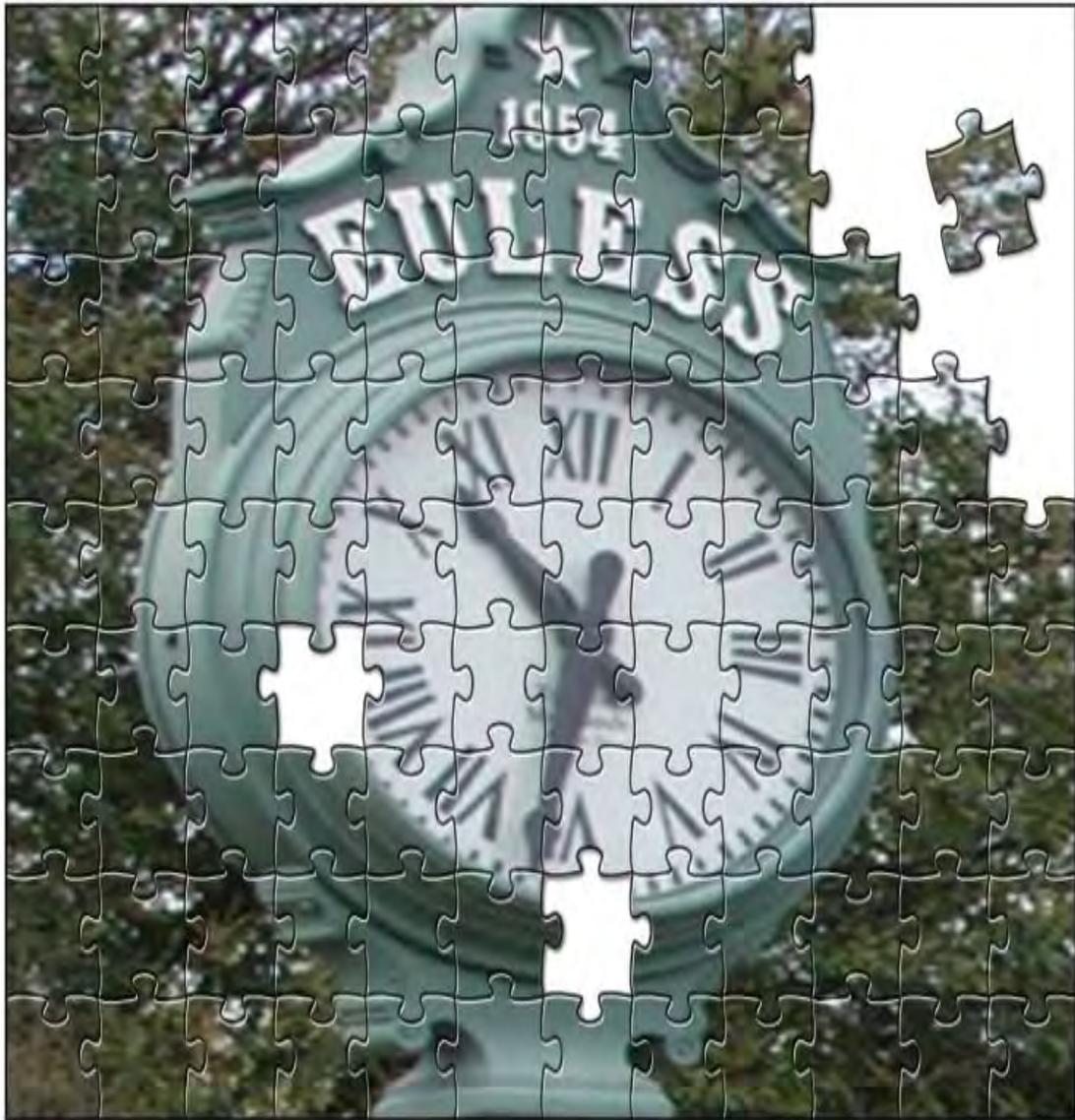


This budget will raise more revenue from property taxes than last year's budget by an amount of \$413,278, which is a 3.35 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$150,585.

CITY OF EULESS

PRELIMINARY ANNUAL OPERATING BUDGET FISCAL YEAR 2013-2014



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

Estimated FY12-13 and Budgeted FY13-14 General and Internal Service Funds

	<i>General</i>	<i>Insurance & Benefits</i>	<i>Risk Mgmt & Workers Comp</i>	<i>Equipment Replacement</i>
Beginning Balance, FY13 (per audit, FYE 2012)	\$9,311,735	\$2,688,329	\$1,167,779	\$2,828,924
FY13 Estimated Revenues	<u>33,166,156</u>	<u>5,499,331</u>	<u>811,794</u>	<u>923,295</u>
Total Available:	42,477,891	8,187,660	1,979,573	3,752,219
FY13 Estimated Expenses	(32,478,193)	(5,481,027)	(792,657)	(1,139,164)
Capital Expenses	<u>(1,139,978)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(33,618,171)</u>	<u>(5,481,027)</u>	<u>(792,657)</u>	<u>(1,139,164)</u>
Estimated Ending Balance FY13	8,859,720	2,706,633	1,186,916	2,613,055
FY14 Budgeted Revenues	<u>33,901,762</u>	<u>6,006,016</u>	<u>813,722</u>	<u>1,120,576</u>
Total Available:	42,761,482	8,712,649	2,000,638	3,733,631
FY14 Budgeted Expenses	(33,851,706)	(5,996,239)	(804,421)	(1,537,300)
Capital Expenses	<u>(2,587,894)</u>	<u>(100,000)</u>	<u>(300,910)</u>	<u>0</u>
Total Projected Expenses:	<u>(36,439,600)</u>	<u>(6,096,239)</u>	<u>(1,105,331)</u>	<u>(1,537,300)</u>
Projected Ending Balance, FY14	6,321,882	2,616,410	895,307	2,196,331
Less: Designated Reserve	<u>(307,587)</u>	<u>(400,000)</u>	<u>0</u>	<u>0</u>
Adjusted Ending Balance	6,014,295	2,216,410	895,307	2,196,331

Recommended Reserve Levels per Fiscal Policy:

	<u>5,564,664</u>	<u>2,204,698</u>	<u>600,000</u>	<u>2,196,331</u>
Available for Supplemental:	50,056	9,777	9,301	(416,724)
Available for Capital:	<u>399,575</u>	<u>1,935</u>	<u>286,006</u>	<u>416,724</u>
Total Available	449,631	11,712	295,307	0

Fund Balance Summary
Estimated FY12-13 and Budgeted FY13-14
Special Revenue Funds

	<i>Hotel/ Motel</i>	<i>Juvenile Case Fund</i>	<i>EDC 1/2 Cent Sales Tax</i>	<i>CCPD 1/4 Cent Sales Tax</i>	<i>Car Rental</i>
Beginning Balance, FY13 (per audit, FYE 2012)	\$202,930	\$106,374	\$1,826,851	\$498,070	\$2,911,521
FY13 Estimated Revenues	<u>305,123</u>	<u>86,685</u>	<u>4,020,258</u>	<u>1,973,093</u>	<u>13,462,531</u>
Total Available:	508,053	193,059	5,847,109	2,471,163	16,374,052
FY13 Estimated Expenses	(277,810)	(80,589)	(3,500,994)	(1,780,291)	(10,682,815)
Capital Expenses	<u>0</u>	<u>0</u>	<u>(374,442)</u>	<u>(110,534)</u>	<u>(1,975,432)</u>
Total Projected Expenses:	<u>(277,810)</u>	<u>(80,589)</u>	<u>(3,875,436)</u>	<u>(1,890,825)</u>	<u>(12,658,247)</u>
Estimated Ending Balance FY13	230,243	112,470	1,971,673	580,338	3,715,805
FY14 Budgeted Revenues	<u>305,120</u>	<u>87,500</u>	<u>4,100,532</u>	<u>1,969,802</u>	<u>13,462,751</u>
Total Available:	535,363	199,970	6,072,205	2,550,140	17,178,556
FY14 Budgeted Expenses	(304,165)	(81,780)	(4,048,832)	(1,958,433)	(11,377,081)
Capital Expenses	<u>(55,398)</u>	<u>0</u>	<u>(889,809)</u>	<u>(261,606)</u>	<u>(1,365,811)</u>
Total Projected Expenses:	<u>(359,563)</u>	<u>(81,780)</u>	<u>(4,938,641)</u>	<u>(2,220,039)</u>	<u>(12,742,892)</u>
Projected Ending Balance, FY14	175,800	118,190	1,133,564	330,101	4,435,664
Less: Designated Reserve	<u>(66,646)</u>	<u>0</u>	<u>(5,163)</u>	<u>(640)</u>	<u>0</u>
Adjusted Ending Balance	109,154	118,190	1,128,401	329,461	4,435,664

Recommended Reserve Levels per Fiscal Policy:

	<u>50,000</u>	<u>13,443</u>	<u>500,000</u>	<u>321,934</u>	<u>2,000,000</u>
Available for Supplemental:	955	5,720	51,700	11,369	2,085,670
Available for Capital:	<u>58,199</u>	<u>99,027</u>	<u>576,701</u>	<u>(3,842)</u>	<u>349,994</u>
Total Available	59,154	104,747	628,401	7,527	2,435,664

Fund Balance Summary
Estimated FY12-13 and Budgeted FY13-14
Special Revenue Funds (continued)

	<i>Police Drug Fund</i>	<i>Public Safety Special Revenue Fund</i>	<i>Police Seized Assets Fund</i>	<i>Glade Parks PID</i>	<i>Glade Parks TIRZ</i>	<i>Cable PEG Fee Fund</i>
Beginning Balance, FY13 (per audit, FYE 2012)	\$152,963	\$77,327	\$0	\$159,825	\$0	\$158,603
FY13 Estimated Revenues	<u>1,000</u>	<u>104,587</u>	<u>2,763,970</u>	<u>126,860</u>	<u>7,858</u>	<u>61,000</u>
Total Available:	153,963	181,914	2,763,970	286,685	7,858	219,603
FY13 Estimated Expenses	(58,172)	(104,587)	(63,345)	(232,136)	(7,858)	0
Capital Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(58,172)</u>	<u>(104,587)</u>	<u>(63,345)</u>	<u>(232,136)</u>	<u>(7,858)</u>	<u>0</u>
Estimated Ending Balance FY13	95,791	77,327	2,700,625	54,549	0	219,603
FY14 Budgeted Revenues	<u>1,000</u>	<u>148,927</u>	<u>0</u>	<u>718,012</u>	<u>116,442</u>	<u>60,000</u>
Total Available:	96,791	226,254	2,700,625	772,561	116,442	279,603
FY14 Budgeted Expenses	(1,000)	(148,927)	(271,234)	(124,802)	(116,442)	(60,000)
Capital Expenses	<u>0</u>	<u>0</u>	<u>(1,446,603)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(1,000)</u>	<u>(148,927)</u>	<u>(1,717,837)</u>	<u>(124,802)</u>	<u>(116,442)</u>	<u>(60,000)</u>
Projected Ending Balance, FY14	95,791	77,327	982,788	647,759	0	219,603
Less: Designated Reserve	0	0	0	0	0	0
Adjusted Ending Balance	95,791	77,327	982,788	647,759	0	219,603

Recommended Reserve Levels per Fiscal Policy:

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available for Supplemental:	0	0	(271,234)	593,210	0	0
Available for Capital:	<u>95,791</u>	<u>77,327</u>	<u>1,254,022</u>	<u>54,549</u>	<u>0</u>	<u>219,603</u>
Total Available	95,791	77,327	982,788	647,759	0	219,603

Fund Balance Summary
Estimated FY12-13 and Budgeted FY13-14
Enterprise Funds

	<i>Water & Wastewater</i>	<i>Service Center</i>	<i>Drainage Utility System</i>	<i>Recreation Classes</i>	<i>Arbor Daze</i>	<i>Texas Star Golf</i>	<i>Texas Star Sports Complex</i>
Beginning Balance, FY13 (per audit, FYE 2012)	\$5,969,631	\$46,893	\$466,172	\$403,952	\$33,343	\$25,592	\$149,834
FY13 Estimated Revenues	19,795,750	1,148,456	704,500	436,230	60,000	4,394,218	1,529,521
Residual Equity Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>120,000</u>	<u>0</u>
Total Available:	25,765,381	1,195,349	1,170,672	840,182	93,343	4,539,810	1,679,355
FY13 Estimated Expenses	(19,638,105)	(1,117,456)	(699,521)	(388,920)	(55,000)	(4,514,062)	(1,499,364)
Capital Expenses	<u>(1,245,788)</u>	<u>0</u>	<u>(278,000)</u>	<u>(80,140)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(20,883,893)</u>	<u>(1,117,456)</u>	<u>(977,521)</u>	<u>(469,060)</u>	<u>(55,000)</u>	<u>(4,514,062)</u>	<u>(1,499,364)</u>
Estimated Ending Balance FY13	4,881,488	77,893	193,151	371,122	38,343	25,748	179,991
FY14 Budgeted Revenues	<u>20,820,949</u>	<u>1,173,610</u>	<u>709,500</u>	<u>442,732</u>	<u>60,000</u>	<u>3,826,012</u>	<u>1,508,580</u>
Total Available:	25,702,437	1,251,503	902,651	813,854	98,343	3,851,760	1,688,571
FY14 Budgeted Expenses	(20,752,835)	(1,173,610)	(701,440)	(437,732)	(55,000)	(3,826,012)	(1,480,613)
Capital Expenses	<u>(456,654)</u>	<u>(14,900)</u>	<u>(25,000)</u>	<u>(179,338)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(21,209,489)</u>	<u>(1,188,510)</u>	<u>(726,440)</u>	<u>(617,070)</u>	<u>(55,000)</u>	<u>(3,826,012)</u>	<u>(1,480,613)</u>
Projected Ending Balance, FY14	4,492,948	62,993	176,211	196,784	43,343	25,748	207,958
Less: Designated Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Ending Balance	4,492,948	62,993	176,211	196,784	43,343	25,748	207,958

Recommended Reserve Levels per Fiscal Policy:

	<u>4,264,281</u>	<u>0</u>	<u>144,132</u>	<u>89,945</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available for Supplemental:	68,114	0	8,060	5,000	5,000	0	27,967
Available for Capital:	<u>160,553</u>	<u>62,993</u>	<u>24,019</u>	<u>101,839</u>	<u>38,343</u>	<u>25,748</u>	<u>179,991</u>
Total Available	228,667	62,993	32,079	106,839	43,343	25,748	207,958

Fund Balance Summary
Estimated FY12-13 and Budgeted FY13-14
Debt Service Funds

	G.O. Debt Service	Stars Center Debt	EDC 1/2 Cent Sales Tax Debt	Water & Wastewater Debt	Texas Star Sports Complex Debt	Texas Star Golf Course Debt
Beginning Balance, FY13 (per audit, FYE 2012)	\$642,702	\$151,882	\$1,994	\$4,821	\$2,365	\$41,464
FY13 Estimated Revenues	<u>4,733,417</u>	<u>710,228</u>	<u>901,914</u>	<u>401,998</u>	<u>164,188</u>	<u>682,374</u>
Total Available:	5,376,119	862,110	903,908	406,819	166,553	723,838
FY13 Estimated Expenses	(4,817,830)	(710,658)	(901,914)	(401,998)	(159,505)	(682,701)
Capital Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(4,817,830)</u>	<u>(710,658)</u>	<u>(901,914)</u>	<u>(401,998)</u>	<u>(159,505)</u>	<u>(682,701)</u>
Estimated Ending Balance FY13	558,289	151,452	1,994	4,821	7,048	41,137
FY14 Budgeted Revenues	<u>3,429,336</u>	<u>713,265</u>	<u>904,615</u>	<u>528,701</u>	<u>163,900</u>	<u>610,250</u>
Total Available:	3,987,625	864,717	906,609	533,522	170,948	651,387
FY14 Budgeted Expenses	(3,552,787)	(713,915)	(904,615)	(528,701)	(163,900)	(610,250)
Capital Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(3,552,787)</u>	<u>(713,915)</u>	<u>(904,615)</u>	<u>(528,701)</u>	<u>(163,900)</u>	<u>(610,250)</u>
Projected Ending Balance, FY14	434,838	150,802	1,994	4,821	7,048	41,137
Less: Designated Reserve	0	(59,410)	0	0	0	0
Adjusted Ending Balance	434,838	91,392	1,994	4,821	7,048	41,137

Recommended Reserve Levels per Fiscal Policy:

	<u>296,066</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available for Supplemental:	(123,451)	(650)	0	0	0	0
Available for Capital:	<u>262,223</u>	<u>92,042</u>	<u>1,994</u>	<u>4,821</u>	<u>7,048</u>	<u>41,137</u>
Total Available	138,772	91,392	1,994	4,821	7,048	41,137

Fund Balance Summary
Estimated FY12-13 and Budgeted FY13-14
Reserve Funds

	<i>EDC 1/2 Cent Sales Tax Debt Reserve</i>	<i>Water & Wastewater Debt & Emergency Reserve</i>	<i>Water & Wastewater Rate Stabilization Reserve</i>	<i>Texas Star Sports Complex Reserve</i>	<i>Texas Star Golf Course Reserve</i>
Beginning Balance, FY13 (per audit, FYE 2012)	\$911,535	\$804,774	\$2,061,612	\$769,702	\$1,616,151
FY13 Estimated Revenues	<u>6,500</u>	<u>17,000</u>	<u>212,039</u>	<u>102,500</u>	<u>311,850</u>
Total Available:	918,035	821,774	2,273,651	872,202	1,928,001
FY13 Estimated Expenses	(6,500)	0	(116,508)	0	(100,000)
Residual Equity Transfer	0	0	0	0	(120,000)
Capital Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(150,000)</u>
Total Projected Expenses:	<u>(6,500)</u>	<u>0</u>	<u>(116,508)</u>	<u>0</u>	<u>(370,000)</u>
Estimated Ending Balance FY13	911,535	821,774	2,157,143	872,202	1,558,001
FY14 Budgeted Revenues	<u>6,500</u>	<u>0</u>	<u>5,000</u>	<u>102,500</u>	<u>386,200</u>
Total Available:	918,035	821,774	2,162,143	974,702	1,944,201
FY14 Budgeted Expenses	(6,500)	0	(274,107)	0	(653,000)
Capital Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(587,000)</u>
Total Projected Expenses:	<u>(6,500)</u>	<u>0</u>	<u>(274,107)</u>	<u>0</u>	<u>(1,240,000)</u>
Projected Ending Balance, FY14	911,535	821,774	1,888,036	974,702	704,201
Less: Designated Reserve	<u>(906,803)</u>	<u>(811,090)</u>	<u>(110,295)</u>	<u>(162,167)</u>	<u>(527,764)</u>
Adjusted Ending Balance	4,732	10,684	1,777,741	812,535	176,437

Recommended Reserve Levels per Fiscal Policy:

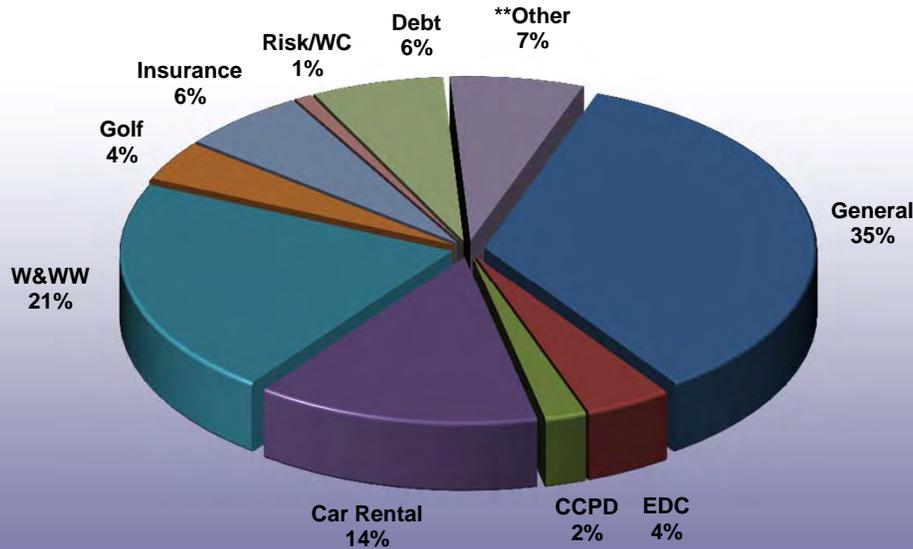
	<u>0</u>	<u>0</u>	<u>0</u>	<u>304,236</u>	<u>786,167</u>
Available for Supplemental:	0	0	(269,107)	102,500	(266,800)
Available for Capital:	<u>4,732</u>	<u>10,684</u>	<u>2,046,848</u>	<u>405,799</u>	<u>(342,930)</u>
Total Available	4,732	10,684	1,777,741	508,299	(609,730)

City of Euless Operating Funds
Consolidated Statement of Budgeted Revenues & Expenditures
FY2012-2013 Annual Revised Budget, FY2012-2013 Estimated, and FY2013-2014 Proposed Annual Budget

	FY 2012-13 Revised Budget	FY 2012-13 Estimated	FY 2013-14 Proposed	FY14 Proposed to FY13 Budget	
				Increase/(Decrease) \$ Diff.	% Diff.
<i>OPERATING FUNDS:</i>					
<u>Operating Revenues</u>					
Property Tax	12,739,537	12,747,314	13,234,765	495,228	3.89%
General Sales Tax	14,779,476	16,009,874	16,296,967	1,517,491	10.27%
Selective Sales Tax	13,235,000	13,799,546	13,800,816	565,816	4.28%
Gross Receipts Tax	4,202,836	4,176,668	4,226,298	23,462	0.56%
Penalties	359,000	344,000	344,000	(15,000)	(4.18%)
Licenses & Permits	643,350	931,340	848,585	205,235	31.90%
Intergovernmental Revenue	693,337	3,203,822	446,283	(247,054)	(35.63%)
Charges For Service	27,632,980	27,711,569	27,680,930	47,950	0.17%
Fines & Court Costs	3,409,494	3,259,756	3,492,957	83,463	2.45%
Interest/Rent/Misc	1,612,805	1,690,082	1,387,439	(225,366)	(13.97%)
Insurance/Risk Contributions	5,849,925	5,849,925	6,358,538	508,613	8.69%
	85,157,740	89,723,896	88,117,578	2,959,838	3.48%
<u>Transfers For</u>					
Capital	-	-	-	-	0.00%
Operating/Debt	8,039,738	8,119,269	9,586,034	1,546,296	19.23%
	8,039,738	8,119,269	9,586,034	1,546,296	19.23%
Operating Revenues	93,197,478	97,843,165	97,703,612	4,506,134	4.84%
<u>Other Sources</u>					
Bond Proceeds	-	1,239,046	-	-	0.00%
Total Operating Revenues & Other Sources	93,197,478	99,082,211	97,703,612	4,506,134	4.84%
<u>Operating Expenses</u>					
Salaries	26,396,940	26,293,535	27,272,500	875,560	3.32%
Benefits	10,929,659	10,650,337	11,200,922	271,263	2.48%
Prof/Tech/Contract Services	3,408,384	3,467,882	3,523,904	115,520	3.39%
Water Purchase/Utility	12,084,697	12,074,453	12,876,545	791,848	6.55%
Maintenance	1,488,573	1,480,907	1,721,321	232,748	15.64%
Other Purch Svcs/Contingency	869,962	869,749	1,030,431	160,469	18.45%
Insurance	5,416,589	5,418,464	5,739,169	322,580	5.96%
G&A-Other	268,789	273,570	325,451	56,662	21.08%
Rebates/Incentives	10,198,874	10,673,857	10,767,494	568,620	5.58%
Supplies	3,214,862	3,266,955	3,123,713	(91,149)	(2.84%)
Capital Expenses	5,226,897	3,542,421	8,127,948	2,901,051	55.50%
Debt	6,473,754	6,492,354	7,928,771	1,455,017	22.48%
Total Operating Expenses	85,977,980	84,504,484	93,638,169	7,660,189	8.91%
<u>Transfers</u>					
Operating/Debt	7,534,564	7,489,595	8,321,526	786,962	10.44%
Capital	4,286,655	4,286,655	1,308,000	(2,978,655)	(69.49%)
	11,821,219	11,776,250	9,629,526	(2,191,693)	(18.54%)
Operating Expenses	97,799,199	96,280,734	103,267,695	5,468,496	5.59%
<u>Other Uses</u>					
Payment For Refunded Bonds	-	1,190,252	-	-	0.00%
Total Operating Expenses & Other Uses	97,799,199	97,470,986	103,267,695	5,468,496	5.59%
Operating Excess/(Shortage)	(4,601,721)	1,611,225	(5,564,083)		

Where Does The Money Come From?

FY13-14



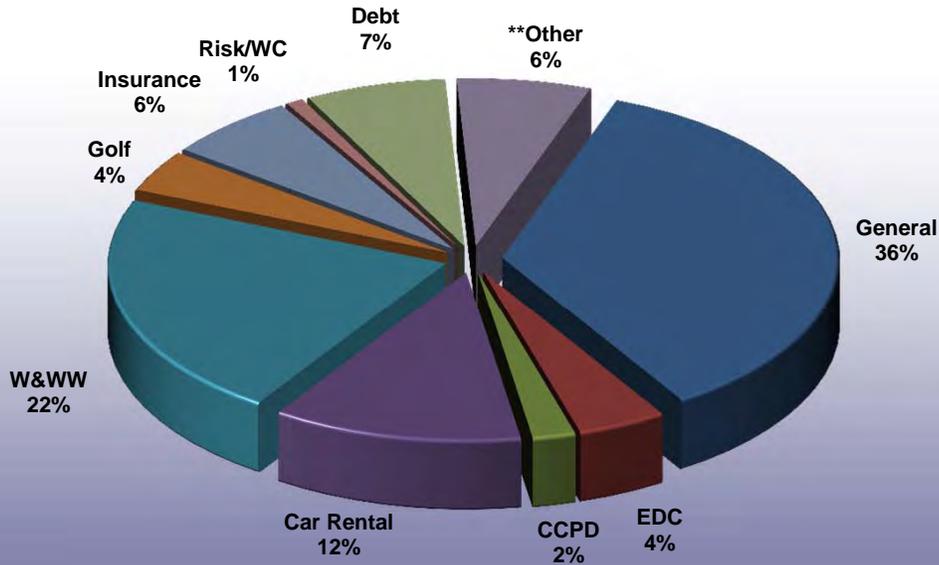
Budgeted FY12-13

Proposed FY13-14

Fund	Budgeted FY12-13		Proposed FY13-14	
	Revenue	Use of Reserves	Revenue	Use of Reserves
General	\$ 32,354,892	\$ 1,914,610	\$ 33,901,762	\$ 2,587,894
Hotel/Motel	\$ 280,150	\$ -	\$ 305,120	\$ 55,398
Juvenile Case	\$ 82,500	\$ -	\$ 87,500	\$ -
EDC ½¢ Sales Tax	\$ 3,713,616	\$ 694,304	\$ 4,100,532	\$ 889,809
CCPD ¼¢ Sales Tax	\$ 1,782,590	\$ 110,534	\$ 1,969,802	\$ 261,606
Police Seized Assets Fund	\$ 263,970	\$ -	\$ -	\$ 1,717,837
Police Drug Fund	\$ 1,000	\$ -	\$ 1,000	\$ -
Public Safety Special Revenue	\$ 104,587	\$ -	\$ 148,927	\$ -
Car Rental	\$ 12,935,000	\$ 2,342,688	\$ 13,462,751	\$ 1,365,811
Glade Parks TIRZ	\$ 11,630	\$ -	\$ 116,442	\$ -
Glade Parks PID	\$ 219,994	\$ 8,370	\$ 718,012	\$ -
Cable PEG Fund	\$ -	\$ -	\$ 60,000	\$ -
Water & Wastewater	\$ 19,661,720	\$ 1,521,363	\$ 20,820,949	\$ 456,654
Service Center	\$ 1,117,456	\$ -	\$ 1,173,610	\$ 14,900
Drainage Utility	\$ 704,500	\$ 278,000	\$ 709,500	\$ 25,000
Recreation Classes	\$ 383,250	\$ 90,608	\$ 442,732	\$ 179,338
Arbor Daze	\$ 60,000	\$ -	\$ 60,000	\$ -
Texas Star Golf Course (TSGC)	\$ 4,453,840	\$ -	\$ 3,826,012	\$ -
Texas Star Sports Complex (TSSC)	\$ 1,480,288	\$ -	\$ 1,508,580	\$ -
Equip. Replacement	\$ 923,295	\$ 215,869	\$ 1,120,576	\$ 416,724
Insurance	\$ 5,499,331	\$ 50,000	\$ 6,006,016	\$ 100,000
Risk/WC	\$ 811,794	\$ 175,000	\$ 813,722	\$ 300,910
G.O. Debt	\$ 3,489,884	\$ 113,500	\$ 3,429,336	\$ 123,451
Star Center Debt	\$ 710,478	\$ 180	\$ 713,265	\$ 650
EDC Debt	\$ 901,914	\$ -	\$ 904,615	\$ -
Water & Wastewater Debt	\$ 401,998	\$ -	\$ 528,701	\$ -
TSSC Debt	\$ 164,188	\$ -	\$ 163,900	\$ -
TSGC Debt	\$ 683,613	\$ -	\$ 610,250	\$ -
TOTAL	\$ 93,197,478	\$ 7,515,026	\$ 97,703,612	\$ 8,495,982

Where Does The Money Go?

FY13-14



Budgeted FY12-13

Proposed FY13-14

Fund	Budgeted FY12-13		Proposed FY13-14	
	Operating Expenses	Capital Expenses	Operating Expenses	Capital Expenses
General	\$ 32,341,143	\$ 1,914,610	\$ 33,851,706	\$ 2,587,894
Hotel/Motel	\$ 277,810	\$ -	\$ 304,165	\$ 55,398
Juvenile Case	\$ 80,589	\$ -	\$ 81,780	\$ -
EDC ½¢ Sales Tax	\$ 3,514,626	\$ 694,304	\$ 4,048,832	\$ 889,809
CCPD ¼¢ Sales Tax	\$ 1,780,291	\$ 110,534	\$ 1,958,433	\$ 261,606
Police Seized Assets Fund	\$ 263,970	\$ -	\$ 271,234	\$ 1,446,603
Police Drug Fund	\$ 500	\$ -	\$ 1,000	\$ -
Public Safety Special Revenue	\$ 104,587	\$ -	\$ 148,927	\$ -
Car Rental	\$ 10,367,180	\$ 2,342,688	\$ 11,377,081	\$ 1,365,811
Glade Parks TIRZ	\$ 11,630	\$ -	\$ 116,442	\$ -
Glade Parks PID	\$ 228,364	\$ -	\$ 124,802	\$ -
Cable PEG Fund	\$ -	\$ -	\$ 60,000	\$ -
Water & Wastewater	\$ 19,636,105	\$ 1,521,363	\$ 20,752,835	\$ 456,654
Service Center	\$ 1,117,456	\$ -	\$ 1,173,610	\$ 14,900
Drainage Utility	\$ 699,521	\$ 278,000	\$ 701,440	\$ 25,000
Recreation Classes	\$ 370,557	\$ 90,608	\$ 437,732	\$ 179,338
Arbor Daze	\$ 55,000	\$ -	\$ 55,000	\$ -
Texas Star Golf Course (TSGC)	\$ 4,451,178	\$ -	\$ 3,826,012	\$ -
Texas Star Sports Complex (TSSC)	\$ 1,442,983	\$ -	\$ 1,480,613	\$ -
Equip. Replacement	\$ 1,139,164	\$ -	\$ 1,537,300	\$ -
Insurance	\$ 5,481,027	\$ 50,000	\$ 5,996,239	\$ 100,000
Risk/WC	\$ 792,657	\$ 175,000	\$ 804,421	\$ 300,910
G.O. Debt	\$ 3,603,384	\$ -	\$ 3,552,787	\$ -
Star Center Debt	\$ 710,658	\$ -	\$ 713,915	\$ -
EDC Debt	\$ 901,914	\$ -	\$ 904,615	\$ -
Water & Wastewater Debt	\$ 401,998	\$ -	\$ 528,701	\$ -
TSSC Debt	\$ 164,188	\$ -	\$ 163,900	\$ -
TSGC Debt	\$ 683,612	\$ -	\$ 610,250	\$ -
TOTAL	\$ 90,622,092	\$ 7,177,107	\$ 95,583,772	\$ 7,683,923

General Fund Revenues

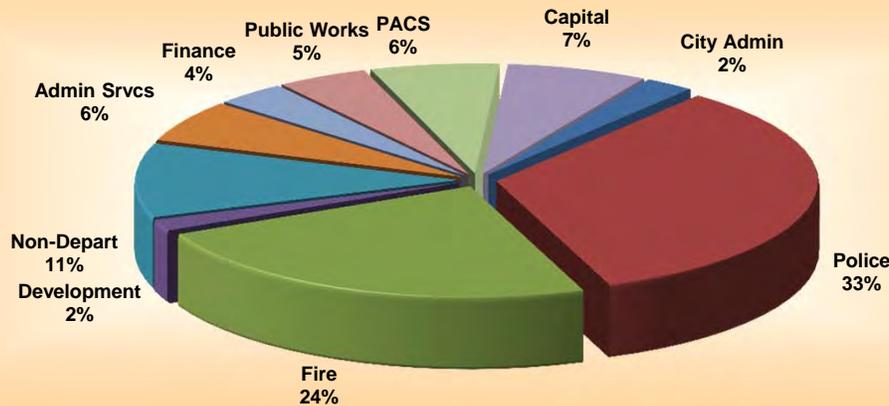
FY13-14



General Fund Revenues	Actual	Budget	Estimated	Proposed	FY13 Budget to	
	FY 12	FY 13	FY 13	Budget FY 14	\$ Diff	FY14 Proposed % Diff.
Property Taxes	\$ 9,004,314	\$ 9,661,156	\$ 9,661,156	\$ 10,107,677	\$ 446,521	5%
Prior Year Property Taxes	\$ 48,565	\$ 50,186	\$ 52,963	\$ 48,411	\$ (1,775)	(4%)
Penalties & Interest	\$ 47,607	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0%
Sales Tax	\$ 7,500,495	\$ 7,420,232	\$ 8,013,650	\$ 8,181,813	\$ 761,581	10%
Additional Sales Tax	\$ 1,875,868	\$ 1,855,058	\$ 2,006,241	\$ 2,046,366	\$ 191,308	10%
Mixed Drink Tax	\$ 54,138	\$ 55,000	\$ 53,730	\$ 55,000	\$ -	0%
Electric Franchise	\$ 1,718,881	\$ 1,650,000	\$ 1,634,000	\$ 1,643,000	\$ (7,000)	(0%)
Gas Franchise	\$ 305,703	\$ 365,000	\$ 291,000	\$ 276,500	\$ (88,500)	(24%)
Telephone Franchise	\$ 343,861	\$ 360,000	\$ 336,000	\$ 329,000	\$ (31,000)	(9%)
Sanitation Service	\$ 183,872	\$ 190,000	\$ 206,000	\$ 212,000	\$ 22,000	12%
Recycling Franchise Fee	\$ 14,292	\$ 14,750	\$ 14,386	\$ 14,750	\$ -	0%
Cable Franchise Fee	\$ 618,482	\$ 640,000	\$ 651,196	\$ 650,000	\$ 10,000	2%
W&WW Franchise Tax	\$ 929,090	\$ 983,086	\$ 984,086	\$ 1,041,048	\$ 57,962	6%
Other Permits	\$ 21,880	\$ 21,000	\$ 20,000	\$ 18,000	\$ (3,000)	(14%)
Health Permits	\$ 78,685	\$ 75,000	\$ 80,000	\$ 81,620	\$ 6,620	9%
Fire Permits	\$ 41,059	\$ 35,000	\$ 44,000	\$ 46,500	\$ 11,500	33%
Contractor Regulatory License	\$ 59,300	\$ 55,000	\$ 61,350	\$ 64,000	\$ 9,000	16%
Minimum Housing	\$ 173,874	\$ 211,820	\$ 211,820	\$ 211,820	\$ -	0%
Misc. Permits and Fees	\$ 110,269	\$ 53,350	\$ 58,825	\$ 51,090	\$ (2,260)	(4%)
Building Permits	\$ 778,664	\$ 430,000	\$ 702,400	\$ 610,000	\$ 180,000	42%
Swimming Pools/Concessions	\$ 16,239	\$ 145,000	\$ 145,000	\$ 145,000	\$ -	0%
Auto Theft Task Force Grant	\$ 84,547	\$ 81,000	\$ 85,910	\$ 86,275	\$ 5,275	7%
School Resource Officers	\$ 278,796	\$ 278,780	\$ 284,355	\$ 290,050	\$ 11,270	4%
Municipal Court	\$ 2,829,352	\$ 3,177,000	\$ 3,025,335	\$ 3,150,445	\$ (26,555)	(1%)
Library Fees	\$ 49,133	\$ 52,600	\$ 53,345	\$ 55,800	\$ 3,200	6%
Ambulance Fees	\$ 970,260	\$ 865,000	\$ 810,000	\$ 805,000	\$ (60,000)	(7%)
Alarm Revenue	\$ 131,200	\$ 135,000	\$ 131,000	\$ 131,000	\$ (4,000)	(3%)
Jail Revenue	\$ 422,510	\$ 300,000	\$ 350,000	\$ 350,000	\$ 50,000	17%
Interest Income	\$ 47,169	\$ 60,000	\$ 60,000	\$ 61,725	\$ 1,725	3%
Miscellaneous	\$ 386,665	\$ 169,857	\$ 116,300	\$ 97,400	\$ (72,457)	(43%)
Tower Lease	\$ 375,333	\$ 395,265	\$ 395,265	\$ 400,000	\$ 4,735	1%
Betterment/Contributions	\$ 15,813	\$ 20,000	\$ 16,000	\$ 16,000	\$ (4,000)	(20%)
Transfers	\$ 2,432,724	\$ 2,494,752	\$ 2,555,843	\$ 2,569,472	\$ 74,720	3%
TOTAL REVENUES	\$ 31,948,640	\$ 32,354,892	\$ 33,166,156	\$ 33,901,762	\$ 1,546,870	5%
Use of Reserves	\$ -	\$ 1,914,610	\$ 1,139,978	\$ 2,587,894	\$ 673,284	35%
TOTAL RESOURCES	\$ 31,948,640	\$ 34,269,502	\$ 34,306,134	\$ 36,489,656	\$ 2,220,154	6%

General Fund Expenditures

FY13-14



General Fund Expenditures	Actual FY 12	Budget FY 13	Estimated FY 13	Proposed Budget FY 14	FY13 Budget to FY14 Proposed \$ Diff	% Diff.
City Council	\$ 18,878	\$ 38,875	\$ 38,875	\$ 38,875	\$ -	0%
City Administration	\$ 468,127	\$ 491,997	\$ 491,997	\$ 505,129	\$ 13,132	3%
City Secretary	\$ 316,611	\$ 329,865	\$ 329,865	\$ 342,836	\$ 12,971	4%
Communications/Marketing	\$ 4,167	\$ 12,773	\$ 12,773	\$ 12,773	\$ -	0%
Total - City Administration	\$ 807,783	\$ 873,510	\$ 873,510	\$ 899,613	\$ 26,103	3%
Finance/Budget	\$ 200,583	\$ 209,172	\$ 209,172	\$ 216,371	\$ 7,199	3%
Municipal Court	\$ 618,135	\$ 703,891	\$ 703,891	\$ 685,662	\$ (18,229)	(3%)
Accounting	\$ 202,726	\$ 280,027	\$ 280,027	\$ 308,691	\$ 28,664	10%
Purchasing	\$ 79,997	\$ 83,538	\$ 83,538	\$ 86,261	\$ 2,723	3%
Total - Finance	\$ 1,101,441	\$ 1,276,628	\$ 1,276,628	\$ 1,296,985	\$ 20,357	2%
Emergency Management	\$ 20,769	\$ 30,459	\$ 30,459	\$ 39,855	\$ 9,396	31%
Police Code Compliance	\$ 1,217,730	\$ 1,337,919	\$ 1,337,919	\$ 1,400,058	\$ 62,139	5%
Police Administration	\$ 615,763	\$ 649,681	\$ 649,681	\$ 692,580	\$ 42,899	7%
Police Patrol	\$ 4,302,155	\$ 4,755,028	\$ 4,755,028	\$ 4,865,437	\$ 110,409	2%
Police CID	\$ 1,626,191	\$ 1,699,032	\$ 1,699,032	\$ 1,740,213	\$ 41,181	2%
Police Service	\$ 1,731,058	\$ 1,881,947	\$ 1,881,947	\$ 1,972,926	\$ 90,979	5%
Police Detention	\$ 1,397,487	\$ 1,459,401	\$ 1,459,401	\$ 1,497,756	\$ 38,355	3%
Total-Police	\$ 10,911,153	\$ 11,813,467	\$ 11,813,467	\$ 12,208,825	\$ 395,358	3%
Fire Marshal/Education	\$ 495,686	\$ 523,574	\$ 523,574	\$ 550,865	\$ 27,291	5%
Fire Administration	\$ 311,936	\$ 324,258	\$ 324,258	\$ 484,049	\$ 159,791	49%
EMS/Suppression	\$ 7,212,182	\$ 7,249,077	\$ 7,249,077	\$ 7,554,724	\$ 305,647	4%
Total-Fire	\$ 8,019,804	\$ 8,096,909	\$ 8,096,909	\$ 8,589,638	\$ 492,729	6%
Information Services	\$ 273,491	\$ 317,753	\$ 317,753	\$ 331,637	\$ 13,884	4%
Personnel	\$ 326,920	\$ 344,791	\$ 344,791	\$ 381,354	\$ 36,563	11%
Facility Maintenance	\$ 740,114	\$ 806,877	\$ 806,877	\$ 865,815	\$ 58,938	7%
Library	\$ 612,809	\$ 652,001	\$ 652,001	\$ 673,759	\$ 21,758	3%
Total - Administrative Services	\$ 1,953,334	\$ 2,121,422	\$ 2,121,422	\$ 2,252,565	\$ 131,143	6%
Planning & Development	\$ 205,345	\$ 260,722	\$ 260,722	\$ 278,616	\$ 17,894	7%
Inspection Services	\$ 329,153	\$ 320,673	\$ 320,673	\$ 332,125	\$ 11,452	4%
Total-Development	\$ 534,498	\$ 581,395	\$ 581,395	\$ 610,741	\$ 29,346	5%
Recreation	\$ 561,003	\$ 624,380	\$ 624,380	\$ 621,446	\$ (2,934)	(0%)
Parks	\$ 1,205,486	\$ 1,292,555	\$ 1,342,555	\$ 1,308,364	\$ 15,809	1%
Swimming Pools	\$ 93,338	\$ 132,500	\$ 132,500	\$ 132,500	\$ -	0%
Senior Center	\$ 174,233	\$ 263,215	\$ 213,215	\$ 227,089	\$ (36,126)	(14%)
Recreation Admin.	\$ 67,327	\$ 73,584	\$ 73,584	\$ 75,735	\$ 2,151	3%
Total-Parks & Comm Svcs	\$ 2,101,387	\$ 2,386,234	\$ 2,386,234	\$ 2,365,134	\$ (21,100)	(1%)
Street Maintenance	\$ 861,748	\$ 1,157,843	\$ 1,157,843	\$ 1,291,724	\$ 133,881	12%
Animal Control	\$ 261,347	\$ 288,134	\$ 288,134	\$ 294,741	\$ 6,607	2%
City Engineer	\$ 29,550	\$ 108,034	\$ 108,034	\$ 85,008	\$ (23,026)	(21%)
Total - Public Works	\$ 1,152,645	\$ 1,554,011	\$ 1,554,011	\$ 1,671,473	\$ 117,462	8%
Legal Services	\$ 171,955	\$ 105,000	\$ 105,000	\$ 105,000	\$ -	0%
Non-Departmental	\$ 3,033,859	\$ 3,510,567	\$ 3,647,617	\$ 3,829,732	\$ 319,165	9%
Betterment	\$ 10,938	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0%
Total - Non-Dept.	\$ 3,216,752	\$ 3,637,567	\$ 3,774,617	\$ 3,956,732	\$ 319,165	9%
Total Operating Expenses	\$ 29,798,797	\$ 32,341,143	\$ 32,478,193	\$ 33,851,706	\$ 1,510,563	5%
Capital Expenses	\$ 568,676	\$ 1,914,610	\$ 1,139,978	\$ 2,587,894	\$ 673,284	35%
Total Expenses	\$ 30,367,473	\$ 34,255,753	\$ 33,618,171	\$ 36,439,600	\$ 2,183,847	6%

TAX RATE SCENARIOS
As Computed from July 2013 Certified Tax Roll

	Fiscal Year 2012-13	Fiscal Year 2013-14		
		Revenue at Effective Tax Rate	Revenue at Proposed Rate	Revenue at Rollback Rate
<i>Total Tax Rate</i>	0.470000	0.459081	0.470000	0.485951
<i>Debt Tax Rate</i>	0.114870	0.109381	0.109381	0.109381
<i>M & O Tax Rate</i>	0.355130	0.349700	0.360619	0.376570
<i>Assessed Valuation (a)</i>	\$2,761,884,486	\$2,858,755,649	\$2,858,755,649	\$2,858,755,649
<i>Adj. Net Taxable Value Assessed (b)</i>	\$2,761,884,486	\$2,845,552,006	\$2,845,552,006	\$2,845,552,006
<i>TIF Increment Value (c)</i>	\$0	\$13,203,644	\$13,203,644	\$13,203,644
<i>Total Debt</i>	\$4,313,042	\$4,265,703	\$4,265,703	\$4,265,703
<i>Debt Paid by other Sources</i>	(\$1,299,834)	(\$1,302,602)	(\$1,302,602)	(\$1,302,602)
<i>Taxable Debt Service</i>	\$3,013,208	\$2,963,101	\$2,963,101	\$2,963,101
<i>Debt Revenue</i>	\$3,013,195	\$2,948,975	\$2,948,975	\$2,948,975
<i>Prior Year Debt Revenue</i>	\$3,248,196	\$3,013,195	\$3,013,195	\$3,013,195
<i>Increase (Decrease) in Debt Revenue</i>	(\$235,001)	(\$64,219)	(\$64,219)	(\$64,219)
<i>M&O Revenue - General Fund</i>	\$9,661,156	\$9,801,632	\$10,107,677	\$10,554,763
<i>Prior Year M&O Revenue</i>	\$9,004,314	\$9,661,156	\$9,661,156	\$9,661,156
<i>Increase (Decrease) in M&O Revenue</i>	\$656,842	\$140,476	\$446,521	\$893,607
<i>Total Increase in Tax Revenue</i>	\$421,841	\$76,256	\$382,302	\$829,387

NOTES:

(a) Assessed Valuation is the Net Taxable Value from T.A.D. plus minimum value of ARB and estimate of incomplete property.

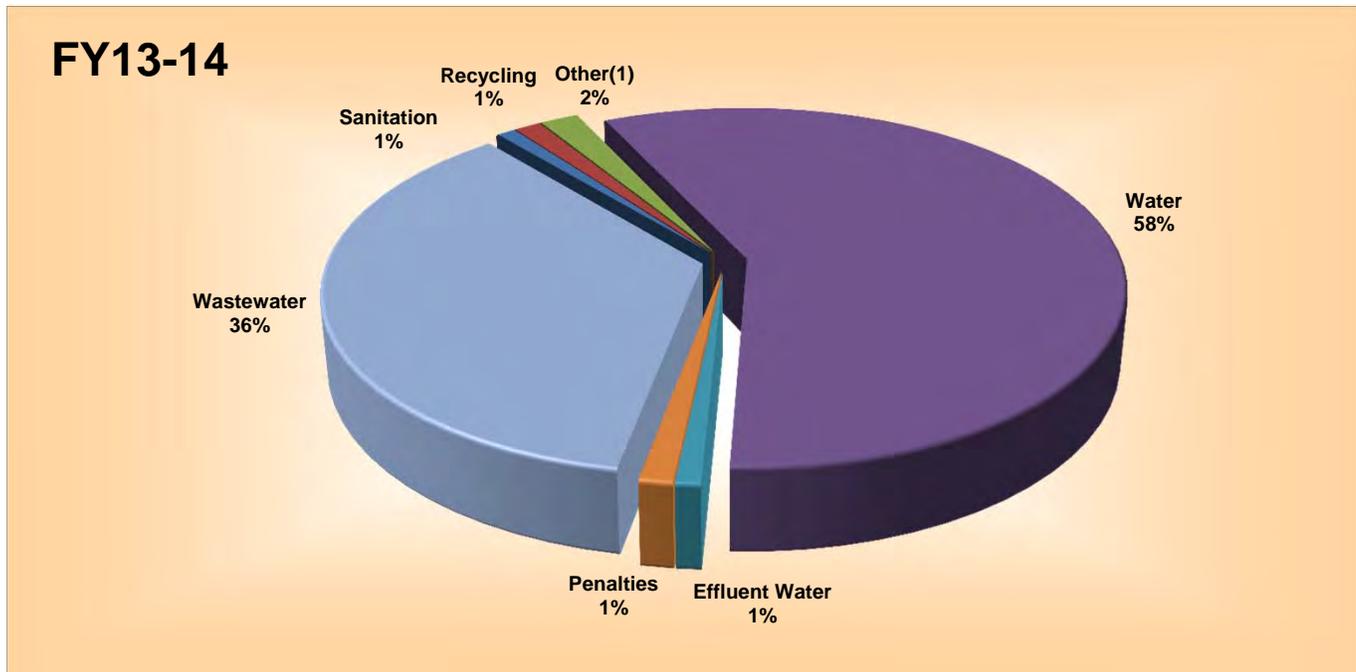
(b) Adj. Net Taxable Value Assessed = Assessed Value plus 25% of TIF increment (\$17,604,858 @ 25% = \$4,401,215).

(c) TIF = Tax Increment Finance zone increment value increase contracted at 75% (\$17,604,858 @ 75% = \$13,203,644).

Note: Under these circumstances each penny of tax equals approximately \$280,287 ($\$2,845,552,006 \cdot .01 \cdot .985 / 100 = \$280,287$).

M&O = Maintenance and Operations

Water & Wastewater Revenues



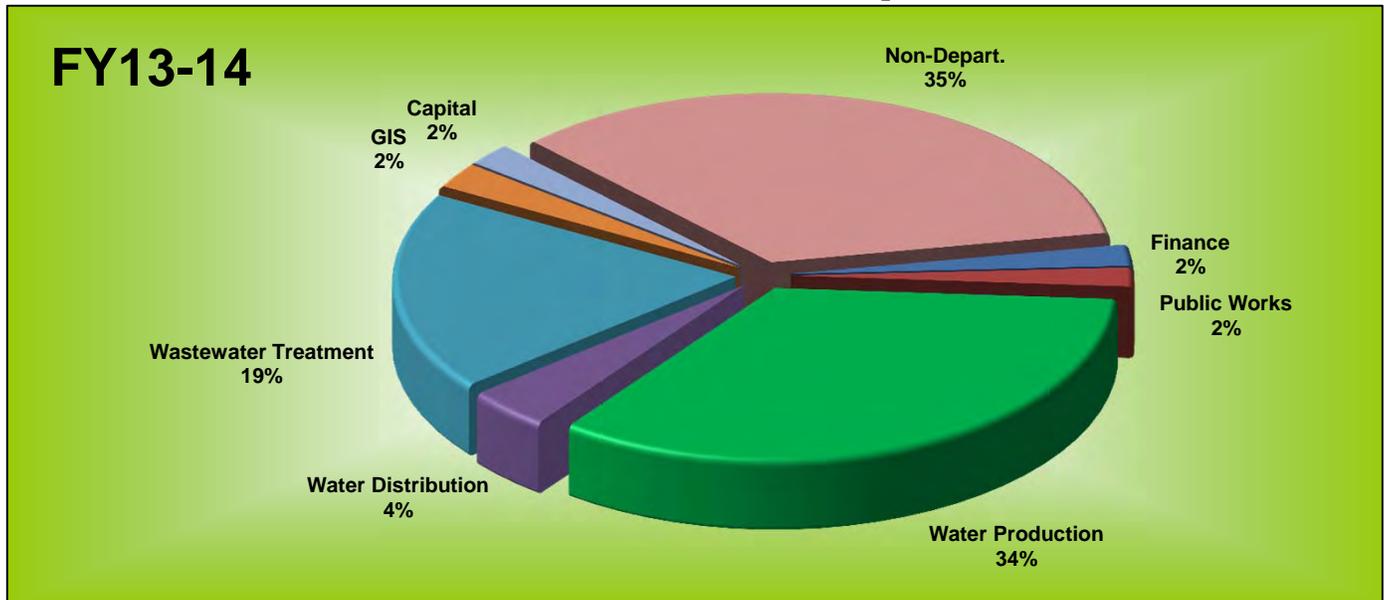
The above graph shows the sources of revenues in the Water & Wastewater Fund which are generated by services provided to the citizens of Eules for recycling, sanitation, water and wastewater. The "Other" amount represents 2% of total revenues and is an aggregate of several revenue sources as indicated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

Water & Wastewater Revenues	Actual FY 12	Budget FY 13	Estimated FY 13	Proposed Budget FY 14	FY13 Budget to FY14 Proposed \$ Diff	% Diff.
Interest Income ⁽¹⁾	\$ 27,087	\$ 30,000	\$ 27,000	\$ 30,000	\$ -	0%
Sanitation	\$ 173,885	\$ 175,000	\$ 185,000	\$ 190,000	\$ 15,000	9%
Water Service	\$ 10,936,311	\$ 11,432,138	\$ 11,432,138	\$ 12,016,997	\$ 584,859	5%
Wastewater Service	\$ 6,269,741	\$ 6,918,582	\$ 6,918,582	\$ 7,483,295	\$ 564,713	8%
Reclaimed Water Service	\$ 223,484	\$ 215,000	\$ 215,000	\$ 194,657	\$ (20,343)	(9%)
New Meters ⁽¹⁾	\$ 32,599	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0%
Reconnect Fees ⁽¹⁾	\$ 228,128	\$ 200,000	\$ 220,000	\$ 220,000	\$ 20,000	10%
Inspection Fees ⁽¹⁾	\$ 50,210	\$ 50,000	\$ 125,000	\$ 65,000	\$ 15,000	30%
Miscellaneous ⁽¹⁾	\$ 36,289	\$ 35,000	\$ 89,030	\$ 35,000	\$ -	0%
Penalties	\$ 268,565	\$ 275,000	\$ 260,000	\$ 260,000	\$ (15,000)	(5%)
Initiations/Transfer Fees ⁽¹⁾	\$ 26,085	\$ 26,000	\$ 26,000	\$ 26,000	\$ -	0%
Recycling Fees	\$ 270,651	\$ 280,000	\$ 273,000	\$ 275,000	\$ (5,000)	(2%)
Use of Rate Stabilization	\$ 181,844	\$ 99,508	\$ 99,508	\$ 274,107	\$ 174,599	175%
Rate Stabilization Rebate	\$ (181,844)	\$ (99,508)	\$ (99,508)	\$ (274,107)	\$ (174,599)	175%
Transfers	\$ 305,254	\$ -	\$ -	\$ -	\$ -	0%
TOTAL REVENUES	\$ 18,848,289	\$ 19,661,720	\$ 19,795,750	\$ 20,820,949	\$ 1,159,229	6%
Use of Reserves	\$ 721,784	\$ 1,521,363	\$ 1,245,788	\$ 456,654	\$ (1,064,709)	(70%)
TOTAL RESOURCES	\$ 19,570,073	\$ 21,183,083	\$ 21,041,538	\$ 21,277,603	\$ 94,520	0%

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 Euleess citizens.

Water & Wastewater Expenditures	Actual FY 12	Budget FY 13	Estimated FY 13	Proposed Budget FY 14	FY13 Budget to FY14 Proposed \$ Diff	FY13 Budget to FY14 Proposed % Diff.
Water Office	\$ 445,283	\$ 488,823	\$ 488,823	\$ 426,802	\$ (62,021)	(13%)
Total-Finance	\$ 445,283	\$ 488,823	\$ 488,823	\$ 426,802	\$ (62,021)	(13%)
City Engineer	\$ 252,265	\$ 350,877	\$ 350,877	\$ 321,025	\$ (29,852)	(9%)
Water Production	\$ 6,479,802	\$ 6,925,852	\$ 6,925,852	\$ 7,248,269	\$ 322,417	5%
Water Distribution	\$ 813,379	\$ 833,529	\$ 833,529	\$ 834,224	\$ 695	0%
Wastewater Treatment	\$ 2,628,988	\$ 3,549,454	\$ 3,549,454	\$ 3,999,168	\$ 449,714	13%
Meter Reading	\$ 53,704	\$ 57,885	\$ 57,885	\$ 59,740	\$ 1,855	3%
Total-Public Works	\$ 10,228,138	\$ 11,717,597	\$ 11,717,597	\$ 12,462,426	\$ 744,829	6%
Recycling	\$ 29,098	\$ 41,300	\$ 41,300	\$ 41,300	\$ -	0%
GIS	\$ 451,997	\$ 488,039	\$ 488,039	\$ 518,567	\$ 30,528	6%
Legal Services	\$ 96,468	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0%
Non-Departmental	\$ 7,865,530	\$ 6,825,346	\$ 6,827,346	\$ 7,228,740	\$ 403,394	6%
Total-Non Departmental	\$ 8,443,093	\$ 7,429,685	\$ 7,431,685	\$ 7,863,607	\$ 433,922	6%
Total Operating Expenses	\$ 19,116,514	\$ 19,636,105	\$ 19,638,105	\$ 20,752,835	\$ 1,116,730	6%
Capital Expenses	\$ 453,559	\$ 1,521,363	\$ 1,245,788	\$ 456,654	\$ (1,064,709)	(70%)
Total Expenses	\$ 19,570,073	\$ 21,157,468	\$ 20,883,893	\$ 21,209,489	\$ 52,021	0%

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.

WASTEWATER SERVICE RATES

Current Rates:	Proposed Rates:
<p>Residential Charges:</p> <p>Base Charge: Within Corporate Limits \$ 7.25 Outside Corporate Limits \$ 11.75</p> <p>Volume Charge per 1,000 gallons (tgals) (based on 90% of metered water up to 12,000 gallons)</p> <p>Within Corporate Limits \$ 2.83 Outside Corporate Limits \$ 2.83</p>	<p>Residential Base Charge:</p> <p>Base Charge: Within Corporate Limits \$ 7.25 Outside Corporate Limits \$ 11.75</p> <p>Volume Charge per 1,000 gallons (tgals) (based on 90% of metered water up to 12,000 gallons)</p> <p>Within Corporate Limits \$ 3.19 Outside Corporate Limits \$ 3.19</p>
<p>Commercial and Industrial Charges:</p> <p>Base Charge: Within Corporate Limits \$ 7.25 Outside Corporate Limits \$ 11.75</p> <p>Volume Charge per 1,000 gallons (tgals) (based on 100% of metered water)</p> <p>Within Corporate Limits \$ 2.83 Outside Corporate Limits \$ 2.83</p>	<p>Commercial and Industrial Charges:</p> <p>Base Charge: Within Corporate Limits \$ 7.25 Outside Corporate Limits \$ 11.75</p> <p>Volume Charge per 1,000 gallons (tgals) (based on 100% of metered water)</p> <p>Within Corporate Limits \$ 3.19 Outside Corporate Limits \$ 3.19</p>

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 12	Budget FY 13	Estimated FY 13	Proposed Budget FY 14	FY13 Budget to FY14 Proposed \$ Diff	% Diff.
Service Center Fund:						
Revenues	\$ 1,105,643	\$ 1,117,456	\$ 1,148,456	\$ 1,173,610	\$ 56,154	5%
Operating Expenses	\$ 1,067,373	\$ 1,117,456	\$ 1,117,456	\$ 1,173,610	\$ 56,154	5%
Use of Reserves	\$ -	\$ -	\$ -	\$ 14,900	\$ 14,900	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ 14,900	\$ 14,900	0%
Drainage Utility System:						
Revenues	\$ 705,864	\$ 704,500	\$ 704,500	\$ 709,500	\$ 5,000	1%
Operating Expenses	\$ 1,316,985	\$ 699,521	\$ 699,521	\$ 701,440	\$ 1,919	0%
Use of Reserves	\$ 611,121	\$ 278,000	\$ 278,000	\$ 25,000	\$ (253,000)	(91%)
Capital Expenses	\$ -	\$ 278,000	\$ 278,000	\$ 25,000	\$ (253,000)	(91%)
Recreation Classes:						
Revenues	\$ 442,917	\$ 383,250	\$ 436,230	\$ 442,732	\$ 59,482	16%
Operating Expenses	\$ 428,393	\$ 370,557	\$ 388,920	\$ 437,732	\$ 67,175	18%
Use of Reserves	\$ -	\$ 90,608	\$ 80,140	\$ 179,338	\$ 88,730	98%
Capital Expenses	\$ -	\$ 90,608	\$ 80,140	\$ 179,338	\$ 88,730	98%
Arbor Daze:						
Revenues	\$ 60,009	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0%
Operating Expenses	\$ 57,712	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Golf Course:						
Revenues	\$ 4,783,918	\$ 4,453,840	\$ 4,514,218	\$ 3,826,012	\$ (627,828)	(14%)
Operating Expenses	\$ 4,773,766	\$ 4,451,178	\$ 4,514,062	\$ 3,826,012	\$ (625,166)	(14%)
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Sports Complex						
Revenues	\$ 1,549,153	\$ 1,480,288	\$ 1,529,521	\$ 1,508,580	\$ 28,292	2%
Operating Expenses	\$ 1,767,580	\$ 1,442,983	\$ 1,499,364	\$ 1,480,613	\$ 37,630	3%
Use of Reserves	\$ 218,427	\$ -	\$ -	\$ -	\$ -	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 Texas Star Golf Course and Texas Star Sports Complex Funds are used to account for the operations and maintenance of these facilities which are supported primarily by user charges.

Special Revenue Operating Funds

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

Special Revenue Funds	Actual FY 12	Budget FY 13	Estimated FY 13	Proposed Budget FY 14	FY13 Budget to FY14 Proposed \$ Diff	% Diff.
Hotel/Motel:						
Revenues	\$ 293,105	\$ 280,150	\$ 305,123	\$ 305,120	\$ 24,970	9%
Operating Expenses	\$ 257,718	\$ 277,810	\$ 277,810	\$ 304,165	\$ 26,355	9%
Use of Reserves	\$ -	\$ -	\$ -	\$ 55,398	\$ 55,398	0%
Capital Expenses	\$ 8,585	\$ -	\$ -	\$ 55,398	\$ 55,398	0%
Juvenile Case:						
Revenues	\$ 77,645	\$ 82,500	\$ 86,685	\$ 87,500	\$ 5,000	6%
Operating Expenses	\$ 57,995	\$ 80,589	\$ 80,589	\$ 81,780	\$ 1,191	1%
EDC ½¢ Sales Tax:						
Revenues	\$ 3,759,124	\$ 3,713,616	\$ 4,020,258	\$ 4,100,532	\$ 386,916	10%
Operating Expenses	\$ 3,053,711	\$ 3,514,626	\$ 3,500,994	\$ 4,048,832	\$ 534,206	15%
Use of Reserves	\$ -	\$ 694,304	\$ 374,442	\$ 889,809	\$ 195,505	28%
Capital Expenses	\$ 202,720	\$ 694,304	\$ 374,442	\$ 889,809	\$ 195,505	28%
CCPD ¼¢ Sales Tax:						
Revenues	\$ 1,827,268	\$ 1,782,590	\$ 1,973,093	\$ 1,969,802	\$ 187,212	11%
Operating Expenses	\$ 1,595,603	\$ 1,780,291	\$ 1,780,291	\$ 1,958,433	\$ 178,142	10%
Use of Reserves	\$ -	\$ 110,534	\$ 110,534	\$ 261,606	\$ 151,072	137%
Capital Expenses	\$ 151,542	\$ 110,534	\$ 110,534	\$ 261,606	\$ 151,072	137%
Police Seized Assets Fund:						
Revenues	\$ -	\$ 263,970	\$ 2,763,970	\$ -	\$ (263,970)	(100%)
Operating Expenses	\$ -	\$ 263,970	\$ 63,345	\$ 1,717,837	\$ 1,453,867	551%
Use of Reserves	\$ -	\$ -	\$ -	\$ 1,717,837	\$ 1,717,837	0%
Capital Expenses	\$ -	\$ -	\$ -	\$ 1,446,603	\$ 1,446,603	0%
Police Drug Fund						
Revenues	\$ 28,293	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
Operating Expenses	\$ 39,896	\$ 500	\$ 58,172	\$ 1,000	\$ 500	100%
Use of Reserves	\$ 111,657	\$ -	\$ 57,172	\$ -	\$ -	0%
Capital Expenses	\$ 100,054	\$ -	\$ -	\$ -	\$ -	0%
Public Safety Special Revenue						
Revenues	\$ 158,126	\$ 104,587	\$ 104,587	\$ 148,927	\$ 44,340	42%
Operating Expenses	\$ 144,547	\$ 104,587	\$ 104,587	\$ 148,927	\$ 44,340	42%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Expenses	\$ 11,878	\$ -	\$ -	\$ -	\$ -	0%
Car Rental Tax:						
Revenues	\$ 12,962,260	\$ 12,935,000	\$ 13,462,531	\$ 13,462,751	\$ 527,751	4%
Operating Expenses	\$ 10,148,941	\$ 10,367,180	\$ 10,682,815	\$ 11,377,081	\$ 1,009,901	10%
Use of Reserves	\$ 2,670,410	\$ 2,342,688	\$ 1,975,432	\$ 1,365,811	\$ (976,877)	(42%)
Capital Expenses	\$ 5,483,729	\$ 2,342,688	\$ 1,975,432	\$ 1,365,811	\$ (976,877)	(42%)
Glade Parks TIRZ						
Revenues	\$ 54,683	\$ 11,630	\$ 7,858	\$ 116,442	\$ 104,812	901%
Operating Expenses	\$ 93,468	\$ 11,630	\$ 7,858	\$ 116,442	\$ 104,812	901%
Glade Parks PID						
Revenues	\$ 2,979	\$ 219,994	\$ 112,736	\$ 718,012	\$ 498,018	226%
Operating Expenses	\$ 2,979	\$ 228,364	\$ 232,136	\$ 124,802	\$ (103,562)	(45%)
Use of Reserves	\$ -	\$ 8,370	\$ 119,400	\$ -	\$ (8,370)	(100%)
Cable PEG Fund:						
Revenues	\$ 161,955	\$ -	\$ 61,000	\$ 60,000	\$ 60,000	0%
Operating Expenses	\$ 3,352	\$ -	\$ -	\$ 60,000	\$ 60,000	0%

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

The **Hotel/Motel Fund** is used to account for occupancy tax revenues from area hotels. Expenses are dedicated 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 personnel and operating costs required to process juvenile cases.

The **EDC ½¢ Sales Tax Fund** is used to account for the ½¢ sales tax revenues. Expenses are dedicated to parks, library, recreational, and economic development activities within the City of Euless.

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

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

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

Public Safety Special Revenue Fund is used to account for grant funds and other restricted 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.

The **Glade Parks Tax Increment Reinvestment Zone (TIRZ) Fund** is used to account for new revenues generated from increased values of properties located within the Zone, based on the percentage pledged by each participating taxing entity. Expenses are used for the repayment of the related infrastructure cost.

The **Glade Parks Public Improvement District (PID) Fund** is used to account for assessments levied upon properties within the district boundaries. Expenses are used for the repayment of debt issued to fund public improvements within the district. The district will only assess property owners for the portion of the debt payment not covered with resources

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

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 12	Budget FY 13	Estimated FY 13	Proposed Budget FY 14	FY13 Budget to FY14 Proposed \$ Diff	% Diff.
Equipment Replacement:						
Revenue	\$ 742,935	\$ 923,295	\$ 923,295	\$ 1,120,576	\$ 197,281	21%
Operating Expenses	\$ 828,971	\$ 1,139,164	\$ 1,139,164	\$ 1,537,300	\$ 398,136	35%
Use of Excess Reserves	\$ 86,036	\$ 215,869	\$ 215,869	\$ 416,724	\$ 200,855	0%
Insurance:						
Revenue	\$ 4,907,318	\$ 5,499,331	\$ 5,499,331	\$ 6,006,016	\$ 506,685	9%
Operating Expenses	\$ 5,096,935	\$ 5,481,027	\$ 5,481,027	\$ 5,996,239	\$ 515,212	9%
Use of Reserves	\$ 189,617	\$ 50,000	\$ -	\$ 100,000	\$ 50,000	100%
Capital Expenses	\$ -	\$ 50,000	\$ -	\$ 100,000	\$ 50,000	100%
Risk/WC Management:						
Revenue	\$ 800,852	\$ 811,794	\$ 811,794	\$ 813,722	\$ 1,928	0%
Operating Expenses	\$ 642,058	\$ 792,657	\$ 792,657	\$ 804,421	\$ 11,764	1%
Use of Reserves	\$ -	\$ 175,000	\$ -	\$ 300,910	\$ 125,910	72%
Capital Expenses	\$ -	\$ 175,000	\$ -	\$ 300,910	\$ 125,910	72%

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 12	Budget FY 13	Estimated FY 13	Proposed Budget FY 14	FY13 Budget to FY14 Proposed \$ Diff	% Diff.
General Obligation Debt						
Revenues	\$ 9,791,755	\$ 3,489,884	\$ 4,733,417	\$ 3,429,336	\$ (60,548)	(2%)
Operating Expenses	\$ 9,676,469	\$ 3,603,384	\$ 4,817,830	\$ 3,552,787	\$ (50,597)	(1%)
Use of Reserves	\$ 18,547	\$ 113,500	\$ 84,413	\$ 123,451	\$ 9,951	9%
Star Center Debt						
Revenues	\$ 714,746	\$ 710,478	\$ 710,228	\$ 713,265	\$ 2,787	0%
Operating Expenses	\$ 714,773	\$ 710,658	\$ 710,658	\$ 713,915	\$ 3,257	0%
Use of Reserves	\$ 27	\$ 180	\$ 430	\$ 650	\$ 470	261%
EDC Debt Service						
Revenues	\$ 4,718,798	\$ 901,914	\$ 901,914	\$ 904,615	\$ 2,701	0%
Operating Expenses	\$ 4,718,830	\$ 901,914	\$ 901,914	\$ 904,615	\$ 2,701	0%
Use of Reserves	\$ 32	\$ -	\$ -	\$ -	\$ -	0%
Water & Wastewater Debt						
Revenues	\$ 428,272	\$ 401,998	\$ 401,998	\$ 528,701	\$ 126,703	32%
Operating Expenses	\$ 413,840	\$ 401,998	\$ 401,998	\$ 528,701	\$ 126,703	32%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Sports Complex Debt						
Revenues	\$ 163,644	\$ 164,188	\$ 164,188	\$ 163,900	\$ (288)	(0%)
Operating Expenses	\$ 163,119	\$ 164,188	\$ 159,505	\$ 163,900	\$ (288)	(0%)
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Golf Course Debt						
Revenues	\$ 685,382	\$ 683,613	\$ 682,374	\$ 610,250	\$ (73,363)	(11%)
Operating Expenses	\$ 683,948	\$ 683,612	\$ 682,701	\$ 610,250	\$ (73,362)	(11%)
Use of Reserves	\$ -	\$ -	\$ 327	\$ -	\$ -	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.