LITTLE ELM

Finance Department
Alan Dickerson, Director of Finance
Phone: 214-975-0415
adickerson@littleelm.org

TOWN COUNCIL CONSENT AGENDA

Date: February 04, 2014

PROJECT
Consent Item: Approve and accept Budget Report for period ending 12-31-2013.

BACKGROUND
The purpose of this item is to provide town Council a report of financial performance of the Town regarding its Budget of Revenues and Expenditures and changes in fund balance for the period ending December 31, 2013. The numbers contained within the report have not been audited by the Town's external auditors.

FISCAL IMPACT
All of the Town's operating funds are reporting a positive fund balance. There are no significant or material aberrations in revenue and expenditures. All revenues are on target for this reporting period and we have not seen any indications of revenue declines.

The Town's financial outlook is excellent with positive revenues at/or exceeding revenue projections for the period reported.

RECOMMENDED ACTION
The Finance Director recommends approval and acceptance of the Budget Report as presented.

ATTACHMENTS
- Budget Reports

Initial:
Town Manager ☐ ____ Finance ☑ AD Library ☐ ____ Public Works ☐ ____ Parks ☐ ____

Town Secretary ☐ ____ Police ☐ ____ Fire ☐ ____ HR ☐ ____ Development Services ☐ ____

APPROVED ☐ DENIED ☐ TABLED ☐ WITHDRAWN ☐

MEMORANDUM

TO: MATT MUELLER, TOWN MANAGER

FROM: ALAN DICKERSON, FINANCE DIRECTOR ad

SUBJ: BUDGET REPORT FOR PERIOD DECEMBER 31, 2013

CC: MAYOR AND COUNCIL

The attached is Budget Information for the fiscal period ending December 31, 2013:

Cash and Investment Position: The City is in excellent cash position. All idle funds are in interest bearing accounts.

Budget: At December 31, 2013 the budget is as follows for operations with the target at 25%; the overall budget of revenues is at 35% and expenditures are at 18% of budget for the reporting period. The major operating and capital funds are presented in summary below.

Revenues:

TOWN-WIDE BUDGET SUMMARY	Ordinance No. 1163		
Operating Funds - Sources (Revenues)	***Budget***	***Actual***	***% Used***
General Fund	$ 18,577,877	$ 8,313,197	45%
Street Maint Fund	614,661	45,383	7%
Water and Sewer Fund	13,243,490	2,419,056	18%
Solid Waste Fund	2,184,280	497,447	23%
Utility Drainage System Fund	591,162	98,464	17%
Debt Service	3,488,366	2,115,414	61%
Special Revenue Funds	629,440	166,649	26%
Equipment Replacement Fund	0	343	0%
Total Sources	$ 39,329,276	$ 13,655,954	35%

Expenditures:

Operating Funds - Uses (Expenses)			
General Fund	$ 20,359,770	$ 4,449,760	22%
Street Maint Fund	700,000	10,743	2%
Water and Sewer Fund	14,584,833	2,503,583	17%
Solid Waste Fund	2,455,357	563,673	23%
Utility Drainage System Fund	771,007	55,740	7%
Debt Service	3,678,310	59	0%
Special Revenue	767,250	106,417	14%
Equipment Replacement Fund	0	0	0%
Total Uses	$ 43,316,527	$ 7,689,976	18%

Net Change YTD	$ **(3,987,251)**	$ 5,965,978

Outlook: The Town's Financial Position is Excellent; cash flows are good and the Town is meeting all obligations. The budget year is going well and our departments continue to manage their budgets conservatively.

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QUARTERLY BUDGET REPORT

UNAUDITED

LITTLE ELM

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QUARTERLY BUDGET REPORTS
"Programs and Services"
Budget Reports
For Period Ending 12-31-2013

(Unaudited)

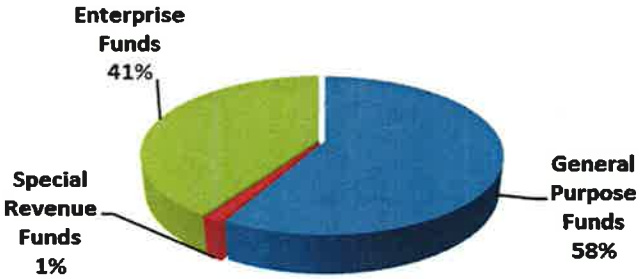
LITTLE ELM

TOWN WIDE BUDGET SUMMARY
"Programs and Services"
Fiscal Year 2014

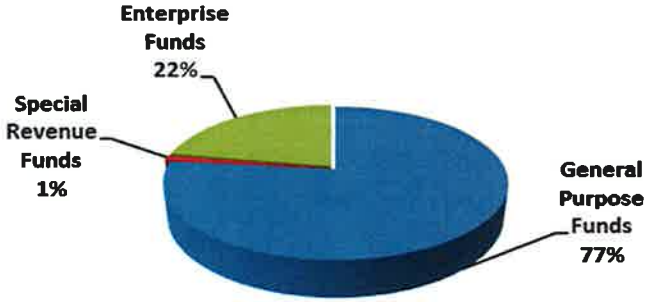
Budget Report

LITTLE ELM

YTD Actual Expenditures By Major Fund Groups



YTD Actual Revenues By Major Fund Groups



LITTLE ELM

TOWN WIDE BUDGET SUMMARY

Fiscal Year 2014

Quarterly Budget Report

(Unaudited)

Governmental Funds (Major and Non-Major Funds)	Beginning Fund Balances	Revenues	Expenses	Net Revenues	Ending Fund Balances
General Fund	$ 6,950,788	$ 8,313,197	$ 4,449,760	$ 3,863,437	$ 10,814,225
Debt Service Fund	567,931	2,115,414	59	2,115,355	2,683,286
Utility fund	7,329,150	2,419,056	2,503,583	(84,527)	7,244,624
Solid Waste Fund	277,993	497,447	563,673	(66,227)	211,766
Drainage Utility System Fund	325,887	98,464	55,740	42,724	368,611
Street Maint Fund	387,095	45,383	10,743	34,640	421,734
Special Revenue Funds	17,763	-	825	(825)	16,938
Equipment Replacement Fund	194,049	343	-	343	194,392
Peg Fees	75,455	130	-	130	75,585
Court Technology Fund	27,502	2,659	3,348	(689)	26,813
Court Security Fund	35,671	2,003	2,192	(189)	35,482
Child Safety Program Fund	66,005	1,250	-	1,250	67,254
Streetscape Fund	298,489	58,995	228	58,767	357,256
Traffic Safety Fund	121,552	97,982	89,920	8,062	129,614
Donation Fund	18,568	3,549	732	2,817	21,385
Forfeiture Fund	32,759	54	1,020	(966)	31,792
Farmers Mkt Grant Fund	28,831	27	8,152	(8,125)	20,705
Park Development Fee Fund	0	-	-	-	0
Fund Totals	**$ 16,755,487**	**$ 13,655,954**	**$ 7,689,976**	**$ 5,965,978**	**$ 22,721,464**

General Purpose Funds	$ 7,905,813	$ 10,473,994	$ 4,460,562	$ 6,013,432	$ 13,919,246
Special Revenue Funds	722,594	166,649	106,417	60,231	782,825
Enterprise Funds	7,933,030	3,014,967	3,122,997	(108,030)	7,825,001
Internal Service Funds	194,049	343	0	343	194,392
	$ 16,755,487	**$ 13,655,954**	**$ 7,689,976**	**$ 5,965,978**	**$ 22,721,464**

LITTLE ELM

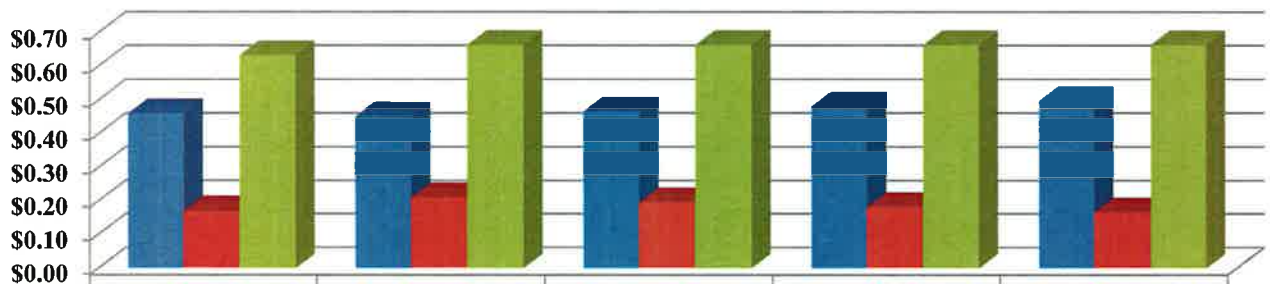
FUND STATEMENTS
(Operating Funds)

GENERAL FUND

This fund is the General Operating Fund of the Town and is supported with property taxes, sales tax and other charges and services. The General Fund supports all general governmental purposes such as public safety, streets, facilitiy maintenance, culture and recreation and administrative functions.

QUARTERLY BUDGET REPORT
FY 2013-2014

Unaudited



	09-10	10-11	11-12	12-13	13-14
Operations	0.46218	0.452788	0.466905647	0.481285783	0.496646319
I&S	0.17231	0.212441	0.198065479	0.183685	0.168324681
Total	0.63449	0.665229	0.664971126	0.664970783	0.664971

LITTLE ELM

GENERAL FUND
(Revenues, Expenditures and Change in Fund Balance)
Fund 112

	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACTUAL 2013-2014	*Variance Actual to Amended*	*% Variance Actual to Amended*
BEGINNING FUND BALANCE	**$ 5,837,943**	**$ 6,880,022**	**$ 6,950,788**	**$ 6,950,788**	**$ 6,950,788**	*xxx*	*xxx*
REVENUES							
Property taxes	$ 7,348,738	$ 7,937,480	$ 8,963,791	$ 8,963,791	$ 6,233,182	*$ 2,730,609*	*69.5%*
Other taxes	3,556,963	3,912,585	4,128,598	4,128,598	179,033	*$ 3,949,565*	*4.3%*
Permits and licenses	2,485,206	2,371,836	1,857,000	1,857,000	1,045,832	*$ 811,168*	*56.3%*
Fees and charges	1,246,027	1,671,294	1,428,000	1,428,000	356,656	*$ 1,071,344*	*25.0%*
Intergovernmental	415,234	365,099	299,500	299,500	103,880	*$ 195,620*	*34.7%*
Miscellaneous	242,043	225,347	329,500	329,500	21,634	*$ 307,866*	*6.6%*
Capital leases	386,487	-	-	-	-	*$ -*	*0.0%*
Transfers In	1,374,931	1,431,244	1,571,488	1,571,488	372,980	*$ 1,198,508*	*23.7%*
TOTAL OPERATING REVENUES	**$ 17,055,631**	**$ 17,914,886**	**$ 18,577,877**	**$ 18,577,877**	**$ 8,313,197**	*$ 10,264,680*	*44.7%*
TOTAL FUNDS AVAILABLE	**$ 22,893,574**	**$ 24,794,908**	**$ 25,528,665**	**$ 25,528,665**	**$ 15,263,985**		
EXPENDITURES							
Town Council	$ 30,114	$ 47,479	$ 31,111	$ 31,111	$ 16,153	*$ 14,958*	*51.9%*
Town Manager	170,919	244,523	888,712	277,399	64,510	*212,889*	*23.3%*
Town Secretary	131,413	126,424	137,847	142,715	31,657	*111,058*	*22.2%*
Town Attorney	181,608	275,430	225,000	225,000	90,047	*134,953*	*40.0%*
Court	260,522	293,533	307,638	315,111	73,047	*242,064*	*23.2%*
Finance	773,429	816,895	803,671	821,391	186,907	*634,484*	*22.8%*
Library	337,868	397,715	471,316	479,497	123,362	*356,135*	*25.7%*
Engineering	632,353	788,324	1,851,120	1,870,362	382,996	*1,487,366*	*20.5%*
Information Technology	467,083	636,231	932,202	937,456	132,954	*804,501*	*14.2%*
Human Resources	371,592	403,417	369,106	392,084	80,614	*311,470*	*20.6%*

LITTLE ELM

GENERAL FUND
(Revenues, Expenditures and Change in Fund Balance)
Fund 112

	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACTUAL 2013-2014	*Variance Actual to Amended*	*% Variance Actual to Amended*
Planning	213,884	297,352	-	-	-	-	*#DIV/0!*
Building Safety	384,404	519,040	-	-	-	-	*#DIV/0!*
Police	3,360,181	3,675,745	3,975,911	4,163,302	970,185	*3,193,117*	*23.3%*
Animal Control	168,702	118,642	130,776	131,143	34,610	*96,532*	*26.4%*
Fleet Services	211,767	214,112	243,570	252,424	57,729	*194,695*	*22.9%*
Building Maint	484,358	611,469	687,577	696,936	165,610	*531,326*	*23.8%*
Streets	773,986	907,317	948,184	955,023	169,082	*785,941*	*17.7%*
Parks and Recreation	1,175,874	1,708,726	2,134,139	2,154,337	465,933	*1,688,404*	*21.6%*
Fire	3,797,273	4,105,527	4,432,259	4,724,848	1,153,073	*3,571,775*	*24.4%*
TOTAL OPERATING EXPENDITURES	**$ 13,927,330**	**$ 16,187,902**	**$ 18,570,139**	**$ 18,570,139**	**$ 4,198,469**	*$ 14,371,670*	*22.6%*
Captial Outlay	$ 738,805	$ 898,637	$ 834,631	$ 834,631	$ 251,292	*$ 583,339*	*30.1%*
Transfers Out	$ 1,347,417	$ 757,581	$ 955,000	$ 955,000	$ -	*955,000*	*0.0%*
TOTAL OPERATING TRANSFERS	$ 2,086,222	$ 1,656,218	$ 1,789,631	$ 1,789,631	$ 251,292	*$ 1,538,339*	*14.0%*
TOTAL EXPENDITURES, CAPITAL AND TRANSFERS	**$ 16,013,552**	**$ 17,844,120**	**$ 20,359,770**	**$ 20,359,770**	**$ 4,449,760**	*$ 15,910,010*	*21.9%*
Excess (deficiency) of revenues over (under) expenditures	**$ 1,042,079**	**$ 70,766**	**$ (1,781,893)**	**$ (1,781,893)**	**$ 3,863,437**	*n/a*	*n/a*
ENDING FUND BALANCE	**$ 6,880,022**	**$ 6,950,788**	**$ 5,168,895**	**$ 5,168,895**	**$ 10,814,225**	*n/a*	*n/a*
Unreserved, designated for unbudgeted items	**$ 3,383,767**	**$ 1,122,009**	**$ 1,118,241**	**$ 1,118,241**	**$ -**	*n/a*	*n/a*
Designated for FY 2013-2014 One Time Uses	**$ -**	*1,781,804*	-	-	-		
Unreserved, undesignated @25% of exp.	**$ 3,496,255**	*4,046,976*	*4,050,654*	*4,050,654*	-	*n/a*	*n/a*
	$ 6,880,022	**$ 6,950,788**	**$ 5,168,895**	**$ 5,168,895**	**$ -**	*n/a*	*n/a*

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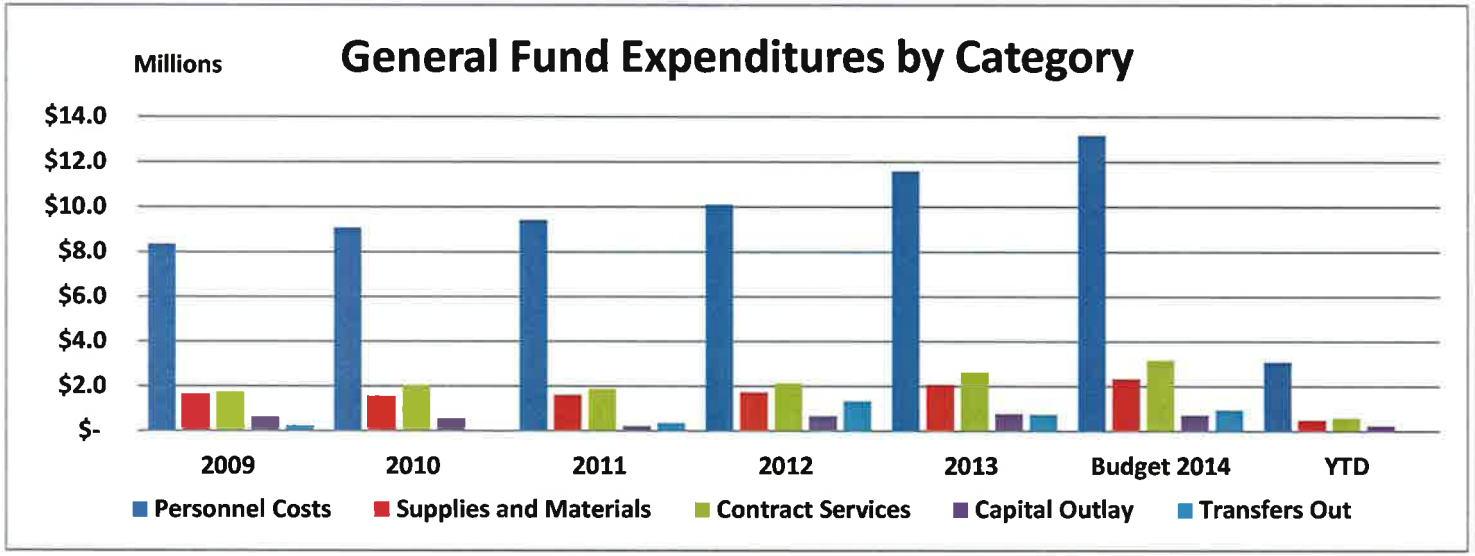
2012-2013 General Fund - Fund Balance	FY 2011-2012	FY 2012-2013	YTD ACTUAL FY 2013-2014
Beginning Fund Balance	$ 5,837,943	$ 6,880,022	$ 6,950,788
Revenues	$ 17,055,631	$ 17,914,886	$ 8,313,197
Expenses	$ 16,013,552	$ 17,844,120	$ 4,449,760
Excess(Deficiency)	$ 1,042,079	$ 70,766	$ 3,863,437
Ending Fund Balance	$ 6,880,022	$ 6,950,788	$ 10,814,225
Unreserved, designated for unbudgeted items	$ 3,383,767	$ 1,122,009	$ -
Designated for one-time purchases in FY 13	$ -	$ 1,781,804	$ -
Unreserved, undesignated @25% of expend.	$ 3,496,255	$ 4,046,976	$ -
Fund Balance Total	$ 6,880,022	$ 6,950,788	$ -
% of Operating Expenditures	49%	43%	0%

Funds Appropriated out of Unreserved Balance (1x - expenses)	$ 1,781,804
Vehicles and Equipment	441,150
Special Event	145,000
Capital Infrastructure	725,000
IT Related	235,000
Misc Equipment	235,654
Total one-time expenses authorized by Council	$ 1,781,804

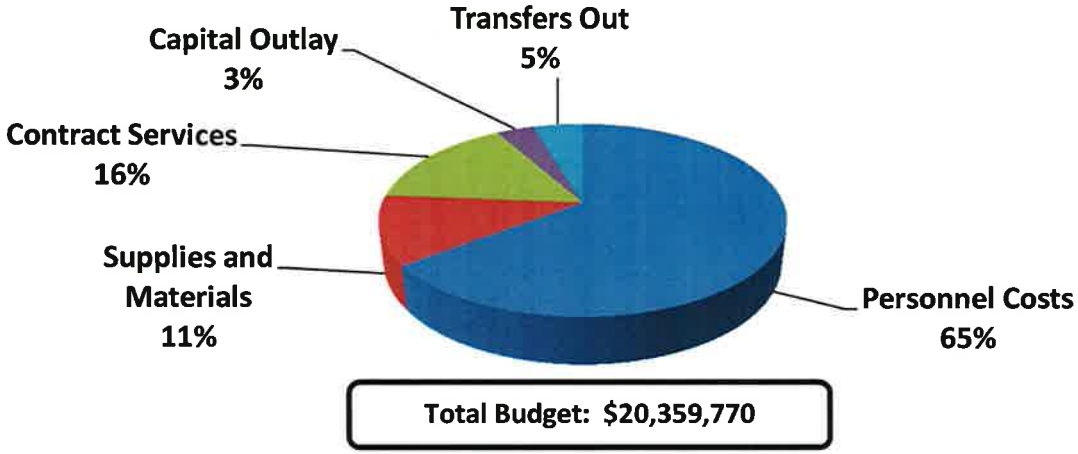
LITTLE ELM

GENERAL FUND CATEGORY SUMMARY

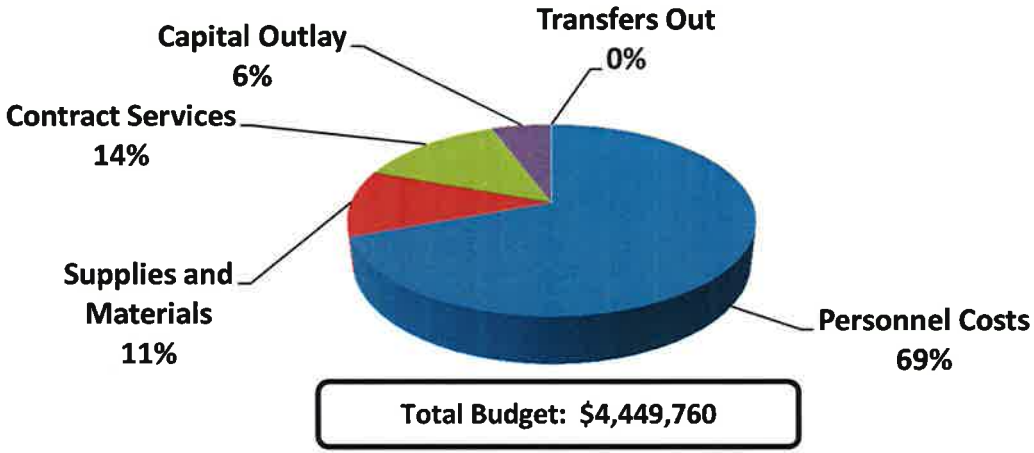
Category Descriptions	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Amended 203-2014	YTD Actual 2013-2014
	2009	2010	2011	2012	2013		Budget 2014	YTD
Personnel Costs	8,353,041	9,083,477	9,417,106	10,120,832	11,601,437	13,178,688	13,178,778	3,088,905
Supplies and Materials	1,633,481	1,527,993	1,607,276	1,725,586	2,078,248	2,336,295	2,336,205	497,713
Contract Services	1,737,777	2,056,263	1,886,306	2,138,601	2,623,597	3,170,536	3,170,536	611,850
Capital Outlay	620,988	569,161	224,652	681,116	783,258	719,251	719,251	251,292
Transfers Out	267,490	38,844	376,291	1,347,417	757,581	955,000	955,000	0
Total	12,612,777	13,275,737	13,511,631	16,013,552	17,844,120	20,359,770	20,359,770	4,449,760

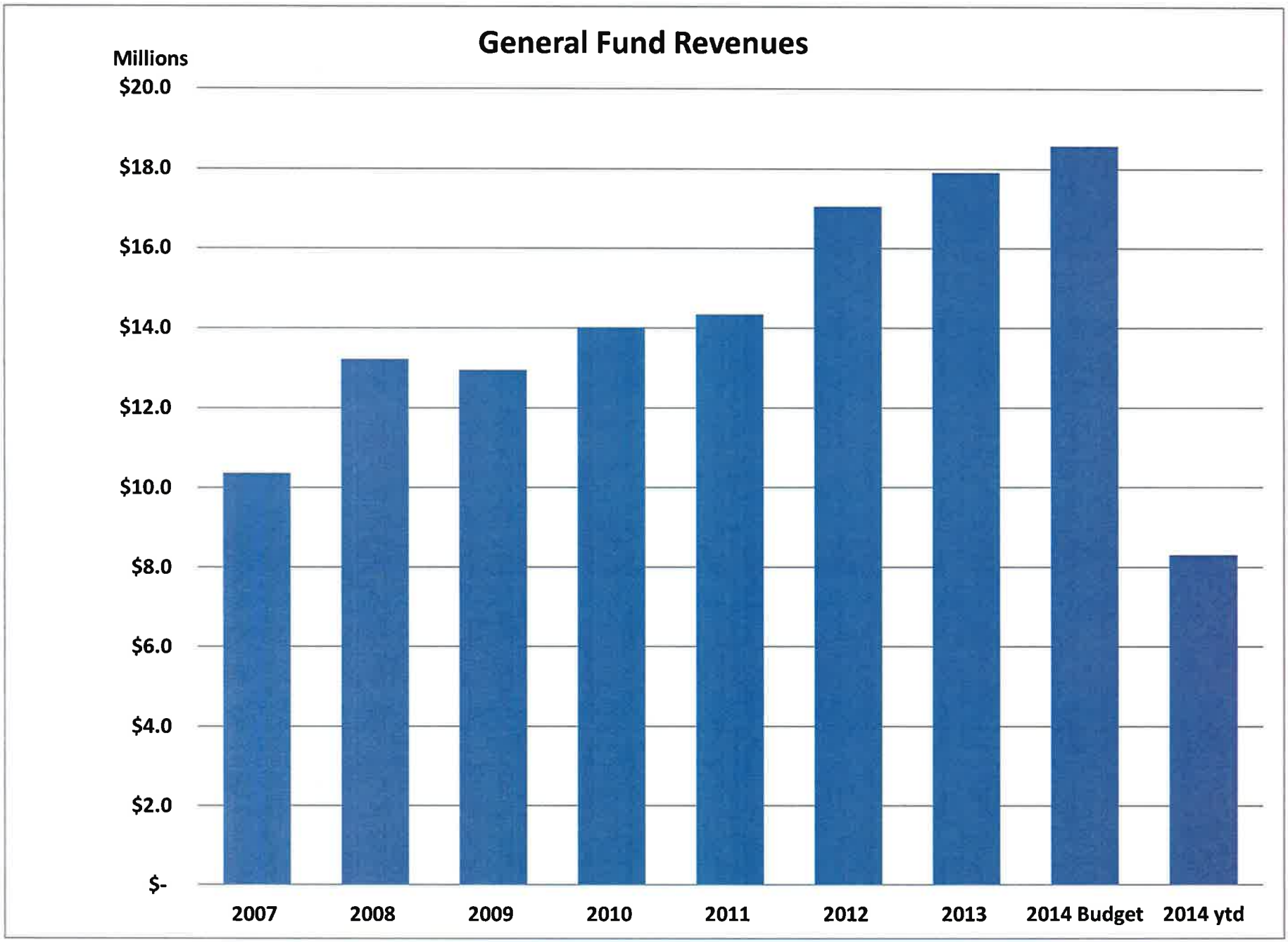


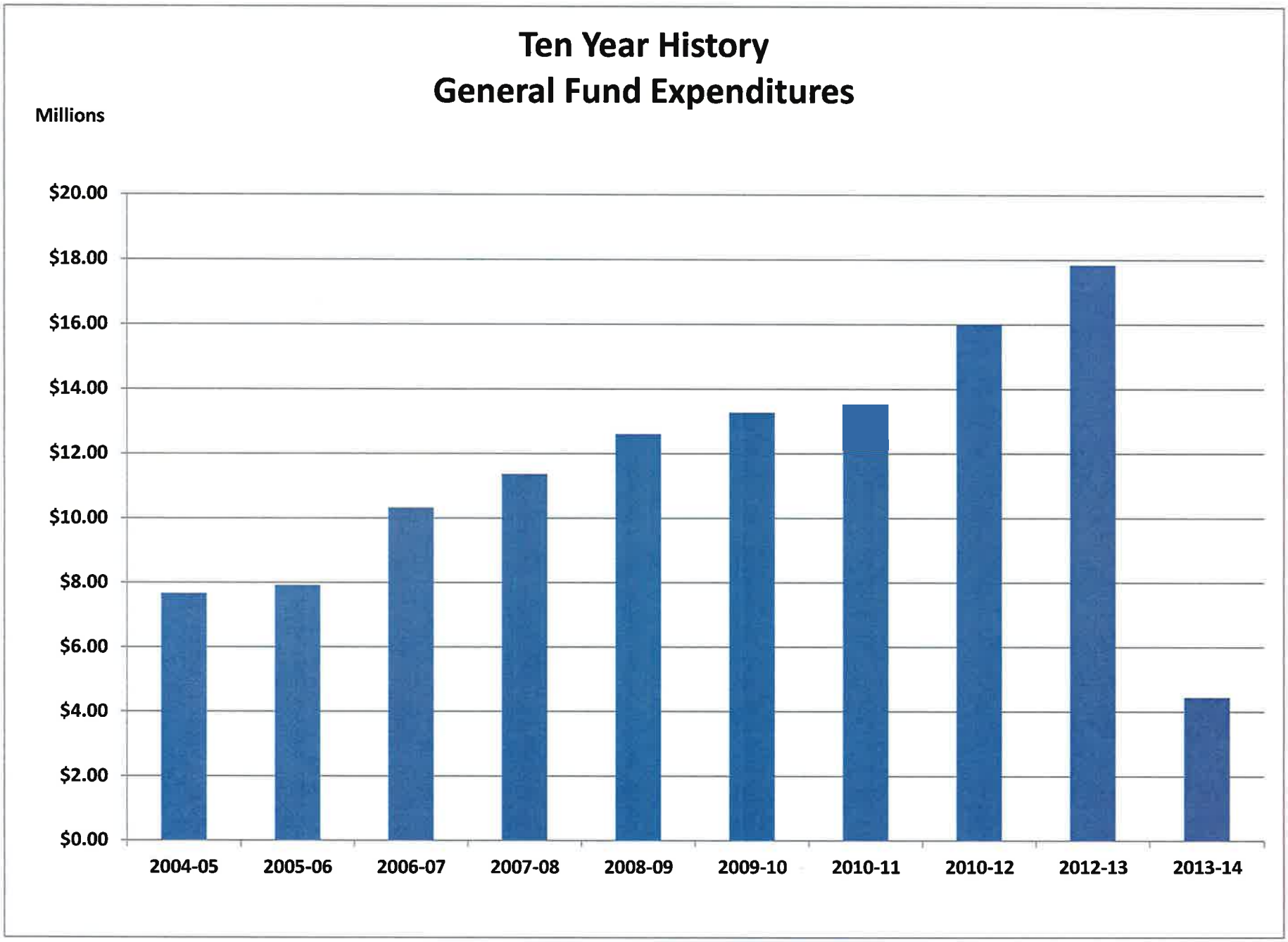
2014 Budget of Expenditures

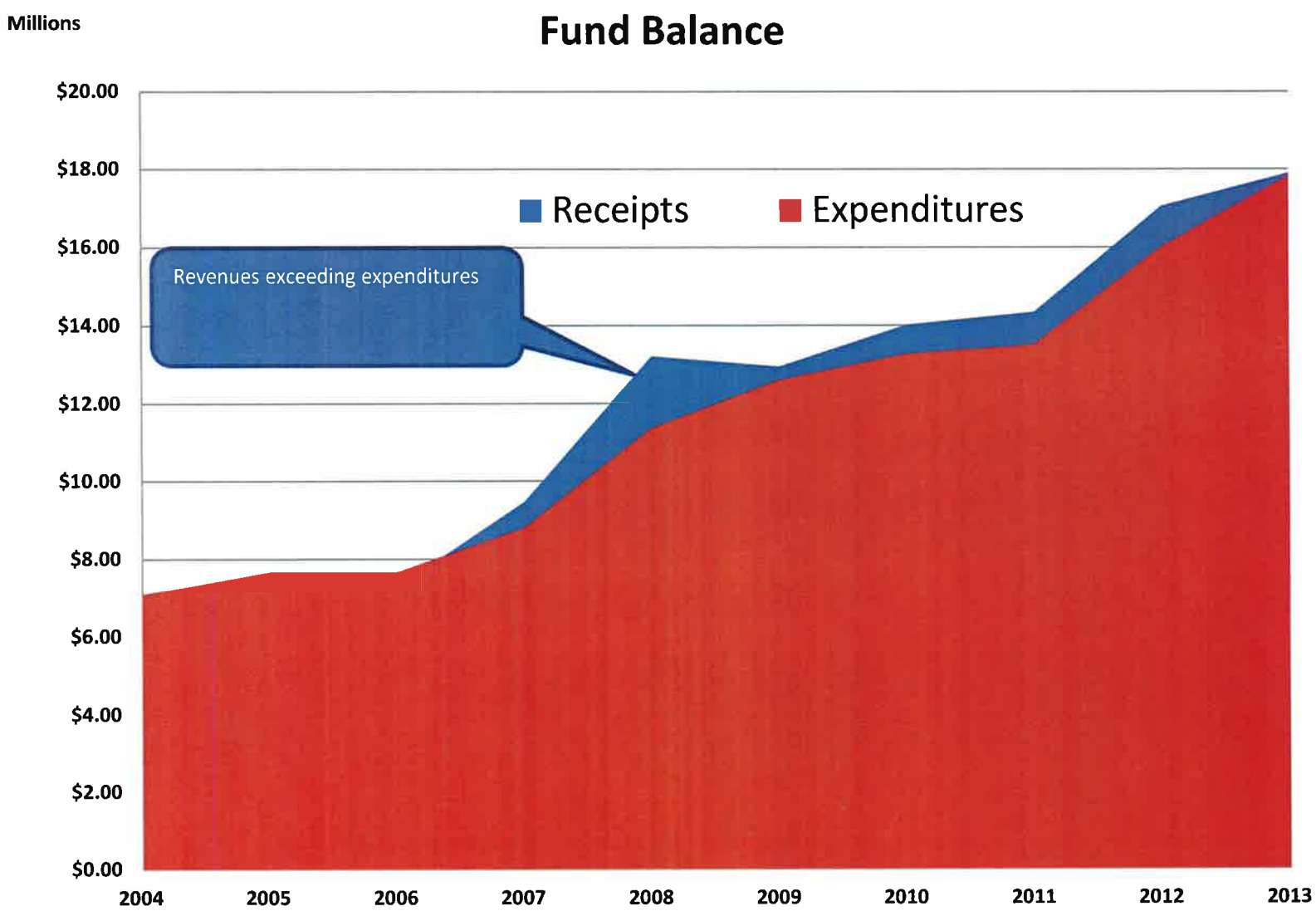


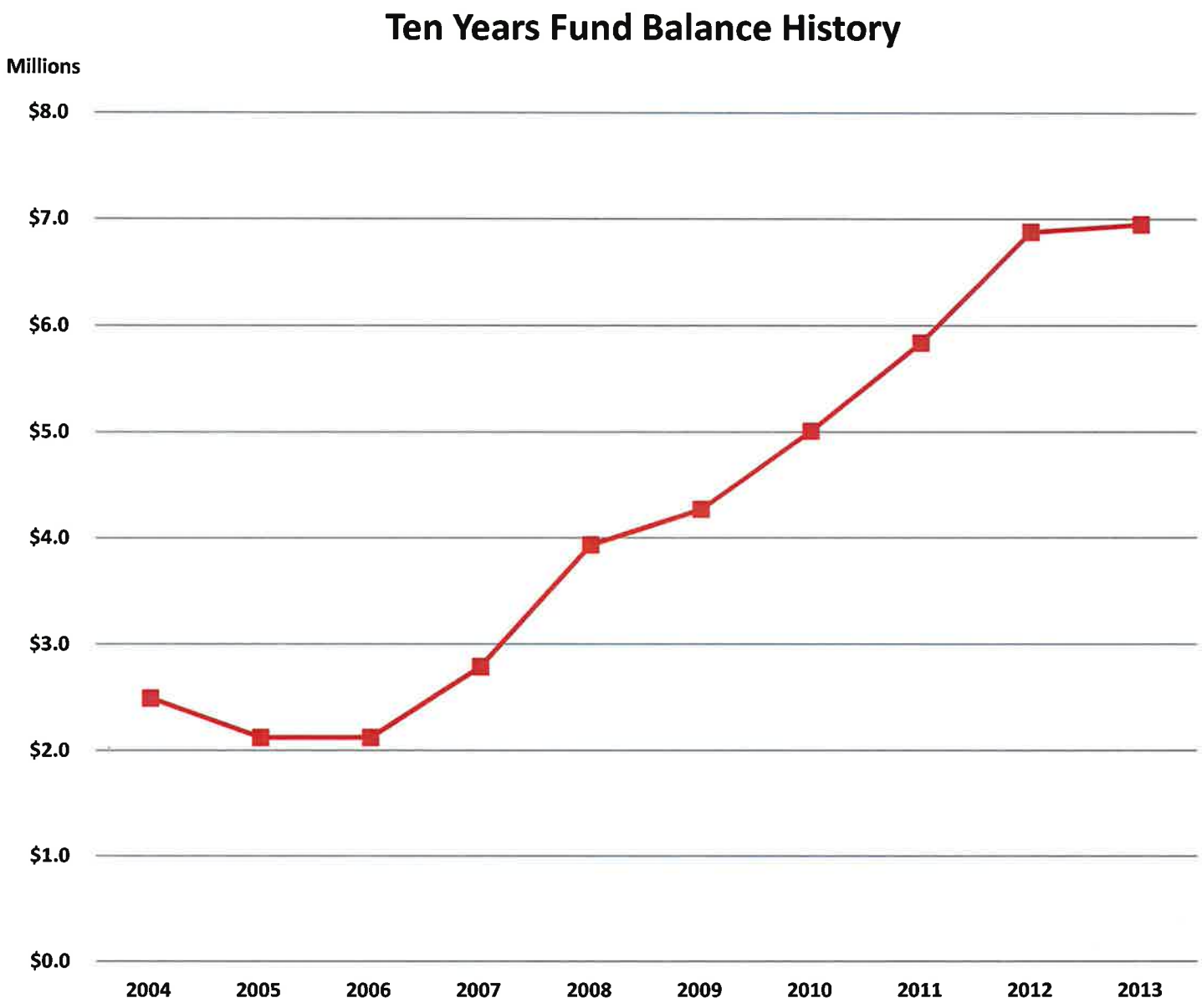
2014 Budget of Expenditures YTD Actual




General Fund Revenues
Millions
$20.0
$18.0
$16.0
$14.0
$12.0
$10.0
$8.0
$6.0
$4.0
$2.0
$-
2007
2008
2009
2010
2011
2012
2013
2014 Budget
2014 ytd


Ten Year History
General Fund Expenditures
Millions
$20.00
$18.00
$16.00
$14.00
$12.00
$10.00
$8.00
$6.00
$4.00
$2.00
$0.00
2004-05
2005-06
2006-07
2007-08
2008-09
2009-10
2010-11
2010-12
2012-13
2013-14


Millions
Fund Balance
$20.00
$18.00
$16.00
$14.00
$12.00
$10.00
$8.00
$6.00
$4.00
$2.00
$0.00
Receipts
Expenditures
Revenues exceeding expenditures
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013


Ten Years Fund Balance History
Millions
$8.0
$7.0
$6.0
$5.0
$4.0
$3.0
$2.0
$1.0
$0.0
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013

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LITTLE ELM

GENERAL FUND REVENUE SCHEDULE

GENERAL FUND DETAIL REVENUE SCHEDULE

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACTUAL 2013-2014	% of Budget Received
112-5111-00-00	CURRENT YEAR PROPERTY TAXES	7,251,099	7,734,656	8,803,791	8,803,791	6,214,597	71%
112-5115-00-00	PENALTY & INTEREST ON DELINQUE	28,549	41,284	35,000	35,000	4,241	12%
112-5121-00-00	PRIOR YEAR PROPERTY TAXES	69,090	161,541	125,000	125,000	14,344	11%
	PROPERTY TAXES	7,348,738	7,937,480	8,963,791	8,963,791	6,233,182	70%
112-5132-00-00	CITY SALES TAX	1,875,330	2,201,170	2,430,598	2,430,598	178,833	7%
112-5141-00-00	MIXED DRINK TAX	11,399	14,601	14,500	14,500	-	0%
112-5143-00-00	FRANCHISE FEE - ELECTRIC	1,223,793	1,261,139	1,276,500	1,276,500	-	0%
112-5144-00-00	FRANCHISE FEE - GAS	120,607	144,742	132,000	132,000	-	0%
112-5145-00-00	FRANCHISE FEE - CABLE	269,439	238,966	220,000	220,000	-	0%
112-5146-00-00	COMMUNICATIONS R-O-W ACCESS FEES	56,394	51,966	55,000	55,000	201	0%
	OTHER TAXES	3,556,963	3,912,585	4,128,598	4,128,598	179,033	4%
112-5211-00-00	MOBILE HOME PARK LICENSE	11,796	11,796	12,000	12,000	-	0%
112-5214-00-00	ANNUAL PERMITS	26,132	1,950	28,000	28,000	550	2%
112-5221-00-00	CERTIFICATE OF OCCUPANCY	1,429	1,850	2,500	2,500	250	10%
112-5222-00-00	BUILDING PERMITS	2,117,224	1,972,945	1,500,000	1,500,000	951,013	63%
112-5223-00-00	ELECTRICAL PERMITS	-	-	-	-	-	0%
112-5224-00-00	PLUMBING PERMITS	-	-	-	-	-	0%
112-5225-00-00	MECHANICAL PERMITS	-	-	-	-	-	0%
112-5226-00-00	CONTRACTOR REG AND REINSPECTS	55,683	62,680	60,000	60,000	13,625	23%
112-5227-00-00	OTHER PERMITS	3,940	5,180	4,000	4,000	800	20%
112-5228-00-00	RENTAL REGISTRATIONS	136,223	131,325	100,000	100,000	35,459	35%
112-5229-00-00	IRRIGATION PERMITS	78,395	126,440	105,000	105,000	32,200	31%
112-5230-00-00	SIGN PERMITS	13,680	16,100	10,000	10,000	2,640	26%
112-5516-00-00	ALARM PERMITS	40,305	41,370	35,000	35,000	9,195	26%
112-5690-00-00	MISC. INCOME/BURN PERMITS	400	200	500	500	100	20%
	PERMITS AND LICENSES	2,485,206	2,371,836	1,857,000	1,857,000	1,045,832	56%

GENERAL FUND DETAIL REVENUE SCHEDULE

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACTUAL 2013-2014	% of Budget Received
112-5401-00-00	INFRASTRUCTURE INSPECTION FEES	36,968	18,219	18,000	18,000	3,240	18%
112-5402-00-00	FIRE CODE INSPECTION FEES	14,626	42,719	20,000	20,000	3,351	17%
112-5403-00-00	RENTAL PROPERTY REGISTRATIONS	-	-	-	-	930	0%
112-5421-00-00	PLATTING FEES	13,163	24,165	25,000	25,000	4,555	18%
112-5422-00-00	ZONING FEES	-	13,290	10,000	10,000	2,900	29%
112-5423-00-00	PLAN REVIEW FEES	306,200	450,077	275,000	275,000	67,999	25%
112-5425-00-00	ANIMAL CONTROL FEES	9,447	6,358	10,000	10,000	1,008	10%
112-5511-00-00	MUNICIPAL COURT FINES	301,390	371,497	360,000	360,000	75,457	21%
112-5512-00-00	ACCIDENT REPORT FEES	-	-	-	-	-	0%
112-5515-00-00	TEEN COURT FEES	-	16,685	15,000	15,000	3,145	21%
112-5694-00-00	AMBULANCE FEES	477,046	505,658	485,000	485,000	137,670	28%
112-5721-00-00	IN-HOME DAY CARE REGISTRATIONS	-	-	-	-	-	0%
112-5625-00-00	SENIOR CITIZEN PROGRAM FEES	-	-	-	-	825	0%
112-5677-00-00	LIBRARY FEES	3,637	3,078	5,000	5,000	800	16%
112-5678-00-00	CONCESSION FEES	876	2,376	2,500	2,500	-	0%
112-5683-00-00	BOAT RAMP FEES/COURTESY GATE	33,054	26,011	30,000	30,000	417	1%
112-5684-00-00	RECREATION PROGRAM FEES	-	3,543	5,000	5,000	3,573	71%
112-5685-00-00	ATHLETIC REGISTRATION FEES	44,841	46,011	45,000	45,000	14,760	33%
112-5680-00-00	RECREATION MEMBERSHIP FEES	4,780	138,486	120,000	120,000	33,458	28%
112-5687-00-00	FITNESS PROGRAMMING	-	3,120	2,500	2,500	2,568	103%
	CHARGES FOR SERVICES	1,246,027	1,671,294	1,428,000	1,428,000	356,656	25%
112-5672-00-00	COTTONWOOD CRK MARINA - LAND	2,500	2,500	2,500	2,500	-	0%
112-5679-00-00	COTTONWOOD CRK MARINA - SALES	33,470	35,980	25,000	25,000	-	0%
112-5621-00-00	FACILITY RENTAL	6,710	16,305	12,000	12,000	3,151	26%
112-5681-00-00	JULY JUBILEE	1,690	1,345	150,000	150,000	-	0%
112-5671-00-00	MISCELLANEOUS	92,154	78,921	50,000	50,000	5,262	11%
112-5611-00-00	INTEREST EARNINGS	91,595	73,615	85,000	85,000	13,221	16%
	MISCELLANEOUS	228,120	208,666	324,500	324,500	21,634	7%

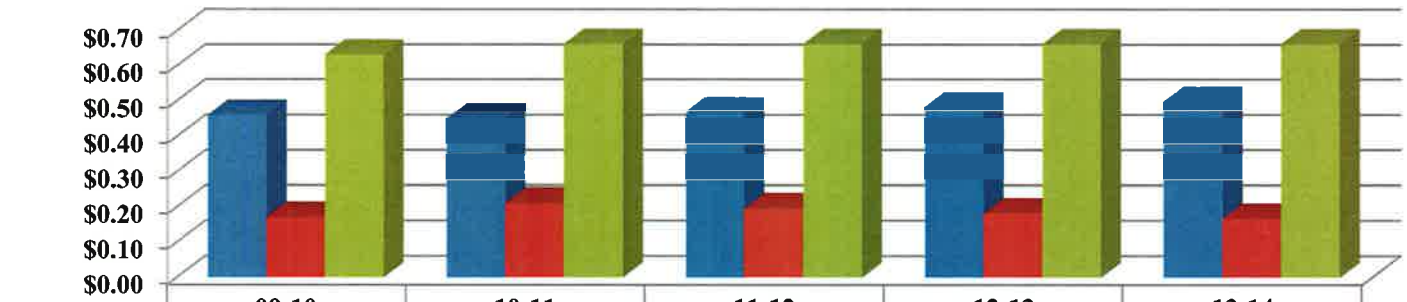
GENERAL FUND DETAIL REVENUE SCHEDULE

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACTUAL 2013-2014	% of Budget Received
112-5697-00-00	SRO REIMBURSEMENTS	98,698	100,678	105,000	105,000	29,564	28%
112-5717-00-00	REIMBURSEMENTS-OTHER	-	49,955	-	-	47,370	0%
112-5718-00-00	REIMBURSEMENTS-INSURANCE	-	-	-	-	-	0%
112-5719-00-00	ABATEMENT REIMBURSEMENTS	11,335	3,063	1,500	1,500	307	20%
112-5691-00-00	LAKEWOOD VILLAGE AGREEMENT	30,950	19,500	25,000	25,000	7,725	31%
112-5692-00-00	HACKBERRY AGREEMENT	-	-	-	-	-	0%
112-5720-00-00	STREETSCAPE PROJECTS	-	-	-	-	-	0%
112-5330-00-00	LIBRARY QTR PLEDGE DENTON CO	23,916	35,880	45,000	45,000	-	0%
112-5340-00-00	FIRE SERVICES PLEDGE DENTON CO	46,900	40,250	45,000	45,000	3,800	8%
112-5341-00-00	AMBULANCE PLEDGE DENTON COUNTY	40,751	35,426	40,000	40,000	-	0%
112-5686-00-00	DCFWSD-POLICE SERVICES	33,000	40,000	33,000	33,000	10,000	30%
112-5696-00-00	OTHER GRANTS/REIMBURSEMENTS	129,684	40,348	-	-	-	0%
112-5343-00-00	CONTRIBUTIONS	-	-	5,000	5,000	5,114	102%
	OTHER GOVERNMENTS	415,234	365,099	299,500	299,500	103,880	35%
112-5800-00-00	TRANSFER IN WATER UTILITIES	1,117,592	1,137,734	1,254,424	1,254,424	306,226	24%
112-5801-00-00	TRANSFER IN SOLID WASTE	197,604	197,600	197,600	197,600	49,400	25%
112-5802-00-00	TRANSFER IN EDC	30,000	30,000	30,000	30,000	7,500	25%
112-5803-00-00	TRANSFER IN CDC	12,000	12,000	67,000	67,000	3,000	4%
112-5805-00-00	TRANSFERS IN FROM OTHER FUNDS	17,735	53,910	22,464	22,464	6,854	31%
	TRANSFERS IN	1,374,931	1,431,244	1,571,488	1,571,488	372,980	24%
112-8970-00-00	CAPITAL LEASE PROCEEDS	386,487	-	-	-	-	0%
112-5675-00-00	AUCTION PROCEEDS	13,924	7,352	5,000	5,000	-	0%
112-5714-00-00	GAIN(LOSS) ON SALE OF FIXED ASSETS	-	9,330	-	-	-	0%
	OTHER FINANCING SOURCES	400,411	16,682	5,000	5,000	-	0%
	TOTAL REVENUE	17,055,631	17,914,886	18,577,877	18,577,877	8,313,197	45%

DEBT SERVICE FUND

The purpose of this fund is to record property taxes levied and collected for the purpose of paying annual principal and interest payments on debt obligations with a legally binding pledge to repay with a commitment of an annual tax levy against property values certified by the Denton County Appraisal District.

Budget
FY 2013-2014
Unaudited



	09-10	10-11	11-12	12-13	13-14
Operations	0.46218	0.452788	0.466905647	0.481285783	0.496646319
I&S	0.17231	0.212441	0.198065479	0.183685	0.168324681
Total	0.63449	0.665229	0.664971126	0.664970783	0.664971

LITTLE ELM

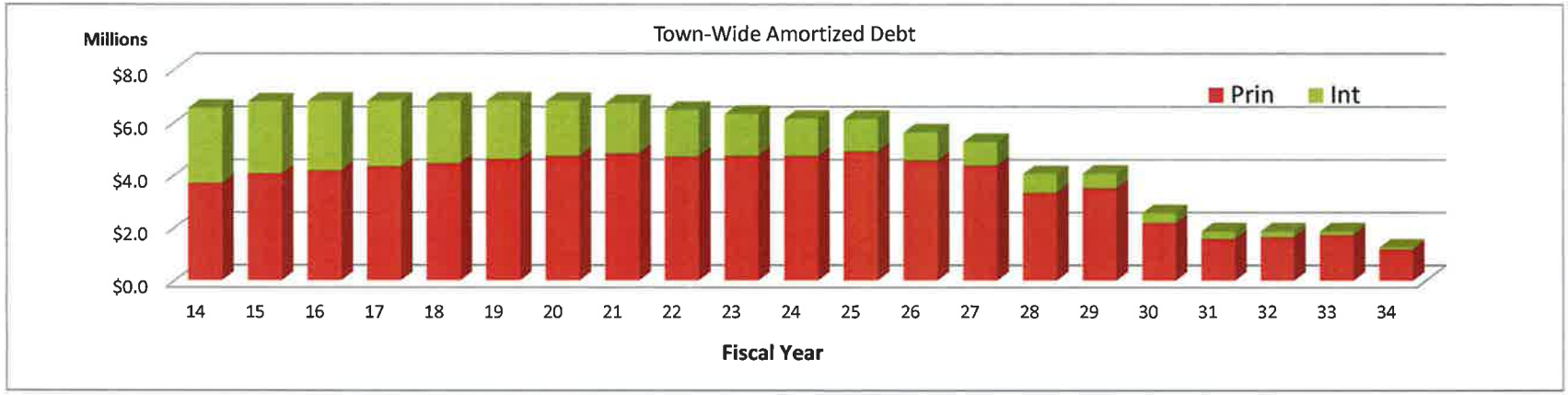
DEBT SERVICE
Revenue, Expenses and Changes in Fund Balance
Fund 312

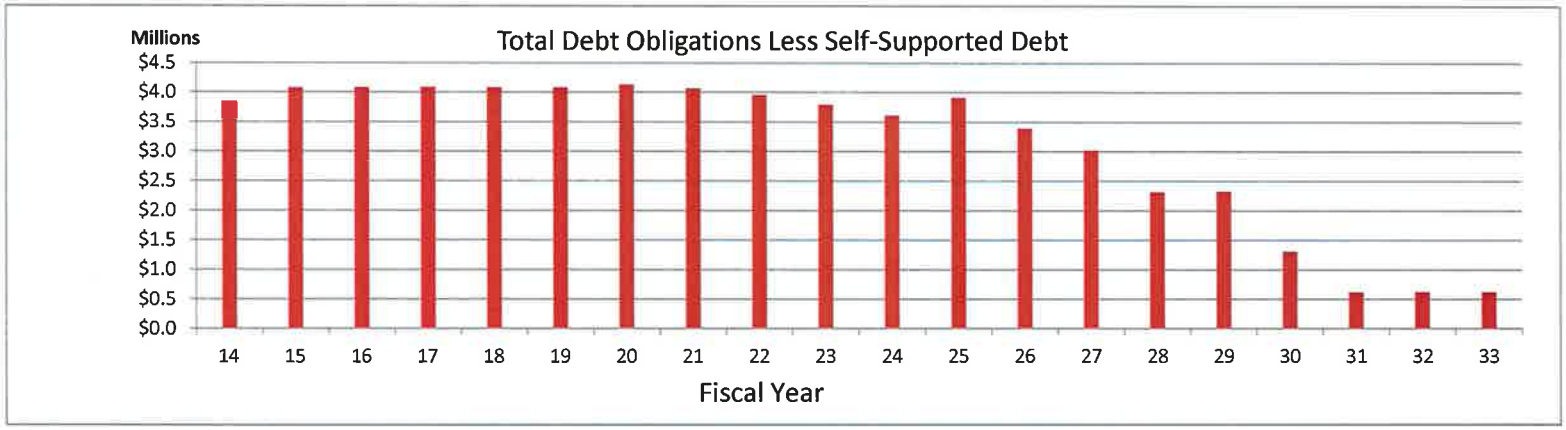
ACCOUNT DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACT 2013-2014
BEGINNING FUND BALANCE	$ 301,862	$ 451,193	$ 554,895	$ 567,931	$ 567,931	$ 567,931
REVENUES:						
Property taxes	3,255,376	3,110,899	3,031,497	2,889,311	2,889,311	2,113,192
Interest income	17,870	20,822	16,089	16,000	16,000	2,222
Transfers in	184,000	4,251,931	255,005	583,055	583,055	-
TOTAL REVENUES	3,457,246	7,383,652	3,302,591	3,488,366	3,488,366	2,115,414
TOTAL FUNDS AVAILABLE	$ 3,759,108	$ 7,834,845	$ 3,857,486	$ 4,056,297	$ 4,056,297	$ 2,683,345
EXPENDITURES:						
Principal	1,978,763	1,838,331	1,997,965	2,248,787	2,248,787	-
Interest	1,324,613	1,380,067	1,278,043	1,423,523	1,423,523	-
Other Uses and Fees	4,540	4,061,551	13,547	6,000	6,000	59
TOTAL EXPENDITURES	$ 3,307,915	$ 7,279,950	$ 3,289,555	$ 3,678,310	$ 3,678,310	$ 59
Excess (deficiency) of revenues over (under) expenditures	$ 149,331	$ 103,702	$ 13,036	$ (189,944)	$ (189,944)	$ 2,115,355
ENDING FUND BALANCE	$ 451,193	$ 554,895	$ 567,931	$ 377,987	$ 377,987	$ 2,683,286

Table 2a - General Obligation Debt Service Requirements

Fiscal Year Ended 09/30		Outstanding Debt Service Requirements (1) General Obligation Bonds	Interest	Certificates of Obligation	Interest	W&WW Revenue Bonds	Interest	Total Principal	Total Interest	Total Outstanding Debt Service	Less: Self-Supporting Debt Paid from System Revenues and the Little Elm CDC (a)	Net General Obligation Debt Service Requirments(b)	% of Principal Retired	# of Years Amort
2014	14	2,485,000	1,501,181	1,070,000	1,210,194	130,000	136,410	3,685,000	2,847,785	6,532,785	2,699,336	3,833,449		21
2015	15	2,580,000	1,411,444	1,330,000	1,188,261	135,000	129,910	4,045,000	2,729,616	6,774,616	2,700,206	4,074,410		20
2016	16	2,670,000	1,334,425	1,365,000	1,154,536	145,000	124,645	4,180,000	2,613,606	6,793,606	2,716,056	4,077,550		19
2017	17	2,755,000	1,252,582	1,410,000	1,116,836	150,000	118,990	4,315,000	2,488,408	6,803,408	2,720,140	4,083,267		18
2018	18	2,840,000	1,164,874	1,455,000	1,076,324	155,000	112,990	4,450,000	2,354,188	6,804,188	2,727,192	4,076,996	26.52%	17
2019	19	2,940,000	1,072,267	1,500,000	1,033,474	165,000	106,790	4,605,000	2,212,530	6,817,530	2,740,387	4,077,143		16
2020	20	3,000,000	972,755	1,555,000	989,324	175,000	99,860	4,730,000	2,061,938	6,791,938	2,663,951	4,127,988		15
2021	21	3,040,000	871,303	1,600,000	942,186	180,000	92,510	4,820,000	1,905,999	6,725,999	2,665,256	4,060,744		14
2022	22	2,865,000	766,864	1,655,000	891,785	190,000	84,950	4,710,000	1,743,599	6,453,599	2,504,035	3,949,564		13
2023	23	2,810,000	663,956	1,720,000	838,600	200,000	76,400	4,730,000	1,578,956	6,308,956	2,523,225	3,785,731	56.79%	12
2024	24	2,735,000	562,740	1,775,000	781,465	210,000	67,400	4,720,000	1,411,605	6,131,605	2,523,515	3,608,090		11
2025	25	2,825,000	462,900	1,845,000	719,595	220,000	57,950	4,890,000	1,240,445	6,130,445	2,220,070	3,910,375		10
2026	26	2,405,000	360,429	1,920,000	652,873	230,000	47,500	4,555,000	1,060,802	5,615,802	2,226,698	3,389,104		9
2027	27	2,130,000	264,608	1,995,000	581,378	245,000	36,575	4,370,000	882,560	5,252,560	2,234,328	3,018,233		8
2028	28	1,515,000	178,719	1,565,000	504,338	255,000	24,938	3,335,000	707,994	4,042,994	1,726,175	2,316,819	84.84%	7
2029	29	1,590,000	107,969	1,640,000	435,743	270,000	12,825	3,500,000	556,536	4,056,536	1,731,468	2,325,069		6
2030	30	655,000	32,750	1,515,000	362,045	0	0	2,170,000	394,795	2,564,795	1,253,320	1,311,475		5
2031	31	0	0	1,575,000	292,720	0	0	1,575,000	292,720	1,867,720	1,248,820	618,900		4
2032	32	0	0	1,650,000	219,770	0	0	1,650,000	219,770	1,869,770	1,246,245	623,525		3
2033	33	0	0	1,730,000	143,320	0	0	1,730,000	143,320	1,873,320	1,246,095	627,225		2
2034	34	0	0	1,190,000	62,248	0	0	1,190,000	62,248	1,252,248	1,252,248	-	100.00%	1
		$ 41,840,000	$ 12,981,764	$ 33,060,000	$ 15,197,013	$ 3,055,000	$ 1,330,643	$ 77,955,000	$ 29,509,419	$ 107,464,419	$ 45,568,764	$ 61,895,656		

(1) Source: Town of Little Elm (Issuer)
(a) Includes self-supporting debt of the Town's Water and Wastewater System and the Town of Little Elm's Community Development Corporation
(b) Exclueds self-supporting debt paid from System Revenues and SalesTax from the Little Elm Community Development Corporation.




Total Debt Obligations Less Self-Supported Debt
Millions
$4.5
$4.0
$3.5
$3.0
$2.5
$2.0
$1.5
$1.0
$0.5
$0.0
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33
Fiscal Year

LITTLE ELM

STREET MAINTENANCE FUND (115)

1/4 CENT SALES TAX

The Town voted a 1/4 cent sales tax in May 2009 for the purpose of constructing and maintaining the Town's streets. The town issues an annual competitive bid for street maintenance and awards the bid for street repairs based on a comprehensice street maintenance inventory grid maintained by the Town's engineer. The first election was in 2005 and the table below reflects the fiscal year collections since the sales tax was first voted in 2005. Street Maintenance Project Inventory is updated annually by Public Works and the Town Engineer and projects are prioritized and placed out to bid; the bids are value engineered and taylored to the Street Maintenance Sales Tax Budget.

FY 2013-2014

Budget Report

(Unaudited)

	Fiscal Year	Total Sales Tax Received	1¢ General Fund	.50¢ EDC	.25¢ CDC	.25¢ Street Maint.	% Change (Year over Year)
	2008	2,533,974	1,291,747	645,874	274,044	322,310	#REF!
	2009	2,898,131	1,449,065	724,533	362,266	362,266	12.4%
	2010	3,143,026	1,571,513	785,756	392,878	392,878	8.5%
	2011	3,416,151	1,708,076	854,038	427,019	427,019	8.7%
	2012	3,861,035	1,930,518	965,259	482,629	482,629	13.0%
	2013	4,479,710	2,239,855	1,119,927	559,964	559,964	16.0%
Budget	**2014**	**4,861,200**	**2,430,600**	**1,215,300**	**607,650**	**607,650**	**8.5%**
YTD Act	*2014*	*671,886*	*335,943*	*167,972*	*83,986*	*83,986*	

LITTLE ELM

STREET MAINTENANCE FUND
1/4 Sales Tax
Revenue, Expenses and Changes in Fund Balance
Fund 115

ACCOUNT DESCRIPTION	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACT 2013-2014
Beginning Fund Balance	**$ 499,467**	**$ 142,226**	**$ 162,847**	**$ 617,424**	**$ 387,095**	**$ 387,095**	**$ 387,095**
Operating Revenues:							
Sales tax	392,878	427,019	482,629	559,964	607,649	607,649	44,708
Interest	7,901	2,905	4,379	4,399	7,012	7,012	675
Other sources-grants	-	-	-	35,000	-	-	-
Total Operating Revenues	**400,780**	**429,924**	**487,008**	**599,363**	**614,661**	**614,661**	**45,383**
Total Funds Available	**900,246**	**572,150**	**649,855**	**1,216,787**	**1,001,756**	**1,001,756**	**432,477**
Operating Expenses:							
Personnel services	-	-	-	-	-	-	-
Contract services	758,021	409,303	32,431	470,990	700,000	700,000	10,743
Supplies and materials	-	-	-	-	-	-	-
Transfer Out	-	-	-	358,703	-	-	-
Total Expenditures	**758,021**	**409,303**	**32,431**	**829,692**	**700,000**	**700,000**	**10,743**
Excess (deficiency) of revenues over (under) expenditures	**(357,241)**	**20,621**	**454,577**	**(230,329)**	**(85,339)**	**(85,339)**	**34,640**
Ending Fund Balance	**$ 142,226**	**$ 162,847**	**$ 617,424**	**$ 387,095**	**$ 301,756**	**$ 301,756**	**$ 421,734**

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LITTLE ELM

Internal Service Fund

(Fund 500)

EQUIPMENT REPLACEMENT FUND

Budget Report
FY 2013-2014

(Unaudited)

The Town has established a Vehicle/Equipment Replacement Fund for the replacement of major rolling stock and equipment. Transfers to the Fund are appropriated annually during the budget process as a percentage of the annual depreciation from the prior year annual audit.

LITTLE ELM

Internal Service Fund
Revenue, Expenses and Changes in Fund Balance
Fund 500-Equipment Replacement Fund

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACT 2013-2014
BEGINNING FUND BALANCE	500-3111-00-00	$ -	$ -	$ 194,049	$ 194,049	$ 194,049
REVENUES:						
Interest	500-5611-00-00	-	471	-	-	343
Transfer in from other funds	500-8900-00-00	-	193,600	-	-	-
TOTAL REVENUES		-	194,071	-	-	343
TOTAL FUNDS AVAILABLE		$ -	$ 194,071	$ 194,049	$ 194,049	$ 194,392
EXPENDITURES:						
Miscellaneous		-	23	-	-	-
		-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ 23	$ -	$ -	$ -
Excess (deficiency) of revenues over (under) expenditures		-	194,049	-	-	343
ENDING FUND BALANCE	500-3111-00-00	$ -	$ 194,049	$ 194,049	$ 194,049	$ 194,392

UTILITY FUND (612)

This fund is a business-enterprise fund accounting for the Town's water and sewer utilities including water distribution, sewer plan operations and treatment, water billing and meter reading. The system is self-supporting with rates and charges determined by an annual rate analysis to determine the adequacy of revenue to support operations, capital improvements and debt commitments.

QUARTERLY BUDGET REPORT
FY 2013-2014

Unaudited

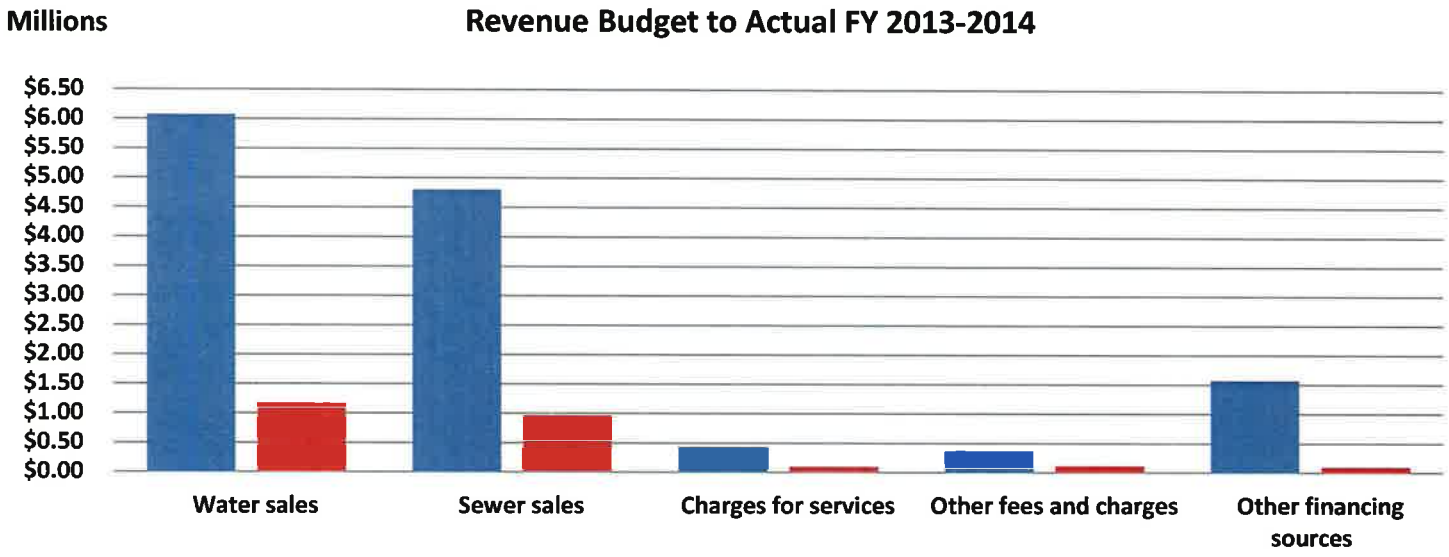
Customer Count

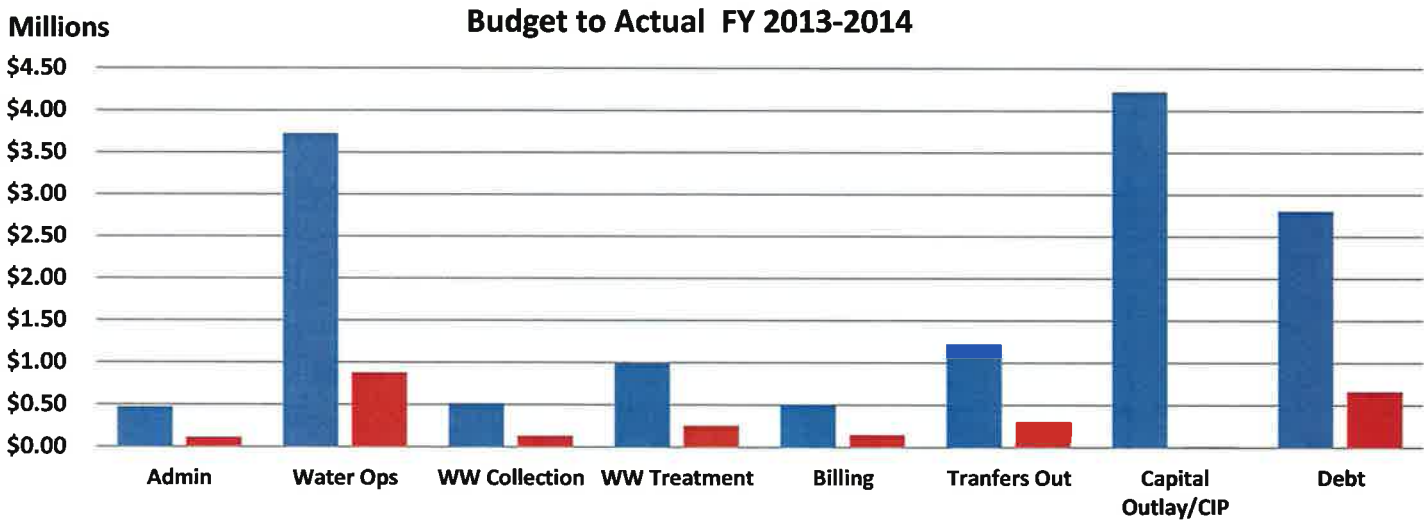
	2013	2012	2011	2010	2009
Sewer	9,174	8,636	8,399	8,067	7,792
Water	9,491	8,963	8,712	8,368	8,204

LITTLE ELM

WATER AND WASTEWATER FUND
Revenue, Expenses and Changes in Working Capital
Fund 612

ACCOUNT DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACTUAL 2013-2014	$ VAR TO BUDGET	% VAR TO BUDGET
Operating Revenues:								
Water sales	5,449,414	5,263,386	5,789,415	6,075,499	6,075,499	1,154,622	4,920,877	19.0%
Sewer sales	3,633,157	3,869,653	4,282,463	4,807,565	4,807,565	963,922	3,843,643	20.1%
Charges for services	377,724	652,908	468,049	433,500	433,500	94,120	339,380	21.7%
Other fees and charges	442,222	421,090	418,010	355,000	355,000	112,232	242,768	31.6%
Other financing sources	-	33,802	3,476,255	1,571,926	1,571,926	94,160	1,477,766	6.0%
Total Operating Revenues	**9,902,518**	**10,240,838**	**14,434,191**	**13,243,490**	**13,243,490**	**2,419,056**	10,824,434	18.3%
							-	
Operating Expenses:							-	
Administration (73)	571,938	505,373	516,757	556,075	483,111	112,616	370,495	23.3%
Water operations(61)	2,866,492	3,208,195	3,396,312	3,705,762	3,726,588	877,635	2,848,953	23.6%
Wastewater collections (71)	323,955	357,875	440,004	497,610	518,634	130,211	388,423	25.1%
Wastewater treatment (72)	769,977	926,592	1,014,174	975,834	993,479	252,434	741,046	25.4%
Billing/Collecton and Meter Reading	491,963	974,229	521,456	497,728	511,197	146,403	364,794	28.6%
Total Operating Expenses	**5,024,324**	**5,972,263**	**5,888,703**	**6,233,009**	**6,233,009**	**1,519,298**	4,713,711	24.4%
Non-Operating Expenses:							-	
Transfers out - PILOT	1,042,953	1,117,592	1,137,734	1,224,904	1,224,904	306,226	918,678	25.0%
Capital outlays/Infrastructure	158,267	1,610,379	3,075,684	108,581	108,581	12,999	95,582	12.0%
Debt Requirements	1,884,005	2,557,146	2,751,659	2,807,405	2,807,405	-	2,807,405	0.0%
Transfer to CIP	-	400,000	16,126	4,210,934	4,210,934	665,060	3,545,874	15.8%
Total Non-Operating Expenses	**3,085,225**	**5,685,117**	**6,981,203**	**8,351,824**	**8,351,824**	**984,285**	7,367,539	11.8%
							-	
Total Operating and Non-Operating	**8,109,550**	**11,657,380**	**12,869,906**	**14,584,833**	**14,584,833**	**2,503,583**	12,081,250	17.2%
Excess (deficiency of Revenues over expenses)	**1,792,968**	**(1,416,542)**	**1,564,285**	**(1,341,343)**	**(1,341,343)**	**(84,527)**	(1,256,816)	6.3%
Beginning Working Capital	5,388,439	7,181,407	5,764,865	7,329,150	7,329,150	7,329,150		
Adjust to CAFR						-		
Ending Working Capital	**7,181,407**	**5,764,865**	**7,329,150**	**5,987,807**	**5,987,807**	**7,244,624**		
Working Capital Days	**323**	**181**	**208**	**150**	**150**			
Working Capital to operations	**89%**	**49%**	**57%**	**41%**	**41%**			


Millions
Revenue Budget to Actual FY 2013-2014
$6.50
$6.00
$5.50
$5.00
$4.50
$4.00
$3.50
$3.00
$2.50
$2.00
$1.50
$1.00
$0.50
$0.00
Water sales
Sewer sales
Charges for services
Other fees and charges
Other financing sources

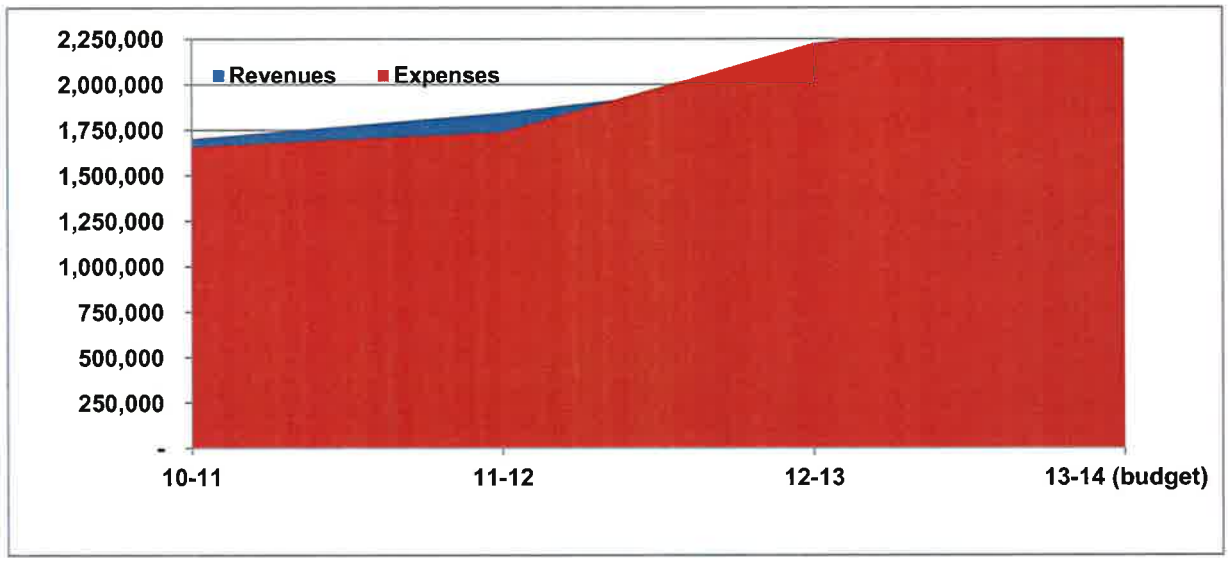

Millions
Budget to Actual FY 2013-2014
$4.50
$4.00
$3.50
$3.00
$2.50
$2.00
$1.50
$1.00
$0.50
$0.00
Admin
Water Ops
WW Collection
WW Treatment
Billing
Tranfers Out
Capital Outlay/CIP
Debt

LITTLE ELM

SOLID WASTE FUND (712)

This is a business-type fund and is utilized to account for the Town's Solid Waste Acitivities. The Town contracts for Solid Waste Collection with Community Waste Disposal, Inc, (CWD), Inc.. The contract RENEWED effective January 01, 2011 for 6 years. Solid Waste rates are determined by CWD, Inc., however, the Town Council has final approval authority. The Town operates its own Courtesy Site Solid Waste Collection Site. In addtion to these services, this fund also accounts for the Town's Semi-Annual Clean-up events as well as pays for household hazardous waste collection and disposal through this fund. Rates and Charges are adjusted per the terms of the contract with CWD.

BUDGET REPORT
FY 2013-2014
(Unaudited)



LITTLE ELM

SOLID WASTE FUND
Revenue, Expenses and Changes in Working Capital
Fund 712

ACCOUNT DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACT 2013-2014
Beginning Working Capital	**$ 317,822**	**$ 360,815**	**$ 467,142**	**$ 277,993**	**$ 277,993**	**$ 277,993**
Operating Revenues:						
Franchise Fees-Comm Solid Waste	56,342	82,977	92,010	90,000	90,000	-
Sales and charges	1,645,533	1,758,790	1,941,496	2,091,280	2,091,280	497,087
Interest	2,149	4,975	3,230	3,000	3,000	360
Transfer in from other funds	-	-	-	-	-	-
Total Operating Revenues	**1,704,024**	**1,846,743**	**2,036,735**	**2,184,280**	**2,184,280**	**497,447**
Operating Expenses:						
Personnel Costs	7,513	12,793	11,146	60,674	60,674	214
Solid Waste Contract	1,292,966	1,299,397	1,421,331	1,374,586	1,374,586	368,562
Mowing Contracts	53,603	169,188	308,733	266,000	266,000	88,049
Litter Contracts	12,910	26,210	-	-	-	-
Spring and Fall Cleanup	10,525	3,877	8,462	15,000	15,000	1,219
Hazardous Waste Contract	350	250	50	-	-	50
Dump Station	87,164	26,938	68,937	32,470	32,470	26,378
Transfers to other funds	196,000	199,316	402,597	472,600	472,600	49,400
Other Expenses/Capital	-	2,447	4,628	234,027	234,027	29,802
Total Expenditures	**1,661,031**	**1,740,415**	**2,225,885**	**2,455,357**	**2,455,357**	**563,673**
Net Income (Loss) Before Transfers	**42,993**	**106,327**	**(189,150)**	**(271,077)**	**(271,077)**	**(66,227)**
Adjusting to CAFR						
Ending Working Capital	**$ 360,815**	**$ 467,142**	**$ 277,993**	**$ 6,916**	**$ 6,916**	**$ 211,766**

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LITTLE ELM

DRAINAGE SYSTEM UTILITY FUND (715)

Ordinance No. 1087 was adopted and approved in November 2011 establishing a Municipal Drainage Utility System to protect the public health and safety of the Town's residents from the loss of life and property caused by surface water overflows, surface water stagnation, and pollution arising from onpoint source runnoff with the boundaries of the Town of Little Elm. The ordinance further sets forth adoption of rates based on a property's contribution to the public storm water utility system for which the contribution is based on the impervious area for the property whereby on equivalent residential unit (ERU) is defined as 3,687 square fee of impervious area. The rate per ERU was set at $3.35 per month and is billed through the Town's Utility Billing System. All other non-exempt properties are assessed based on their measured impervious area at a rate of $3.35 per ERU per month. The ordinance further sets out an appeals and penalty procedure.

QUARTERLY BUDGET EPORT
FY 2013-2014
(Unaudited)

LITTLE ELM

DRAINAGE SYSTEM UTILITY FUND
Revenue, Expenses and Changes in Working Capital
Fund 715

	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACT 2013-2014
Beginning Working Capital	**$ -**	**$ 314,496**	**$ 325,887**	**$ 325,887**	**$ 325,887**
Operating Revenues:					
Drainage fees	361,513	451,849	489,000	489,000	97,993
Other fees and charges	-	-	-	-	-
Interest	1,313	3,048	2,160	2,160	468
Other sources	-	-	1	2	3
Total Operating Revenues	**362,826**	**454,897**	**491,161**	**491,162**	**98,464**
Operating Expenses:					
Personnel services	-	53,329	191,427	191,427	37,078
Professional services	48,330	91,385	45,000	45,000	2,685
Contract services	-	48,414	103,000	103,000	3,188
Supplies and materials	-	20,205	81,580	81,580	12,790
Capital outlays	-	255,376	350,000	350,000	-
Drainage projects	-	-	-	-	-
Total Expenditures	**48,330**	**468,710**	**771,007**	**771,007**	**55,740**
Net Income (Loss) Before Other Sources	**314,496**	**(13,813)**	**(279,846)**	**(279,845)**	**42,724**
Other Financing Sources(uses) :					
Contributions	-	-	50,000	50,000	-
Other sources	-	34,204	50,000	50,000	-
Transfers in from other funds	-	-	-	-	-
Transfers to other funds	-	(9,000)	-	-	-
Total Other Financing Sources (Uses)	**-**	**25,204**	**100,000**	**100,000**	**-**
Change in Net Assets	**314,496**	**11,392**	**(179,846)**	**(179,845)**	**42,724**
Ending Working Capital	**$ 314,496**	**$ 325,887**	**$ 146,041**	**$ 146,042**	**$ 368,611**

LITTLE ELM

BUDGET REPORT
FY 2013-2014

FUND STATEMENTS
SPECIAL REVENUE FUNDS

Fund #	
200	Court Technology
200	Court Security
200	Child Safety
200	Library Grant - Cornerstone of Science
200	Police Training - LEOSE
200	Police -McGruff
200	Fire Training - TCLEOSE
202	Streetscape - Tower Leases and Escrow Funds
203	PEG Fund
205	Traffic Safety - Photographic Camera
211	Farmers Market Grant
250	Donations - Library Building
250	Donations - Library Operations
250	Donations - Police
250	Donations - Police Explorer
250	Donations - Animal Shelter
250	Donations - Fire
412	Police - Fine and Forfeitures
825	Park Development Fees

SPECIAL REVENUE FUNDS

(Fund 200)

Court Technology

Budget Report
FY 2013-2014

Art. 102.0172. COURT COSTS; MUNICIPAL COURT TECHNOLOGY FUND. (a) The governing body of a municipality by ordinance may create a municipal court technology fund and may require a defendant convicted of a misdemeanor offense in a municipal court or municipal court of record to pay a technology fee not to exceed $4 as a cost of court. A fund designated by this article may be used only to finance the purchase of or to maintain technological enhancements for a municipal court or municipal court of record, including: (1) Computer Systems; (2) Computer Networks; (3) Computer Hardware; (4) Computer Software; (5) Imaging Systems; (6) Electronic Kiosks; (7) Electronic Ticket Writers and; (8) Docket Management Systems.

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 200-Court Technology

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	ACT YTD 2013-2014
BEGINNING FUND BALANCE	200-3111-00-00	$ 9,419	$ 13,897	$ 22,321	$ 27,502	$ 27,502	$ 27,502
REVENUES:							
Court Technology Fees	200-5513-00-00	10,756	10,422	12,104	12,500	12,500	2,571
Interest	200-5611-00-00	260	341	332	-	-	88
TOTAL REVENUES		11,016	10,763	12,437	12,500	12,500	2,659
TOTAL FUNDS AVAILABLE		$ 20,435	$ 24,660	$ 34,758	$ 40,002	$ 40,002	$ 30,161
EXPENDITURES:							
Court Technology Expense	200-6324-07-00	6,538	2,339	7,256	5,000	5,000	3,348
Transfer to General Fund	200-6250-07-00	-	-	-	-	-	-
TOTAL EXPENDITURES		$ 6,538	$ 2,339	$ 7,256	$ 5,000	$ 5,000	$ 3,348
Excess (deficiency) of revenues over (under) expenditures		4,478	8,424	5,181	7,500	7,500	(689)
ENDING FUND BALANCE	200-3111-00-00	$ 13,897	$ 22,321	$ 27,502	$ 35,002	$ 35,002	$ 26,813

LITTLE ELM

SPECIAL REVENUE FUNDS

(Fund 200)

Court Security

Budget Report
FY 2013-2014

The governing body of a municipality by ordinance may create a municipal court building security fund and ordinance may create a municipal court building security fund and may require a defendant convicted of a misdemeanor offense in a municipal court to pay a $3 security fee as a cost of court. A fund designated by this subsection may be used only to finance security personnel for a district, county, justice, or municipal court, as appropriate, or to finance items when used for the purpose of providing security services for buildings housing a district, county, justice, or municipal court, as appropriate, including: (1) the purchase or repair of X-ray machines and conveying systems; (6) bailiffs, deputy sheriffs, deputy constables, or (10) the purchase or repair of bullet-proof glass; and (11) continuing education on security issues for court personnel and security personnel.

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 200-Court Security

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	ACT YTD 2013-2014
BEGINNING FUND BALANCE	200-3111-00-00	$ 40,051	$ 33,403	$ 36,517	$ 35,671	$ 35,671	$ 35,671
REVENUES:							
Court Security Fees	200-5514-00-00	7,366	7,506	9,205	9,350	9,350	1,918
Interest	200-5611-00-00	362	679	332	-	-	85
TOTAL REVENUES		7,728	8,185	9,538	9,350	9,350	2,003
TOTAL FUNDS AVAILABLE		$ 47,779	$ 41,588	$ 46,055	$ 45,021	$ 45,021	$ 37,674
EXPENDITURES:							
Court Security Expense	200-6323-07-00	-	-	-	25,000	25,000	-
Transfer to General Fund	200-6250-07-00	14,376	5,071	10,384	9,000	9,000	2,192
TOTAL EXPENDITURES		$ 14,376	$ 5,071	$ 10,384	$ 34,000	$ 34,000	$ 2,192
Excess (deficiency) of revenues over (under) expenditures		(6,648)	3,114	(846)	(24,650)	(24,650)	(189)
ENDING FUND BALANCE	200-3111-00-00	$ 33,403	$ 36,517	$ 35,671	$ 11,021	$ 11,021	$ 35,482

LITTLE ELM

SPECIAL REVENUE FUNDS

(Fund 200)

Child Safety Program Fund

Budget Report
FY 2013-2014

Art. 102.014. COURT COSTS FOR CHILD SAFETY FUND IN MUNICIPALITIES. A person convicted of an offense under Subtitle C, Title 7, Transportation Code, when the offense occurs within a school crossing zone as defined by Section 541.302 of that code, shall pay as court costs $25 in addition to other taxable court costs. A person convicted of an offense under Section 545.066, Transportation Code, shall pay as court costs $25 in addition to other taxable court costs. Money collected under this article in a justice, county, or district court shall be used to fund school crossing guard programs in the county where they are collected. If the county does not operate a school crossing guard program, the county may: (1) remit fee revenues to school districts in its jurisdiction for the purpose of providing school crossing guard services; (2) fund programs the county is authorized by law to provide which are designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention.

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 200-Court Child Safety Program Fund

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	ACT YTD 2013-2014
BEGINNING FUND BALANCE	200-3111-00-00	$ 11,296	$ 42,343	$ 55,107	$ 66,005	$ 66,005	$ 66,005
REVENUES:							
Child Safety Fees	200-5503-00-00	7,017	5,920	10,565	5,000	5,000	1,165
Other Govt's-Denton County	200-5310-00-00	23,580	6,012	-	-	-	-
Interest	200-5611-00-00	450	832	332	-	-	85
TOTAL REVENUES		31,047	12,764	10,897	5,000	5,000	1,250
TOTAL FUNDS AVAILABLE		$ 42,343	$ 55,107	$ 66,005	$ 71,005	$ 71,005	$ 67,254
EXPENDITURES:							
Child Safety Program Expense	200-6340-30-00	-	-	-	11,000	11,000	-
Transfer to Fund 201 (Juvenile)	200-8995-30-00	-	-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ -	$ -	$ 11,000	$ 11,000	$ -
Excess (deficiency) of revenues over (under) expenditures		31,047	12,764	10,897	(6,000)	(6,000)	1,250
ENDING FUND BALANCE	200-3111-00-00	$ 42,343	$ 55,107	$ 66,005	$ 60,005	$ 60,005	$ 67,254

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LITTLE ELM

SPECIAL REVENUE FUNDS
(Fund 200)
LIBRARY-CORNERSTONE OF SCIENCE GRANT

Grants: Cornerstones of Science is an award-winning national science literacy organization located in Brunswick, Maine, USA. The mission of Cornerstones of Science (COS) is to connect children, teens, and adults to science and technology through superb books, programs, and opportunities for community involvement in current scientific issues. To achieve our mission we partner primarily with public libraries.

Budget
FY 2013-2014

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 200-Cornerstones of Science & Technology Grant

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	ACTUAL 2013-2014	AMENDED 2013-2014	ACT YTD 2013-2014
BEGINNING FUND BALANCE	200-3111-00-00	$ 3,967	$ 3,667	$ 2,862	$ 717	$ 717	$ 717
REVENUES:							
Interest	200-5611-00-00	-	-	-	-	-	-
Other agencies	200-5905-00-00	1,200	675	-	-	-	-
TOTAL REVENUES		1,200	675	-	-	-	-
		FY 2013-2014					
TOTAL FUNDS AVAILABLE		$ 5,167	$ 4,342	$ 2,862	$ 717	$ 717	$ 717
EXPENDITURES:							
IT Services	200-6328-09-00	-	-	-	-	-	-
Supplies and equipment	200-6330-09-00	1,500	-	-	-	-	-
Lone Star Grant expense	200-6331-09-00	-	-	-	-	-	-
Miscellaneous expense	200-6339-09-00	-	1,479	2,146	-	-	825
Training and travel	200-6715-09-00	-	-	-	-	-	-
TOTAL EXPENDITURES		1,500	1,479	2,146	-	-	825
Excess (deficiency) of revenues over (under) expenditures		(300)	(804)	(2,146)	-	-	(825)
ENDING FUND BALANCE	200-3111-00-00	$ 3,667	$ 2,862	$ 717	$ 717	$ 717	$ (108)

Cornerstones of Science is an award-winning national science literacy organization located in Brunswick, Maine, USA. The mission of Cornerstones of Science (COS) is to connect children, teens, and adults to science and technology through superb books, programs, and opportunities for community involvement in current scientific issues. To achieve our mission we partner primarily with public libraries.

LITTLE ELM

SPECIAL REVENUE FUNDS
(Fund 200)
POLICE LEOSE FUNDS

The Legislature established the Texas Commission on Law Enforcement Officer Standards and Education (TCLEOSE) in 1965 to set voluntary training and education standards for law enforcement. Standards for peace officers became mandatory in 1969. The Commission also licenses and approves training providers for both basic and continuing education.

TCLEOSE FUNDS: 5% of the dedicated funds from court fees assessed on criminal offenses is used to fund TCLEOSE and Law Enforcement Officer Standards and Education (LEOSE) training funds. While the agency gets one-thirdof this funding described above, two-thirds of this money is distributed to local law enforcement agencies by the State Comptroller to supplement continuing education costs for law enforcement and county corrections personnel.

Budget
FY 2013-2014

4B

LITTLE ELM

SPECIAL REVENUE

Revenue, Expenses and Changes in Fund Balance

Fund 200-Police Leose Funds

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	ACT YTD 2013-2014
BEGINNING FUND BALANCE	200-3111-00-00	$ 11,522	$ 12,631	$ 15,396	$ 15,396	$ 15,396	$ 15,396
REVENUES:							
Other agencies	200-5301-00-00	2,919	2,765	-	2,500	2,500	-
Interest	200-5611-00-00	185	-	-	-	-	-
TOTAL REVENUES		3,104	2,765	-	2,500	2,500	-
TOTAL FUNDS AVAILABLE		$ 14,626	$ 15,396	$ 15,396	$ 17,896	$ 17,896	$ 15,396
EXPENDITURES:							
Supplies and equipment	200-6330-30-00	1,995	-	-	750	750	-
Miscellaneous expense	200-6333-30-00	-	-	-	-	-	-
Training and travel	200-6715-30-00	-	-	-	10,000	10,000	-
TOTAL EXPENDITURES		$ 1,995	$ -	$ -	$ 10,750	$ 10,750	$ -
Excess (deficiency) of revenues over (under) expenditures		1,109	2,765	-	(8,250)	(8,250)	-
ENDING FUND BALANCE	200-3111-00-00	$ 12,631	$ 15,396	$ 15,396	$ 7,146	$ 7,146	$ 15,396

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LITTLE ELM

SPECIAL REVENUE FUNDS

(Fund 200)

POLICE-MCGRUFF NEIGHBORHOOD TEAM FUND

Grants: In the early 1980's, the National Crime Prevention Council (NCPS) and the Ad Council introduced McGruff the Crime Dog to the nation and began encouraging Americans to help "Take A Bite Out of Crime. Today, more than 93% of children recognize this icon that provides safety tips for adults and kids.

Budget
FY 2013-2014

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 200-McGruff Neighborhood Team

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	ACT YTD 2013-2014
BEGINNING FUND BALANCE	200-3111-00-00	$ 1,404	$ 1,404	$ 1,404	$ 1,404	$ 1,404	$ 1,404
REVENUES:							
Other agencies	200-5309-00-00	-	-	-	-	-	-
Interest	200-5611-00-00	-	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-	-
TOTAL FUNDS AVAILABLE		$ 1,404	$ 1,404	$ 1,404	$ 1,404	$ 1,404	$ 1,404
EXPENDITURES:							
IT Services	200-6328-30-00	-	-	-	-	-	-
Supplies and equipment	200-6330-30-00	-	-	-	-	-	-
Miscellaneous expense	200-6333-30-00	-	-	-	-	-	-
Training and travel	200-6715-30-00	-	-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ -	$ -	$ -	$ -	$ -
Excess (deficiency) of revenues over (under) expenditures		-	-	-	-	-	-
ENDING FUND BALANCE	200-3111-00-00	$ 1,404	$ 1,404	$ 1,404	$ 1,404	$ 1,404	$ 1,404

SPECIAL REVENUE FUNDS
(Fund 200)
Fire Training - State Funds

The Legislature established the Texas Commission on Law Enforcement Officer Standards and Education (TCLEOSE) in 1965 to set voluntary training and education standards for law enforcement. Standards for peace officers became mandatory in 1969. The Commission also licenses and approves training providers for both basic and continuing education.

TCLEOSE FUNDS: 5% of the dedicated funds from court fees assessed on criminal offenses is used to fund TCLEOSE and Law Enforcement Officer Standards and Education (LEOSE) training funds. While the agency gets one-thirdof this funding described above, two-thirds of this money is distributed to local law enforcement agencies by the State Comptroller to supplement continuing education costs for law enforcement and county corrections personnel.

Budget
FY 2013-2014

LITTLE ELM

SPECIAL REVENUE

Revenue, Expenses and Changes in Fund Balance

Fund 200-Fire Leose Funds

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	ACT YTD 2013-2014
BEGINNING FUND BALANCE	200-3111-00-00	$ 2,182	$ 2,793	$ 2,828	$ 246	$ 246	$ 246
REVENUES:							
Other agencies	200-5302-00-00	791	-	-	-	-	-
Interest	200-5611-00-00	-	35	-	-	-	-
TOTAL REVENUES		791	35	-	-	-	-
TOTAL FUNDS AVAILABLE		$ 2,973	$ 2,828	$ 2,828	$ 246	$ 246	$ 246
EXPENDITURES:							
Supplies and equipment	200-6330-58-00	-	-	2,583	-	-	-
Miscellaneous expense	200-6333-58-00	180	-	-	-	-	-
Training and travel	200-6715-58-00	-	-	-	-	-	-
TOTAL EXPENDITURES		$ 180	$ -	$ 2,583	$ -	$ -	$ -
Excess (deficiency) of revenues over (under) expenditures		611	35	(2,583)	-	-	-
ENDING FUND BALANCE	200-3111-00-00	$ 2,793	$ 2,828	$ 246	$ 246	$ 246	$ 246

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LITTLE ELM

SPECIAL REVENUE FUNDS

(Fund 202)

Streetscape

Budget
FY 2013-2014

This Fund is set up by Resolution of Council whereby all funds from lease/rental payments received from Broadband and Cellular providers is set aside for Streetscape improvements throughout the Town including Walker Lane and Eldorado Parkway; currently there are 2 companies producing monthly rental income into this fund: Clearview and ; additionally the company that has the directional signs throughout the Town provides monthly rental income to the Town - National Sign Plaza.

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 202-Streetscape

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACT 2013-2014
BEGINNING FUND BALANCE	202-3111-00-00	$ 92,218	$ 205,039	$ 221,155	$ 298,489	$ 298,489	$ 298,489
REVENUES:							
Developer Contributions	202-5460-00-00	-	5,500	-	-	-	-
Streetscape-Tower Lease	202-5720-00-00	62,007	96,497	114,637	90,000	90,000	34,090
Streetscape-Mitigation	202-5722-00-00	-	21,151	106,047	2,500	2,500	17,156
Other Grants/Reimbusements	202-5696-00-00			39,360	-	-	7,080
Transfer In from other funds	202-7997-00-00	50,000	50,000	50,000	50,000	50,000	-
Interest	202-5611-00-00	815	2,968	2,302	1,500	1,500	669
TOTAL REVENUES		112,822	176,116	312,346	144,000	144,000	58,995
TOTAL FUNDS AVAILABLE		$ 205,039	$ 381,155	$ 533,501	$ 442,489	$ 442,489	$ 357,484
EXPENDITURES:							
Administrative Costs	202-6725-10-00	-	-	-	-	-	-
Engineering Costs	202-6726-10-00	-	-	4,056	-	-	228
Architectural Costs	202-6727-10-00	-	-	-	-	-	-
Construction Costs	202-6728-10-00	-	-	-	-	-	-
ROW and TOPO Costs	202-6729-10-00	-	10,000	-	-	-	-
Environmental and Testing	202-6730-10-00	-	-	-	-	-	-
Landscapte and Signage	202-6731-10-00	-	-	-	-	-	-
Communications	202-6272-10-00			608	-	-	-
Transfer to Capital Projects	202-6250-10-00	-	150,000	230,349	125,000	125,000	-
TOTAL EXPENDITURES		$ -	$ 160,000	$ 235,013	$ 125,000	$ 125,000	$ 228
Excess (deficiency) of revenues over (under) expenditures		$ 112,822	$ 16,116	$ 77,334	$ 19,000	$ 19,000	$ 58,767
ENDING FUND BALANCE	202-3111-00-00	$ 205,039	$ 221,155	$ 298,489	$ 317,489	$ 317,489	$ 357,256

LITTLE ELM

SPECIAL REVENUE FUNDS

(Fund 203)

PEG FUND

Budget Report
FY 2013-2014

Public-access television is a form of non-commercial mass media where ordinary people can create content television programming which is cablecast through cable TV specialty channels. Public-access television was created in the United States between 1969 and 1971 by the Federal Communications Commission (FCC). Public-access Television is often grouped with public, educational, and government access television channels, by the acronym PEG. Peg Channels are typically only available on cable television systems.

TEX UT. CODE ANN. § 66.009 : Texas Statutes - Section 66.009: PUBLIC, EDUCATIONAL, AND GOVERNMENTAL ACCESS CHANNELS

Cable and Video Companies doing business in a municipality and holding a state-issued certificate of franchise authority shall provide the municipality with capacity in its communications network to allow public, educational, and governmental (PEG) access channels for noncommercial programming.

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 203-PEG FUND

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACT 2013-2014
BEGINNING FUND BALANCE	203-3111-00-00	$ -	$ -	$ 75,455	$ 75,455	$ 75,455
REVENUES:						
Peg Fees	203-5145-00-00	-	33,760	50,000	50,000	-
Interest	203-5611-00-00	-	306	250	250	130
Transfer from other funds	203-7997-00-00	-	41,388	-	-	-
TOTAL REVENUES		-	75,455	50,250	50,250	130
TOTAL FUNDS AVAILABLE		$ -	$ 75,455	$ 125,705	$ 125,705	$ 75,585
EXPENDITURES:						
Professional Fees	203-6214-09-00	-	-	-	-	-
Equipment	203-6643-09-00	-	-	75,000	75,000	-
TOTAL EXPENDITURES		$ -	$ -	$ 75,000	$ 75,000	$ -
Excess (deficiency) of revenues over (under) expenditures		-	75,455	(24,750)	(24,750)	130
ENDING FUND BALANCE	203-3111-00-00	$ -	$ 75,455	$ 50,705	$ 50,705	$ 75,585

LITTLE ELM

SPECIAL REVENUE FUNDS

(Traffic Safety Fund-205)

TRANSPORATION CODE, TITLE 7, SUBTITLE I, CHAPTER 707: PHOTOGRAPHIC TRAFFIC SIGNAL CODE

This is a Special Revenue Fund which accounts for revenue generated from the Red Light Enforcement Program; the Town leases all equipment from American Traffic Solutions. After expenses, 50% of net revenues are remitted to the State Comptroller within 60 days of the close of the fisca year. Sec. 707.008. (a)(2). Not later than the 60th day after the end of the fiscal year, after deducting amounts authorized to be used from derived funds, 50% is remitted to the State. The remainder of the funds may be used only to fund traffic safety programs, intersection improvements and traffic enforcement as well as personnel costs associated with adjudication and administration. A budget of other charges to the fund are approved by Town Council on an annual basis included

Budget Report
FY 2013-2014

Sec. 707.002. AUTHORITY TO PROVIDE FOR CIVIL PENALTY. The governing body of a local authority by ordinance may implement a photographic traffic signal enforcement system and provide that the owner of a motor vehicle is liable to the local authority for a civil penalty if, while facing only a steady red signal displayed by an electrically operated traffic-control signal located in the local authority, the vehicle is operated in violation of the instructions of that traffic-control signal, as specified by Section 544.007(d).

The program was authorized in October 2009 and started in April 2010.

LITTLE ELM

TRAFFIC SAFETY FUND

Revenue, Expenses and Changes in Fund Balance

Fund 205 - Red Light Camera

ACCOUNT DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 202-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACTUAL 2013-2014
Operating Revenues:						
Charges for services	476,793	382,517	348,153	345,000	345,000	97,755
Interest	2,225	2,303	1,572	1,500	1,500	227
Total Operating Revenues	**479,018**	**384,820**	**349,725**	**346,500**	**346,500**	**97,982**
Operating Expenses:						
Personnel	-	-	65,096	148,398	148,398	38,811
Supplies and Equipment	89,388	56,315	19,026	-	-	-
ATS Service Fees	180,242	185,171	181,842	165,000	165,000	-
State Fees	124,908	100,283	84,045	83,750	83,750	46,446
Capital	30,533	-	-	-	-	-
Total Expenditures	**425,070**	**341,768**	**350,009**	**397,148**	**397,148**	**85,257**
Net Income (Loss) Before Transfers	**53,948**	**43,052**	**(284)**	**(50,648)**	**(50,648)**	**12,724**
Other Financing Sources (Uses):						
Transfers to General Fund	23,163	12,664	16,527	-	-	4,662
Net Other Financing Sources (Uses)	**23,163**	**12,664**	**16,527**	**-**	**-**	**4,662**
Change in Net Assets	**30,785**	**30,388**	**(16,811)**	**(50,648)**	**(50,648)**	**8,062**
Beginning Fund Balance	**77,190**	**107,975**	**138,363**	**121,552**	**121,552**	**121,552**
Ending Funding Balance	**107,975**	**138,363**	**121,552**	**70,904**	**70,904**	**129,614**

LITTLE ELM

SPECIAL REVENUE FUNDS

(Fund 211)

Farmers Market Grant Fund

Budget
FY 2013-2014

Farmers Market Grant Awarded as a 2 Year Budget Originated through the Federal Dept of Agriculture; Fund Established to track the sources and uses of funds for the 2012 Grant Awarded through the US Department of Agriculture for the promotion of a Farmer's Market Community Program. The Grant Administrator is Blais and Associates.

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 211-Farmers Market Promotion Grant

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ACTUAL 2012-2013
BEGINNING FUND BALANCE	211-3111-00-00	$ -	$ -	$ -	$ -
REVENUES:					
Interest	211-5611-00-00			-	39
Farmers Market Fees	211-5687-00-00	-	-	-	-
Miscellaneous Fees	211-5690-00-00	-	-	-	710
Other Sources-Grants	211-5696-00-00	-	-	86,559	38,534
Transfer in from General Fund	211-5800-00-00	-	-	24,001	24,001
TOTAL REVENUES		$ -	$ -	$ 110,560	$ 63,284
TOTAL FUNDS AVAILABLE		-	-	110,560	63,284
EXPENDITURES:					
Salaries and Wages	211-6108-57-00	-	-	49,946	17,594
Social Security	211-6141-57-00	-	-	4,762	1,346
Workers Compensation	211-6143-57-00	-	-	-	58
Unemployment	211-6145-57-00	-	-	261	16
Personnel Budget		$ -	$ -	$ 54,969	$ 19,013
Professional Services	211-6214-57-00	-	-	1,500	-
Advertising	211-6232-57-00	-	-	7,400	2,195
Communications	211-6272-57-00	-	-	1,800	921
Recruitment	211-6277-57-00	-	-	500	
Miscellaneous Expense	211-6333-57-00			2,500	25
Supplies and Equipment	211-6343-57-00	-	-	28,991	12,271
Printing and Mailing	211-6344-57-00	-	-	12,400	29
Mileage Reimbursement	211-6714-57-00	-	-	-	-
Travel and Training	211-6715-57-00	-	-	500	-
Uniforms	211-6719-57-00	-	-	-	-
Operations		$ -	$ -	$ 55,591	$ 15,441
TOTAL EXPENDITURES		$ -	$ -	$ 110,560	$ 34,454
Excess (deficiency) of revenues over (under) expenditures		-	-	-	28,831
ENDING FUND BALANCE	211-3111-00-00	$ -	$ -	$ -	$ 28,831

LITTLE ELM

SPECIAL REVENUE FUNDS

(Fund 250)

Donation Fund-Library Building Funds

Donations: to account for donations made by civic organizations, businesses, and citizens for specific uses which include the Library is to use for the renovation of the public library.

Budget
FY 2013-2014

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 250-Library Building Fund

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACT 2013-2014
BEGINNING FUND BALANCE	250-3111-00-00	$ 19,378	$ 18,052	$ 18,098	$ 930	$ 930	$ 930
REVENUES:							
Oak Point Donation	250-5904-00-00	-	-	-	-	-	-
Misc Library Building Donations	250-5907-00-00	3,896	2,410	27,796	-	-	-
Interest	250-5611-00-00	429	440	273	-	-	-
TOTAL REVENUES		4,324	2,849	28,069	-	-	-
TOTAL FUNDS AVAILABLE		$ 23,702	$ 20,902	$ 46,168	$ 930	$ 930	$ 930
EXPENDITURES:							
IT Services	250-6328-09-00	5,650	-	7,111	-	-	-
Oak Point Donation Expense	250-6332-09-00	-	-	-	-	-	-
Building Improvements	250-6630-09-00	-	-	37,752	-	-	-
Miscellaneous expense	250-6330-09-00	-	2,803	374	-	-	-
TOTAL EXPENDITURES		$ 5,650	$ 2,803	$ 45,237	$ -	$ -	$ -
Excess (deficiency) of revenues over (under) expenditures		(1,326)	46	(17,168)	-	-	-
ENDING FUND BALANCE	250-3111-00-00	$ 18,052	$ 18,098	$ 930	$ 930	$ 930	$ 930

Donations from the Town of Oak Point and other donations specific to the future building program of the Little Elm Library

LITTLE ELM

SPECIAL REVENUE FUNDS

(Fund 250)

Donation Fund-Library

Donations: to account for donations made by civic organizations, businesses, and citizens for specific uses which include the Library, animal control center, police, and fire departments. Donations are generally donated for the purchase of equipment.

Budget
FY 2013-2014

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 250-Library Donations

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACT 2013-2014
BEGINNING FUND BALANCE	250-3111-00-00	$ 3,708	$ 5,033	$ 4,555	$ (246)	$ (246)	$ (246)
REVENUES:							
Miscellaneous Donations	250-5900-00-00	1,675	527	3,424	-	-	1,085
Oncor Donation	250-5901-00-00	-	-	-	-	-	-
Girl Scouts-XT	250-5902-00-00	-	-	-	-	-	-
Lion's Club Donation	250-5903-00-00	-	-	-	-	-	-
Sams/Walmart Donations	250-5905-00-00	-	-	-	-	-	-
CAW Coo Donations	250-5910-00-00	-	-	-	-	-	-
Interest	250-5611-00-00	-	-	273	-	-	47
TOTAL REVENUES		1,675	527	3,697	-	-	1,132
TOTAL FUNDS AVAILABLE		$ 5,383	$ 5,560	$ 8,253	$ -	$ -	$ -
EXPENDITURES:							
Girl Scout Donation Expense	250-6331-09-00	-	-	-	-	-	-
Lions Club Donation Expense	250-6333-09-00	-	-	-	-	-	-
Miscellaneous expense	250-6334-09-00	349	1,005	8,499	-	-	268
TOTAL EXPENDITURES		$ 349	$ 1,005	$ 8,499	$ -	$ -	$ 268
Excess (deficiency) of revenues over (under) expenditures		1,326	(478)	(4,802)	-	-	864
ENDING FUND BALANCE	250-3111-00-00	$ 5,033	$ 4,555	$ (246)	$ (246)	$ (246)	$ 617

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LITTLE ELM

SPECIAL REVENUE FUNDS

(Fund 250)

Donation Fund - Police Department

Donations: to account for donations made by civic organizations, businesses, and citizens for specific uses which include the Library, animal control center, police, and fire departments. Donations are generally donated for the purchase of equipment.

Budget
FY 2013-2014

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 250-Police Department Donations

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACT 2013-2014
BEGINNING FUND BALANCE	250-3111-00-00	$ 4,272	$ 4,272	$ 4,272	$ 8,180	$ 8,180	$ 8,180
REVENUES:							
Miscellaneous Donations	250-5322-00-00	-	-	5,000	5,000	5,000	-
Anti-Drug Donations	250-5325-00-00	-	`	-	-	-	-
Interest	250-5611-00-00	-	-	-	-	-	-
TOTAL REVENUES		-	-	5,000	5,000	5,000	-
TOTAL FUNDS AVAILABLE		$ 4,272	$ 4,272	$ 9,272	$ 13,180	$ 13,180	$ 8,180
EXPENDITURES:							
Miscellaneous expense	250-6339-30-00	-	-	1,092	5,000	5,000	-
Anti-Drug Program expense	250-6336-30-00	-	-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ -	$ 1,092	$ 5,000	$ 5,000	$ -
Excess (deficiency) of revenues over (under) expenditures		-	-	3,908	-	-	-
ENDING FUND BALANCE	250-3111-00-00	$ 4,272	$ 4,272	$ 8,180	$ 8,180	$ 8,180	$ 8,180

Miscellaneous donations to the Department for equipment and supplies and sometimes for specific acquisitions.

LITTLE ELM

SPECIAL REVENUE FUNDS

(Fund 250)

Donation Fund - Police Explorer

Donations: Law Enforcement Exploring is a worksite-based program for young men and women who have completed the eighth grade and are 14 years of age, or are 15 years of age but have not yet reached their 21st birthday. Law Enforcement Explorer posts help youth to gain insight into a variety of programs that offer hands-on career activities. For young men and women who are interested in careers in the field of law enforcement, Exploring offers experiential learning with lots of fun-filled, hands-on activities that promote the growth and development of adolescent youth. Donations run the program and are from individuals or businesses.

Budget
FY 2013-2014

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 250-Police Explorer Program

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACT 2013-2014
BEGINNING FUND BALANCE	250-3111-00-00	$ 229	$ 729	$ 2,305	$ 687	$ 687	$ 687
REVENUES:							
Explorer Program Donation	250-5302-00-00	500	1,791	57	-	-	2,417
Interest	250-5611-00-00	-	-	-	-	-	-
TOTAL REVENUES		500	1,791	57	-	-	2,417
TOTAL FUNDS AVAILABLE		$ 729	$ 2,520	$ 2,361	$ 687	$ 687	$ 3,104
EXPENDITURES:							
Explorer Program	250-6361-30-00	-	216	1,675	1,500	1,500	464
		-	-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ 216	$ 1,675	$ 1,500	$ 1,500	$ 464
Excess (deficiency) of revenues over (under) expenditures		500	1,575	(1,618)	(1,500)	(1,500)	1,953
ENDING FUND BALANCE	250-3111-00-00	$ 729	$ 2,305	$ 687	$ (813)	$ (813)	$ 2,640

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LITTLE ELM

SPECIAL REVENUE FUNDS

(Fund 250)

Donation Fund - Animal Shelter

Donations: to account for donations made by civic organizations, businesses, and citizens for specific uses which include the Library, animal control center, police, and fire departments. Donations are generally donated for the purchase of equipment.

Budget
FY 2013-2014

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 250-Animal Shelter Donations

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACT 2013-2014
BEGINNING FUND BALANCE	250-3111-00-00	$ 1,583	$ 1,703	$ 1,703	$ 2,151	$ 2,151	$ 2,151
REVENUES:							
Animal Shelter Donations	250-5906-00-00	120	-	448	-	-	-
Interest	250-5611-00-00	-	-	-	-	-	-
TOTAL REVENUES		120	-	448	-	-	-
TOTAL FUNDS AVAILABLE		$ 1,703	$ 1,703	$ 2,151	$ 2,151	$ 2,151	$ 2,151
EXPENDITURES:							
Animal Shelter Expense	250-6334-44-00	-	-	-	2,150	2,150	-
Building Improvements	250-6630-44-00	-	-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ -	$ -	$ 2,150	$ 2,150	$ -
Excess (deficiency) of revenues over (under) expenditures		120	-	448	(2,150)	(2,150)	-
ENDING FUND BALANCE	250-3111-00-00	$ 1,703	$ 1,703	$ 2,151	$ 1	$ 1	$ 2,151

Donations from indivduals and businesses for support of the Animal Shelter.

LITTLE ELM

SPECIAL REVENUE FUNDS

(Fund 250)

Donation Fund-Fire Department

Donations: to account for donations made by civic organizations, businesses, and citizens for specific uses which include the Library, animal control center, police, and fire departments. Donations are generally donated for the purchase of equipment.

Budget
FY 2013-2014

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 250-Fire Department Donations

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACT 2013-2014
BEGINNING FUND BALANCE	250-3111-00-00	$ 4,011	$ 4,511	$ 6,640	$ 7,140	$ 7,140	$ 7,140
REVENUES:							
Miscellaneous Donations	250-5324-00-00	500	2,130	500	-	-	-
Interest	250-5611-00-00	-	-	-	-	-	-
TOTAL REVENUES		500	2,130	500	-	-	-
TOTAL FUNDS AVAILABLE		$ 4,511	$ 6,640	$ 7,140	$ 7,140	$ 7,140	$ 7,140
EXPENDITURES:							
Miscellaneous expense	250-6338-58-00	-	-	-	4,000	4,000	-
		-	-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ -	$ -	$ 4,000	$ 4,000	$ -
Excess (deficiency) of revenues over (under) expenditures		500	2,130	500	(4,000)	(4,000)	-
ENDING FUND BALANCE	250-3111-00-00	$ 4,511	$ 6,640	$ 7,140	$ 3,140	$ 3,140	$ 7,140

Miscellaneous donations to the Department for equipment and supplies and sometimes for specific acquisitions. Includes donations from Walmart.

LITTLE ELM

SPECIAL REVENUE FUNDS

(Fund 412)

Forfeiture Fund

Budget
FY 2013-2014

To account for fines and forfeitures of property resulting from criminal cases within the boundaries of the Town that have been adjudicated by the State of Texas in District Court; Requires Annual Reporting to the State.

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 412-Fines and Forfeiture Fund

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACT 2013-2014
BEGINNING FUND BALANCE	412-3111-00-00	$ 9,477	$ 9,293	$ 46,728	$ 32,759	$ 32,759	$ 32,759
REVENUES:							
Sale of confiscated assets	412-5675-00-00	-	-	-	-	-	-
Forfeitures and fines	412-5698-00-00	-	47,326	23,060	5,000	5,000	-
Restitution	412-5680-00-00			14	-	-	-
Interest	412-5611-00-00	115	259	412	100	100	54
Transfers in	412-8900-00-00	-	-	2,697	-	-	-
TOTAL REVENUES		115	47,585	26,184	5,100	5,100	54
TOTAL FUNDS AVAILABLE		$ 9,593	$ 56,878	$ 72,911	$ 37,859	$ 37,859	$ 32,813
EXPENDITURES:							
Other agencies seizure share	412-6200-01-00	300	9,650	8,577	5,000	5,000	842
Other agencies Federal Agencies	412-6201-01-00			14,576	3,000	3,000	178
Miscellaneous expenses	412-6333-01-00	-	500	-	12,000	12,000	-
Transfers Out	412-8994-01-00			17,000	-	-	-
TOTAL EXPENDITURES		$ 300	$ 10,150	$ 40,153	$ 20,000	$ 20,000	$ 1,020
Excess (deficiency) of revenues over (under) expenditures		(185)	37,435	(13,969)	(14,900)	(14,900)	(966)
ENDING FUND BALANCE	412-3111-00-00	$ 9,293	$ 46,728	$ 32,759	$ 17,859	$ 17,859	$ 31,792

Fines and Forfeitures are distributed to the Town through the District Court and State of Texas; the Town completes an annual report to the State on this Fund.

LITTLE ELM

SPECIAL REVENUE FUNDS

(Fund 825)

Park Development Fees

Budget
FY 2013-2014

Developer Contributions for Neighborhood and Town-Wide Park System Improvements: Collected by Ordinance.

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 825-Park Development Fees

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACT 2013-2014
BEGINNING FUND BALANCE	825-3111-00-00	$ 113,705	$ 95,492	$ 96,609	$ 0	$ 0	$ 0
REVENUES:							
Park Development Fees	825-5462-00-00	-	-	-	-	-	-
HOA Matching Funds	825-5463-00-00	-	-	-	-	-	-
Interest	825-5611-00-00	1,337	1,118	509	-	-	-
TOTAL REVENUES		1,337	1,118	509	-	-	-
TOTAL FUNDS AVAILABLE		$ 115,042	$ 96,609	$ 97,118	$ 0	$ 0	$ 0
EXPENDITURES:							
Transfers out	825-8994-78-00	19,550	-	73,220	-	-	-
LE Sports Field Improvements	825-6811-78-00	-	-	23,898	-	-	-
Kings Crossing HOA expense	825-6637-78-00	-	-	-	-	-	-
TOTAL EXPENDITURES		$ 19,550	$ -	$ 97,118	$ -	$ -	$ -
Excess (deficiency) of revenues over (under) expenditures		(18,213)	1,118	(96,609)	-	-	-
ENDING FUND BALANCE	825-3111-00-00	$ 95,492	$ 96,609	$ 0	$ 0	$ 0	$ 0

Developer Contributions for Neighborhood and Town-Wide Park System

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LITTLE ELM

Economic Development Corporation

4A Sales Tax

BUDGET
FY 2013-2014

December 31, 2013

Board of Directors
Jason Olson- President
Micheal Blazer - Vice President
Marc Matney - Secretary
Curtis Cornelius, Director/Council Liaison
J, Michael McClellan, Director
Robert Anderson - Director
Neil Blais - Treasurer
Jennette Killingsworth- Executive Director

The Little Elm Economic Development Corporation is tasked with bringing much needed commercial, industrial and tourist opportunities to the Town of Little Elm. The mission of the EDC is to advance the economic development in Little Elm while maintaining traditional values and a sense of community. The Little Elm EDC was founded in 1993 and has served the Town since that time. The EDC is made up of four members from the community and a Town Council Liaison.

FY 2013-2014 PROPOSED BUDGET
(Revenues, Expenditures and Change in Fund Balance)

ACCOUNT CODES	ACCOUNT DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	YTD ACTUAL 2013-2014
Revenue and Other Sources						
811-5132-00-00	CITY SALES TAXES	854,038	965,259	1,119,927	1,215,299	89,416
811-5400-00-00	MISCELLANEOUS	-	7,540	-	-	-
811-5611-00-00	INTEREST EARNINGS	15,412	17,439	14,955	15,000	1,950
811-5678-00-00	CONCESSIONS-HYDROUS	-	-	-	30,000	-
811-5682-00-00	RENTAL FEES	83,775	58,815	10,210	-	-
811-5683-00-00	GROUND LEASE INCOME	-	-	-	-	-
811-5685-00-00	ROLL OVER (OFFSET ACCT)	-	-	-	170,000	-
811-8900-00-00	LOAN PROCEEDS	-	7,780,815	2,000,000	-	-
811-8912-00-00	OTHER FINANCING SOURCES	-	10,765	-	-	-
Total Revenues and Other Sources		**953,225**	**8,840,633**	**3,145,093**	**1,430,299**	**91,366**
Expenditures						
Principal and Interest on Debt						
811-5720-80-00	PRINCIPAL-POINT BANK-ONE ELM PLACE	45,417	301,883	-	-	-
811-5721-80-00	INTEREST-POINT BANK -ONE ELM PLACE	17,695	1,269	-	-	-
811-6001-80-00	INTEREST-SHAE PROMISSORY NOTE - $2.9M	118,250	24,385	-	-	-
811-6002-80-00	INTEREST-POINT BANK NOTE-BRAEWOOD - $3.4M	160,296	16,688	-	-	-
811-6003-80-00	INTEREST-BRETT COCHRAN NOTE - $1M	-	101,643	-	-	-
811-6004-80-00	PRINCIPAL-LOAN CONSOLIDATION	-	274,273	283,017	299,507	-
811-6005-80-00	INTEREST-LOAN CONSOLIDATION	-	269,950	256,811	235,926	-
811-6006-80-00	PRINCIPAL-SHAE NOTE/ MDS REALITY	-	2,909,589	-	-	-
811-6007-80-00	PRINCIPAL-BRAEWOOD NOTE-POINT BANK	-	3,400,000	-	-	-
811-6008-80-00	PRINCIPAL-BRET COCHRAN NOTE	-	1,000,000	-	-	-
811-6009-80-00	Principal-$2.0M Taxable Note	-	-	47,432	80,959	-
811-6010-80-00	Interest-$2.0M Taxable Note			24,933	63,772	-
811-6591-80-00	FINANCING COSTS	-	122,534	-	-	-
Total Debt Expenditures		**341,658**	**8,422,214**	**612,194**	**680,164**	**-**
Personnel Costs						
811-6108-80-00	SALARIES AND WAGES	28,596	93,125	118,483	169,000	53,934
811-6114-80-00	TMRS	3,077	9,420	10,908	12,873	5,216
811-6115-80-00	LONGEVITY PAY	-	-	60	120	120
811-6117-80-00	EDUCATION PAY	-	-	228	600	141
811-6118-80-00	CAR ALLOWANCE	1,477	6,166	6,425	6,400	1,502
811-6141-80-00	SOCIAL SECURITY	2,378	7,411	9,282	12,950	3,738
811-6142-80-00	GROUP INSURANCE	1,717	6,401	7,178	9,080	1,917
811-6143-80-00	WORKERS COMPENSATION	74	296	402	391	251
811-6145-80-00	TEXAS EMPLOYMENT COMMISSION	72	352	53	90	-
Total Personnel Expenditures		37,391	123,171	153,018	211,504	66,819

EDC LITTLE ELM

FY 2013-2014 PROPOSED BUDGET
(Revenues, Expenditures and Change in Fund Balance)

ACCOUNT CODES	ACCOUNT DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	YTD ACTUAL 2013-2014
Other Operating Costs						
811-6211-80-00	LEGAL SERVICES (Attorney)	15,661	15,955	25,967	18,000	6,210
811-6214-80-00	PROFESSIONAL SERVICES	130,479	-	26,956	50,000	1,161
811-6229-80-00	OFFICE DEVELOPMENT	9,292	5,368	7,010	5,000	-
811-6231-80-00	CONTRACTED SERVICES	68,060	31,865	14,258	20,000	-
811-6232-80-00	GENERAL ADVERTISING AND WEBSITE	1,820	2,870	1,800	2,500	300
811-6272-80-00	COMMUNICATIONS	333	2,019	2,602	2,350	496
811-6276-80-00	TUITION REIMBURSEMENT	2,500	2,561	2,565	2,500	-
811-6278-80-00	PROPERTY MANAGEMENT	23,771	18,272	3,456	1,500	-
811-6333-80-00	MISC. EXPENDITURES	1,500	-	-	-	-
811-6342-80-00	OFFICE SUPPLIES	3,277	3,994	3,494	3,500	380
811-6343-80-00	ADVERTISING	9,948	81,265	116,031	121,500	33,460
811-6343-80-00	10 % ROLL OVER OF ADVERTISING BUDGET	-	-	-	170,000	-
811-6344-80-00	PRINTING AND MAILING	-	5,886	4,197	1,500	615
811-6346-80-00	TRADE SHOW BOOTH EXPENSE	739	5,494	15,485	-	6,607
811-6347-80-00	TRADE SHOWS EXPENSE	5,971	16,386	18,765	20,000	-
811-6349-80-00	SPECIALTY ITEMS EXPENSE	1,515	1,964	-	-	-
811-6354-80-00	EMPLOYEE & PUBLIC RELATIONS	862	3,627	7,981	7,500	605
811-6719-80-00	UNIFORMS	926	1,209	884	900	-
811-6712-80-00	DUES & MEMBERSHIPS	3,748	7,956	6,524	7,500	1,595
811-6715-80-00	SCHOOLS AND SEMINARS	12,223	21,787	20,237	20,000	5,017
811-6729-80-00	LAND ACQUISITION FOR REDEVELOPMENT	-	-	1,553,774	250,000	450,169
811-6730-80-00	INCENTIVES	70,080	35,500	70,316	135,000	-
	Total Operating Expenditures	362,704	263,980	1,902,301	839,250	506,614
Transfers to Other Funds						
811-6250-80-00	TRANSFER TO GENERAL FUND	26,000	30,000	30,000	30,000	7,500
811-6251-80-00	TRANSFER TO CAP PROJECT FUND	-	-	-	-	-
811-6252-80-00	TRANSFER TO TIRZ (Before Debt and Restructure)	101,753	25,595	63,575	-	-
811-6253-80-00	TRANSFER TO TOWN (TIRZ REFUNDING DEBT)	-	-	-	60,000	-
	Total Transfers	127,753	55,595	93,575	90,000	7,500
TOTAL EXPENDITURES		869,506	8,864,959	2,761,088	1,820,918	580,933
EXCESS REVENUES OVER (UNDER) EXPENDITURES		83,719	(24,326)	384,005	(390,619)	(489,567)
BEGINNING FUND BALANCE		**8,962,369**	**9,046,088**	**1,698,810** [1]	**2,082,815**	**2,082,815**
ENDING FUND BALANCE		**9,046,088**	**9,021,763**	**2,082,815**	**1,692,195**	**1,593,247**

[1] In FY 2012-2013, Fund Balance is restated for the properties held for resale; the land becomes a long-term capital asset which means that the property is not utilized as a current financial resource.

LITTLE ELM

Community Development Corporation

4B Sales Tax

FY 2013-2014

BUDGET AND TREASURY REPORT

Board of Directors
Jerry Beliveau, President
Roger Housel, Vice-President
Audra Wadsworth, Director
Jeanette Westenhoefer, Treasurer
Charlet Cornelious, Director
Cynthia Mayes, Director
Katie Gipson, Director/Council Liaison

Jason Laumer - Staff Liason
Town Engineer/Development Services Director

The Little Elm Community Development Corporation is tasked with bringing much needed recreational, facility development and tourism opportunities to the Town of Little Elm. The mission of the CDC is to plan the growth and development of the Little Elm Park & Recreation system by administering the Town's quarter-cent sales tax and apply it towards capital projects benefiting town parks and related projects. The Little Elm CDC was founded in 2007 and is made up of seven members from the community.

LITTLE ELM

COMMUNITY DEVELOPMENT CORPORATION

FY 2013-2014 BUDGET

(Revenues, Expenditures and Change in Fund Balance)

ACCOUNT CODES	ACCOUNT DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACTUAL	VARIANCES BUDGET TO	
BEGINNING FUND BALANCE		$ 907,854	$ 1,098,214	$ 1,266,230	$ 1,298,465	$ 1,298,465	$ 1,298,465	**$$**	**%**
OPERATING REVENUES									
814-5132-00-00	CITY SALES TAXES	427,019	482,629	559,964	607,650	607,650	83,986	523,664	13.82%
814-5611-00-00	INTEREST EARNINGS	11,341	13,585	11,246	10,500	10,500	2,408	8,092	22.93%
814-5400-00-00	MISCELLANEOUS	-	-	-	-	-	-	-	0.00%
TOTAL REVENUES		**438,360**	**496,214**	**571,210**	**618,150**	**618,150**	**86,393**	**531,757**	**13.98%**
OPERATING EXPENDITURES									
814-6211-90-00	PROFESSIONAL/LEGAL	2,000	83	287,195	57,000	57,000	35,100	21,900	61.58%
814-6333-90-00	MISC. EXPENDITURES	-	-	781	250	250	87	163	34.92%
814-6343-90-00	ADVERTISING	-	-	-	-	-	-	-	0.00%
814-6707-90-00	SIGNS	-	-	-	-	-	-	-	0.00%
814-6715-90-00	SEMINARS/TRAINING	-	-	-	-	-	-	-	0.00%
814-6250-90-00	TRANSFER TO GENERAL FUND	12,000	12,000	12,000	12,000	12,000	3,000	9,000	25.00%
814-6275-90-00	TRANSFER TO CAPITAL PROJ FUND	-	65,525	-	650,000	650,000	-	650,000	0.00%
814-6276-90-00	TRANSFER TO DEBT SERVICE FUND	184,000	186,215	189,000	495,521	495,521	-	495,521	0.00%
814-6277-90-00	TRANSFER TO STREETSCAPE FUND	50,000	50,000	50,000	50,000	50,000	-	50,000	0.00%
TOTALOPERATING EXPENDITURES		**248,000**	**313,823**	**538,975**	**1,264,771**	**1,264,771**	**38,187**	**1,226,584**	**3.02%**
PROJECT EXPENDITURES									
814-6335-90-00	**LAND ACQUISITION**	-	-	-	100,000	100,000	-	100,000	0.00%
814-6336-90-00	**4B PROJECTS**	-	14,375	-	-	-	-	-	0.00%
TOTAL PROJECT EXPENDITURES		**-**	**14,375**	**-**	**100,000**	**100,000**	**-**	**100,000**	**0.00%**
TOTAL OPERATING AND PROJECT EXPENDITURES		**248,000**	**328,198**	**538,975**	**1,364,771**	**1,364,771**	**38,187**	**1,326,584**	**2.80%**
	NET GAIN (LOSS)	**190,360**	**168,016**	**32,235**	**(746,621)**	**(746,621)**	**48,206**	xxxx	xxx
ENDING FUND BALANCE		**$ 1,098,214**	**$ 1,266,230**	**$ 1,298,465**	**$ 551,844**	**$ 551,844**	**$ 1,346,671**	xxxx	xxx

[1] Debt Service Committed for $2,500,000 Certificates of Obligation sold in 2009

[2] Debt Service Committed for$6,000,000 Certificates of Obligation sold in 2013