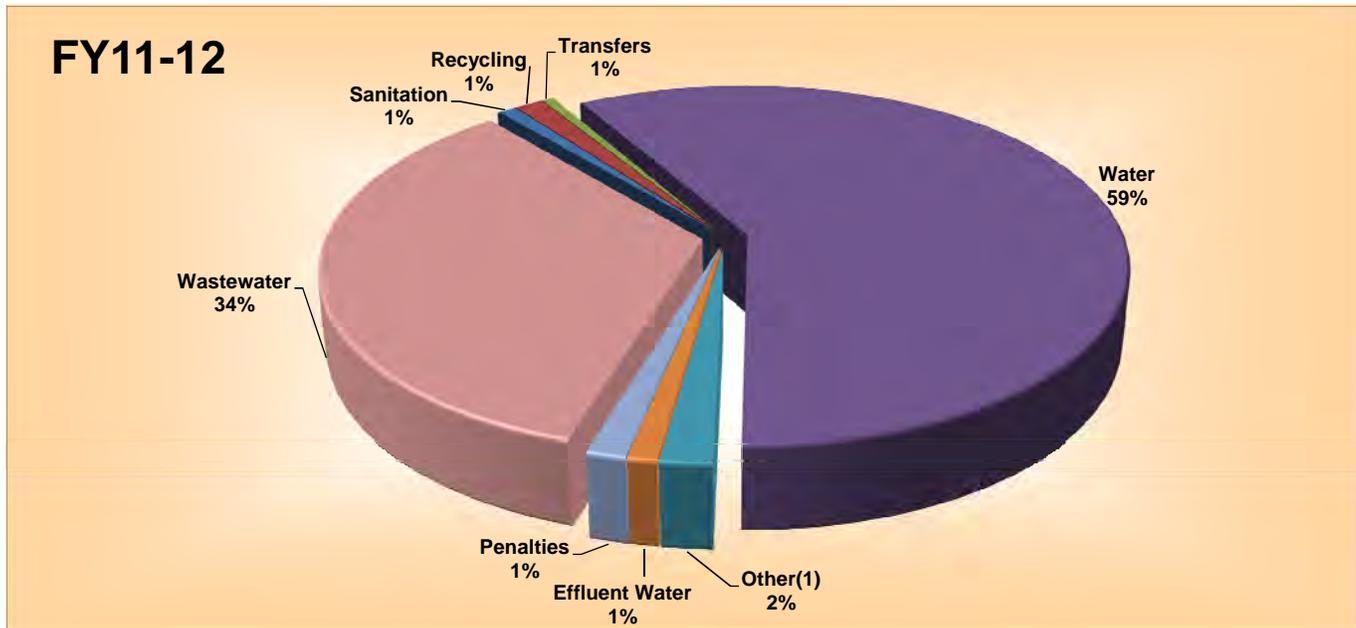
General Fund Expenditures

FY11-12



General Fund Expenditures	Actual FY 10	Budget FY 11	Estimated FY 11	Proposed Budget FY 12	FY11 Budget to FY12 Proposed \$ Diff	% Diff.
City Council	\$26,025	\$38,875	\$38,875	\$38,875	\$0	0%
Administration	\$341,724	\$364,734	\$364,734	\$470,023	\$105,289	29%
City Secretary	\$337,134	\$353,742	\$353,742	\$327,701	(\$26,041)	(7%)
Communications/Marketing	\$8,795	\$12,773	\$12,773	\$12,773	\$0	0%
Information Services	\$244,196	\$267,227	\$267,227	\$283,169	\$15,942	6%
Personnel	\$291,360	\$327,316	\$327,316	\$334,565	\$7,249	2%
Facility Maintenance	\$756,635	\$763,281	\$763,281	\$696,491	(\$66,790)	(9%)
Library	\$608,341	\$605,549	\$605,549	\$622,756	\$17,207	3%
Total - Admin.	\$2,614,210	\$2,733,497	\$2,733,497	\$2,786,353	\$52,856	2%
Finance/Budget	\$188,883	\$195,384	\$195,384	\$200,843	\$5,459	3%
Municipal Court	\$612,507	\$631,254	\$631,254	\$639,017	\$7,763	1%
Accounting	\$223,334	\$241,627	\$241,627	\$270,067	\$28,440	12%
Purchasing	\$74,034	\$77,188	\$77,188	\$78,041	\$853	1%
Total - Finance	\$1,098,758	\$1,145,453	\$1,145,453	\$1,187,968	\$42,515	4%
Emergency Management	\$21,518	\$26,420	\$26,420	\$26,420	\$0	0%
Police Code Compliance	\$0	\$0	\$0	\$1,255,989	\$1,255,989	0%
Police Administration	\$577,128	\$605,465	\$605,465	\$623,654	\$18,189	3%
Police Patrol	\$4,633,892	\$4,873,698	\$4,873,244	\$4,312,895	(\$560,803)	(12%)
Police CID	\$1,503,006	\$1,585,873	\$1,585,873	\$1,640,913	\$55,040	3%
Police Service	\$1,721,069	\$1,877,317	\$1,877,247	\$1,796,221	(\$81,096)	(4%)
Police Detention	\$1,257,982	\$1,347,784	\$1,347,784	\$1,404,833	\$57,049	4%
Total-Police	\$9,714,595	\$10,316,557	\$10,316,033	\$11,060,925	\$744,368	7%
Fire Marshal/Education	\$444,227	\$479,517	\$479,517	\$494,560	\$15,043	3%
Fire Administration	\$302,546	\$319,105	\$319,105	\$331,326	\$12,221	4%
EMS/Suppression	\$6,477,138	\$6,910,539	\$6,909,289	\$7,272,793	\$362,254	5%
Total-Fire	\$7,223,911	\$7,709,161	\$7,707,911	\$8,098,679	\$389,518	5%
Planning & Development	\$263,766	\$372,363	\$372,363	\$255,540	(\$116,823)	(31%)
Inspection Services	\$527,050	\$589,773	\$589,773	\$348,194	(\$241,579)	(41%)
Environmental Health	\$122,919	\$136,544	\$136,544	\$0	(\$136,544)	(100%)
Total-Development	\$913,735	\$1,098,680	\$1,098,680	\$603,734	(\$494,946)	(45%)
Recreation	\$594,046	\$574,412	\$574,412	\$601,923	\$27,511	5%
Parks	\$1,149,371	\$1,207,683	\$1,207,683	\$1,213,420	\$5,737	0%
Swimming Pools	\$83,693	\$101,592	\$101,592	\$101,555	(\$37)	(0%)
Senior Center	\$0	\$164,020	\$164,020	\$251,425	\$87,405	53%
Recreation Admin.	\$62,592	\$68,670	\$68,670	\$71,403	\$2,733	4%
Total-Parks & Comm Svcs	\$1,889,702	\$2,116,377	\$2,116,377	\$2,239,726	\$123,349	6%
Street Maintenance	\$610,996	\$886,220	\$886,220	\$1,137,884	\$251,664	28%
Animal Control	\$232,642	\$275,432	\$275,432	\$285,377	\$9,945	4%
City Engineer	\$106,584	\$105,225	\$105,225	\$109,145	\$3,920	4%
Total - Public Works	\$950,222	\$1,266,877	\$1,266,877	\$1,532,406	\$265,529	21%
Legal Services	\$116,203	\$105,000	\$105,000	\$105,000	\$0	0%
Non-Departmental	\$3,467,765	\$3,217,855	\$2,941,363	\$3,093,093	(\$124,762)	(4%)
Betterment	\$13,727	\$22,000	\$22,000	\$22,000	\$0	0%
Total - Non-Depart.	\$3,597,695	\$3,344,855	\$3,068,363	\$3,220,093	(\$124,762)	(4%)
Total Operating Expenses	\$28,002,828	\$29,731,457	\$29,453,191	\$30,729,884	\$998,427	3%
Capital Expenses	\$935,815	\$1,519,962	\$798,058	\$1,259,278	(\$260,684)	(17%)
Total Expenses	\$28,938,643	\$31,251,419	\$30,251,249	\$31,989,162	\$737,743	2%

Water & Wastewater Revenues



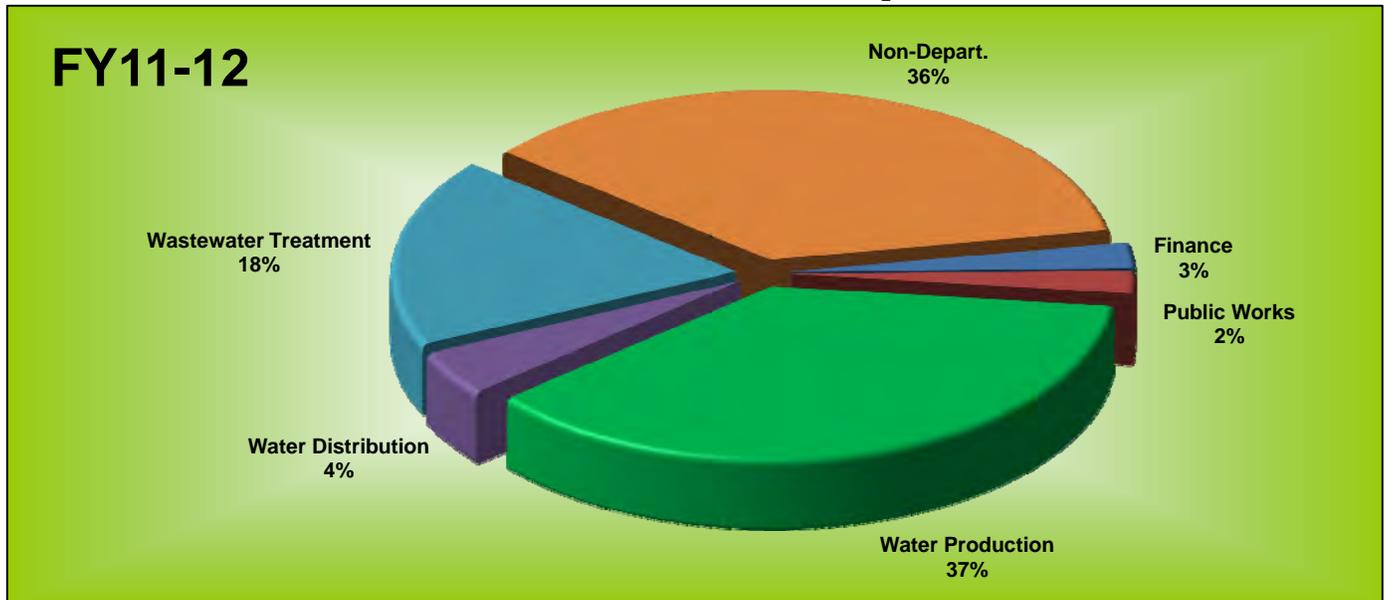
The above graph shows the sources of revenues in the Water & Wastewater Fund which are generated by services provided to the citizens of Euless for recycling, sanitation, water and wastewater. The "Other" amount represents 2% of total revenues and is an aggregate of several revenue sources as indicated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

Water & Wastewater Revenues	Actual FY 10	Budget FY 11	Estimated FY 11	Proposed Budget FY 12	FY11 Budget to FY12 Proposed	
					\$ Diff	% Diff.
Interest Income ⁽¹⁾	\$38,875	\$60,000	\$35,000	\$60,000	\$0	0%
Sanitation	\$159,668	\$165,000	\$168,000	\$165,000	\$0	0%
Water Service	\$9,902,094	\$10,773,353	\$10,878,713	\$11,195,008	\$421,655	4%
Wastewater Service	\$5,797,861	\$6,182,228	\$6,560,063	\$6,533,330	\$351,102	6%
Reclaimed Water Service	\$0	\$136,214	\$104,662	\$202,722	\$66,508	49%
New Meters ⁽¹⁾	\$24,594	\$30,000	\$11,085	\$30,000	\$0	0%
Reconnect Fees ⁽¹⁾	\$161,333	\$153,000	\$180,000	\$153,000	\$0	0%
Inspection Fees ⁽¹⁾	\$27,670	\$50,000	\$15,000	\$50,000	\$0	0%
Miscellaneous ⁽¹⁾	\$32,388	\$31,500	\$38,500	\$31,500	\$0	0%
Penalties	\$265,373	\$270,000	\$255,000	\$270,000	\$0	0%
Initiations/Transfer Fees ⁽¹⁾	\$28,770	\$34,000	\$28,000	\$34,000	\$0	0%
Recycling Fees	\$258,285	\$270,000	\$270,000	\$270,000	\$0	0%
Use of Rate Stabilization	\$0	\$0	\$0	\$231,640	\$231,640	0%
Rate Stabilization Rebate	\$0	\$0	\$0	(\$231,640)	(\$231,640)	0%
Transfers	\$0	\$375,000	\$0	\$110,000	(\$265,000)	(71%)
TOTAL REVENUES	\$16,696,911	\$18,530,295	\$18,544,023	\$19,104,560	\$574,265	3%
Use of Reserves	\$0	\$539,500	\$445,000	\$612,530	\$73,030	14%
TOTAL RESOURCES	\$16,696,911	\$19,069,795	\$18,989,023	\$19,717,090	\$647,295	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 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 10	Budget FY 11	Estimated FY 11	Proposed Budget FY 12	FY11 Budget to FY12 Proposed \$ Diff	FY11 Budget to FY12 Proposed % Diff.
Water Office	\$435,077	\$413,677	\$413,677	\$461,061	\$47,384	11%
Total-Finance	\$435,077	\$413,677	\$413,677	\$461,061	\$47,384	11%
City Engineer	\$388,294	\$401,684	\$401,684	\$342,503	(\$59,181)	(15%)
Water Production	\$6,084,175	\$7,100,837	\$6,610,444	\$6,878,605	(\$222,232)	(3%)
Water Distribution	\$596,730	\$702,203	\$671,587	\$792,098	\$89,895	13%
Wastewater Treatment	\$2,577,739	\$3,088,687	\$3,062,512	\$3,318,843	\$230,156	7%
Meter Reading	\$51,072	\$53,870	\$53,870	\$56,094	\$2,224	4%
Total-Public Works	\$9,698,010	\$11,347,281	\$10,800,097	\$11,388,143	\$40,862	0%
Recycling	\$29,952	\$41,300	\$41,300	\$41,300	\$0	0%
GIS	\$429,038	\$444,726	\$444,726	\$464,787	\$20,061	5%
Legal Services	\$49,608	\$75,000	\$75,000	\$75,000	\$0	0%
Non-Departmental	\$5,835,265	\$6,197,705	\$5,990,077	\$6,645,640	\$447,935	7%
Total-Non Departmental	\$6,343,863	\$6,758,731	\$6,551,103	\$7,226,727	\$467,996	7%
Total Operating Expenses	\$16,476,950	\$18,519,689	\$17,764,877	\$19,075,931	\$556,242	3%
Capital Expenses	\$298,345	\$539,500	\$445,000	\$612,530	\$73,030	14%
Total Expenses	\$16,775,295	\$19,059,189	\$18,209,877	\$19,688,461	\$629,272	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 10	Budget FY 11	Estimated FY 11	Proposed Budget FY 12	FY11 Budget to FY12 Proposed \$ Diff	% Diff.
Service Center Fund:						
Revenues	\$ 710,757	\$ 1,033,013	\$ 1,033,013	\$ 1,052,678	\$ 19,665	2%
Operating Expenses	\$ 1,000,004	\$ 1,033,013	\$ 1,033,013	\$ 1,052,678	\$ 19,665	2%
Use of Reserves	\$ 289,247	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Drainage Utility System:						
Revenues	\$ 923,643	\$ 690,500	\$ 697,600	\$ 697,500	\$ 7,000	1%
Operating Expenses	\$ 704,744	\$ 680,312	\$ 675,312	\$ 681,615	\$ 1,303	0%
Use of Reserves	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ (150,000)	(100%)
Capital Expenses	\$ 200,000	\$ 150,000	\$ 150,000	\$ -	\$ (150,000)	(100%)
Recreation Classes:						
Revenues	\$ 316,427	\$ 380,150	\$ 379,650	\$ 383,250	\$ 3,100	1%
Operating Expenses	\$ 322,357	\$ 370,557	\$ 370,557	\$ 370,557	\$ -	0%
Use of Reserves	\$ 5,931	\$ 58,889	\$ 58,889	\$ 70,608	\$ 11,719	20%
Capital Expenses	\$ -	\$ 58,889	\$ 58,889	\$ 70,608	\$ 11,719	20%
Arbor Daze:						
Revenues	\$ 55,298	\$ -	\$ -	\$ 60,000	\$ 60,000	100%
Operating Expenses	\$ 53,307	\$ -	\$ -	\$ 55,000	\$ 55,000	100%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Golf Course:						
Revenues	\$ 3,911,003	\$ 4,398,390	\$ 4,091,221	\$ 4,422,845	\$ 24,455	1%
Operating Expenses	\$ 3,877,186	\$ 4,379,640	\$ 4,174,803	\$ 4,422,741	\$ 43,101	1%
Use of Reserves	\$ -	\$ 18,115	\$ 96,697	\$ -	\$ (18,115)	(100%)
Capital Expenses	\$ -	\$ 18,115	\$ 13,115	\$ -	\$ (18,115)	(100%)
Texas Star Sports Complex						
Revenues	\$ 1,337,361	\$ 1,378,929	\$ 1,439,604	\$ 1,427,954	\$ 49,025	4%
Operating Expenses	\$ 1,326,072	\$ 1,371,966	\$ 1,355,326	\$ 1,362,709	\$ (9,257)	(1%)
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	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 10	Budget FY 11	Estimated FY 11	Proposed Budget FY 12	FY11 Budget to FY12 Proposed \$ Diff	% Diff.
Hotel/Motel:						
Revenues	\$ 237,624	\$ 267,500	\$ 240,150	\$ 258,150	\$ (9,350)	(3%)
Operating Expenses	\$ 216,451	\$ 266,627	\$ 260,127	\$ 257,718	\$ (8,909)	(3%)
Use of Reserves	\$ -	\$ -	\$ 19,977	\$ 10,000	\$ 10,000	0%
Capital Expenses	\$ 7,450	\$ -	\$ -	\$ 10,000	\$ 10,000	0%
Juvenile Case:						
Revenues	\$ 87,052	\$ 75,000	\$ 82,500	\$ 82,500	\$ 7,500	10%
Operating Expenses	\$ 47,407	\$ 50,149	\$ 50,149	\$ 65,016	\$ 14,867	30%
Half Cent Sales Tax (EDC):						
Revenues	\$ 3,143,654	\$ 3,201,635	\$ 3,374,713	\$ 3,479,597	\$ 277,962	9%
Operating Expenses	\$ 2,924,679	\$ 3,199,198	\$ 3,113,040	\$ 3,212,494	\$ 13,296	0%
Use of Reserves	\$ -	\$ 362,165	\$ 70,780	\$ 488,715	\$ 126,550	35%
Capital Expenses	\$ 19,380	\$ 362,165	\$ 70,780	\$ 488,715	\$ 126,550	35%
Crime Control District (CCPD):						
Revenues	\$ 1,434,560	\$ 1,586,022	\$ 1,606,407	\$ 1,656,712	\$ 70,690	4%
Operating Expenses	\$ 1,380,433	\$ 1,552,618	\$ 1,486,505	\$ 1,654,516	\$ 101,898	7%
Use of Reserves	\$ -	\$ 50,000	\$ 50,000	\$ 93,445	\$ 43,445	87%
Capital Expenses	\$ 44,460	\$ 50,000	\$ 50,000	\$ 93,445	\$ 43,445	87%
Police Drug Fund						
Revenues	\$ 40,708	\$ 4,000	\$ 92,089	\$ 1,000	\$ (3,000)	(75%)
Operating Expenses	\$ 155,971	\$ 3,000	\$ 43,235	\$ 500	\$ (2,500)	(83%)
Use of Reserves	\$ 115,263	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Public Safety Grants:						
Revenues	\$ 381,697	\$ 95,242	\$ 96,376	\$ 104,587	\$ 9,345	10%
Operating Expenses	\$ 380,990	\$ 95,242	\$ 98,573	\$ 104,587	\$ 9,345	10%
Use of Reserves	\$ -	\$ -	\$ 2,197	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Car Rental Tax:						
Revenues	\$ 11,541,587	\$ 12,060,000	\$ 12,126,859	\$ 12,247,778	\$ 187,778	2%
Operating Expenses	\$ 8,571,583	\$ 9,532,475	\$ 9,593,714	\$ 9,695,730	\$ 163,255	2%
Use of Reserves	\$ -	\$ 3,062,250	\$ 3,076,928	\$ 5,796,822	\$ 2,734,572	89%
Capital Expenses	\$ 1,327,938	\$ 3,062,250	\$ 3,076,928	\$ 5,796,822	\$ 2,734,572	89%

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 10	Budget FY 11	Estimated FY 11	Proposed Budget FY 12	FY11 Budget to FY12 Proposed \$ Diff	% Diff.
Equipment Replacement:						
Revenue	\$ 521,400	\$ 714,241	\$ 717,741	\$ 722,855	\$ 8,614	1%
Operating Expenses	\$ 500,885	\$ 313,150	\$ 313,150	\$ 539,040	\$ 225,890	72%
Insurance:						
Revenue	\$ 4,579,390	\$ 5,364,220	\$ 5,364,220	\$ 5,250,009	\$ (114,211)	(2%)
Operating Expenses	\$ 5,407,920	\$ 5,346,616	\$ 5,346,616	\$ 5,221,410	\$ (125,206)	(2%)
Use of Reserves	\$ 828,530	\$ -	\$ -	\$ 50,000	\$ 50,000	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	0%
Risk/WC Management:						
Revenue	\$ 762,973	\$ 598,692	\$ 598,692	\$ 810,802	\$ 212,110	35%
Operating Expenses	\$ 1,072,133	\$ 823,098	\$ 823,098	\$ 790,787	\$ (32,311)	(4%)
Use of Reserves	\$ 309,160	\$ 225,000	\$ 225,000	\$ 185,500	\$ (39,500)	(18%)
Capital Expenses	\$ -	\$ -	\$ -	\$ 185,500	\$ 185,500	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 10	Budget FY 11	Estimated FY 11	Proposed Budget FY 12	FY11 Budget to FY12 Proposed \$ Diff	% Diff.
General Obligation Debt						
Revenues	\$ 3,052,037	\$ 3,247,337	\$ 10,279,122	\$ 3,664,320	\$ 416,983	13%
Operating Expenses	\$ 3,396,254	\$ 3,399,838	\$ 10,460,712	\$ 3,617,832	\$ 217,994	6%
Use of Reserves	\$ 344,217	\$ 200,000	\$ 200,000	\$ -	\$ (200,000)	(100%)
Star Center Debt						
Revenues	\$ 9,588,496	\$ 978,186	\$ 712,292	\$ 714,897	\$ (263,289)	(27%)
Operating Expenses	\$ 9,609,477	\$ 978,138	\$ 712,466	\$ 715,773	\$ (262,365)	(27%)
Use of Reserves	\$ 20,981	\$ -	\$ 174	\$ 876	\$ 876	0%
EDC Debt Service						
Revenues	\$ 902,601	\$ 938,812	\$ 938,812	\$ 933,798	\$ (5,014)	(1%)
Operating Expenses	\$ 926,928	\$ 938,812	\$ 938,812	\$ 933,798	\$ (5,014)	(1%)
Use of Reserves	\$ 24,327	\$ -	\$ -	\$ -	\$ -	0%
Water & Wastewater Debt						
Revenues	\$ 430,552	\$ 433,856	\$ 433,856	\$ 428,272	\$ (5,584)	(1%)
Operating Expenses	\$ 428,834	\$ 433,856	\$ 433,856	\$ 428,272	\$ (5,584)	(1%)
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Sports Complex Debt						
Revenues	\$ 161,081	\$ 162,600	\$ 162,600	\$ 163,644	\$ 1,044	1%
Operating Expenses	\$ 161,081	\$ 162,600	\$ 162,600	\$ 163,644	\$ 1,044	1%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Golf Course Debt						
Revenues	\$ 1,205,206	\$ 675,725	\$ 675,725	\$ 685,338	\$ 9,613	1%
Operating Expenses	\$ 1,282,880	\$ 675,725	\$ 675,725	\$ 685,337	\$ 9,612	1%
Use of Reserves	\$ 77,674	\$ -	\$ -	\$ -	\$ -	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 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 Obligation.

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 ½¢ sales and use tax levied within the City. Expenses are dedicated to the sole benefit of the Euless Development Corporation obligations.

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

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

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