

TOWN OF LITTLE ELM, TEXAS

ORDINANCE NO. 916

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF LITTLE ELM, TEXAS, APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2008 AND ENDING SEPTEMBER 30, 2009; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS FUNDS AND DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENTS OF THE TOWN; AMENDING THE CURRENT BUDGET AS REVISED; AUTHORIZING THE TOWN MANAGER TO MAKE INTERFUND TRANSFERS AS APPROPRIATED; AUTHORIZING THE TOWN MANAGER TO MAKE PURCHASES; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, as required by Chapter 8, Section 8.06 of the Town Charter, the Town Manager has prepared and submitted to the Town Council a budget estimate of expenditures and revenues of all Town operating funds and departments, activities and offices for the fiscal year beginning October 01, 2008 and ending September 30, 2009 and,

WHEREAS, said 2008-2009 Budget, as amended, has been filed with the Town Secretary; and,

WHEREAS, a notice of public hearing to consider the proposed 2008-2009 Budget has been duly and legally posted or published as required by law; and,

WHEREAS, a public hearing was held on September 11, 2008 whereby all interested citizens were given opportunity to comment and whereon full and final consideration was given said budget;

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF LITTLE ELM, TEXAS:

Section 1. That the purposed budget of the revenue and expenditures necessary for conducting the affairs of the Town of Little Elm, Texas, said budget being in the aggregate amount of **\$41,133,030**, providing a complete financial plan for the fiscal year beginning October 1, 2008, and ending September 30, 2009, as submitted to the Town Council by the Town Manager, attached hereto as **Exhibit "A"**, be and the same is hereby adopted and approved as the budget of the Town of LITTLE ELM, Texas for the fiscal year beginning October 1, 2008, and ending September 30, 2009.

Section 2. That the sum of **\$41,133,030** is hereby appropriated for the payment of the expenditures established in the approved budget for the fiscal year beginning October 1, 2008 and ending September 30, 2009.

Section 3. That the legal level of budgetary control is at the fund level in all operating funds while administration and execution is at the department and/or division level; that the Town Manager be required to prepare and submit budget amendments for expenditures that would cause the budget to exceed appropriations at the fund level.

Section 4. That all budget amendments and transfers of appropriations budgeted from one account or activity to another within any individual activity for the fiscal year 2007-2008 are hereby ratified, and the budget Ordinance for fiscal year 2007-2008, heretofore enacted by the Town Council, be and the same is hereby, amended to the extent of such transfers and amendments for all purposes.

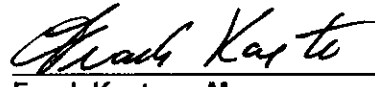
Section 5. That the Town Manager be and is hereby authorized, in accordance with the provisions of Chapter 4, Section 4.03 of the Town Charter, whereby the Town Manager is charged with budget administration inclusive of approving and making expenditures.

Section 6. That all provisions of the Ordinances of the Town of LITTLE ELM, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed, and all other provisions of the Ordinances of the Town of LITTLE ELM, Texas not in conflict with the provisions of the Ordinance shall remain in full force and effect.

Section 7. That should any word, sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal, or unconstitutional.

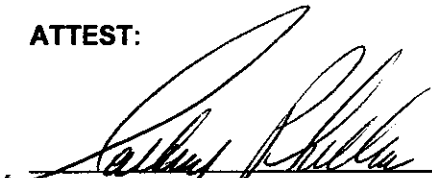
Section 8. This Ordinance shall take effect from and after its passage as the law and charter in such cases provide.

DULY PASSED AND APPROVED by the Town Council of the Town of LITTLE ELM, Texas, on this the 16 day of September, 2008.



Frank Kastner, Mayor
Town of Little Elm, Texas

ATTEST:



Kathy Phillips, Town Secretary
Town of Little Elm, Texas



**TOWN OF LITTLE ELM
GENERAL FUND - FUND 112
FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % Y-T-D | FY2009 PROPOSED BUDGET | \$ +/(-) | % +/- |
|--------------------------------------|--------------------------------------|--|--------------------|---------------------------------------|----------------------|------------------|
| Revenues: | \$ 10,172,022 | \$ 10,510,203 | 103% | \$ 11,400,926 | \$ 1,228,904 | 12% |
| Operating Transfers In: | | | | | | |
| Water Utilities Fd-Monthly Tfr | \$ 715,429 | \$ 715,429 | 100% | \$ 784,783 | \$ 69,354 | 10% |
| Solid Waste Fd 712-Monthly Tfr | 143,570 | 143,570 | 100% | 202,592 | 59,022 | 41% |
| EDC Fund 811-Monthly Tfr | 24,000 | 24,000 | 100% | 24,000 | - | 0% |
| CDC Fund 814-Monthly Tfr | 6,000 | 6,000 | 100% | 12,000 | 6,000 | 100% |
| Total Operating Transfers In | \$ 888,999 | \$ 888,999 | 100% | \$ 1,023,375 | \$ 134,376 | 15% |
| Expenditures: | | | | | | |
| Town Council | \$ 44,950 | \$ 44,950 | 100% | \$ 74,050 | \$ 29,100 | 65% |
| Town Manager | 217,976 | 215,867 | 99% | 220,799 | 2,823 | 1% |
| Town Secretary | 116,871 | 115,851 | 99% | 128,439 | 11,568 | 10% |
| Municipal Court | 185,795 | 172,584 | 93% | 170,281 | (15,514) | -8% |
| Tax Department | 135,000 | 135,000 | 100% | 210,000 | 75,000 | 56% |
| Finance | 473,803 | 470,124 | 99% | 495,676 | 21,873 | 5% |
| Library Services | 287,987 | 286,412 | 99% | 284,157 | (3,830) | -1% |
| Engineering | 273,191 | 258,746 | 95% | 401,471 | 128,280 | 47% |
| Information Technology | 310,273 | 309,929 | 100% | 358,872 | 48,599 | 16% |
| Human Resources | 205,762 | 204,700 | 99% | 261,239 | 55,477 | 27% |
| Town Attorney | 420,000 | 420,000 | 100% | 200,000 | (220,000) | -52% |
| Planning & Zoning | 370,741 | 362,554 | 98% | 306,482 | (64,259) | -17% |
| Code Enforcement | 217,247 | 204,381 | 94% | 209,453 | (7,794) | -4% |
| Building Inspections | 279,874 | 271,115 | 97% | 277,190 | (2,684) | -1% |
| Police Department | 2,654,896 | 2,654,896 | 100% | 3,098,488 | 443,592 | 17% |
| Fire Department | 2,739,669 | 2,739,669 | 100% | 3,183,621 | 443,952 | 16% |
| Animal Control | 132,914 | 129,757 | 98% | 146,721 | 13,807 | 10% |
| Fleet Maintenance | 139,244 | 136,888 | 98% | 175,879 | 36,635 | 26% |
| Facility Maintenance | 290,299 | 289,756 | 100% | 306,570 | 16,271 | 6% |
| Street Maintenance | 899,252 | 872,586 | 97% | 894,504 | (4,748) | -1% |
| Parks & Recreation | 953,863 | 846,214 | 89% | 1,074,524 | 120,662 | 13% |
| Total Expenditures | \$ 11,349,608 | \$ 11,141,979 | 98% | \$ 12,478,417 | \$ 1,128,809 | 10% |
| Operating Transfers Out: | | | | | | |
| Transfer To Grant Fd 200 | \$ 8,245 | \$ 8,245 | 100% | \$ - | \$ - | 0% |
| Total Operating Transfers Out | \$ 8,245 | \$ 8,245 | 100% | \$ - | \$ - | 0% |
| Net Change in Fund Balance | \$ (296,832) | \$ 248,978 | | \$ (54,116) | | |
| Beginning Fund Balance | \$ 3,010,700 | \$ 3,010,700 | | \$ 3,259,678 | | |
| Ending Fund Balance | \$ 2,713,868 | \$ 3,259,678 | | \$ 3,205,562 | | |

**TOWN OF LITTLE ELM
GENERAL FUND - FUND 112
FY2009 PROPOSED BUDGET**

Fund Balance -Reserved & Unreserved:

| | | | | | |
|----------------------------------|-----------|------------------|-----------|------------------|---------------------|
| Police Renovation carryfwd | \$ | 1,888 | \$ | 1,888 | 0 |
| Municipal Court Tech Fund | | - | | 1,585 | 1585 |
| Municipal Court Security Fund | | - | | 7,364 | 7364 |
| Cottonwood Creek Marina | | - | | 68,350 | 60850 |
| Streetscape Trees in ROW | | - | | 47,506 | 47506 |
| Inventories | | 21,850 | | 21,850 | 10000 |
| Other | | - | | - | |
| Encumbrances | | - | | - | |
| Unreserved | | 2,690,130 | | 3,111,137 | 3,078,257 |
| Total Ending Fund Balance | \$ | 2,713,868 | \$ | 3,259,678 | \$ 3,205,562 |
| | | | | | |
| Plan for Unreserved Fd Balance: | | <u>2,540,944</u> | | <u>2,625,490</u> | <u>2,850,232</u> |
| | | | | | |
| EXCESS/SHORT - Fund 112 | \$ | 149,186 | \$ | 485,647 | \$ 228,026 |

**TOWN OF LITTLE ELM
STREET MAINTENANCE 1/4% TAX FUND - FUND 115
FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % Y-T-D | FY2009 PROPOSED BUDGET | \$ +/(-) | % +/- |
|---|-----------------------------|-------------------------------------|-------------|------------------------------|-------------------|------------|
| Revenues: | | | | | | |
| Sales Tax revenue-1/4cent | \$ 255,000 | \$ 325,000 | 127% | \$ 356,250 | \$ 101,250 | 40% |
| Interest income | 200 | 560 | 280% | 560 | 360 | 180% |
| Total Revenues | \$ 255,200 | \$ 325,560 | 128% | \$ 356,810 | \$ 101,610 | 40% |
| Expenditures: | | | | | | |
| Maintenance & Operations | \$ 225,000 | \$ 195,000 | 87% | \$ 250,000 | \$ 25,000 | 11% |
| Contract Street Maintenance | 225,000 | 195,000 | 87% | 250,000 | 25,000 | 11% |
| Total Expenditures | \$ 450,000 | \$ 390,000 | 87% | \$ 500,000 | \$ 50,000 | 11% |
| Operating Transfers In (Out): | | | | | | |
| Operating Transfers In | \$ - | \$ - | na | \$ - | \$ - | na |
| Operating Transfers Out | - | - | na | - | - | na |
| Net Operating Transfers In (Out) | \$ - | \$ - | na | \$ - | \$ - | na |
| Net Change in Fund Balance | \$ (194,800) | \$ (64,440) | | \$ (143,190) | | |
| Beginning Fund Balance | \$ 216,764 | \$ 216,764 | | \$ 152,324 | | |
| Unreserved Ending Fund Bal | \$ 21,964 | \$ 152,324 | | \$ 9,134 | | |

**TOWN OF LITTLE ELM
GRANT FUND - FUND 200
FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % Y-T-D | FY2009 PROPOSED BUDGET |
|--|--------------------------------------|--|--------------------|---------------------------------------|
| Revenues: | | | | |
| Police Grant Revenue | \$ 8,192 | \$ 8,193 | 100% | \$ - |
| Fire Grant Revenue | 16,170 | 1,545 | 10% | - |
| Library Grant Revenue | 5,859 | 6,809 | 116% | - |
| Other Grant Revenue | 750,000 | - | 0% | - |
| Total Revenues | \$ 780,221 | \$ 16,547 | 2% | \$ - |
| Expenditures: | | | | |
| Misc Grant Exp - Police | \$ 19,223 | \$ - | 0% | \$ - |
| Misc Grant Exp - Fire | 17,582 | 171 | 1% | - |
| Misc Grant Exp - Library | 5,859 | 5,836 | 100% | - |
| Misc Grant Exp - Other | 750,000 | 183 | 0% | - |
| Total Expenditures | \$ 792,664 | \$ 6,190 | 1% | \$ - |
| Operating Transfers In (Out): | | | | |
| Operating Transfers In | \$ 8,245 | \$ 8,245 | 100% | \$ - |
| Operating Transfers Out | - | - | na | - |
| Net Operating Transfers In (Out): | \$ 8,245 | \$ 8,245 | 100% | \$ - |
| Net Change in Fund Balance | \$ (4,198) | \$ 18,603 | | |
| Beginning Fund Balance | \$ 6,783 | \$ 6,783 | | \$ 25,386 |
| Unreserved Ending Fund Bal | \$ 2,585 | \$ 25,386 | | \$ 25,386 |

**TOWN OF LITTLE ELM
DONATION FUND - FUND 250
FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % Y-T-D | FY2009 PROPOSED BUDGET |
|--|--------------------------------------|--|--------------------|---------------------------------------|
| Revenues: | | | | |
| Police & Fire Donations | \$ 5,505 | \$ 1,605 | 29% | \$ 100 |
| Library Donations revenue | 11,629 | 9,648 | 83% | 5,000 |
| Interest income | - | 342 | 100% | - |
| Total Revenues | \$ 17,134 | \$ 11,594 | 68% | \$ 5,100 |
| Expenditures: | | | | |
| Donations Exp - Police & Fire | \$ 6,164 | \$ 536 | 9% | \$ 1,000 |
| Donations Exp - Library | 14,566 | 9,466 | 65% | 10,000 |
| Total Expenditures | \$ 20,730 | \$ 10,002 | 48% | \$ 11,000 |
| Operating Transfers In (Out): | | | | |
| Operating Transfers In | \$ - | \$ - | na | \$ - |
| Operating Transfers Out | - | - | na | - |
| Net Operating Transfers In (Out): | \$ - | \$ - | na | \$ - |
| Net Change in Fund Balance | \$ (3,596) | \$ 1,593 | | \$ (5,900) |
| Beginning Fund Balance | \$ 15,625 | \$ 15,625 | | \$ 17,218 |
| Ending Fund Balance | \$ 12,029 | \$ 17,218 | | \$ 11,318 |

**TOWN OF LITTLE ELM
DEBT SERVICE FUND - FUND 312
FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % | FY2009 PROPOSED BUDGET | \$ +/(-) | % |
|--|-----------------------------|-------------------------------------|-------------|------------------------------|--------------------|------------|
| | | | Y-T-D | | | +/- |
| Revenues: | | | | | | |
| Property Taxes | \$ 1,865,042 | \$ 1,992,958 | 107% | \$ 2,012,006 | \$ 146,964 | 8% |
| Interest Income | 15,000 | 38,630 | 258% | 30,000 | 15,000 | 100% |
| Total Revenues | \$ 1,880,042 | \$ 2,031,588 | 108% | \$ 2,042,006 | \$ 161,964 | 9% |
| Expenditures: | | | | | | |
| Debt Service Expenditures | \$ 1,879,938 | \$ 1,803,737 | 96% | \$ 1,830,446 | \$ (49,492) | -3% |
| Paying Agent & Other Exps | 3,000 | 3,408 | 114% | 3,200 | 200 | 7% |
| Total Expenditures | \$ 1,882,938 | \$ 1,807,145 | 96% | \$ 1,833,646 | \$ (49,292) | -3% |
| Operating Transfers In (Out): | | | | | | |
| Operating Transfers In | \$ - | \$ - | na | \$ - | \$ - | na |
| Operating Transfers Out | - | - | na | - | - | na |
| Net Operating Transfers In (Out): | \$ - | \$ - | na | \$ - | \$ - | na |
| Net Change in Fund Balance | \$ (2,896) | \$ 224,443 | | \$ 208,360 | | |
| Beginning Fund Balance | \$ 76,932 | \$ 76,932 | | \$ 301,376 | | |
| Ending Fund Balance | \$ 74,036 | \$ 301,376 | | \$ 509,736 | | |

**TOWN OF LITTLE ELM
FORFEITURE FUND - FUND 412
FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % Y-T-D | FY2009 PROPOSED BUDGET |
|---|--------------------------------------|--|--------------------|---------------------------------------|
| Forfeitures Revenues- Police | \$ - | \$ 2,794 | 100% | \$ - |
| Total Forfeitures Received | <u>\$ -</u> | <u>\$ 2,794</u> | 100% | <u>\$ -</u> |
| Forfeitures Expenditures- Police | \$ 4,813 | \$ - | 0% | \$ 7,608 |
| Total Expenditures | <u>\$ 4,813</u> | <u>\$ -</u> | 0% | <u>\$ 7,608</u> |
| Net Change in Fund Balance | <u>\$ (4,813)</u> | <u>\$ 2,794</u> | | <u>\$ (7,608)</u> |
| Beginning Fund Balance | <u>\$ 4,813</u> | <u>\$ 4,813</u> | | <u>\$ 7,608</u> |
| Unreserved Ending Fund Bal | <u>\$ -</u> | <u>\$ 7,608</u> | | <u>\$ -</u> |

**TOWN OF LITTLE ELM
WATER & WASTEWATER FUND - FUND 612
FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % | FY2009 PROPOSED BUDGET | \$ +/- | % |
|---|-----------------------------|-------------------------------------|-------------|------------------------------|---------------------|------------|
| | | | Y-T-D | | | +/- |
| Operating Revenues: | | | | | | |
| Water Sales | \$ 3,500,000 | \$ 3,528,476 | 101% | \$ 3,850,000 | \$ 350,000 | 10% |
| Sewer Service Revenue | 2,650,000 | 2,656,645 | 100% | 2,729,500 | 79,500 | 3% |
| Meter Set Fees | 75,000 | 72,580 | 97% | 70,000 | (5,000) | -7% |
| Late Fees | 190,000 | 179,642 | 95% | 175,000 | (15,000) | -8% |
| Other | 87,500 | 179,527 | 205% | 169,500 | 82,000 | 94% |
| Total Operating Revenues | \$ 6,502,500 | \$ 6,616,870 | 102% | \$ 6,994,000 | \$ 491,500 | 8% |
| Operating Expenses: | | | | | | |
| Water Department | \$ 3,411,335 | \$ 3,240,768 | 95% | \$ 3,266,248 | \$ (145,087) | -4% |
| Wastewater Collection | 508,309 | 480,725 | 95% | 672,574 | 164,265 | 32% |
| Wastewater Treatment | 976,548 | 972,547 | 100% | 900,330 | (76,218) | -8% |
| Water Billing | 481,844 | 440,567 | 91% | 503,412 | 21,569 | 4% |
| Bad Expense | - | 912 | 100% | - | - | 0% |
| Total Expenditures | \$ 5,378,036 | \$ 5,135,519 | 95% | \$ 5,342,564 | \$ (35,471) | -1% |
| Operating Income (Loss) | \$ 1,124,464 | \$ 1,481,351 | | \$ 1,651,436 | \$ 526,971 | 47% |
| Non-Operating Rev (Exp): | | | | | | |
| Interest Income | \$ 150,000 | \$ 60,000 | 40% | \$ 70,000 | \$ (80,000) | -53% |
| Interest Exp & Fiscal Charges | (795,735) | (795,735) | 100% | (1,019,144) | (223,409) | 28% |
| Loss on Disposal of Assets | - | - | na | - | - | na |
| Total Non-Operating Rev (Exp) | \$ (645,735) | \$ (735,735) | 114% | \$ (949,144) | \$ (303,409) | 47% |
| Net Income (Loss) Before Transfers | \$ 478,729 | \$ 745,616 | | \$ 702,292 | \$ 223,562 | |
| Other Financing Sources (Uses): | | | | | | |
| Transfers-In | \$ - | \$ - | na | \$ - | \$ - | na |
| Transfers-Out | (715,429) | (715,429) | 100% | (784,783) | (69,354) | 10% |
| Net Other Financing Sources (Uses) | \$ (715,429) | \$ (715,429) | 100% | \$ (784,783) | \$ (69,354) | 10% |
| Change in Net Assets | \$ (236,700) | \$ 30,187 | | \$ (82,491) | \$ 154,208 | |
| Beginning Unrestricted Net Assets | \$ 12,923,684 | \$ 12,923,684 | | \$ 12,953,871 | | |
| Ending Unrestricted Net Assets | \$ 12,686,985 | \$ 12,953,871 | | \$ 12,871,380 | | |

Note: This Statement does not include the payment of principal on debt which is classified as a liability in W/WW enterprise fund.

**TOWN OF LITTLE ELM
SOLID WASTE FUND - FUND 712
FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % Y-T-D | FY2009 PROPOSED BUDGET | \$ +/(-) | % +/- |
|--|--------------------------------------|--|--------------------|---------------------------------------|----------------------|------------------|
| Revenues: | | | | | | |
| Garbage Fees | \$ 1,511,000 | \$ 1,571,150 | 104% | \$ 1,633,996 | \$ 122,996 | 8% |
| Interest income | 500 | 4,898 | 980% | 3,000 | 2,500 | 500% |
| Total Revenues | \$ 1,511,500 | \$ 1,576,048 | 104% | \$ 1,636,996 | \$ 125,496 | 8% |
| Expenditures: | | | | | | |
| CWD Contract Expense | \$ 1,357,947 | \$ 1,338,166 | 56% | \$ 1,378,311 | \$ 20,364 | 1% |
| Other Fund Expenses | 211,500 | 211,500 | 41% | 224,350 | 12,850 | 6% |
| Total Expenditures | \$ 1,569,447 | \$ 1,549,666 | 54% | \$ 1,602,661 | \$ 33,214 | 2% |
| Operating Transfers In (Out): | | | | | | |
| Transfers In | \$ - | \$ - | na | \$ - | \$ - | na |
| Transfers to Gen Fund 112 | (143,570) | (143,570) | 100% | (202,592) | (59,022) | 41% |
| Transfer to Utility Cap Proj Fd 829 | (53,000) | (53,000) | 100% | - | 53,000 | na |
| Net Operating Transfers In (Out): | \$ (196,570) | \$ (196,570) | 100% | \$ (202,592) | \$ (6,022) | 3% |
| Net Change in Fund Balance | \$ (254,517) | \$ (170,188) | | \$ (168,257) | | |
| Beginning Fund Balance | \$ 353,022 | \$ 353,022 | | \$ 182,834 | | |
| Ending Fund Balance | \$ 98,506 | \$ 182,834 | | \$ 14,577 | | |

**TOWN OF LITTLE ELM
ECONOMIC DEVELOPMENT CORPORATION - FUND 811
FY09 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % Y-T-D | FY2009 PROPOSED BUDGET |
|--|--------------------------------------|--|--------------------|---------------------------------------|
| Revenues: | | | | |
| Sales Tax | \$ 510,000 | \$ 645,000 | 126% | \$ 712,500 |
| Rental Income | - | - | na | 147,600 |
| Interest income | 42,000 | 36,000 | 86% | 30,000 |
| Total Revenues | \$ 552,000 | \$ 681,000 | 123% | \$ 890,100 |
| Expenditures: | | | | |
| Non-capital expenditures | \$ 648,500 | \$ 620,000 | 96% | \$ 1,211,191 |
| Capital expends | - | - | na | - |
| Total Expenditures | \$ 648,500 | \$ 620,000 | 96% | \$ 1,211,191 |
| Operating Transfers In (Out): | | | | |
| Operating Transfers In | \$ - | \$ - | na | \$ - |
| Operating Transfers Out | (24,000) | (24,000) | 100% | (54,000) |
| Net Operating Transfers In (Out): | \$ (24,000) | \$ (24,000) | 100% | \$ (54,000) |
| Net Change in Fund Balance | \$ (120,500) | \$ 37,000 | | \$ (375,091) |
| Beginning Fund Balance | \$ 1,230,395 | \$ 1,230,395 | | \$ 1,267,395 |
| Ending Fund Balance | \$ 1,109,895 | \$ 1,267,395 | | \$ 892,304 |

**TOWN OF LITTLE ELM
COMMUNITY DEVELOPMENT CORPORATION - FUND 814
FY09 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % Y-T-D | FY2009 PROPOSED BUDGET |
|---|-----------------------------|-------------------------------------|-------------|------------------------------|
| Operating Revenues: | | | | |
| Sales Tax | \$ - | \$ 268,750 | 100% | \$ 268,750 |
| | | | 0% | |
| Total Operating Revenues | \$ - | \$ 268,750 | 100% | \$ 268,750 |
| Operating Expenses: | | | | |
| Non-capital expenditures | \$ - | \$ 122 | 100% | \$ 1,400 |
| Capital expendes | - | - | na | - |
| | | | na | |
| Total Expenditures | \$ - | \$ 122 | 100% | \$ 1,400 |
| Operating Income (Loss) | \$ - | \$ 268,628 | | \$ 267,350 |
| Non-Operating Rev (Exp): | | | | |
| Interest Income | - | 2,700 | 100% | 4,000 |
| Total Non-Operating Rev (Exp) | \$ - | \$ 2,700 | 100% | \$ 4,000 |
| Net Income (Loss) Before Transfers | \$ - | \$ 271,328 | | \$ 271,350 |
| Other Financing Sources (Uses): | | | | |
| Transfers-In | \$ - | \$ - | | \$ - |
| Transfers-Out | - | 6,000 | | 12,000 |
| Net Other Financing Sources (Uses) | \$ - | \$ 6,000 | | \$ 12,000 |
| Change in Net Assets | \$ - | \$ 265,328 | | \$ 259,350 |
| Beginning Net Assets (Restricted) | \$ - | \$ - | | \$ 265,328 |
| Ending Net Assets (Restricted) | \$ - | \$ 265,328 | | \$ 524,678 |

**TOWN OF LITTLE ELM
WESTSIDE WATER IMPACT FEES (SERVICE AREA I) FUND - FUND 816
FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % Y-T-D | FY2009 PROPOSED BUDGET |
|---|--------------------------------------|--|--------------------|---------------------------------------|
| Operating Revenues: | | | | |
| Impact Fees - Water/Sewer | \$ 1,000 | \$ - | 0% | \$ 100 |
| Total Operating Revenues | \$ 1,000 | \$ - | 0% | \$ 100 |
| Operating Expenses: | | | | |
| Project Expenses | \$ - | \$ - | na | \$ - |
| Total Expenditures | \$ - | \$ - | na | \$ - |
| Operating Income (Loss) | \$ 1,000 | \$ - | | \$ 100 |
| Non-Operating Rev (Exp): | | | | |
| Interest Income | 225 | 127 | 50% | 130 |
| Total Non-Operating Rev (Exp) | \$ 225 | \$ 127 | 50% | \$ 130 |
| Net Income (Loss) Before Transfers | \$ 1,225 | \$ 127 | | \$ 230 |
| Other Financing Sources (Uses): | | | | |
| Transfers-In | \$ - | \$ - | | \$ - |
| Transfers-Out | - | - | | - |
| Net Other Financing Sources (Uses) | \$ - | \$ - | | \$ - |
| Change in Net Assets | \$ 1,225 | \$ 127 | | \$ 230 |
| Beginning Net Assets (Restricted) | \$ 8,818 | \$ 8,818 | | \$ 8,945 |
| Ending Net Assets (Restricted) | \$ 10,043 | \$ 8,945 | | \$ 9,175 |

**TOWN OF LITTLE ELM
EASTSIDE WASTEWATER IMPACT FEES FUND - FUND 819
FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % Y-T-D | FY2009 PROPOSED BUDGET |
|---|--------------------------------------|--|--------------------|---------------------------------------|
| Operating Revenues: | | | | |
| Impact Fees - Water/Sewer | \$ 332,000 | \$ 134,000 | 40% | \$ 124,950 |
| Total Operating Revenues | \$ 332,000 | \$ 134,000 | 40% | \$ 124,950 |
| Operating Expenses: | | | | |
| Sunset Pointe Dev. Agree Reimb | \$ 275,000 | \$ 51,646 | 19% | \$ 83,300 |
| WW Plant design 3MGD | 275,000 | 131,114 | 48% | 212,410 |
| Impact Fee Update Study | 9,000 | 7,521 | 84% | - |
| Cottonwood Creek Trunk Sewer Line | 16,800 | 7,740 | 46% | 1,550 |
| Eldorado Gavity Line Replacement | 406,650 | 389,031 | 96% | - |
| Total Expenditures | \$ 982,450 | \$ 587,052 | 60% | \$ 297,260 |
| Operating Income (Loss) | \$ (650,450) | \$ (453,052) | 70% | \$ (172,310) |
| Non-Operating Rev (Exp): | | | | |
| Interest Income | \$ 79,000 | \$ 50,000 | | \$ 35,000 |
| Total Non-Operating Rev (Exp) | \$ 79,000 | \$ 50,000 | | \$ 35,000 |
| Net Income (Loss) Before Transfers | \$ (571,450) | \$ (403,052) | | \$ (137,310) |
| Other Financing Sources (Uses): | | | | |
| Transfers-In | \$ - | \$ - | | \$ - |
| Transfers-Out | - | - | | - |
| Net Other Financing Sources (Uses) | \$ - | \$ - | | \$ - |
| Change in Net Assets | \$ (492,450) | \$ (353,052) | | \$ (102,310) |
| Beginning Net Assets (Restricted) | \$ 606,978 | \$ 606,978 | | \$ 253,927 |
| Ending Net Assets (Restricted) | \$ 114,528 | \$ 253,927 | | \$ 151,617 |

**TOWN OF LITTLE ELM
STREET IMPACT FEES (SA II) FUND - FUND 822
FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % Y-T-D | FY2009 PROPOSED BUDGET |
|--|--------------------------------------|--|--------------------|---------------------------------------|
| Revenues: | | | | |
| Street Impact Fees | \$ 2,000 | \$ - | 0% | \$ 5,000 |
| Interest income | 16,500 | 10,000 | 61% | 100 |
| Total Revenues | \$ 18,500 | \$ 10,000 | 54% | \$ 5,100 |
| Expenditures: | | | | |
| Project | \$ - | \$ - | na | \$ 9,000 |
| Total Expenditures | \$ - | \$ - | na | \$ 9,000 |
| Operating Transfers In (Out): | | | | |
| Operating Transfers In | - | - | | - |
| Operating Transfers Out | (320,663) | (320,663) | | - |
| Net Operating Transfers In (Out): | \$ (320,663) | \$ (320,663) | 100% | \$ - |
| Net Change in Fund Balance | \$ (302,163) | \$ (310,663) | | \$ (3,900) |
| Beginning Fund Balance | \$ 320,663 | \$ 320,663 | | \$ 10,000 |
| Reserved Ending Fund Bal | \$ 18,500 | \$ 10,000 | | \$ 6,100 |

**TOWN OF LITTLE ELM
PARK DEVELOPMENT FUND - FUND 825
FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % Y-T-D | FY2009 PROPOSED BUDGET |
|--|--------------------------------------|--|--------------------|---------------------------------------|
| Revenues: | | | | |
| Park Fees | \$ 50,000 | \$ 13,608 | 27% | \$ 20,000 |
| Interest income | 15,000 | 12,850 | 86% | 14,500 |
| Total Revenues | \$ 65,000 | \$ 26,458 | 41% | \$ 34,500 |
| Expenditures: | | | | |
| General Projects | \$ - | \$ - | na | \$ - |
| Cottonwood Sports Complex | 20,951 | 6,565 | 31% | 14,386 |
| Castleridge Park Playgrd Equip | 3,286 | - | 0% | 3,286 |
| Beard Park Imprv | 56,385 | - | 0% | 56,385 |
| Kimball Hills Park Imprv | 48,000 | - | 0% | 48,000 |
| LeBeach Park Imprv | - | - | na | - |
| Total Expenditures | \$ 128,622 | \$ 6,565 | 5% | \$ 122,057 |
| Operating Transfers In (Out): | | | | |
| Operating Transfers In | \$ - | \$ - | | \$ - |
| Operating Transfers Out | (220,000) | (220,000) | | - |
| Net Operating Transfers In (Out): | \$ (220,000) | \$ (220,000) | 100% | \$ - |
| Net Change in Fund Balance | \$ (283,622) | \$ (200,107) | | \$ (87,557) |
| Beginning Fund Balance | \$ 357,270 | \$ 357,270 | | \$ 157,164 |
| Ending Fund Balance | \$ 73,648 | \$ 157,164 | | \$ 69,606 |

**TOWN OF LITTLE ELM
STREET IMPACT FEES (SA III) FUND - FUND 828
FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % Y-T-D | FY2009 PROPOSED BUDGET |
|--|--------------------------------------|--|--------------------|---------------------------------------|
| Revenues: | | | | |
| Street Impact Fees | \$ 555,200 | \$ 236,000 | 43% | \$ 208,200 |
| Interest income | 70,000 | 38,000 | 54% | 10,000 |
| Total Revenues | \$ 625,200 | \$ 274,000 | 44% | \$ 218,200 |
| Expenditures: | | | | |
| School Zone Signal Equip Pproject | \$ - | \$ - | na | \$ - |
| Sunset Pointe Dev Agree Reim | 416,400 | 106,056 | 25% | 138,800 |
| Eldorado Pkwy Illumination Prj | 43,873 | 6,631 | 15% | 37,243 |
| Impact Fee Update Study | 12,778 | 6,531 | 51% | - |
| Total Expenditures | \$ 473,051 | \$ 119,218 | 25% | \$ 176,043 |
| Operating Transfers In (Out): | | | | |
| Transfers In | \$ - | \$ - | | \$ - |
| Transfers Out - G O Bond Fd - 850 | - | - | | (1,837,000) |
| Net Operating Transfers In (Out): | \$ - | \$ - | | \$ (1,837,000) |
| Net Change in Fund Balance | \$ 152,149 | \$ 154,782 | | \$ (1,794,843) |
| Beginning Fund Balance | \$ 1,669,311 | \$ 1,669,311 | | \$ 1,824,093 |
| Reserved Ending Fund Balance | \$ 1,821,460 | \$ 1,824,093 | | \$ 29,250 |

**TOWN OF LITTLE ELM
UTILITY CAPITAL PROJECT FUND - FUND 829
FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % Y-T-D | FY2009 PROPOSED BUDGET |
|---|--------------------------------------|--|--------------------|---------------------------------------|
| Operating Revenues: | | | | |
| Other revenues | \$ - | \$ - | na | \$ - |
| Total Operating Revenues | \$ - | \$ - | na | \$ - |
| Operating Expenses: | | | | |
| Service Center Dumpster Site/Park | \$ 53,000 | \$ 9,888 | 19% | \$ 48,193 |
| Total Expenditures | \$ 53,000 | \$ 9,888 | 19% | \$ 48,193 |
| Operating Income (Loss) | \$ (53,000) | \$ (9,888) | | \$ (48,193) |
| Non-Operating Rev (Exp): | | | | |
| Interest Income | \$ 100 | \$ 10 | 100% | \$ 10 |
| Total Non-Operating Rev (Exp) | \$ 100 | \$ 10 | 10% | \$ 10 |
| Net Income (Loss) Before Transfers | \$ (52,900) | \$ (9,878) | | \$ (48,183) |
| Other Financing Sources (Uses): | | | | |
| Transfer-In from Fund 712 Solid Waste | \$ 53,000 | \$ 44,167 | 83% | \$ - |
| Transfer-In from Fund 860 Utility Cap | - | - | na | 5,811 |
| Transfers-Out | - | - | na | - |
| Net Other Financing Sources (Uses) | \$ 53,000 | \$ 44,167 | 83% | \$ 5,811 |
| Change in Net Assets | \$ 100 | \$ 34,289 | | \$ (42,372) |
| Beginning Net Assets (Restricted) | \$ 8,083 | \$ 8,083 | | \$ 42,372 |
| Ending Net Assets (Restricted) | \$ 8,183 | \$ 42,372 | | \$ - |

**TOWN OF LITTLE ELM
UNRESTRICTED DEVELOPER FUND - FUND 831
FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % | FY2009 PROPOSED BUDGET |
|--------------------------------------|-----------------------------|-------------------------------------|-------------|------------------------------|
| | | | Y-T-D | |
| Revenues: | | | | |
| Unrestricted Dev Contrib Rev | \$ - | \$ - | na | \$ - |
| Interest income | 21,000 | 14,325 | 68% | 100 |
| Contract Option fr Denton Wtr | - | - | na | - |
| Total Revenues | \$ 21,000 | \$ 14,325 | 68% | \$ 100 |
| Expenditures: | | | | |
| Library Software System | \$ - | \$ - | na | \$ - |
| Equip-Non-Capital / Police | - | - | na | - |
| Equip-Non-Capital / Court | - | - | na | - |
| Other Capital Outlay | - | - | na | - |
| Other Project | - | - | na | - |
| Engineering/West Line | - | - | na | - |
| Library Software System | - | - | na | - |
| Kaspar Property Purchase | 361,548 | 361,548 | 100% | - |
| Total Expenditures | \$ 361,548 | \$ 361,548 | 100% | \$ - |
| Operating Transfers In (Out): | | | | |
| Transfer-In | \$ - | \$ - | na | \$ - |
| Transfer-Out to General Fund - 112 | - | - | na | - |
| Transfer out to Cap Imp Fund - 870 | (35,000) | (35,000) | 100% | - |
| Net Transfers In (Out) | \$ (35,000) | \$ (35,000) | 100% | \$ - |
| Net Change in Fund Balance | \$ (375,548) | \$ (382,223) | | \$ 100 |
| Beginning Fund Balance | \$ 411,242 | \$ 411,242 | | \$ 29,019 |
| Ending Fund Balance | \$ 35,694 | \$ 29,019 | | \$ 29,119 |

**TOWN OF LITTLE ELM
WATER & SEWER REVENUE BOND FUND - FUND 840
FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % Y-T-D | FY2009 PROPOSED BUDGET |
|---|-----------------------------|-------------------------------------|------------|------------------------------|
| Operating Revenues: | | | | |
| Bond Proceeds | \$ - | \$ - | na | \$ - |
| Other revenues | - | - | na | - |
| Total Operating Revenues | \$ - | \$ - | na | \$ - |
| Operating Expenses: | | | | |
| West Extension / Bore | \$ 4,333,108 | \$ 159,908 | 4% | \$ 4,581,200 |
| Total Expenditures | \$ 4,333,108 | \$ 159,908 | 4% | \$ 4,581,200 |
| Operating Income (Loss) | \$ (4,333,108) | \$ (159,908) | | \$ (4,581,200) |
| Non-Operating Rev (Exp): | | | | |
| Interest Income | \$ 150,250 | \$ 126,000 | 84% | \$ 100,000 |
| Total Non-Operating Rev (Exp) | \$ 150,250 | \$ 126,000 | 84% | \$ 100,000 |
| Net Income (Loss) Before Transfers | \$ (4,182,858) | \$ (33,908) | | \$ (4,481,200) |
| Other Financing Sources (Uses): | | | | |
| Transfers-In | \$ - | \$ - | na | \$ - |
| Transfers-Out | - | - | na | - |
| Net Other Financing Sources (Uses) | \$ - | \$ - | na | \$ - |
| Change in Net Assets | \$ (4,182,858) | \$ (33,908) | | \$ (4,481,200) |
| Beginning Net Assets (Restricted) | \$ 4,539,967 | \$ 4,539,967 | | \$ 4,506,059 |
| Ending Net Assets (Restricted) | \$ 357,109 | \$ 4,506,059 | | \$ 24,859 |

TOWN OF LITTLE ELM
FY04 G O BOND CAPJECT PROJECT FUND - FUND 850
FY2009 PROPOSED BUDGET

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % Y-T-D | FY2009 PROPOSED BUDGET | \$ +/(-) | % +/- |
|--|-----------------------------|-------------------------------------|-------------|------------------------------|---------------------|-------------|
| Revenues: | | | | | | |
| Interest S2005 Ref&Impr bonds | \$ - | \$ - | na | \$ - | \$ - | na |
| Interest S2005 G.O. | 125,000 | 85,000 | 68% | 70,000 | (55,000) | -44% |
| Interest S2006 G.O. | 320,000 | 216,000 | 68% | 200,000 | (120,000) | -38% |
| Premium on S2006 G.O. Bonds | - | - | na | - | - | na |
| Total Revenues | \$ 445,000 | \$ 301,000 | 68% | \$ 270,000 | \$ (175,000) | -39% |
| Expenditures: | | | | | | |
| General Project Overhead Fees | \$ - | \$ - | na | \$ - | \$ - | na |
| Hart Rd-Widen to 4 Lanes | - | - | na | - | - | na |
| Witt & King Rds Recon & PLWC (Preston on the Lake Witt Conn)^ | 2,354,000 | 1,447,746 | 62% | 2,748,254 | 394,254 | 17% |
| Baseball Fields Cottonwood Pk | - | - | na | - | - | na |
| Public Beach & Swimming | - | - | na | - | - | na |
| Walker Fire Station #2 | 5,000 | - | 0% | - | (5,000) | -100% |
| Ladder Truck for Station #2 | - | - | na | - | - | na |
| Multi-purpose Sports Field | - | - | na | - | - | na |
| Community Center | 2,000,000 | 3,707 | 0% | 1,996,293 | (3,707) | 0% |
| Main Street -upgrade | 507,085 | 18,573 | 4% | 488,513 | (18,573) | -4% |
| Hike & Bike Trail additions | - | - | na | - | - | na |
| Park Multi-purpose Pavilion | - | - | na | - | - | na |
| LE Park Imp Combination Project | 2,227,308 | 233,976 | 11% | 1,993,332 | (233,976) | -11% |
| Lakeshore Drive-upgrade | 1,813,957 | 452,909 | 25% | 1,361,048 | (452,909) | -25% |
| Total Expenditures | \$ 8,907,350 | \$ 2,156,910 | 24% | \$ 8,587,440 | \$ (319,910) | -4% |
| Operating Transfers In (Out): | | | | | | |
| Transfer-in From Parks Fund 825 | \$ 220,000 | \$ 220,000 | 100% | \$ - | (220,000) | -100% |
| Transfer-in Street Imp Fund 822 | 320,663 | 320,663 | 100% | - | (320,663) | -100% |
| Transfer-in E-Side SA II Fund 913 | 241,338 | 241,338 | 100% | - | (241,338) | -100% |
| Transfer - In S A II Street Imp Fd 828 | - | - | na | 1,837,000 | 1,837,000 | na |
| Net Transfers In (Out) | \$ 782,001 | \$ 782,001 | 100% | \$ 1,837,000 | \$ 1,054,999 | 135% |
| Net Change in Fund Balance | \$ (7,680,349) | \$ (1,073,909) | | \$ (6,480,440) | | |
| Beginning Fund Balance | \$ 7,700,002 | \$ 7,700,002 | | \$ 6,626,092 | | |
| Reserved Ending Fund Balance | \$ 19,653 | \$ 6,626,092 | | \$ 145,653 | | |

**TOWN OF LITTLE ELM
TEXAS CAPITAL GRANT (LOWES) FUND - FUND 860
FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % Y-T-D | FY2009 PROPOSED BUDGET |
|---|--------------------------------------|--|--------------------|---------------------------------------|
| Operating Revenues: | | | | |
| Grant Proceeds | \$ 8,360 | \$ 8,360 | 100% | \$ - |
| Total Operating Revenues | \$ 8,360 | \$ 8,360 | 100% | \$ - |
| Operating Expenses: | | | | |
| FY04 Lowes Capital Fund Grant | \$ 8,360 | \$ 8,360 | 100% | \$ - |
| Total Expenditures | \$ 8,360 | \$ 8,360 | 100% | \$ - |
| Operating Income (Loss) | \$ - | \$ - | | \$ - |
| Non-Operating Rev (Exp): | | | | |
| Interest Income | \$ - | \$ - | | \$ - |
| Total Non-Operating Rev (Exp) | \$ - | \$ - | | \$ - |
| Net Income (Loss) Before Transfers | \$ - | \$ - | | \$ - |
| Other Financing Sources (Uses): | | | | |
| Transfers-In | \$ - | \$ - | | \$ - |
| Transfers-Out to Utility Cap Fd 829 | - | - | | (5,811) |
| Net Other Financing Sources (Uses) | \$ - | \$ - | | \$ (5,811) |
| Change in Net Assets | \$ - | \$ - | | \$ (5,811) |
| Beginning Net Assets (Restricted) | \$ 5,811 | \$ 5,811 | | \$ 5,811 |
| Ending Net Assets (Restricted) | \$ 5,811 | \$ 5,811 | | \$ - |

**TOWN OF LITTLE ELM
TAX NOTE FUND - FUND 861
FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % Y-T-D | FY2009 PROPOSED BUDGET |
|--------------------------------------|--------------------------------------|--|--------------------|---------------------------------------|
| Revenues: | | | | |
| Tax Note Proceeds | \$ - | \$ - | na | \$ - |
| Interest Earnings | - | - | na | - |
| Total Revenues | \$ - | \$ - | na | \$ - |
| Expenditures: | | | | |
| Ball Field Lights | \$ - | \$ - | na | \$ - |
| Other Project | - | - | na | - |
| Other Project | - | - | na | - |
| Other Project | - | - | na | - |
| Total Expenditures | \$ - | \$ - | na | \$ - |
| Operating Transfers In (Out): | | | | |
| Transfer-In | \$ - | \$ - | na | \$ - |
| Transfer-Out | - | - | na | - |
| Net Transfers In (Out) | \$ - | \$ - | na | \$ - |
| Net Change in Fund Balance | \$ - | \$ - | | \$ - |
| Beginning Fund Balance | \$ 341 | \$ 341 | | \$ 341 |
| Reserved Ending Fund Balance | \$ 341 | \$ 341 | | \$ 341 |

**TOWN OF LITTLE ELM
 FY05 EQUIPMENT TAX NOTES FUND - FUND 862
 FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % Y-T-D | FY2009 PROPOSED BUDGET |
|--------------------------------------|--------------------------------------|--|--------------------|---------------------------------------|
| Revenues: | | | | |
| Tax Note Proceeds | \$ - | \$ - | na | \$ - |
| Interest Earnings | 100 | 2,038 | 2038% | 1,800 |
| Total Revenues | \$ 100 | \$ 2,038 | 2038% | \$ 1,800 |
| Expenditures: | | | | |
| Vehicles | \$ 70,000 | \$ 60,124 | 86% | \$ 63,393 |
| Total Expenditures | \$ 70,000 | \$ 60,124 | 86% | \$ 63,393 |
| Operating Transfers In (Out): | | | | |
| Transfer-In | \$ - | \$ - | na | \$ - |
| Transfer-Out | - | - | na | - |
| Net Transfers In (Out) | \$ - | \$ - | na | \$ - |
| Net Change in Fund Balance | \$ (69,900) | \$ (58,086) | | \$ (61,593) |
| Beginning Fund Balance | \$ 148,941 | \$ 148,941 | | \$ 90,855 |
| Reserved Ending Fund Balance | \$ 79,041 | \$ 90,855 | | \$ 29,262 |

**TOWN OF LITTLE ELM
CAPITAL PROJECT FUND - FUND 870
FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % Y-T-D | FY2009 PROPOSED BUDGET |
|---|--------------------------------------|--|--------------------|---------------------------------------|
| Operating Revenues: | | | | |
| Other revenues | \$ - | \$ - | na | \$ - |
| Total Operating Revenues | \$ - | \$ - | na | \$ - |
| Operating Expenses: | | | | |
| Public safety Center #1 | \$ 35,000 | \$ 34,320 | 98% | \$ - |
| Other | - | - | na | - |
| Total Expenditures | \$ 35,000 | \$ 34,320 | 98% | \$ - |
| Operating Income (Loss) | \$ (35,000) | \$ (34,320) | 98% | \$ - |
| Non-Operating Rev (Exp): | | | | |
| Interest Income | \$ - | \$ - | | \$ - |
| Total Non-Operating Rev (Exp) | \$ - | \$ - | | \$ - |
| Net Income (Loss) Before Transfers | \$ (35,000) | \$ (34,320) | | \$ - |
| Other Financing Sources (Uses): | | | | |
| Transfers-In | \$ 35,000 | \$ 35,000 | | \$ - |
| Transfers-Out | - | - | | - |
| Net Other Financing Sources (Uses) | \$ 35,000 | \$ 35,000 | | \$ - |
| Change in Net Assets | \$ - | \$ 680 | | \$ - |
| Beginning Net Assets (Restricted) | \$ - | \$ - | | \$ 680 |
| Ending Net Assets (Restricted) | \$ - | \$ 680 | | \$ 680 |

**TOWN OF LITTLE ELM
EASTSIDE (SA II) WATER IMPROVEMENT FUND - FUND 913
FY2009 PROPOSED BUDGET**

| | FY2008 REVISED BUDGET | FY2008 END OF YEAR PROJECTION | % | FY2009 PROPOSED BUDGET |
|---|-----------------------------|-------------------------------------|-------|------------------------------|
| | | | Y-T-D | |
| Operating Revenues: | | | | |
| Impact Fees - Water/Sewer | \$ 444,400 | \$ 121,910 | 27% | \$ 166,650 |
| Total Operating Revenues | \$ 444,400 | \$ 121,910 | | \$ 166,650 |
| Operating Expenses: | | | | |
| Mansell Pump IV & PRV Project | \$ - | \$ - | | \$ - |
| General Project - Sunset Pointe Dev. | 333,300 | 93,882 | 28% | 111,100 |
| FM 423 Water Line Project | 12,250 | 4,639 | 38% | 8,745 |
| Elorado PKWY Waterline Project | 251,406 | 35,004 | 14% | 216,402 |
| Impact Fee Update Study | 12,778 | 4,393 | 34% | - |
| Total Expenditures | \$ 609,734 | \$ 137,917 | 23% | \$ 336,247 |
| Operating Income (Loss) | \$ (165,334) | \$ (16,008) | | \$ (169,597) |
| Non-Operating Rev (Exp): | | | | |
| Interest Income | \$ 50,000 | \$ 43,500 | 87% | \$ 45,000 |
| Total Non-Operating Rev (Exp) | \$ 50,000 | \$ 43,500 | | \$ 45,000 |
| Net Income (Loss) Before Transfers | \$ (115,334) | \$ 27,492 | | \$ (124,597) |
| Other Financing Sources (Uses): | | | | |
| Transfers-In | \$ - | \$ - | | \$ - |
| Transfers-Out | (241,338) | (241,338) | | - |
| Net Other Financing Sources (Uses) | \$ (241,338) | \$ (241,338) | | \$ - |
| Change in Net Assets | \$ (356,672) | \$ (213,846) | | \$ (124,597) |
| Beginning Net Assets (Restricted) | \$ 1,676,326 | \$ 1,676,326 | | \$ 1,462,480 |
| Ending Net Assets (Restricted) | \$ 1,319,654 | \$ 1,462,480 | | \$ 1,337,883 |

COMBINED BUDGET SUMMARY BY FUND AND CATEGORY

| FUND No. | Combined Budget Summary by Category | General Governmental | Special Revenue | Debt Service | Enterprise | Economic Development | Impact Fees | Capital Projects | Total by Fund |
|---------------------------|--|-----------------------------|------------------------|---------------------|-------------------|-----------------------------|--------------------|-------------------------|----------------------|
| Expenditures: | | | | | | | | | |
| 112 | General Fund | \$ 12,478,417 | - | - | - | - | - | - | \$ 12,478,417 |
| 115 | Street Maintenance | - | 500,000 | - | - | - | - | - | 500,000 |
| 200 | Grant Fund | - | 6,190 | - | - | - | - | - | 6,190 |
| 250 | Donation Fund | - | 11,000 | - | - | - | - | - | 11,000 |
| 412 | Forfeiture Fund | - | 7,608 | - | - | - | - | - | 7,608 |
| 312 | Debt Service Fund | - | - | 1,833,646 | - | - | - | - | 1,833,646 |
| 612 | Water & Wastewater Fund | - | - | - | 7,146,491 | - | - | - | 7,146,491 |
| 840 | Water & Wastewater Rev Bond Fund | - | - | - | - | - | - | 4,581,500 | 4,581,500 |
| 829 | Utility Capital Project Fund | - | - | - | - | - | - | 50,083 | 50,083 |
| 712 | Solid Waste Fund | - | - | - | 1,805,253 | - | - | - | 1,805,253 |
| 811 | LE-EDC 4A | - | - | - | - | 1,265,191 | - | - | 1,265,191 |
| 814 | LE-CDC 4B | - | - | - | - | 13,400 | - | - | 13,400 |
| 816 | Westside Water Impact Fees (SA1) | - | - | - | - | - | - | - | - |
| 819 | Eastside Wastewater Impact Fees | - | - | - | - | - | - | 297,260 | 297,260 |
| 913 | Eastside Water Impact Fees (SA2) | - | - | - | - | - | - | 336,247 | 336,247 |
| 822 | Street Impact Fees (SA2) | - | - | - | - | - | - | 9,000 | 9,000 |
| 828 | Street Impact Fees (SA3) | - | - | - | - | - | - | 2,013,043 | 2,013,043 |
| 825 | Park Development Fees | - | - | - | - | - | - | 122,057 | 122,057 |
| 831 | Unrestricted Developer Fund | - | - | - | - | - | - | - | - |
| 850 | FY 04 GO Bond Fund | - | - | - | - | - | - | 8,587,440 | 8,587,440 |
| 860 | Texas Capital Grant Fund | - | - | - | - | - | - | 5,811 | 5,811 |
| 861 | Tax Note Fund | - | - | - | - | - | - | - | - |
| 862 | Equipment Tax Note Fund | 63,393 | - | - | - | - | - | - | 63,393 |
| 870 | Capital Project Fund | - | - | - | - | - | - | - | - |
| Total Expenditures | | \$ 12,541,810 | 524,798 | 1,833,646 | 8,951,744 | 1,278,591 | 0 | 16,002,441 | \$ 41,133,030 |