



Finance Department
Alan Dickerson, Director of Finance
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TOWN COUNCIL CONSENT AGENDA

Date: May 06, 2014

PROJECT

Consent Item: Approve and accept Budget Report for period ending 03-31-2014

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 March 31, 2014. 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

MEMORANDUM

TO: MATT MUELLER, TOWN MANAGER
FROM: ALAN DICKERSON, FINANCE DIRECTOR
SUBJ: BUDGET REPORT FOR PERIOD MARCH 31, 2014
CC: MAYOR AND COUNCIL

The attached is Budget Information for the fiscal period ending March 31, 2014:

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

Budget: At March 31, 2014 the budget is as follows for operations with the target at 50%; the overall budget of revenues is at 63% and expenditures are at 46% of budget for the reporting period. The major operating funds are presented in summary below.

Revenues:

TOWN-WIDE BUDGET SUMMARY		Ordinance No. 1163		
<i>Operating Funds - Sources (Revenues)</i>		<i>Budget</i>	<i>Actual</i>	<i>% Used</i>
General Fund	\$	18,577,877	\$ 14,080,537	76%
Street Maint Fund		614,661	229,124	37%
Water and Sewer Fund		13,243,490	5,436,681	41%
Solid Waste Fund		2,184,280	1,059,320	48%
Storm Drainage System Fund		491,160	210,932	43%
Debt Service		3,488,366	3,137,327	90%
Special Revenue Funds		629,440	427,379	68%
Equipment Replacement Fund		200,000	201,019	101%
Total Sources	\$	39,429,274	\$ 24,782,318	63%

Expenditures:

<i>Operating Funds - Uses (Expenses)</i>				
General Fund	\$	20,359,680	\$ 10,144,230	50%
Street Maint Fund		700,000	76,468	11%
Water and Sewer Fund		14,584,833	7,308,486	50%
Solid Waste Fund		2,455,357	1,179,163	48%
Storm Drainage System Fund		771,007	102,221	0%
Debt Service		3,678,310	785,830	21%
Special Revenue		760,012	469,946	62%
Equipment Replacement Fund		0	0	0%
Total Uses	\$	43,309,200	\$ 20,066,343	46%
Net Change YTD	\$	(3,879,926)	\$ 4,715,975	

The overall budget for Town-wide Operations was at 46% while the Revenue Budget was at 63%. The net change in revenues over expenditures for the reporting period is \$4,715,975. This balance is primarily due to tax collections. All the Town's major revenue sources are trending upward and are on target for the reporting period.

General Fund Revenue and Expense Summary: The total all sources of revenue in the General Fund year-to-date is \$14,080,537 or 76% of budgeted revenues of \$18,577,877. Operationally, the Town is on target and within targeted projections. Building and construction related permitting revenue is exceeding expectations at \$1,864,188 or 86% of budget (\$2,167,000). The overall General Fund Budget is at 76% for operational revenues and other sources while General Fund expenditures are at 47% of budget. The Town's General Fund Tax Levy of \$8,803,791 is 98% collected at \$89,671,604. All property tax revenue to date is \$8,699,103 which is prior year levies and penalties and interest. Negative variances in some departments for the reporting period are a result of one-time expenses for projects or capital items.

General Fund Balance: The General Fund Balance (near cash) is at \$10,887,092 at March 31, 2014; the GF Balance at September 30, 2013 was \$6,950,785 and of this amount \$1,122,006 is unreserved, designated for unbudgeted items; \$1,781,804 is an amount planned as one-time expenses for capital and infrastructure improvements. The Town's 25% reserve fund policy balance is \$4,046,976.

Property Taxes: Total collected YTD is \$11,647,488 or 98% against a budget of \$11,853,102.

General & Debt	Levy/Budget	YTD Actual	% Coll'td
Current Levy	\$11,648,102	\$11,610,615	100%
Prior Year Taxes	\$160,000	\$25,350	16%
Penalty & Interest	\$45,000	\$11,523	26%
Total	\$11,853,102	\$11,647,488	98%
% of Budget	53.7%	67.6%	

Franchise Taxes: Franchise receipts to date total \$851,792 which is at 50% of budget. The Gas Franchise payment was more than projected which is due to climate.

Franchise	Budget	YTD Actual	% Coll'td
Electric	1,276,500	612,173	48.0%
Gas	132,000	153,867	116.6%
Cable	220,000	33,199	15.1%
Telecom	55,000	52,552	95.5%
Total Franchise	1,683,500	851,792	50.6%
% of Budget	9.06%	6.0%	

Sales Tax: Year over year the Town is at 16% (2013 to 2012). The Town's total sales tax budget (2 cents) is \$4,861,208. The General Fund's 1% represents about 13% of the total General Fund Budget. On a cash accrual basis the Town has recorded \$1,590,280 or about 38% of the Town's sales tax budget. On a cash basis the Town has received \$2,626,844 in sales tax. The 12-month rolling average is approximately \$382,000. The table below summarizes total sales tax collections through April 2013 collections on an accrual basis of accounting:

Fiscal Year	Sales Tax Received	1¢ City	.50¢ EDC	.25¢ CDC	.25¢ SMF	% Increase Year Over Year
2009	1,457,160	728,580	364,290	182,145	182,145	14.4%
2010	2,169,286	1,084,643	542,322	271,161	271,161	8.5%
2011	2,393,558	1,196,779	598,390	299,195	299,195	8.7%
2012	2,582,977	1,291,488	645,744	322,872	322,872	13.0%
2013	2,820,803	1,410,402	705,201	352,600	352,600	16.0%
2014	3,180,560	1,590,280	795,140	397,570	397,570	

Building Permits: Building permit revenue from all construction activities was \$1,864,188 or 86% of budget (\$2,167,000). New building starts are tracking with the Town projections. For a great amount of detail, please see the [Development Services Department March Monthly Report](#) on new building starts from Residential and Commercial construction. Construction activity is tracking very positively for the Town.

Interest Earnings and Cash Position: The Town's funds are fully invested and secure. Total interest earned for the quarter ending March 31, 2014 was \$63,430 and for the fiscal year the total is \$114,965. Total cash and investments for the period ending March 31, 2013 was \$34,748,640. The Town is in compliance with the Public Funds Investment Act.

Water and Sewer Fund: The Town's Utility is at 41% or \$5,436,681 of its revenue budget of \$13,243,490. The Utility's expense budget is at 50% for the reporting period on a budget of \$14,584,833. Total fiscal year-to-date expenses total \$7,308,486. Of this amount, \$4,257,000 is related to non-operational expenses such as debt, capital, infrastructure and transfers. The rates and charges are generating revenues on target with the budget to cover operational costs for the reporting period. For this reporting period, current revenues from the system are covering system operating expenses with a net gain of \$2,385,000 before capital and other non-operating expenses. The Town is seeing an increase in Utility Revenues generated from the apartments and growth in meter connections to the system.

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.



QUARTERLY BUDGET REPORT

UNAUDITED

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QUARTERLY BUDGET REPORTS
"Programs and Services"
Budget Reports
For Period Ending 03-31-2014

(Unaudited)



LITTLE ELM

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

Budget Report



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	\$ 6,950,785	\$ 14,080,537	\$ 10,144,230	\$ 3,936,307	\$ 10,887,092
Debt Service Fund	567,931	3,137,327	785,830	2,351,497	2,919,428
Utility fund	7,329,150	5,436,681	7,308,486	(1,871,805)	5,457,345
Solid Waste Fund	277,993	1,059,320	1,179,163	(119,843)	158,150
Drainage Utility System Fund	325,887	210,932	102,221	108,711	434,598
Street Maint Fund	387,095	229,124	76,468	152,656	539,751
Special Revenue Funds	17,680	57,089	38,082	19,007	36,686
Equipment Replacement Fund	194,071	201,019	-	201,019	395,090
Peg Fees	75,455	11,523	69,518	(57,995)	17,460
Court Technology Fund	27,502	5,065	3,348	1,717	29,219
Court Security Fund	35,671	3,756	6,683	(2,927)	32,744
Child Safety Program Fund	66,005	2,122	-	2,122	68,127
Streetscape Fund	298,489	141,789	137,423	4,366	302,854
Traffic Safety Fund	121,552	184,092	183,860	232	121,784
Donation Fund	18,568	5,452	2,682	2,770	21,338
Forfeiture Fund	32,759	12,703	7,442	5,261	38,020
Farmers Mkt Grant Fund	28,831	3,788	20,907	(17,119)	11,711
Park Development Fee Fund	0	-	-	-	0
Fund Totals	\$ 16,755,423	\$ 24,782,318	\$ 20,066,343	\$ 4,715,975	\$ 21,471,398



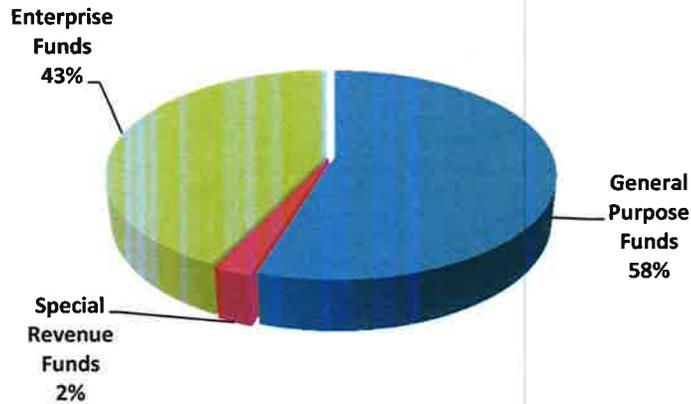
TOWN WIDE BUDGET SUMMARY

Fiscal Year 2014

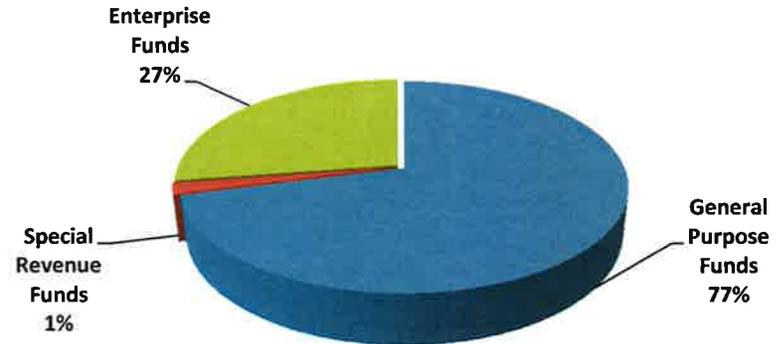
Quarterly Budget Report *(Unaudited)*

Governmental Funds (Major and Non-Major Funds)	Beginning Fund Balances	Revenues	Expenses	Net Revenues	Ending Fund Balances
General Purpose Funds	\$ 7,905,810	\$ 17,446,988	\$ 11,006,528	\$ 6,440,460	\$ 14,346,270
Special Revenue Funds	722,511	427,379	469,946	(42,567)	679,944
Enterprise Funds	7,933,030	6,706,932	8,589,870	(1,882,937)	6,050,093
Internal Service Funds	194,071	201,019	0	201,019	395,090
	\$ 16,755,423	\$ 24,782,318	\$ 20,066,343	\$ 4,715,975	\$ 21,471,398

**YTD Actual Expenditures
By Major Fund Groups**



**YTD Actual Revenues
By Major Fund Groups**





TOWN-WIDE BUDGET SUMMARY		Ordinance No. 1163		
<i>Operating Funds - Sources (Revenues)</i>	<i>Budget</i>	<i>Actual</i>	<i>% Used</i>	
General Fund	\$ 18,577,877	\$ 14,080,537	76%	
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Total Sources	\$ 39,429,274	\$ 24,782,318	63%	

<i>Operating Funds - Uses (Expenses)</i>				
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Debt Service	3,678,310	785,830	21%	
Special Revenue	760,012	469,946	62%	
Equipment Replacement Fund	0	0	0%	
Total Uses	\$ 43,309,200	\$ 20,066,343	46%	



FUND STATEMENTS (Operating Funds)

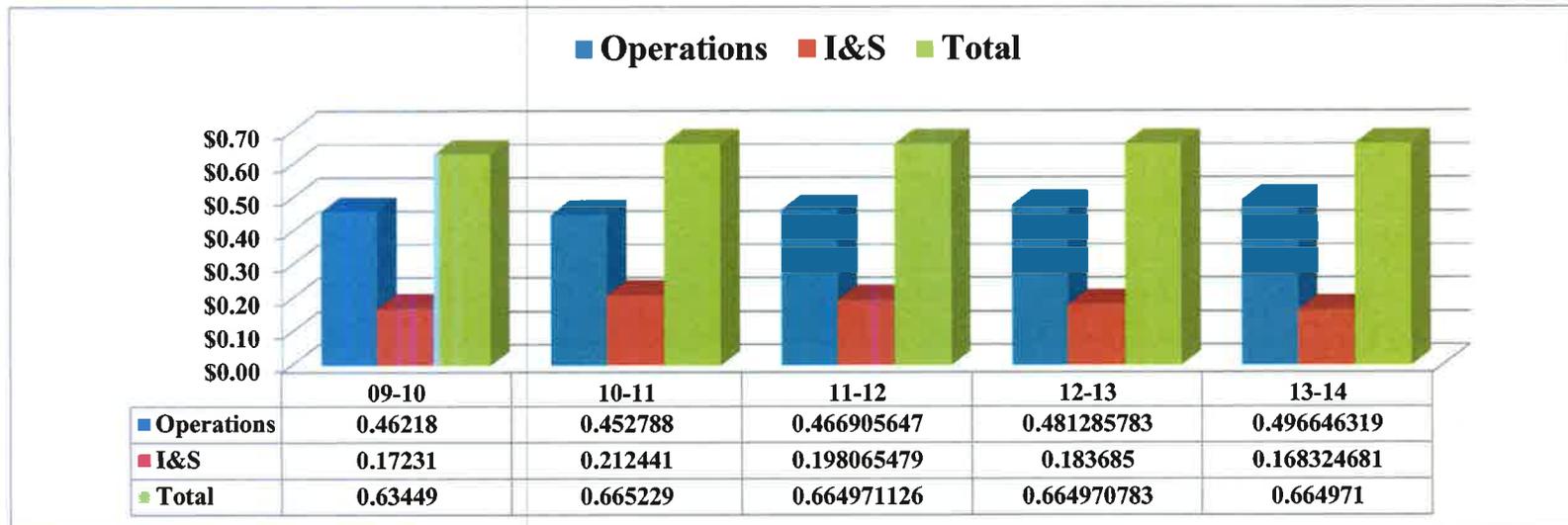


GENERAL FUND

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, facility maintenance, culture and recreation and administrative functions.

QUARTERLY BUDGET REPORT FY 2013-2014

Unaudited





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	\$ 6,950,785	\$ 6,950,785	\$ 6,950,785	xxx	xxx
REVENUES							
Property taxes	\$ 7,348,738	\$ 7,937,480	\$ 8,963,791	\$ 8,963,791	\$ 8,699,103	\$ 264,688	97.0%
Other taxes	3,556,963	3,912,585	4,128,598	4,128,598	1,769,501	\$ 2,359,097	42.9%
Permits and licenses	2,804,569	2,859,368	2,167,000	2,167,000	1,864,188	\$ 302,812	86.0%
Fees and charges	932,499	1,197,691	1,127,500	1,127,500	584,297	\$ 543,203	51.8%
Intergovernmental	415,234	365,096	299,500	449,500	384,025	\$ 65,475	85.4%
Miscellaneous	236,209	211,418	320,000	170,000	84,759	\$ 85,241	49.9%
Capital leases	386,487	-	-	-	-	\$ -	0.0%
Transfers In	1,374,931	1,431,244	1,571,488	1,571,488	694,662	\$ 876,826	44.2%
TOTAL OPERATING REVENUES	\$ 17,055,631	\$ 17,914,883	\$ 18,577,877	\$ 18,577,877	\$ 14,080,537	\$ 4,497,340	75.8%
TOTAL FUNDS AVAILABLE	\$ 22,893,574	\$ 24,794,905	\$ 25,528,662	\$ 25,528,662	\$ 21,031,322		
EXPENDITURES							
Town Council	\$ 30,114	\$ 47,479	\$ 31,111	\$ 31,111	\$ 18,991	\$ 12,120	61.0%
Town Manager	170,919	244,523	888,712	277,399	128,316	149,083	46.3%
Town Secretary	131,413	126,424	137,847	142,715	59,634	83,081	41.8%
Town Attorney	181,608	275,430	225,000	225,000	288,761	(63,761)	128.3%
Court	260,522	293,533	307,638	315,111	148,700	166,410	47.2%
Finance	773,429	816,895	803,671	830,356	464,066	366,291	55.9%
Library	337,868	397,715	471,316	479,497	236,722	242,775	49.4%
Development Services	632,353	788,324	1,851,120	1,870,362	812,795	1,057,567	43.5%
Information Technology	467,083	636,231	932,202	937,456	362,146	575,310	38.6%
Human Resources	371,592	403,417	369,106	392,084	171,679	220,405	43.8%



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	-	-	-	-	0.0%
Building Safety	384,404	519,040	-	-	-	-	0.0%
Police	3,360,181	3,675,745	3,975,911	4,154,248	2,005,132	2,149,116	48.3%
Animal Control	168,702	118,642	130,776	131,143	61,579	69,564	47.0%
Fleet Services	211,767	214,112	243,570	252,424	125,946	126,478	49.9%
Building Maint	484,358	611,469	687,577	696,936	348,804	348,133	50.0%
Streets	773,986	907,317	948,184	955,023	339,101	615,922	35.5%
Parks and Recreation	1,175,874	1,708,726	2,134,139	2,154,337	918,136	1,236,201	42.6%
Fire	3,797,273	4,105,527	4,432,259	4,724,848	2,259,152	2,465,696	47.8%
TOTAL OPERATING EXPENDITURES	\$ 13,927,330	\$ 16,187,902	\$ 18,570,139	\$ 18,570,049	\$ 8,749,661	\$ 9,820,388	47.1%
Capital Outlay	\$ 738,805	\$ 898,637	\$ 834,541	\$ 834,631	\$ 469,569	\$ 365,062	56.3%
Transfers Out	\$ 1,347,417	\$ 757,581	\$ 955,000	\$ 955,000	\$ 925,000	30,000	96.9%
TOTAL OPERATING TRANSFERS	\$ 2,086,222	\$ 1,656,218	\$ 1,789,541	\$ 1,789,631	\$ 1,394,569	\$ 395,062	77.9%
TOTAL EXPENDITURES, CAPITAL AND TRANSFERS	\$ 16,013,552	\$ 17,844,120	\$ 20,359,680	\$ 20,359,680	\$ 10,144,230	\$ 10,215,450	49.8%
Excess (deficiency) of revenues (under) expenditures	\$ 1,042,079	\$ 70,763	\$ (1,781,803)	\$ (1,781,803)	\$ 3,936,307	n/a	n/a
ENDING FUND BALANCE	\$ 6,880,022	\$ 6,950,785	\$ 5,168,982	\$ 5,168,982	\$ 10,887,092	n/a	n/a
Unreserved, designated for unbudgeted items	\$ 3,383,767	\$ 1,122,006	\$ 1,118,328	\$ 1,118,328	\$ -	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	\$ 6,950,785	\$ 5,168,982	\$ 5,168,982	\$ -	n/a	n/a

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	\$ 6,950,785
Revenues	\$ 17,055,631	\$ 17,914,883	\$ 14,080,537
Expenses	\$ 16,013,552	\$ 17,844,120	\$ 10,144,230
Excess(Deficiency)	\$ 1,042,079	\$ 70,763	\$ 3,936,307
Ending Fund Balance	\$ 6,880,022	\$ 6,950,785	\$ 10,887,092
Unreserved, designated for unbudgeted items	\$ 3,383,767	\$ 1,122,006	\$ -
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	\$ 6,950,785	\$ -
% of Operating Expenditures	49%	43%	0%

Funds Appropriated out of Unreserved Balance (1x - expenses)

Vehicles and Equipment

Special Event

Capital Infrastructure

IT Related

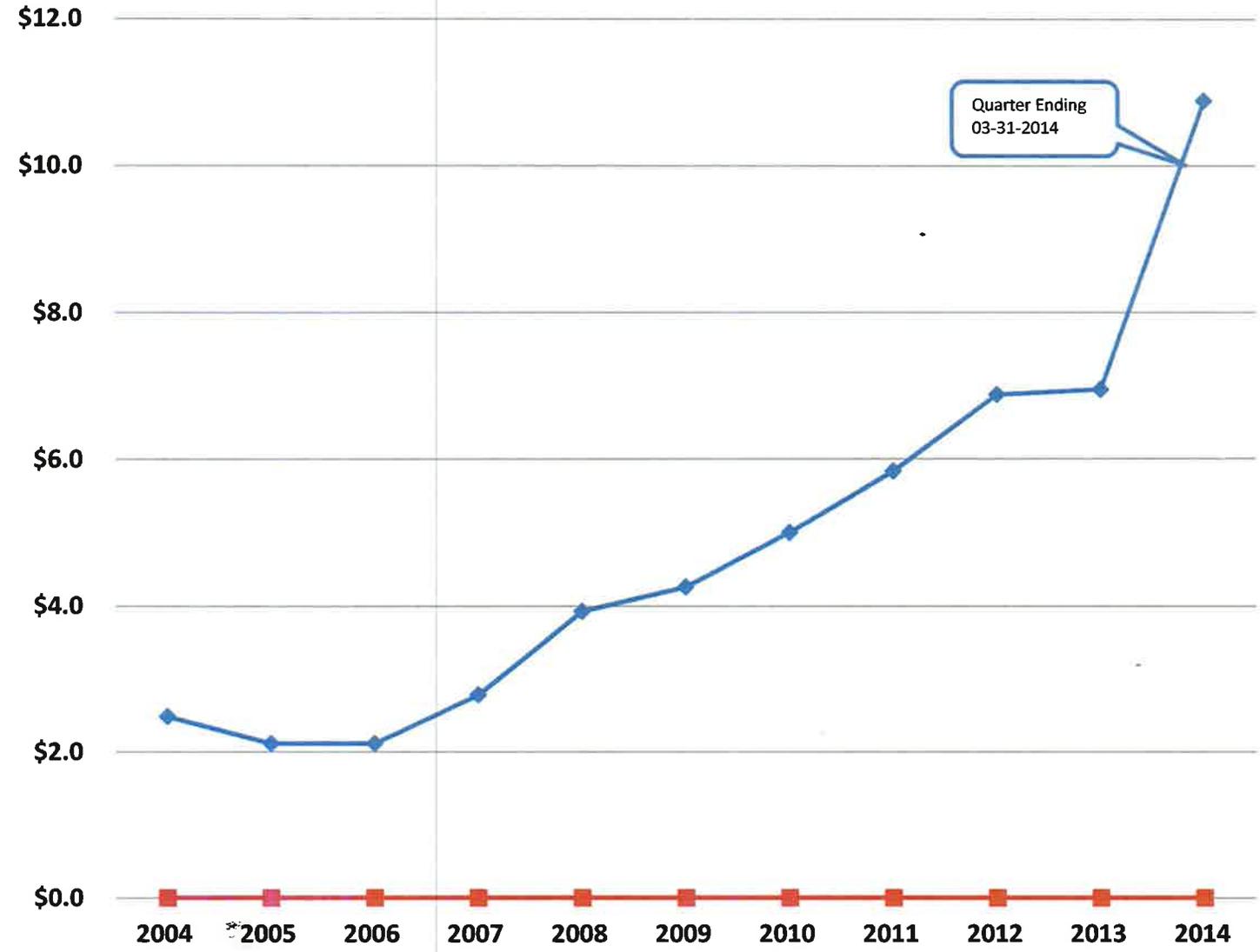
Misc Equipment

Total one-time expenses authorized by Council

\$	1,781,804
	441,150
	145,000
	725,000
	235,000
	235,654
\$	1,781,804

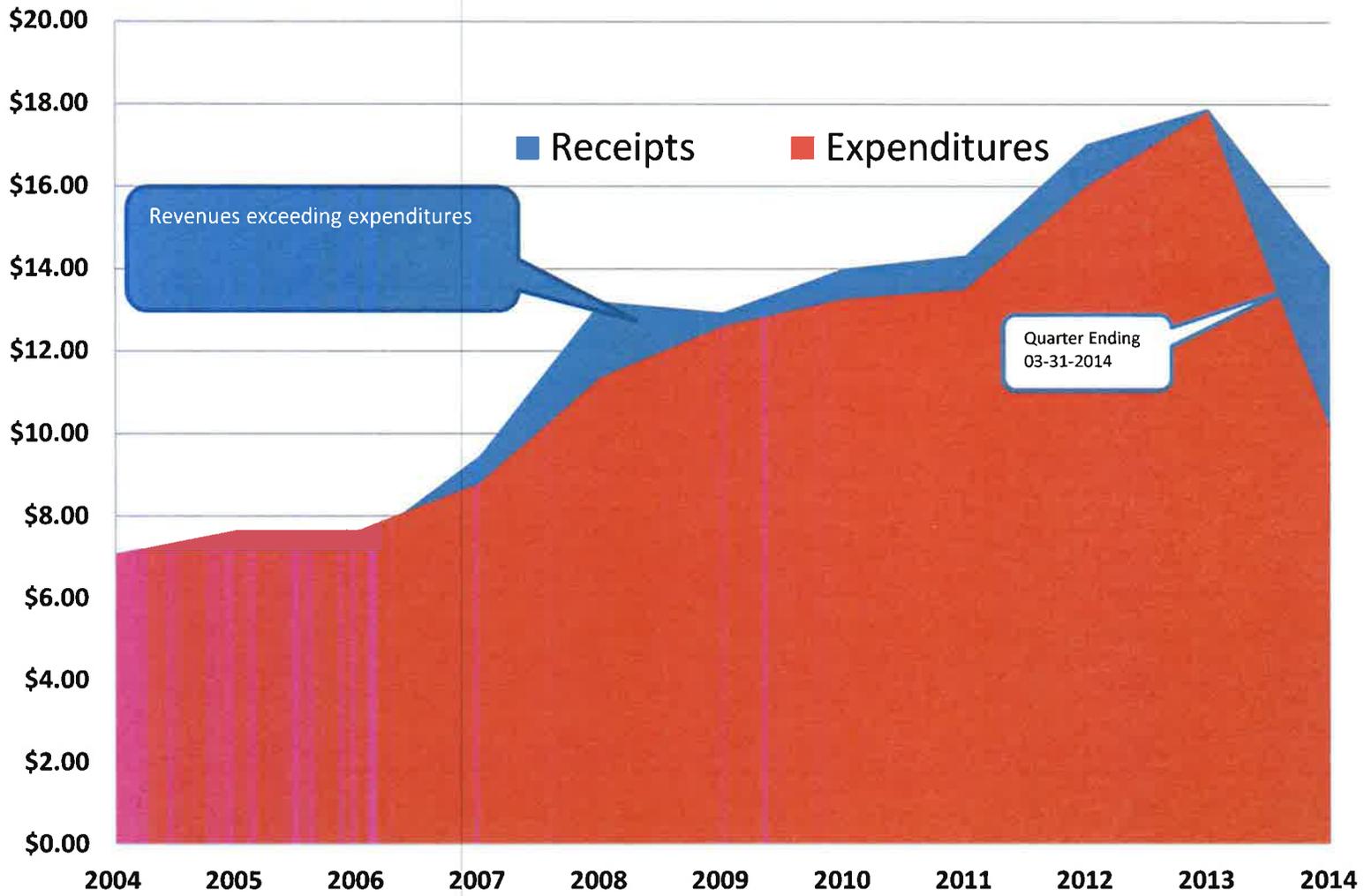
Ten Years Fund Balance History

Millions



Millions

Fund Balance





GENERAL FUND REVENUE

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	8,671,604	98%
112-5115-00-00	PENALTY & INTEREST ON DELINQUE	28,549	41,284	35,000	35,000	9,281	27%
112-5121-00-00	PRIOR YEAR PROPERTY TAXES	69,090	161,541	125,000	125,000	18,219	15%
	PROPERTY TAXES	7,348,738	7,937,480	8,963,791	8,963,791	8,699,103	97%
112-5132-00-00	CITY SALES TAX	1,875,330	2,201,170	2,430,598	2,430,598	910,298	37%
112-5141-00-00	MIXED DRINK TAX	11,399	14,601	14,500	14,500	7,411	51%
112-5143-00-00	FRANCHISE FEE - ELECTRIC	1,223,793	1,261,139	1,276,500	1,276,500	612,173	48%
112-5144-00-00	FRANCHISE FEE - GAS	120,607	144,742	132,000	132,000	153,867	117%
112-5145-00-00	FRANCHISE FEE - CABLE	269,439	238,966	220,000	220,000	33,199	15%
112-5146-00-00	COMMUNICATIONS R-O-W ACCESS FEES	56,394	51,966	55,000	55,000	52,552	96%
	OTHER TAXES	3,556,963	3,912,585	4,128,598	4,128,598	1,769,501	43%
112-5211-00-00	MOBILE HOME PARK LICENSE	11,796	11,796	12,000	12,000	11,796	98%
112-5214-00-00	ANNUAL PERMITS	26,132	1,950	28,000	28,000	750	3%
112-5221-00-00	CERTIFICATE OF OCCUPANCY	1,429	1,850	2,500	2,500	700	28%
112-5222-00-00	BUILDING PERMITS	2,117,224	1,972,945	1,500,000	1,500,000	1,437,037	96%
112-5421-00-00	PLATTING FEES	13,163	24,165	25,000	25,000	12,923	52%
112-5422-00-00	ZONING FEES	-	13,290	10,000	10,000	6,450	65%
112-5423-00-00	PLAN REVIEW FEES	306,200	450,077	275,000	275,000	143,018	52%
112-5226-00-00	CONTRACTOR REG AND REINSPECTS	55,683	62,680	60,000	60,000	30,050	50%
112-5227-00-00	OTHER PERMITS	3,940	5,180	4,000	4,000	1,000	25%
112-5228-00-00	RENTAL REGISTRATIONS	136,223	131,325	100,000	100,000	130,009	130%
112-5229-00-00	IRRIGATION PERMITS	78,395	126,440	105,000	105,000	61,310	58%
112-5230-00-00	SIGN PERMITS	13,680	16,100	10,000	10,000	6,450	65%
112-5516-00-00	ALARM PERMITS	40,305	41,370	35,000	35,000	22,695	65%
112-5690-00-00	MISC. INCOME/BURN PERMITS	400	200	500	500	-	0%
	PERMITS AND LICENSES	2,804,569	2,859,368	2,167,000	2,167,000	1,864,188	86%

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	12,560	70%
112-5402-00-00	FIRE CODE INSPECTION FEES	14,626	42,719	20,000	20,000	4,362	22%
112-5403-00-00	RENTAL PROPERTY REGISTRATIONS	-	-	-	-	-	0%
112-5425-00-00	ANIMAL CONTROL FEES	9,447	6,358	10,000	10,000	1,744	17%
112-5511-00-00	MUNICIPAL COURT FINES	301,390	371,497	360,000	360,000	160,484	45%
112-5512-00-00	ACCIDENT REPORT FEES	-	-	-	-	-	0%
112-5515-00-00	TEEN COURT FEES	-	16,685	15,000	15,000	6,037	40%
112-5694-00-00	AMBULANCE FEES	477,046	505,658	485,000	485,000	274,754	57%
112-5721-00-00	IN-HOME DAY CARE REGISTRATIONS	-	-	-	-	-	0%
112-5621-00-00	FACILITY RENTAL	6,710	16,305	12,000	12,000	11,105	93%
112-5625-00-00	SENIOR CITIZEN PROGRAM FEES	-	-	-	-	8,445	0%
112-5677-00-00	LIBRARY FEES	3,637	3,078	5,000	5,000	1,738	35%
112-5683-00-00	BOAT RAMP FEES/COURTESY GATE	33,054	26,011	30,000	30,000	2,323	8%
112-5684-00-00	RECREATION PROGRAM FEES	-	3,543	5,000	5,000	8,855	177%
112-5685-00-00	ATHLETIC REGISTRATION FEES	44,841	46,011	45,000	45,000	21,019	47%
112-5680-00-00	RECREATION MEMBERSHIP FEES	4,780	138,486	120,000	120,000	66,030	55%
112-5687-00-00	FITNESS PROGRAMMING	-	3,120	2,500	2,500	4,842	194%
	CHARGES FOR SERVICES	932,499	1,197,691	1,127,500	1,127,500	584,297	52%
112-5672-00-00	COTTONWOOD CRK MARINA - LAND	2,500	2,500	2,500	2,500	625	25%
112-5679-00-00	COTTONWOOD CRK MARINA - SALES	33,470	35,980	25,000	25,000	2,798	11%
112-5678-00-00	CONCESSION FEES	876	2,376	2,500	2,500	2,957	118%
112-5681-00-00	JULY JUBILEE	1,690	1,345	150,000	-	-	0%
112-5671-00-00	MISCELLANEOUS	92,154	78,921	50,000	50,000	46,779	94%
112-5611-00-00	INTEREST EARNINGS	91,595	73,615	85,000	85,000	31,600	37%
	MISCELLANEOUS	222,285	194,737	315,000	165,000	84,759	51%

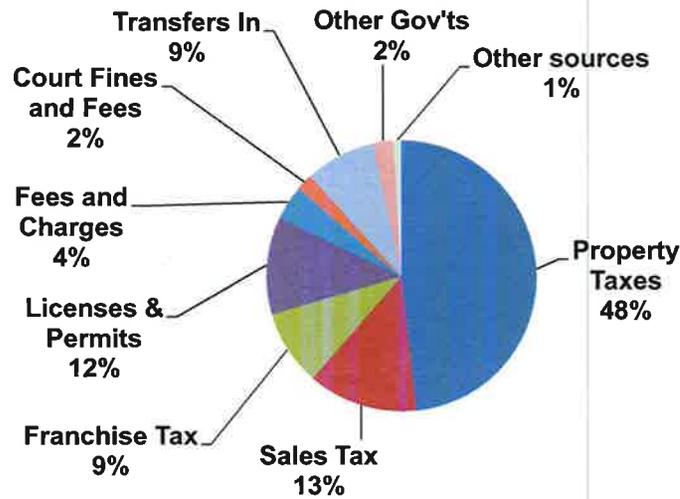
GENERAL FUND DETAIL REVENUE SCHEDULE

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	59,128	56%
112-5717-00-00	REIMBURSEMENTS-OTHER	-	49,955	-	-	187,894	0%
112-5718-00-00	REIMBURSEMENTS-INSURANCE	-	-	-	-	-	0%
112-5719-00-00	ABATEMENT REIMBURSEMENTS	11,335	3,060	1,500	1,500	541	36%
112-5691-00-00	LAKEWOOD VILLAGE AGREEMENT	30,950	19,500	25,000	25,000	23,175	93%
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	11,510	26%
112-5340-00-00	FIRE SERVICES PLEDGE DENTON CO	46,900	40,250	45,000	45,000	29,000	64%
112-5341-00-00	AMBULANCE PLEDGE DENTON COUNTY	40,751	35,426	40,000	40,000	13,850	35%
112-5686-00-00	DCFWSO-POLICE SERVICES	33,000	40,000	33,000	33,000	20,000	61%
112-5696-00-00	OTHER GRANTS/REIMBURSEMENTS	129,684	40,348	-	-	-	0%
112-5343-00-00	CONTRIBUTIONS	-	-	5,000	155,000	38,928	25%
	OTHER GOVERNMENTS	415,234	365,096	299,500	449,500	384,025	85%
112-5800-00-00	TRANSFER IN WATER UTILITIES	1,117,592	1,137,734	1,254,424	1,254,424	612,452	49%
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	15,000	50%
112-5803-00-00	TRANSFER IN CDC	12,000	12,000	67,000	67,000	6,000	9%
112-5805-00-00	TRANSFERS IN FROM OTHER FUNDS	17,735	53,910	22,464	22,464	11,810	53%
	TRANSFERS IN	1,374,931	1,431,244	1,571,488	1,571,488	694,662	44%
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	17,914,883	18,577,877	18,577,877	14,080,537	76%

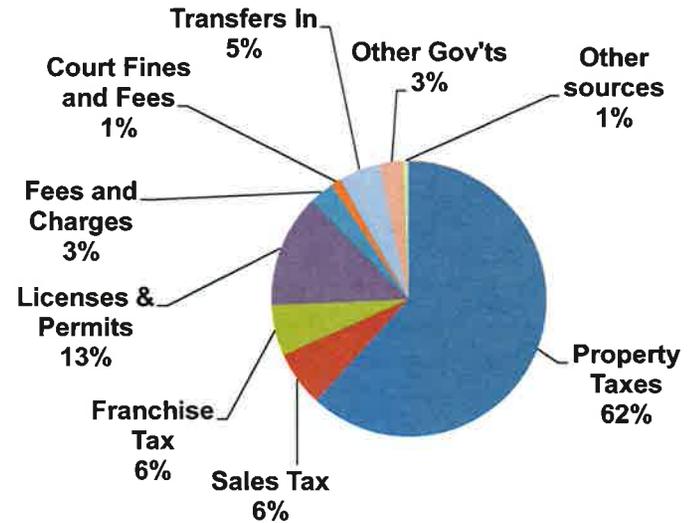


GENERAL FUND REVENUES BY MAJOR SOURCE

	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACTUAL 2013-2014
Property Taxes	2,823,670	3,885,868	5,672,030	6,827,171	7,008,667	6,991,196	7,348,738	7,937,480	8,963,791	8,963,791	8,699,103
Sales Tax	901,662	1,006,237	1,462,043	1,442,552	1,566,752	1,698,965	1,886,729	2,215,771	2,445,098	2,445,098	917,709
Franchise Tax	868,904	966,512	1,384,438	1,099,550	1,208,188	1,250,674	1,670,234	1,696,813	1,683,500	1,683,500	851,792
Licenses & Permits	2,116,801	1,656,226	1,245,615	947,556	1,424,452	1,624,720	2,804,569	2,859,368	2,167,000	2,167,000	1,864,188
Fees and Charges	273,423	399,935	697,828	540,900	483,446	590,870	631,109	826,194	767,500	767,500	423,813
Court Fines and Fees	471,749	618,150	898,407	251,563	329,146	280,223	301,390	371,497	360,000	360,000	160,484
Transfers In	490,718	891,904	888,999	1,115,211	1,258,443	1,334,042	1,374,931	1,431,244	1,571,488	1,571,488	694,662
Other Governments	216,486	338,968	418,111	503,167	496,304	389,495	415,234	365,096	299,500	449,500	384,025
Other sources	352,184	602,863	551,507	219,270	242,378	182,470	622,697	211,418	320,000	170,000	84,759
Total Revenue	8,515,596	10,366,663	13,218,980	12,946,940	14,017,776	14,342,654	17,055,631	17,914,883	18,577,877	18,577,877	14,080,537
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2014 Budget	2014 ytd

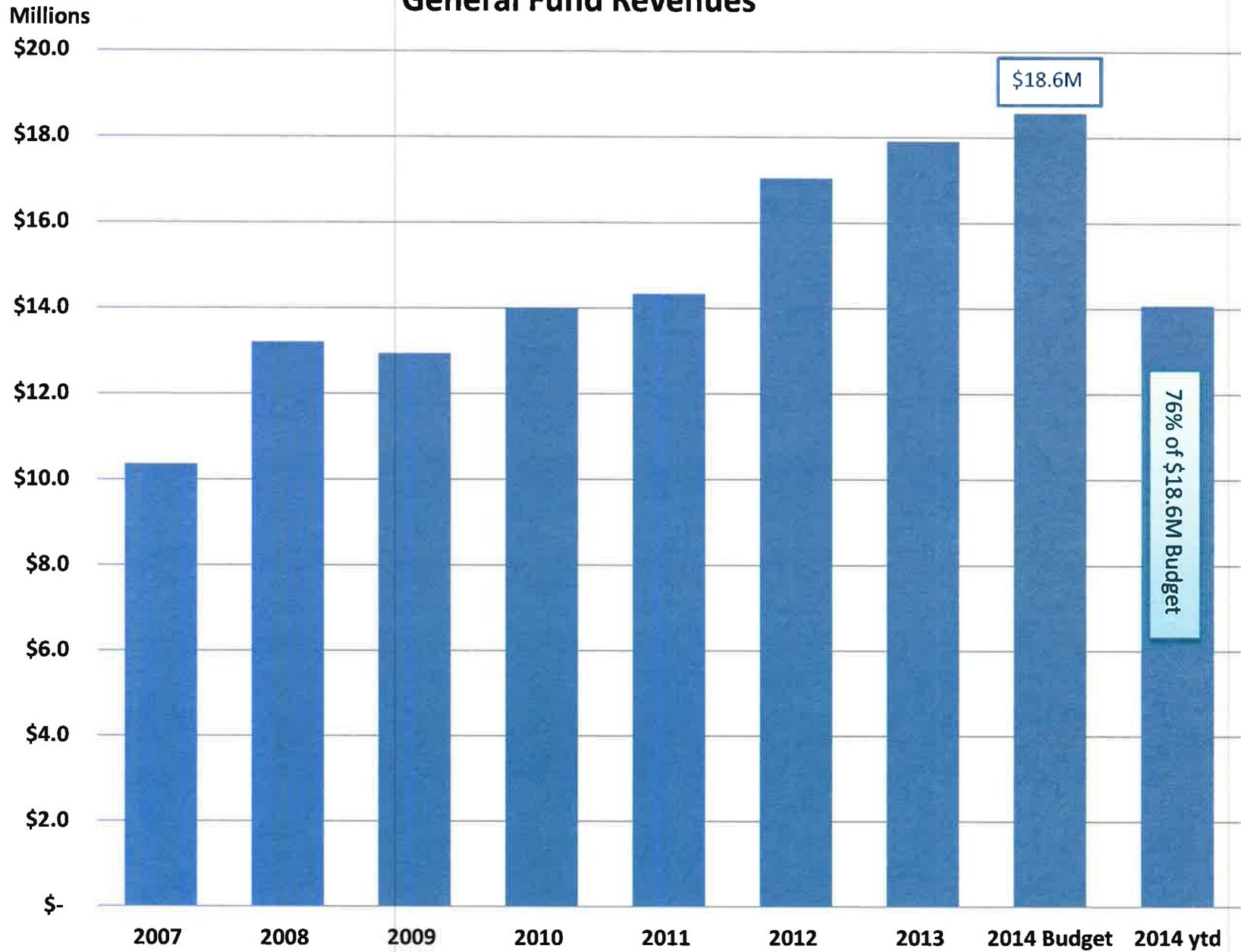


Revenue Budget: \$18,577,8777

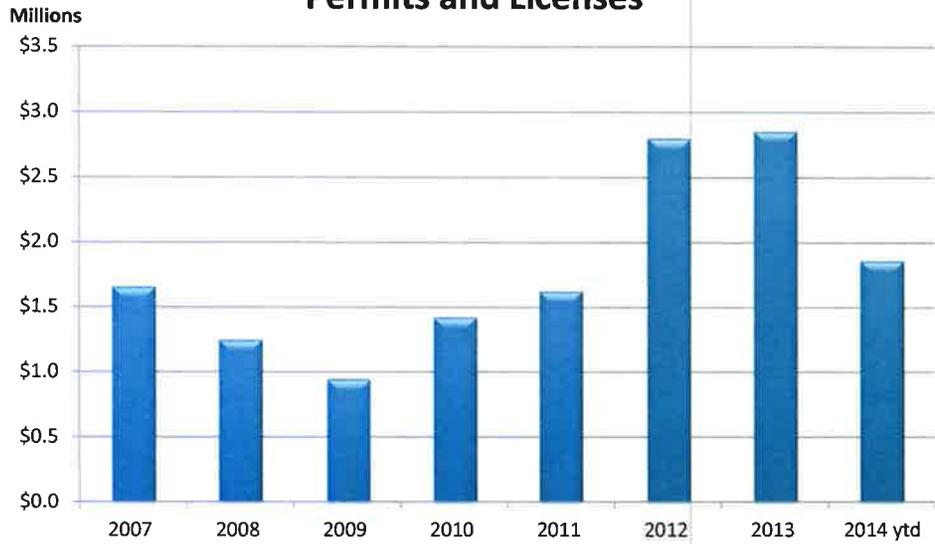


Revenue YTD: \$14,080,537

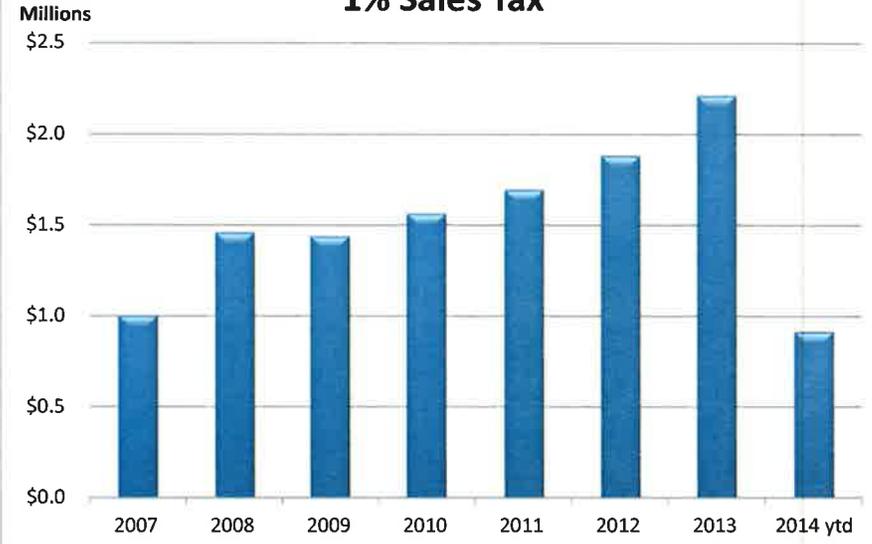
General Fund Revenues



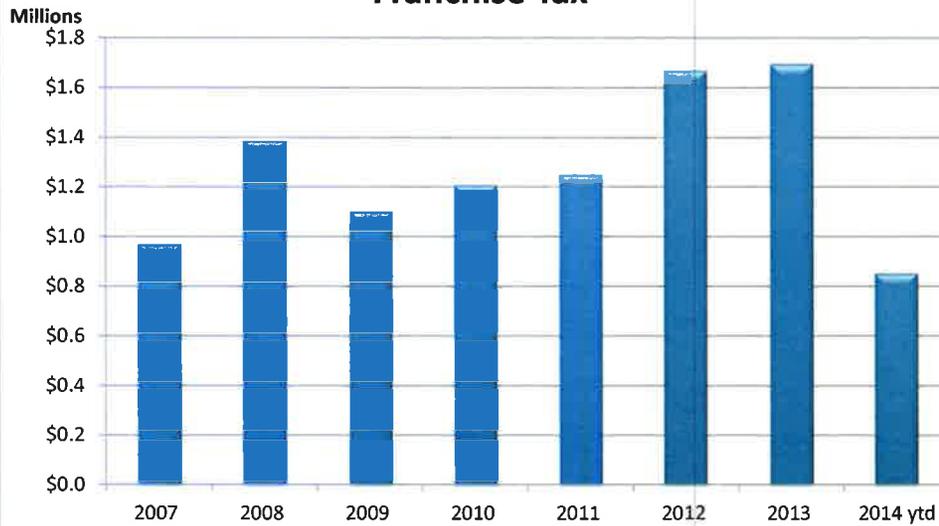
Permits and Licenses



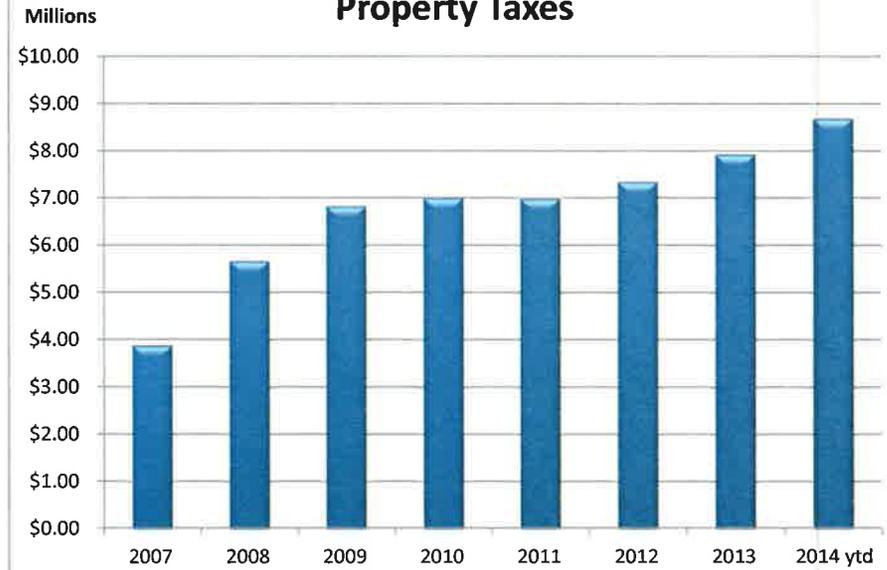
1% Sales Tax

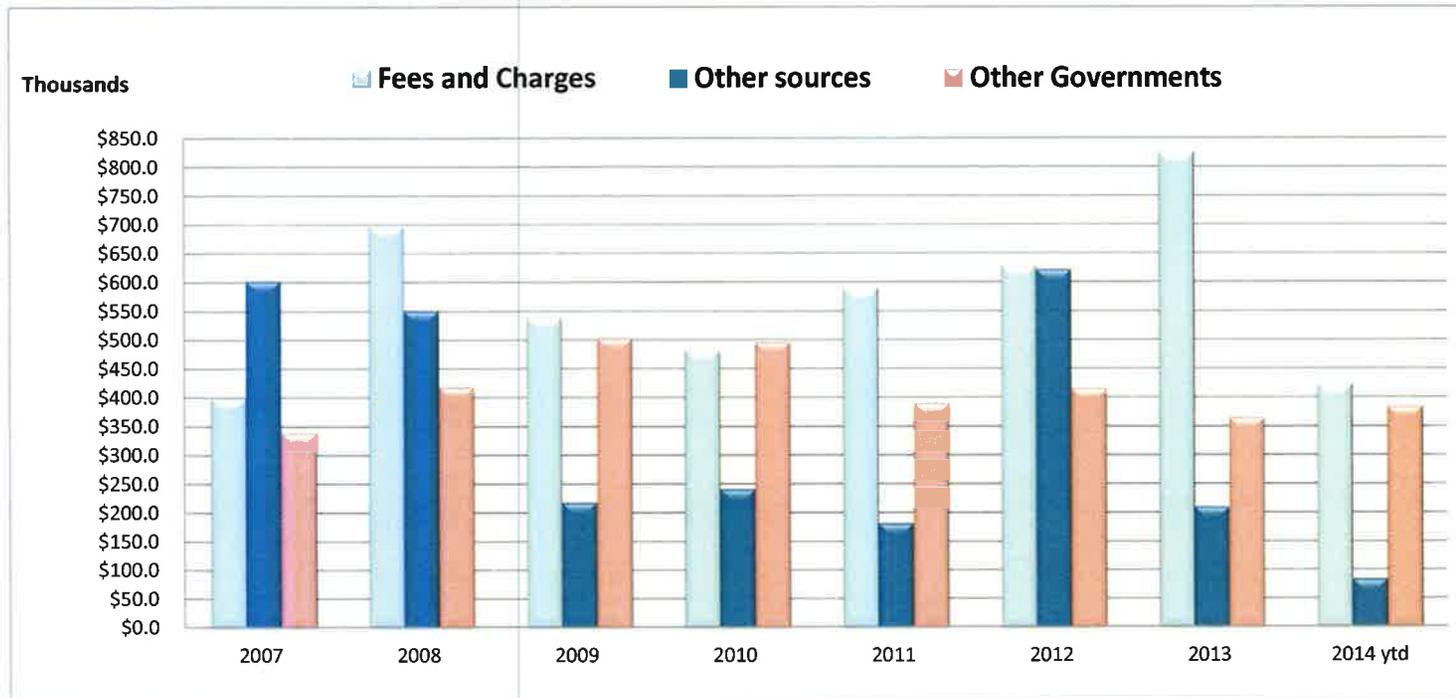
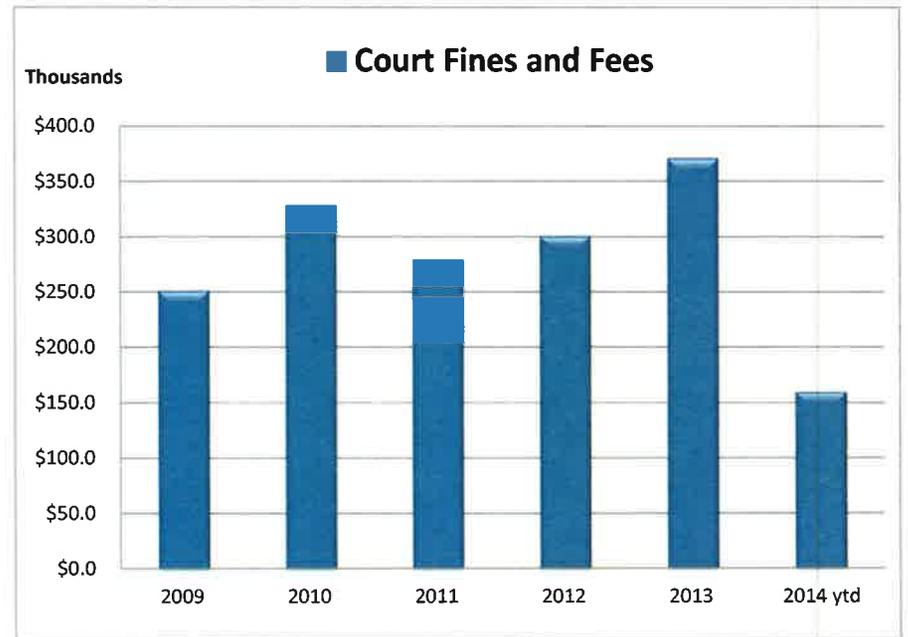
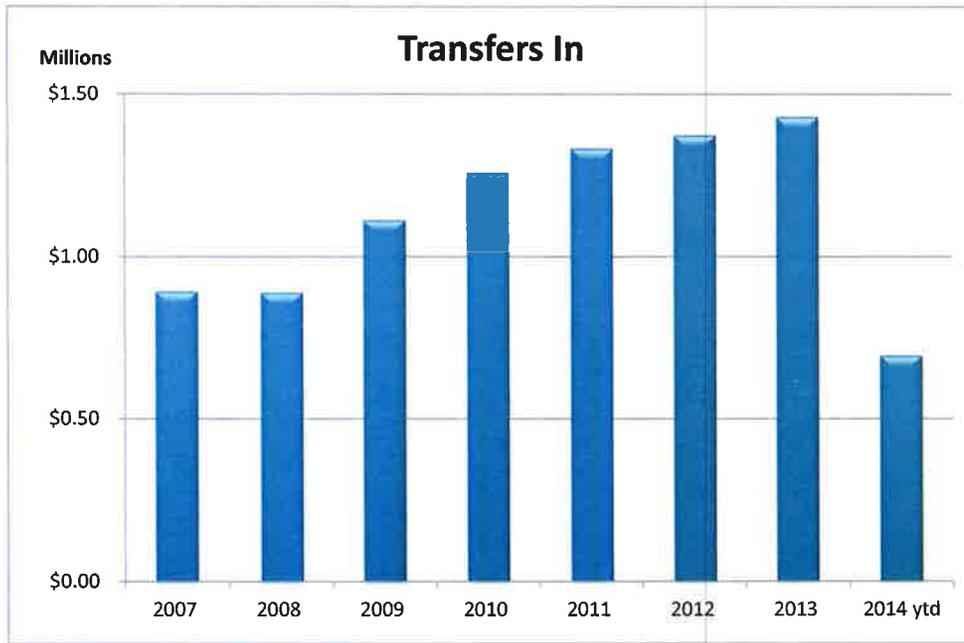


Franchise Tax



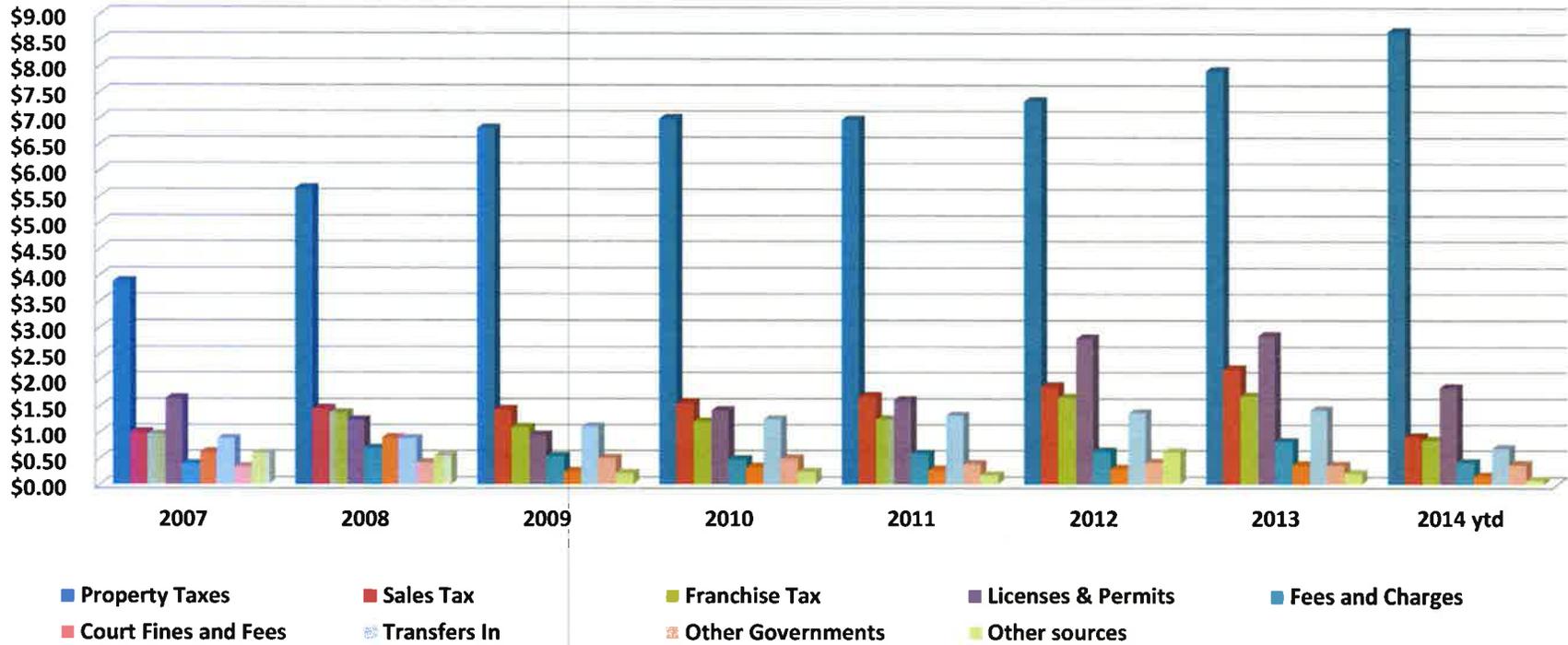
Property Taxes





GENERAL FUND REVENUE BY MAJOR SOURCE AND FISCAL YEAR

Millions



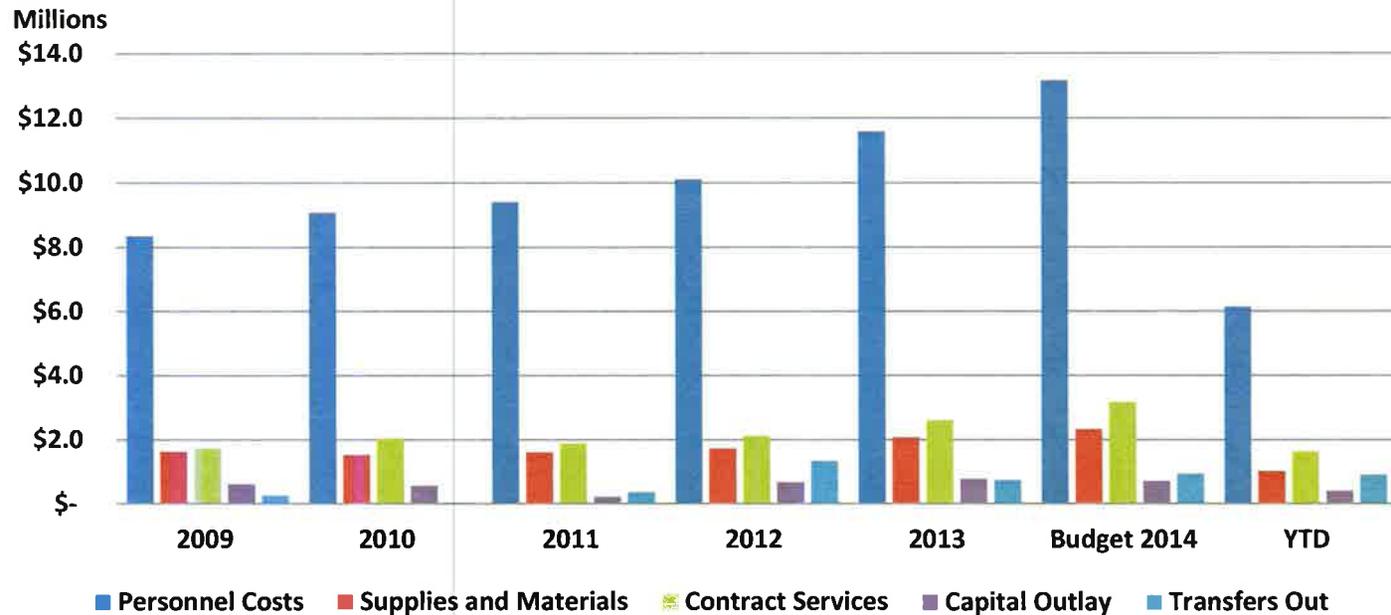


GENERAL FUND EXPENDITURES

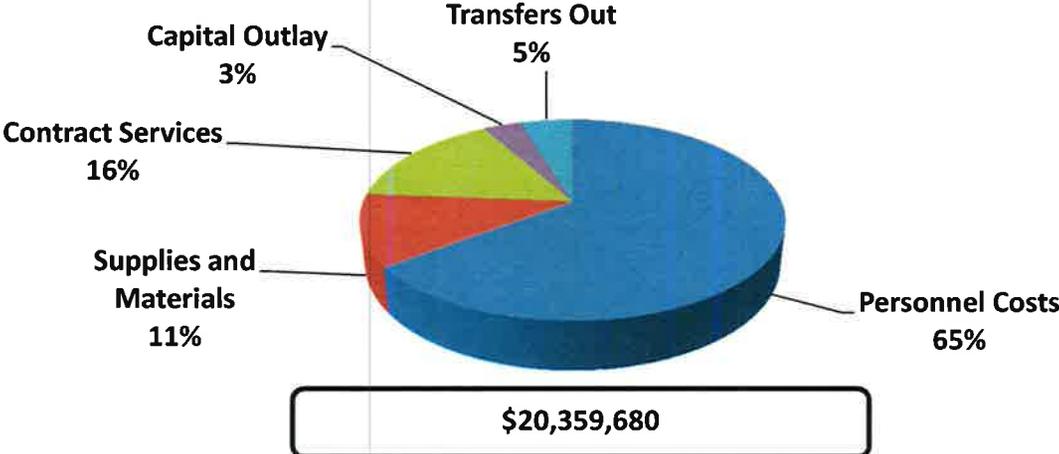


GENERAL FUND EXPENDITURES BY CATEGORY

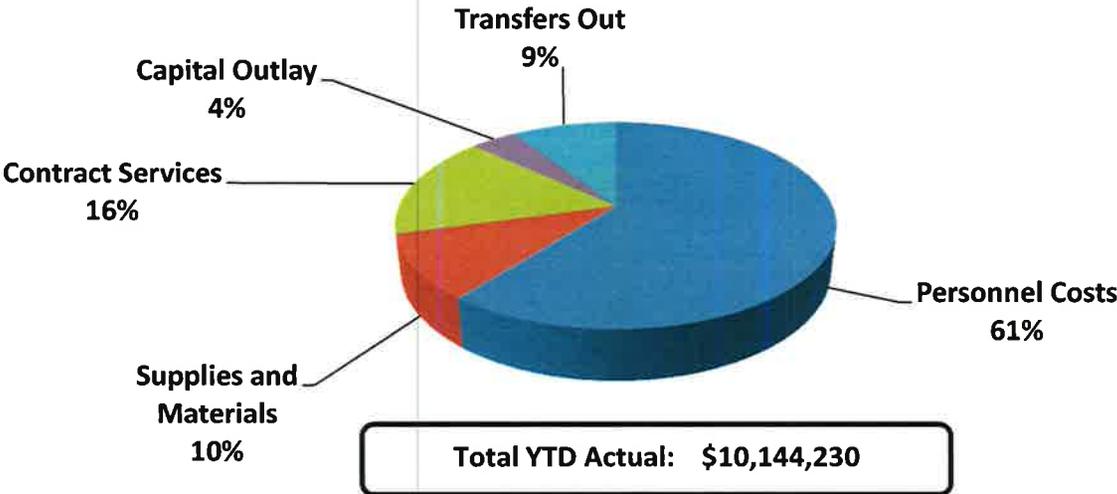
Category Descriptions	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Actual 2011- 2012	Actual 2012-2013	Budget 2013-2014	Amended 203-2014	YTD Actual 2013-2014
	2009	2010	2011	2012	2013		Budget 2014	YTD
Personnel Costs	8,353,041	9,083,477	9,417,106	10,120,832	11,601,437	13,178,688	13,169,723	6,148,646
Supplies and Materials	1,633,481	1,527,993	1,607,276	1,725,586	2,078,248	2,336,295	2,336,205	1,024,119
Contract Services	1,737,777	2,056,263	1,886,306	2,138,601	2,623,597	3,170,536	3,179,501	1,634,585
Capital Outlay	620,988	569,161	224,652	681,116	783,258	719,161	719,251	411,879
Transfers Out	267,490	38,844	376,291	1,347,417	757,581	955,000	955,000	925,000
Total	12,612,777	13,275,737	13,511,631	16,013,552	17,844,120	20,359,680	20,359,680	10,144,230



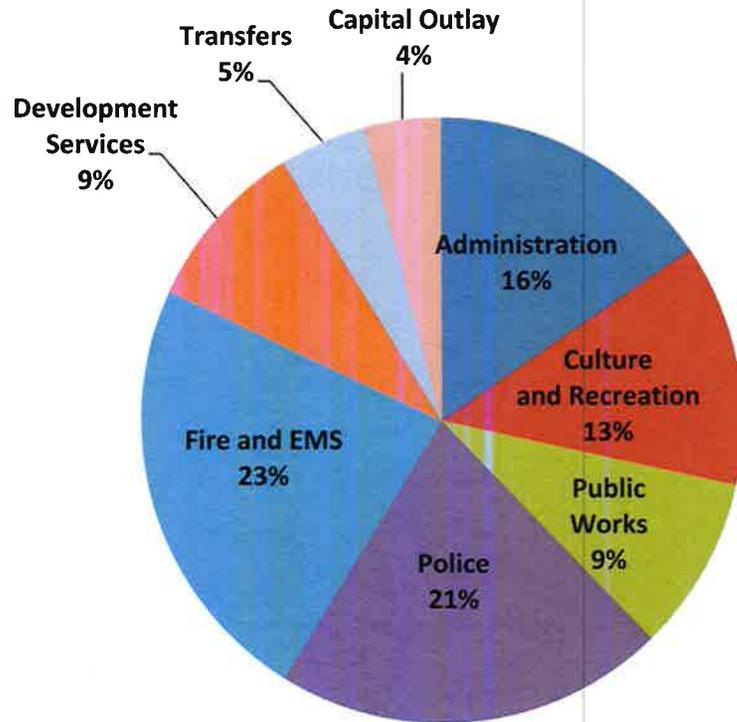
2014 Budget of Expenditures



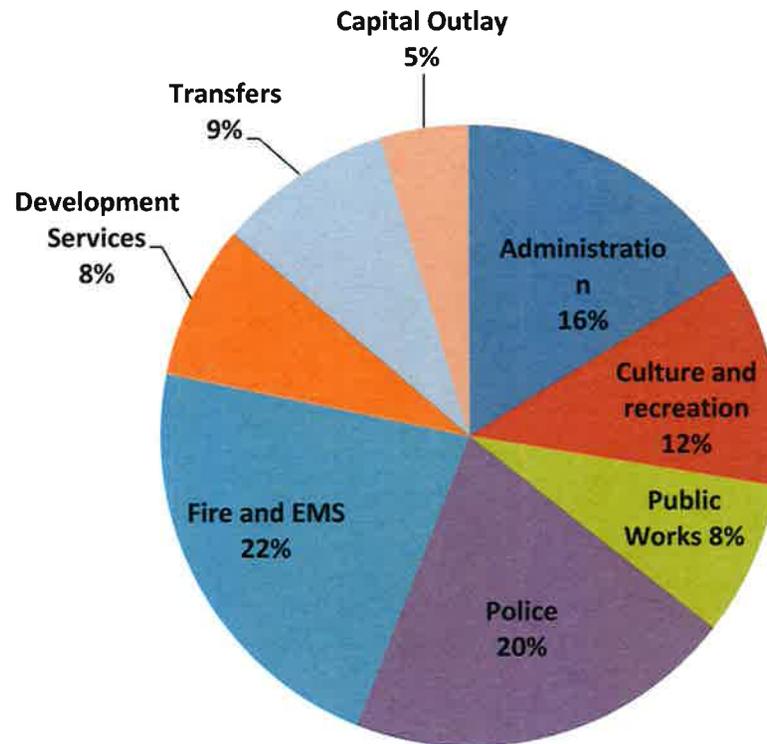
YTD Actual Expenditures



General Fund Expenditure Budget



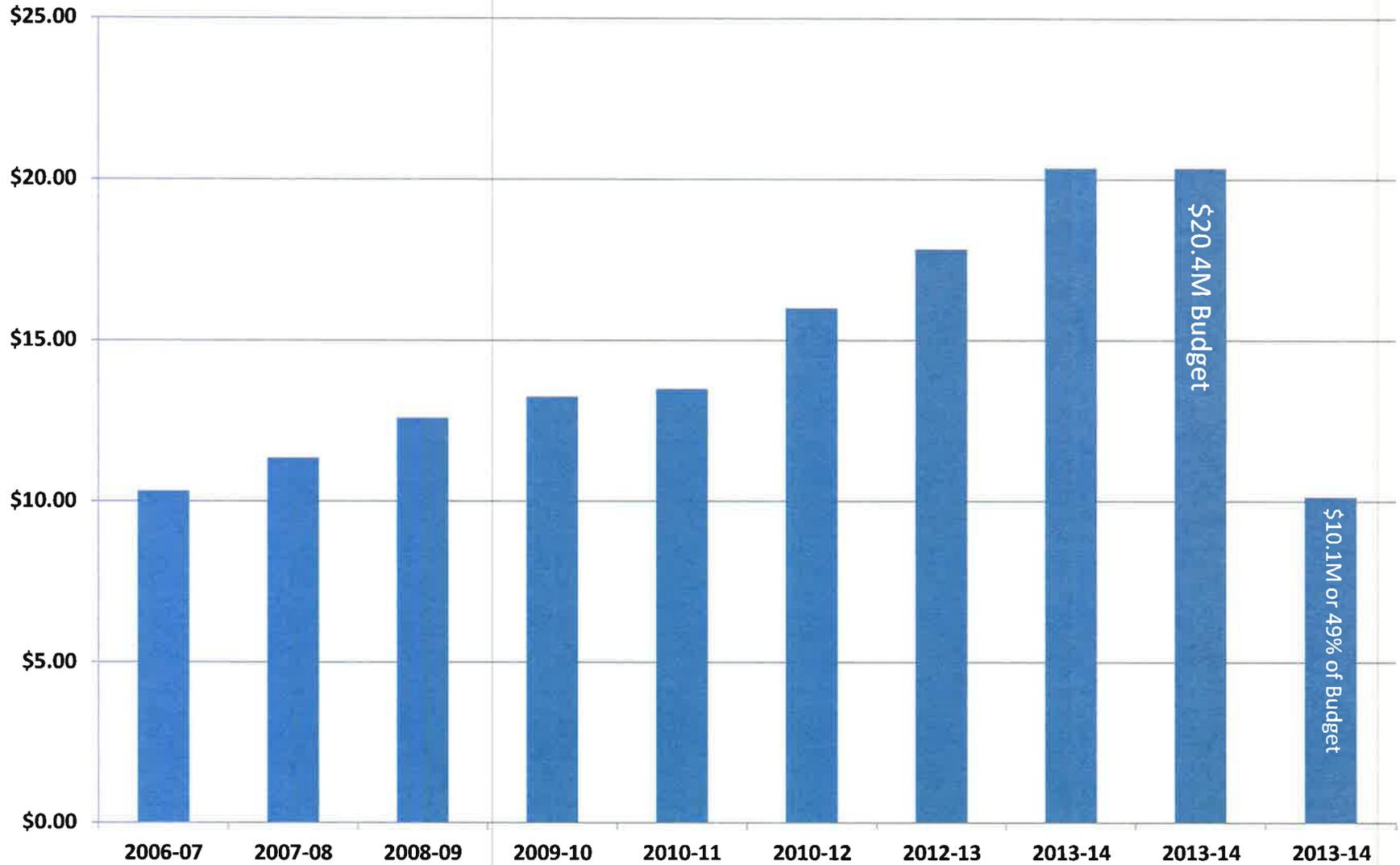
Budget: \$20,359,680



YTD: \$10,144,230

Ten Year History General Fund Expenditures

Millions



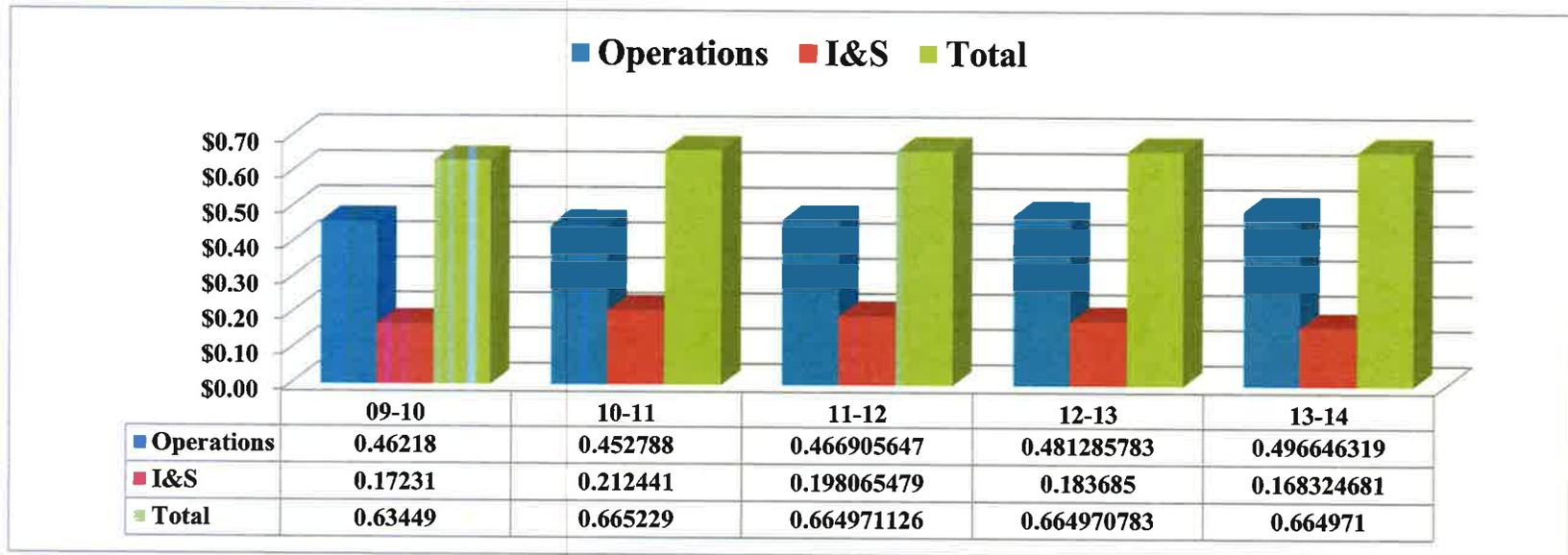


DEBT SERVICE FUND

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.

Quarterly Budget Report FY 2013-2014

Unaudited



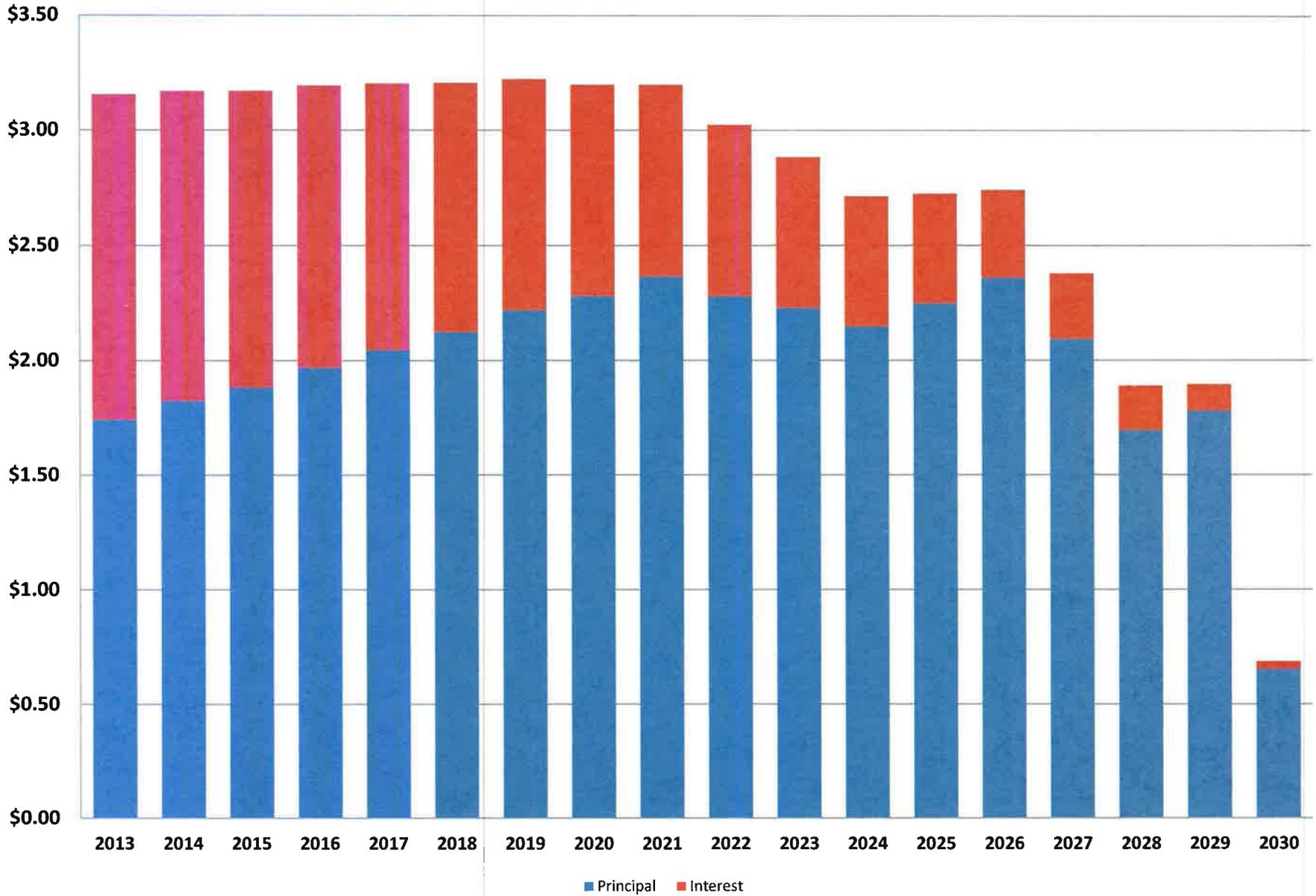


DEBT SERVICE
Revenue, Expenses and Changes in Fund Balance
Fund 312

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	2,948,385
Interest income	17,870	20,822	16,089	16,000	16,000	6,915
Transfers in	184,000	4,251,931	255,005	583,055	583,055	182,028
TOTAL REVENUES	3,457,246	7,383,652	3,302,591	3,488,366	3,488,366	3,137,327
TOTAL FUNDS AVAILABLE	\$ 3,759,108	\$ 7,834,845	\$ 3,857,486	\$ 4,056,297	\$ 4,056,297	\$ 3,705,258
EXPENDITURES:						
Principal	1,978,763	1,838,331	1,997,965	2,248,787	2,248,787	75,499
Interest	1,324,613	1,380,067	1,278,043	1,423,523	1,423,523	708,672
Other Uses and Fees	4,540	4,061,551	13,547	6,000	6,000	1,659
TOTAL EXPENDITURES	\$ 3,307,915	\$ 7,279,950	\$ 3,289,555	\$ 3,678,310	\$ 3,678,310	\$ 785,830
Excess (deficiency) of revenues over (under) expenditures	\$ 149,331	\$ 103,702	\$ 13,036	\$ (189,944)	\$ (189,944)	\$ 2,351,497
ENDING FUND BALANCE	\$ 451,193	\$ 554,895	\$ 567,931	\$ 377,987	\$ 377,987	\$ 2,919,428

Principal and Interest Payments by Year

Millions





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 comprehensive 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 tailored to the Street Maintenance Sales Tax Budget.

FY 2013-2014

Quarterly 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%
<i>Budget</i> 2014	4,861,200	2,430,600	1,215,300	607,650	607,650	8.5%
<i>YTD Act</i> 2014	1,820,596	910,298	455,149	227,575	227,575	



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	227,575
Interest	7,901	2,905	4,379	4,399	7,012	7,012	1,550
Other sources-grants	-	-	-	35,000	-	-	-
Total Operating Revenues	400,780	429,924	487,008	599,363	614,661	614,661	229,124
Total Funds Available	900,246	572,150	649,855	1,216,787	1,001,756	1,001,756	616,219
Operating Expenses:							
Personnel services	-	-	-	-	-	-	-
Contract services	758,021	409,303	32,431	470,990	700,000	700,000	76,468
Supplies and materials	-	-	-	-	-	-	-
Transfer Out	-	-	-	358,703	-	-	-
Total Expenditures	758,021	409,303	32,431	829,692	700,000	700,000	76,468
Excess (deficiency) of revenues over (under) expenditures	(357,241)	20,621	454,577	(230,329)	(85,339)	(85,339)	152,656
Ending Fund Balance	\$ 142,226	\$ 162,847	\$ 617,424	\$ 387,095	\$ 301,756	\$ 301,756	\$ 539,751



Internal Service Fund
(Fund 500)
EQUIPMENT REPLACEMENT FUND

Quarterly 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.



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	\$ -	\$ -	\$ 194,071	\$ 194,071	\$ 194,071
REVENUES:						
Interest	500-5611-00-00	-	471	-	-	1,019
Transfer in from other funds	500-8900-00-00	-	193,600	200,000	200,000	200,000
TOTAL REVENUES		-	194,071	200,000	200,000	201,019
TOTAL FUNDS AVAILABLE		\$ -	\$ 194,071	\$ 394,071	\$ 394,071	\$ 395,090
EXPENDITURES:						
Miscellaneous		-	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures		-	194,071	200,000	200,000	201,019
ENDING FUND BALANCE	500-3111-00-00	\$ -	\$ 194,071	\$ 394,071	\$ 394,071	\$ 395,090



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



WATER AND WASTEWATER FUND

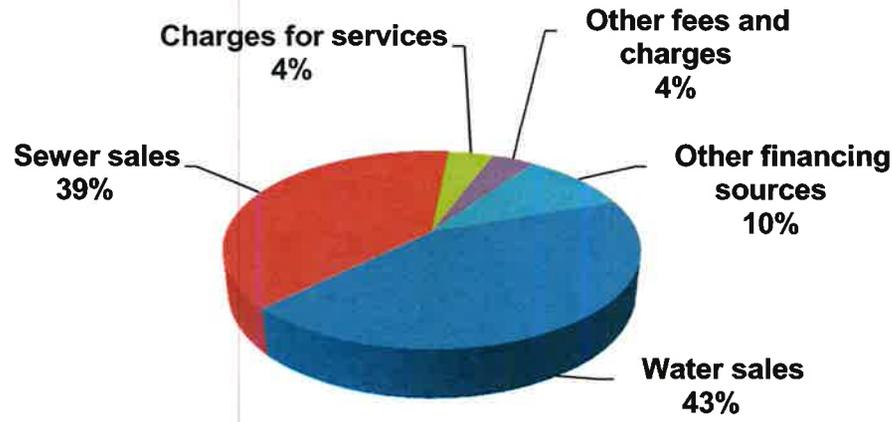
Revenue, Expenses and Changes in Working Capital

Fund 612

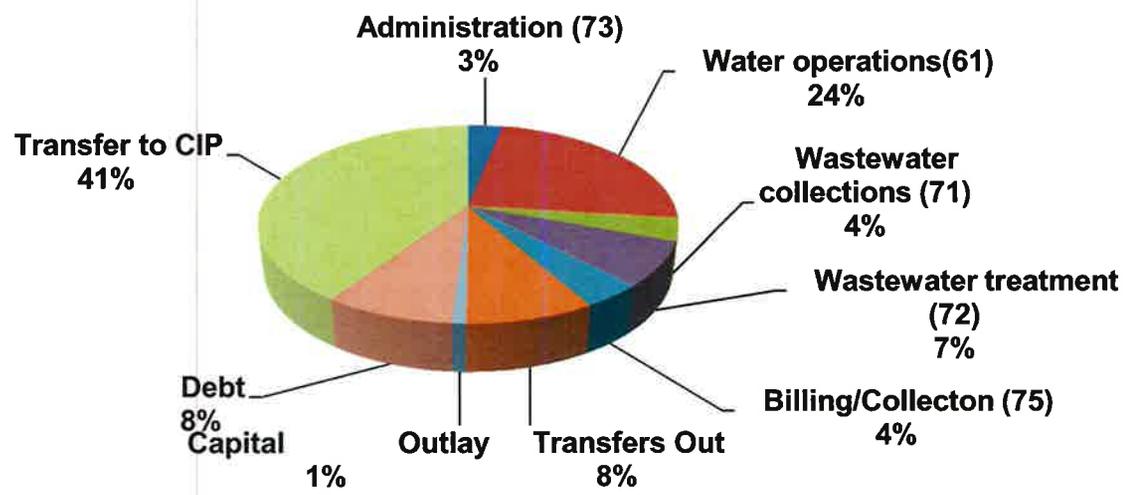
ACCOUNT DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACTUAL 2013-2014	\$ VAR TO BUDGET	% VAR TO BUDGET
Operating Revenues:								
Water sales	5,449,414	5,263,386	5,789,415	6,075,499	6,075,499	2,335,929	3,739,570	38.4%
Sewer sales	3,633,157	3,869,653	4,282,463	4,807,565	4,807,565	2,114,888	2,692,677	44.0%
Charges for services	377,724	652,908	468,049	433,500	433,500	227,116	206,384	52.4%
Other fees and charges	442,222	421,090	418,010	355,000	355,000	213,045	141,955	60.0%
Other financing sources	-	33,802	3,476,255	1,571,926	1,571,926	545,702	1,026,224	34.7%
Total Operating Revenues	9,902,518	10,240,838	14,434,191	13,243,490	13,243,490	5,436,681	7,806,809	41.1%
Operating Expenses:								
Administration (73)	571,938	505,373	516,757	556,075	483,111	233,262	249,849	48.3%
Water operations(61)	2,866,492	3,208,195	3,396,312	3,705,762	3,726,588	1,737,099	1,989,489	46.6%
Wastewater collections (71)	323,955	357,875	440,004	497,610	518,634	267,625	251,009	51.6%
Wastewater treatment (72)	769,977	926,592	1,014,174	975,834	993,479	530,839	462,641	53.4%
Billing/Collecton and Meter Reading	491,963	974,229	521,456	497,728	511,197	282,450	228,746	55.3%
Total Operating Expenses	5,024,324	5,972,263	5,888,703	6,233,009	6,233,009	3,051,276	3,181,733	49.0%
Non-Operating Expenses:								
Transfers out - PILOT	1,042,953	1,117,592	1,137,734	1,224,904	1,224,904	612,452	612,452	50.0%
Capital outlays/Infrastructure	158,267	1,610,379	3,075,684	108,581	108,581	64,064	44,517	59.0%
Debt Requirements	1,884,005	2,557,146	2,751,659	2,807,405	2,807,405	619,006	2,188,399	22.0%
Transfer to CIP	-	400,000	16,126	4,210,934	4,210,934	2,961,687	1,249,247	70.3%
Total Non-Operating Expenses	3,085,225	5,685,117	6,981,203	8,351,824	8,351,824	4,257,209	4,094,615	51.0%
Total Operating and Non-Operating	8,109,550	11,657,380	12,869,906	14,584,833	14,584,833	7,308,486	7,276,347	50.1%
Excess (deficiency of Revenues over expenses)	1,792,968	(1,416,542)	1,564,285	(1,341,343)	(1,341,343)	(1,871,805)	530,462	139.5%
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	5,457,345		
Working Capital Days	323	181	208	150	150			
Working Capital to operations	89%	49%	57%	41%	41%			

SCHEDULE OF FEES AND CHARGES

ACCOUNT CODES	ACCOUNT DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACTUAL 2013-2014
Water and Sewer Sales							
612-5441-00-00	WATER SALES	5,449,414	5,263,386	5,789,415	6,075,499	6,075,499	2,335,929
612-5448-00-00	SEWER SALES	3,633,157	3,869,653	4,282,463	4,807,565	4,807,565	2,114,888
		<u>9,082,572</u>	<u>9,133,038</u>	<u>10,071,878</u>	<u>10,883,064</u>	<u>10,883,064</u>	<u>4,450,818</u>
Charges for Services							
612-5442-00-00	CONNECT FEES	-	-	-	-	-	-
612-5446-00-00	TAP FEES-WATER	6,200	7,750	3,100	2,000	2,000	4,350
612-5447-00-00	DFWSD-CONNECT FEES			33,270	-	-	32,550
612-5449-00-00	TAP FEES - SEWER	49,000	216,500	1,250	1,500	1,500	-
612-5450-00-00	METER SET FEES	72,650	94,410	120,195	120,000	120,000	53,770
612-5455-00-00	APPLICATION CONNECT FEE	76,225	84,190	90,575	85,000	85,000	30,470
612-5461-00-00	EARNED PREMIUM ON BONDS	13,686	27,433	21,962	-	-	-
612-5672-00-00	FRISCO RANCH SEWER CONTRACT	159,963	222,625	176,163	185,000	185,000	79,776
612-5673-00-00	FRISCO HILLS WHOLESALE WATER	-	-	21,534	40,000	40,000	26,200
		<u>377,724</u>	<u>652,908</u>	<u>468,049</u>	<u>433,500</u>	<u>433,500</u>	<u>227,116</u>
Other fees and charges							
612-5443-00-00	PENALTIES	270,990	292,538	300,596	285,000	285,000	175,056
612-5444-00-00	RETURN CHECK CHARGES	4,785	4,950	3,985	5,000	5,000	2,040
612-5718-00-00	INSURANCE REIMBURSEMENT	-	-	-	-	-	-
612-5611-00-00	INTEREST EARNINGS	76,429	75,777	93,114	50,000	50,000	13,573
612-5611-00-61	RESTRICTED INTEREST EARNINGS	72,077	27,542	-	-	-	11,235
612-5671-00-00	MISCELLANEOUS	17,942	20,283	20,314	15,000	15,000	11,140
		<u>442,222</u>	<u>421,090</u>	<u>418,010</u>	<u>355,000</u>	<u>355,000</u>	<u>213,045</u>
Other Financing Sources							
612-5698-00-00	CONTRIBUTIONS-DEVELOPERS	-	-	128,999	-	-	-
612-5675-00-00	AUCTION PROCEEDS	-	12,179	265	-	-	-
612-5714-00-00	GAIN/LOSS ON SALE OF ASSETS	-	-	9,343	-	-	-
612-5999-00-00	REIMBURSEMENT - OTHER	-	-	450,317	996,926	996,926	112,053
612-7926-00-00	SEWER IMPACT FEES DCFWSD 8C	-	9,292	-	-	-	-
612-8948-00-00	TRANSFER IN FROM FUND	-	-	-	-	-	-
612-8949-00-00	TRANSFER IN FROM FUND 819.	-	-	875,000	75,000	75,000	208,427
612-8951-00-00	TRANSFER IN FROM FUND 829	-	12,331	12,331	-	-	-
612-8952-00-00	TRANSFER IN FROM FUND 840	-	-	-	-	-	-
612-8953-00-00	TRANSFER IN FROM FUND 913	-	-	2,000,000	500,000	500,000	225,222
		<u>-</u>	<u>33,802</u>	<u>3,476,255</u>	<u>1,571,926</u>	<u>1,571,926</u>	<u>545,702</u>
TOTAL SOURCES OF FUNDS		9,902,518	10,240,838	14,434,191	13,243,490	13,243,490	5,436,681



**2013-2014 Actual Revenue:
\$5,436,681**



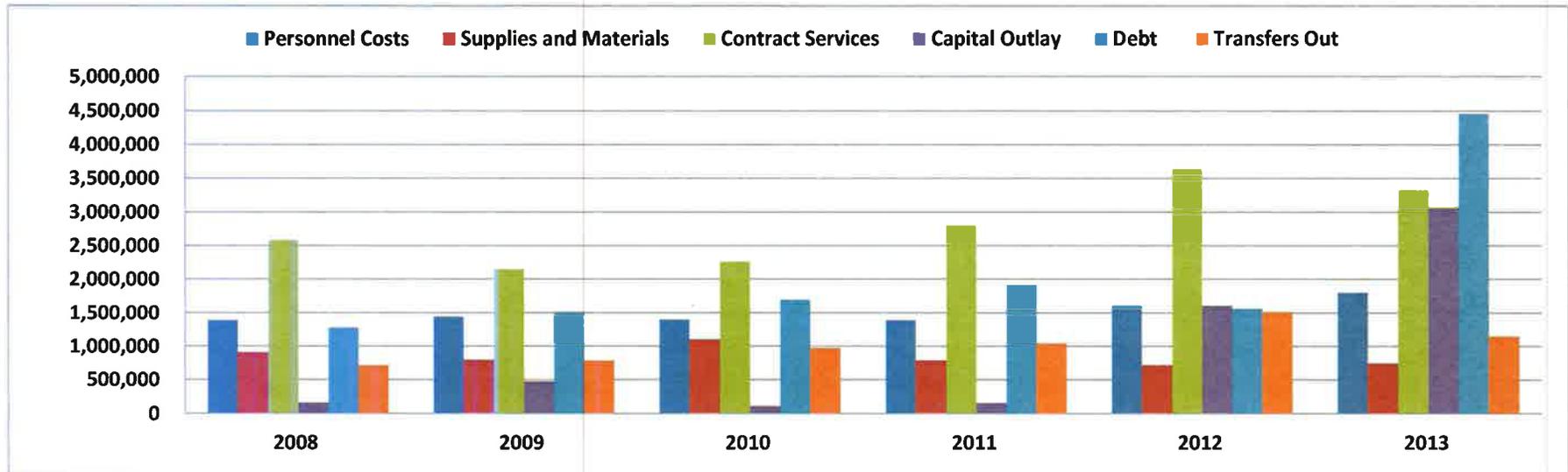
**2013-2014 Actual Expenses:
\$7,308,486**



UTILITY FUND CATEGORY SUMMARY

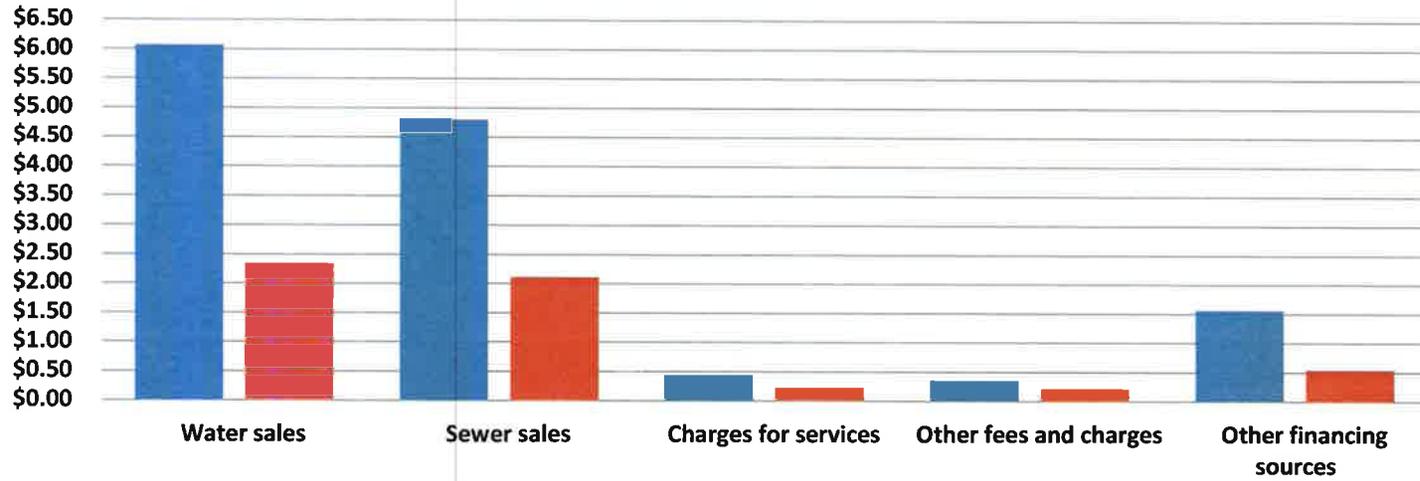
Budget Summary by Category	Actual 2007-08	Actual 2008-09	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	ACTUAL 2012-2013	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACTUAL 2013-2014
Personnel Costs	1,390,684	1,444,237	1,399,829	1,391,971	1,610,036	1,805,049	1,861,756	1,976,756	888,674
Supplies and Materials	909,630	798,786	1,102,338	791,501	720,730	748,455	773,788	773,788	372,822
Contract Services	2,587,086	2,155,639	2,265,001	2,811,120	3,640,889	3,335,062	3,482,465	3,482,465	1,789,059
Capital Outlay	157,346	474,574	115,523	158,267	1,610,379	3,075,684	108,581	108,581	64,064
Debt	1,282,818	1,517,752	1,702,242	1,913,737	1,568,756	4,464,665	2,807,405	2,807,405	619,727
Transfers Out	715,429	784,783	974,443	1,042,953	1,517,592	1,153,860	5,550,838	5,435,838	3,574,139
Total	7,042,992	7,175,772	7,559,375	8,109,550	10,668,382	14,582,776	14,584,833	14,584,833	7,308,486

2008 2009 2010 2011 2012 2013



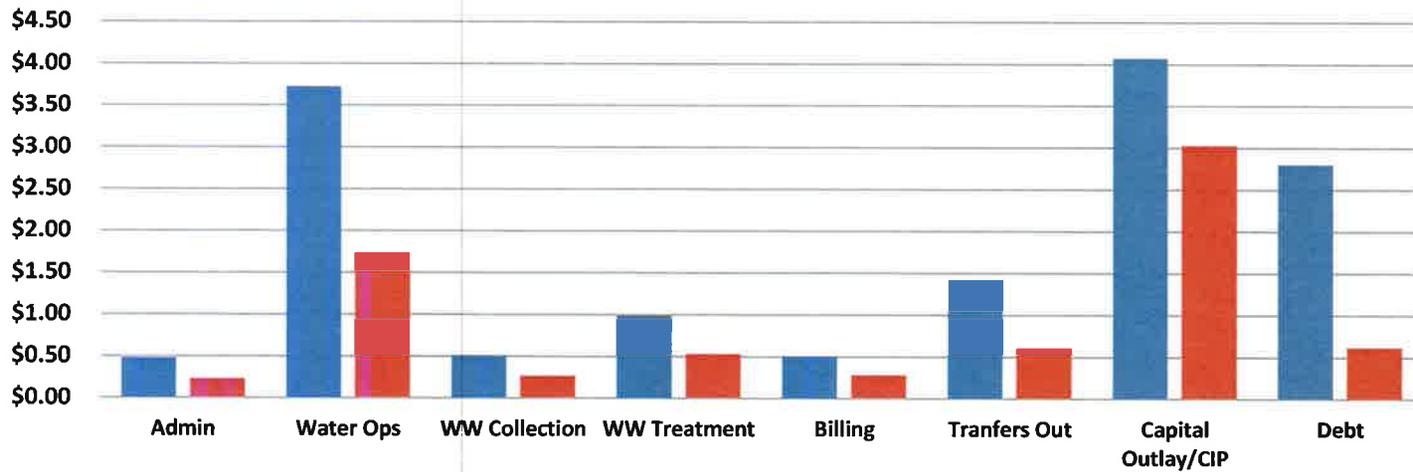
Millions

Revenue Budget to Actual FY 2013-2014



Millions

Budget to Actual FY 2013-2014





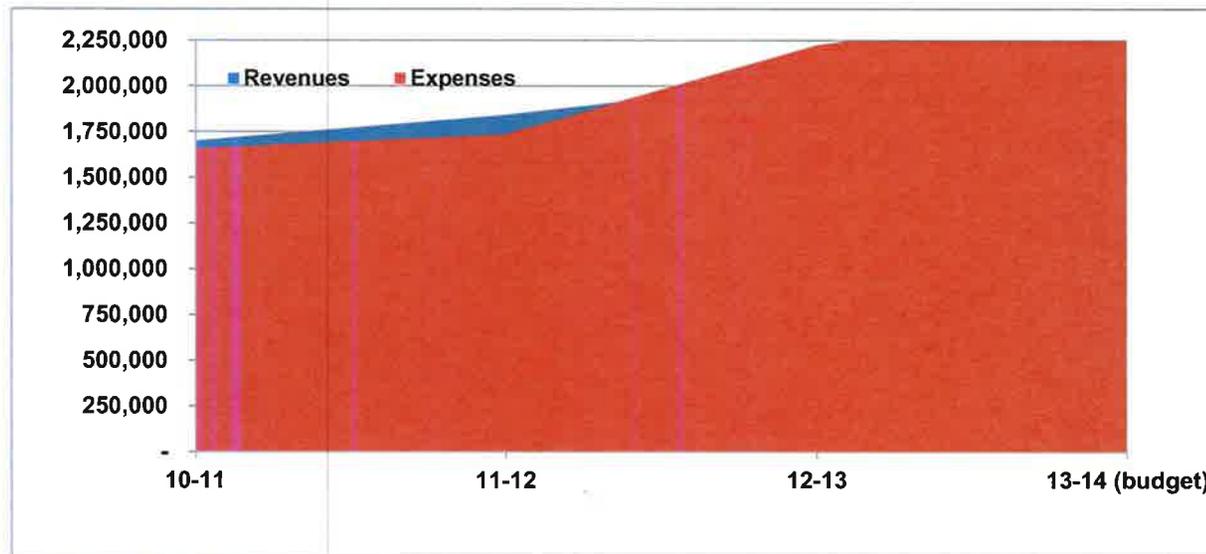
SOLID WASTE FUND (712)

This is a business-type fund and is utilized to account for the Town's Solid Waste Activities. 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 addition 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.

QUARTERLY BUDGET REPORT

FY 2013-2014

(Unaudited)





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	51,014
Sales and charges	1,645,533	1,758,790	1,941,496	2,091,280	2,091,280	1,007,699
Interest	2,149	4,975	3,230	3,000	3,000	607
Transfer in from other funds	-	-	-	-	-	-
Total Operating Revenues	1,704,024	1,846,743	2,036,735	2,184,280	2,184,280	1,059,320
Operating Expenses:						
Personnel Costs	7,513	12,793	11,146	60,674	60,674	6,815
Solid Waste Contract	1,292,966	1,299,397	1,421,331	1,374,586	1,374,586	746,950
Mowing Contracts	53,603	169,188	308,733	266,000	266,000	127,388
Litter Contracts	12,910	26,210	-	-	-	-
Spring and Fall Cleanup	10,525	3,877	8,462	15,000	15,000	2,834
Hazardous Waste Contract	350	250	50	-	-	50
Dump Station	87,164	26,938	68,937	32,470	32,470	50,172
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	195,553
Total Expenditures	1,661,031	1,740,415	2,225,885	2,455,357	2,455,357	1,179,163
Net Income (Loss) Before Transfers	42,993	106,327	(189,150)	(271,077)	(271,077)	(119,843)
Adjusting to CAFR						
Ending Working Capital	\$ 360,815	\$ 467,142	\$ 277,993	\$ 6,916	\$ 6,916	\$ 158,150



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 runoff 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 feet 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 REPORT FY 2013-2014 (Unaudited)



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	209,853
Other fees and charges	-	-	-	-	-
Interest	1,313	3,048	2,160	2,160	1,079
Total Operating Revenues	362,826	454,897	491,160	491,160	210,932
Operating Expenses:					
Personnel services	-	53,329	191,427	191,427	74,575
Professional services	48,330	91,385	45,000	45,000	7,876
Contract services	-	48,414	103,000	103,000	3,601
Supplies and materials	-	20,205	81,580	81,580	16,168
Capital outlays	-	255,376	350,000	350,000	-
Drainage projects	-	-	-	-	-
Total Expenditures	48,330	468,710	771,007	771,007	102,221
Net Income (Loss) Before Other Sources	314,496	(13,813)	(279,847)	(279,847)	108,711
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	(179,847)	(179,847)	108,711
Ending Working Capital	\$ 314,496	\$ 325,887	\$ 146,040	\$ 146,040	\$ 434,598



QUARTERLY 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 Library Grant - TSLAC - Technology
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

Quarterly 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.



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	12,750	12,750	4,914
Interest	200-5611-00-00	260	341	332	-	-	151
TOTAL REVENUES		11,016	10,763	12,437	12,750	12,750	5,065
TOTAL FUNDS AVAILABLE		\$ 20,435	\$ 24,660	\$ 34,758	\$ 40,252	\$ 40,252	\$ 32,567
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	7,750	7,750	1,717
ENDING FUND BALANCE	200-3111-00-00	\$ 13,897	\$ 22,321	\$ 27,502	\$ 35,252	\$ 35,252	\$ 29,219



SPECIAL REVENUE FUNDS (Fund 200) Court Security

Quarterly 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.



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	3,671
Interest	200-5611-00-00	362	679	332	-	-	85
TOTAL REVENUES		7,728	8,185	9,538	9,350	9,350	3,756
TOTAL FUNDS AVAILABLE		\$ 47,779	\$ 41,588	\$ 46,055	\$ 45,021	\$ 45,021	\$ 39,427
EXPENDITURES:							
Court Security Expense	200-6323-07-00	-	-	-	25,000	25,000	4,491
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	\$ 6,683
Excess (deficiency) of revenues over (under) expenditures		(6,648)	3,114	(846)	(24,650)	(24,650)	(2,927)
ENDING FUND BALANCE	200-3111-00-00	\$ 33,403	\$ 36,517	\$ 35,671	\$ 11,021	\$ 11,021	\$ 32,744



SPECIAL REVENUE FUNDS

(Fund 200)
Child Safety Program Fund

Quarterly 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.



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	10,375	10,375	2,006
Other Govt's-Denton County	200-5310-00-00	23,580	6,012	-	-	-	-
Interest	200-5611-00-00	450	832	332	-	-	116.22
TOTAL REVENUES		31,047	12,764	10,897	10,375	10,375	2,122
TOTAL FUNDS AVAILABLE		\$ 42,343	\$ 55,107	\$ 66,005	\$ 76,380	\$ 76,380	\$ 68,127
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	(625)	(625)	2,122
ENDING FUND BALANCE	200-3111-00-00	\$ 42,343	\$ 55,107	\$ 66,005	\$ 65,380	\$ 65,380	\$ 68,127



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.

Quarterly Budget Report
FY 2013-2014



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	-	-	717
Training and travel	200-6715-09-00	-	-	-	-	-	-
TOTAL EXPENDITURES		1,500	1,479	2,146	-	-	717
Excess (deficiency) of revenues over (under) expenditures		(300)	(804)	(2,146)	-	-	(717)
ENDING FUND BALANCE	200-3111-00-00	\$ 3,667	\$ 2,862	\$ 717	\$ 717	\$ 717	\$ 0

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.



SPECIAL REVENUE FUNDS
(Fund 200)
TSLAC GRANT FUND

Grants: to account for grants distributed to the Town by Texas State Library Association for Technology

Quarterly Budget Report
FY 2013-2014



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2013-2014	BUDGET 2013-2014	AMENDED 2013-2014	ACT YTD 2013-2014
BEGINNING FUND BALANCE	200-3111-00-00	\$ 1,914	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES:							
Other agencies	200-5305-00-00	-	-	-	-	-	26,736
Other agencies-CoServ	200-5307-00-00	-	-	-	-	-	-
Interest	200-5611-00-00	-	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-	26,736
TOTAL FUNDS AVAILABLE		\$ -	\$ -	\$ -	\$ -	\$ -	26,736
EXPENDITURES:							
Supplies and equipment	200-6330-58-00	-	-	-	-	-	-
Miscellaneous expense	200-6333-58-00	-	-	-	-	-	-
Grant Expense-	200-6338-58-00	1,914	-	-	-	-	37,186
Training and travel	200-6715-58-00	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 1,914	\$ -	\$ -	\$ -	\$ -	37,186
Excess (deficiency) of revenues over (under) expenditures		\$ (1,914.42)	-	-	-	-	(10,450)
ENDING FUND BALANCE	200-3111-00-00	\$ (0)	\$ -	\$ -	\$ -	\$ -	(10,450)

Membership in NCTTRAC is open to institutions, EMS agencies, trauma organizations and individuals. As part of the Texas Trauma Rules, to obtain disproportionate share funds, institutions must be active members of their Regional Advisory Councils (RAC). The Texas Department of State Health Services (DSHS) local EMS projects



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-third of 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.

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SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 200-Police Lease 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	\$ 12,813	\$ 12,813	\$ 12,813
REVENUES:							
Other agencies	200-5301-00-00	2,919	2,765	-	2,500	2,500	2,773
Interest	200-5611-00-00	185	-	-	-	-	-
TOTAL REVENUES		3,104	2,765	-	2,500	2,500	2,773
TOTAL FUNDS AVAILABLE		\$ 14,626	\$ 15,396	\$ 15,396	\$ 15,313	\$ 15,313	\$ 15,587
EXPENDITURES:							
Supplies and equipment	200-6330-30-00	1,995	-	2,583	750	750	-
Miscellaneous expense	200-6333-30-00	-	-	-	-	-	-
Training and travel	200-6715-30-00	-	-	-	10,000	10,000	-
TOTAL EXPENDITURES		\$ 1,995	\$ -	\$ 2,583	\$ 10,750	\$ 10,750	\$ -
Excess (deficiency) of revenues over (under) expenditures		1,109	2,765	(2,583)	(8,250)	(8,250)	2,773
ENDING FUND BALANCE	200-3111-00-00	\$ 12,631	\$ 15,396	\$ 12,813	\$ 4,563	\$ 4,563	\$ 15,587



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.

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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				
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				



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-third of 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.

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SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 200-Fire Lease 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	\$ 2,746	\$ 2,746	\$ 2,746
REVENUES:							
Other agencies	200-5302-00-00	791	-	-	-	-	843
Interest	200-5611-00-00	-	35	-	-	-	-
TOTAL REVENUES		791	35	-	-	-	843
TOTAL FUNDS AVAILABLE		\$ 2,973	\$ 2,828	\$ 2,828	\$ 2,746	\$ 2,746	\$ 3,589
EXPENDITURES:							
Supplies and equipment	200-6330-58-00	-	-	-	-	-	-
Miscellaneous expense	200-6333-58-00	180	-	83	-	-	180
Training and travel	200-6715-58-00	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 180	\$ -	\$ 83	\$ -	\$ -	\$ 180
Excess (deficiency) of revenues over (under) expenditures		611	35	(83)	-	-	663
ENDING FUND BALANCE	200-3111-00-00	\$ 2,793	\$ 2,828	\$ 2,746	\$ 2,746	\$ 2,746	\$ 3,409



SPECIAL REVENUE FUNDS

(Fund 202)
Streetscape

Quarterly Budget Report **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.



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	65,483
Streetscape-Mitigation	202-5722-00-00	-	21,151	106,047	2,500	2,500	17,931
Other Grants/Reimbursements	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	50,000
Interest	202-5611-00-00	815	2,968	2,302	1,500	1,500	1,294
TOTAL REVENUES		112,822	176,116	312,346	144,000	144,000	141,789
TOTAL FUNDS AVAILABLE		\$ 205,039	\$ 381,155	\$ 533,501	\$ 442,489	\$ 442,489	\$ 440,277
EXPENDITURES:							
Administrative Costs	202-6725-10-00	-	-	-	-	-	-
Engineering Costs	202-6726-10-00	-	-	4,056	-	-	-
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	-	-	-	-	-	-
Landscape and Signage	202-6731-10-00	-	-	-	-	-	11,967
Communications	202-6272-10-00	-	-	608	-	-	456
Transfer to Capital Projects	202-6250-10-00	-	150,000	230,349	125,000	125,000	125,000
TOTAL EXPENDITURES		\$ -	\$ 160,000	\$ 235,013	\$ 125,000	\$ 125,000	\$ 137,423
Excess (deficiency) of revenues over (under) expenditures		\$ 112,822	\$ 16,116	\$ 77,334	\$ 19,000	\$ 19,000	\$ 4,366
ENDING FUND BALANCE	202-3111-00-00	\$ 205,039	\$ 221,155	\$ 298,489	\$ 317,489	\$ 317,489	\$ 302,854



SPECIAL REVENUE FUNDS (Fund 203) PEG FUND

Quarterly 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.



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
<u>REVENUES:</u>						
Peg Fees	203-5145-00-00	-	33,760	50,000	50,000	11,322
Interest	203-5611-00-00	-	306	250	250	201
Transfer from other funds	203-7997-00-00	-	41,388	-	-	-
TOTAL REVENUES		-	75,455	50,250	50,250	11,523
TOTAL FUNDS AVAILABLE		\$ -	\$ 75,455	\$ 125,705	\$ 125,705	\$ 86,978
<u>EXPENDITURES:</u>						
Professional Fees	203-6214-09-00	-	-	-	-	-
Equipment	203-6643-09-00	-	-	75,000	75,000	69,518
TOTAL EXPENDITURES		\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 69,518
Excess (deficiency) of revenues over (under) expenditures		-	75,455	(24,750)	(24,750)	(57,995)
ENDING FUND BALANCE	203-3111-00-00	\$ -	\$ 75,455	\$ 50,705	\$ 50,705	\$ 17,460



SPECIAL REVENUE FUNDS

(Traffic Safety Fund-205)

TRANSPORTATION 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 fiscal 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

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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.



TRAFFIC SAFETY FUND
Revenue, Expenses and Changes in Fund Balance
Fund 205 - Red Light Camera

ACCOUNT DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011- 2012	ACTUAL 2012 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	183,629
Interest	2,225	2,303	1,572	1,500	1,500	463
Total Operating Revenues	479,018	384,820	349,725	346,500	346,500	184,092
Operating Expenses:						
Personnel	-	-	65,096	148,398	157,362	79,148
Supplies and Equipment	89,388	56,315	19,026	-	-	1,133
ATS Service Fees	180,242	185,171	181,842	165,000	165,000	91,060
State Fees	124,908	100,283	84,045	83,750	83,750	-
Capital	30,533	-	-	-	60,500	5,200
Total Expenditures	425,070	341,768	350,009	397,148	466,612	176,542
Net Income (Loss) Before Transfers	53,948	43,052	(284)	(50,648)	(120,112)	7,550
Other Financing Sources (Uses):						
Transfers to General Fund	23,163	12,664	16,527	-	-	7,318
Net Other Financing Sources (Uses)	23,163	12,664	16,527	-	-	7,318
Change in Net Assets	30,785	30,388	(16,811)	(50,648)	(120,112)	232
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	1,440	121,784



SPECIAL REVENUE FUNDS
(Fund 211)
Farmers Market Grant Fund

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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.



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	BUDGET 2013-2014	AMENDED 2013-2014	YTD ACT 2013-2014
BEGINNING FUND BALANCE	211-3111-00-00	\$ -	\$ -	\$ -	\$ -	\$ 28,831	\$ 28,831	\$ 28,831
REVENUES:								
Interest	211-5611-00-00			-	39	50	50	52
Farmers Market Fees	211-5687-00-00	-	-	-	-	-	-	-
Miscellaneous Fees	211-5690-00-00	-	-	-	710	500	500	-
Other Sources-Grants	211-5696-00-00	-	-	86,559	38,534	43,065	43,065	3,736
Transfer in from General Fund	211-5800-00-00	-	-	24,001	24,001	-	-	-
TOTAL REVENUES		\$ -	\$ -	\$ 110,560	\$ 63,284	\$ 43,615	\$ 43,615	\$ 3,788
TOTAL FUNDS AVAILABLE				110,560	63,284			
EXPENDITURES:								
Salaries and Wages	211-6108-57-00	-	-	49,946	17,594	32,778	32,778	16,347
TMRS	211-6114-57-00	-	-	-	-	-	-	970
Social Security	211-6141-57-00	-	-	4,762	1,346	3,455	3,455	1,246
Insurance	211-6142-57-00	-	-	-	-	-	-	1,709
Workers Compensation	211-6143-57-00	-	-	-	58	65	65	74
Unemployment	211-6145-57-00	-	-	261	16	174	174	206
Personnel Budget		\$ -	\$ -	\$ 54,969	\$ 19,013	\$ 36,472	\$ 36,472	\$ 20,551
Professional Services	211-6214-57-00	-	-	1,500	-	-	-	-
Advertising	211-6232-57-00	-	-	7,400	2,195	300	300	-
Communications	211-6272-57-00	-	-	1,800	921	1,560	1,560	357
Recruitment	211-6277-57-00	-	-	500	-	500	500	-
Miscellaneous Expense	211-6333-57-00	-	-	2,500	25	-	-	-
Supplies and Equipment	211-6343-57-00	-	-	28,991	12,271	25,000	25,000	-
Printing and Mailing	211-6344-57-00	-	-	12,400	29	12,370	12,370	-
Mileage Reimbursement	211-6714-57-00	-	-	-	-	-	-	-
Travel and Training	211-6715-57-00	-	-	500	-	500	500	-
Uniforms	211-6719-57-00	-	-	-	-	-	-	-
Operations		\$ -	\$ -	\$ 55,591	\$ 15,441	\$ 40,230	\$ 40,230	\$ 357
TOTAL EXPENDITURES		\$ -	\$ -	\$ 110,560	\$ 34,454	\$ 76,702	\$ 76,702	\$ 20,907
Excess (deficiency) of revenues over (under) expenditures		-	-	-	28,831	(33,087)	(33,087)	(17,119)
ENDING FUND BALANCE	211-3111-00-00	\$ -	\$ -	\$ -	\$ 28,831	\$ (4,256)	\$ (4,256)	\$ 11,711



SPECIAL REVENUE FUNDS

(Fund 250)

Donated 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.

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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.

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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	\$ 657	\$ 657	\$ 657
REVENUES:							
Oak Point Donation	250-5904-00-00	-	-	-	-	-	-
Misc Library Building Donations	250-5907-00-00	3,896	2,410	27,796	-	-	230
Interest	250-5611-00-00	429	440	-	-	-	-
TOTAL REVENUES		4,324	2,849	27,796	-	-	230
TOTAL FUNDS AVAILABLE		\$ 23,702	\$ 20,902	\$ 45,894	\$ 657	\$ 657	\$ 887
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	(17,442)	-	-	230
ENDING FUND BALANCE	250-3111-00-00	\$ 18,052	\$ 18,098	\$ 657	\$ 657	\$ 657	\$ 887

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



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.

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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	-	-	1,861
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	-	-	1,908
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	-	-	1,565
TOTAL EXPENDITURES		\$ 349	\$ 1,005	\$ 8,499	\$ -	\$ -	\$ 1,565
Excess (deficiency) of revenues over (under) expenditures		1,326	(478)	(4,802)	-	-	343
ENDING FUND BALANCE	250-3111-00-00	\$ 5,033	\$ 4,555	\$ (246)	\$ (246)	\$ (246)	\$ 97



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.

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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	450
Anti-Drug Donations	250-5325-00-00	-	-	-	-	-	-
Interest	250-5611-00-00	-	-	-	-	-	-
TOTAL REVENUES		-	-	5,000	5,000	5,000	450
TOTAL FUNDS AVAILABLE		\$ 4,272	\$ 4,272	\$ 9,272	\$ 13,180	\$ 13,180	\$ 8,630
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	-	-	450
ENDING FUND BALANCE	250-3111-00-00	\$ 4,272	\$ 4,272	\$ 8,180	\$ 8,180	\$ 8,180	\$ 8,630

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



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.

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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	1,117
TOTAL EXPENDITURES		\$ -	\$ 216	\$ 1,675	\$ 1,500	\$ 1,500	\$ 1,117
Excess (deficiency) of revenues over (under) expenditures		500	1,575	(1,618)	(1,500)	(1,500)	1,300
ENDING FUND BALANCE	250-3111-00-00	\$ 729	\$ 2,305	\$ 687	\$ (813)	\$ (813)	\$ 1,986



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.

Quarterly Budget Report FY 2013-2014



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	-	-	150
Interest	250-5611-00-00	-	-	-	-	-	-
TOTAL REVENUES		120	-	448	-	-	150
TOTAL FUNDS AVAILABLE		\$ 1,703	\$ 1,703	\$ 2,151	\$ 2,151	\$ 2,151	\$ 2,301
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)	150
ENDING FUND BALANCE	250-3111-00-00	\$ 1,703	\$ 1,703	\$ 2,151	\$ 1	\$ 1	\$ 2,301

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



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.

Quarterly Budget Report
FY 2013-2014



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	-	-	250
Interest	250-5611-00-00	-	-	-	-	-	46
TOTAL REVENUES		500	2,130	500	-	-	296
TOTAL FUNDS AVAILABLE		\$ 4,511	\$ 6,640	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,437
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)	296
ENDING FUND BALANCE	250-3111-00-00	\$ 4,511	\$ 6,640	\$ 7,140	\$ 3,140	\$ 3,140	\$ 7,437

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



SPECIAL REVENUE FUNDS

(Fund 412)
Forfeiture Fund

Quarterly Budget Report 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.



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	12,584
Restitution	412-5680-00-00	-	-	14	-	-	-
Interest	412-5611-00-00	115	259	412	100	100	119
Transfers in	412-8900-00-00	-	-	2,697	-	-	-
TOTAL REVENUES		115	47,585	26,184	5,100	5,100	12,703
TOTAL FUNDS AVAILABLE		\$ 9,593	\$ 56,878	\$ 72,911	\$ 37,859	\$ 37,859	\$ 45,462
EXPENDITURES:							
Other agencies seizure share	412-6200-01-00	300	9,650	8,577	5,000	5,000	6,592
Other agencies Federal Agencies	412-6201-01-00	-	-	14,576	3,000	3,000	850
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	\$ 7,442
Excess (deficiency) of revenues over (under) expenditures		(185)	37,435	(13,969)	(14,900)	(14,900)	5,261
ENDING FUND BALANCE	412-3111-00-00	\$ 9,293	\$ 46,728	\$ 32,759	\$ 17,859	\$ 17,859	\$ 38,020

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.



SPECIAL REVENUE FUNDS
(Fund 825)
Park Development Fees

Quarterly Budget Report
FY 2013-2014

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



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



LITTLE ELM

Economic Development Corporation

4A Sales Tax

BUDGET

FY 2013-2014

March 31, 2014

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	455,149
811-5400-00-00	MISCELLANEOUS	-	7,540	-	-	-
811-5611-00-00	INTEREST EARNINGS	15,412	17,439	14,955	15,000	5,502
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	-	-	1,184
Total Revenues and Other Sources		953,225	8,840,633	3,145,093	1,430,299	461,835
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	188,677
811-6005-80-00	INTEREST-LOAN CONSOLIDATION	-	269,950	256,811	235,926	151,406
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	340,082
Personnel Costs						
811-6108-80-00	SALARIES AND WAGES	28,596	93,125	118,483	169,000	94,963
811-6114-80-00	TMRS	3,077	9,420	10,908	12,873	8,923
811-6115-80-00	LONGEVITY PAY	-	-	60	120	120
811-6117-80-00	EDUCATION PAY	-	-	228	600	302
811-6118-80-00	CAR ALLOWANCE	1,477	6,166	6,425	6,400	3,225
811-6141-80-00	SOCIAL SECURITY	2,378	7,411	9,282	12,950	6,956
811-6142-80-00	GROUP INSURANCE	1,717	6,401	7,178	9,080	4,143
811-6143-80-00	WORKERS COMPENSATION	74	296	402	391	300
811-6145-80-00	TEXAS EMPLOYMENT COMMISSION	72	352	53	90	408
Total Personnel Expenditures		37,391	123,171	153,018	211,504	119,338



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	9,213
811-6214-80-00	PROFESSIONAL SERVICES	130,479	-	26,956	50,000	9,112
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	750
811-6272-80-00	COMMUNICATIONS	333	2,019	2,602	2,350	992
811-6276-80-00	TUITION REIMBURSEMENT	2,500	2,561	2,565	2,500	2,500
811-6278-80-00	PROPERTY MANAGEMENT	23,771	18,272	3,456	1,500	539
811-6333-80-00	MISC. EXPENDITURES	1,500	-	-	-	-
811-6342-80-00	OFFICE SUPPLIES	3,277	3,994	3,494	3,500	702
811-6343-80-00	ADVERTISING	9,948	81,265	116,031	121,500	61,090
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	826
811-6346-80-00	TRADE SHOW BOOTH EXPENSE	739	5,494	15,485	-	7,418
811-6347-80-00	TRADE SHOWS EXPENSE	5,971	16,386	18,765	20,000	345
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	2,175
811-6719-80-00	UNIFORMS	926	1,209	884	900	-
811-6712-80-00	DUES & MEMBERSHIPS	3,748	7,956	6,524	7,500	4,812
811-6715-80-00	SCHOOLS AND SEMINARS	12,223	21,787	20,237	20,000	9,544
811-6729-80-00	LAND ACQUISITION FOR REDEVELOPMENT	-	-	1,553,774	250,000	452,865
811-6730-80-00	INCENTIVES	70,080	35,500	70,316	135,000	42,000
Total Operating Expenditures		362,704	263,980	1,902,301	839,250	604,883
Transfers to Other Funds						
811-6250-80-00	TRANSFER TO GENERAL FUND	26,000	30,000	30,000	30,000	15,000
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	30,000
Total Transfers		127,753	55,595	93,575	90,000	45,000
TOTAL EXPENDITURES		869,506	8,864,959	2,761,088	1,820,918	1,109,304
EXCESS REVENUES OVER (UNDER) EXPENDITURES		83,719	(24,326)	384,005	(390,619)	(647,468)
BEGINNING FUND BALANCE		8,962,369	9,046,088	1,698,810	2,082,815	2,082,815
ENDING FUND BALANCE		9,046,088	9,021,763	2,082,815	1,692,195	1,435,346

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.



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	227,575	380,075	37.45%
814-5611-00-00	INTEREST EARNINGS	11,341	13,585	11,246	10,500	10,500	4,372	6,128	41.63%
814-5400-00-00	MISCELLANEOUS	-	-	-	-	-	-	-	0.00%
TOTAL REVENUES		438,360	496,214	571,210	618,150	618,150	231,946	386,204	37.52%
OPERATING EXPENDITURES									
814-6211-90-00	PROFESSIONAL/LEGAL	2,000	83	287,195	57,000	57,000	85,950	(28,950)	150.79%
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	6,000	6,000	50.00%
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	152,028	343,494	30.68%
814-6277-90-00	TRANSFER TO STREETScape FUND	50,000	50,000	50,000	50,000	50,000	50,000	-	100.00%
TOTAL OPERATING EXPENDITURES		248,000	313,823	538,975	1,264,771	1,264,771	294,065	970,706	23.25%
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	294,065	1,070,706	21.55%
NET GAIN (LOSS)		190,360	168,016	32,235	(746,621)	(746,621)	(62,119)	XXXX	XXX
ENDING FUND BALANCE		\$ 1,098,214	\$ 1,266,230	\$ 1,298,465	\$ 551,844	\$ 551,844	\$ 1,236,346	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