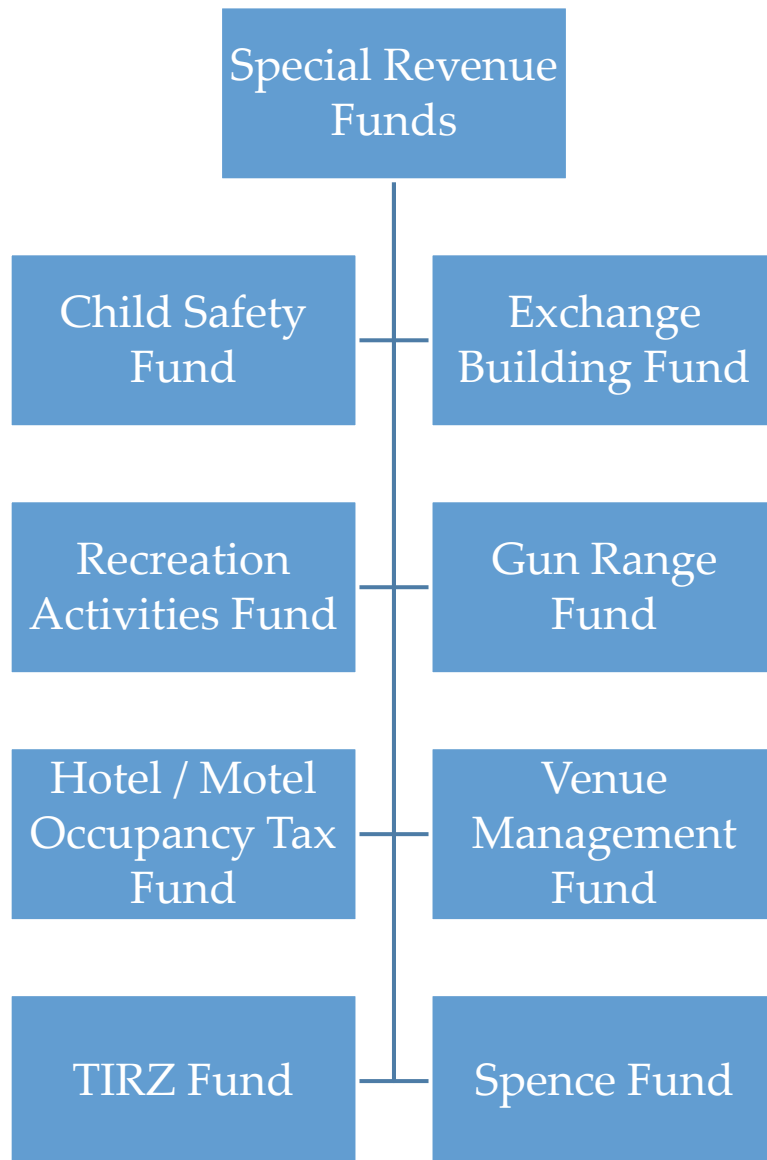




## SPECIAL REVENUE FUNDS

### SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenue sources that are designated to finance particular functions or activities or are legally restricted to expenditures for specified purposes.





## Special Revenue Funds

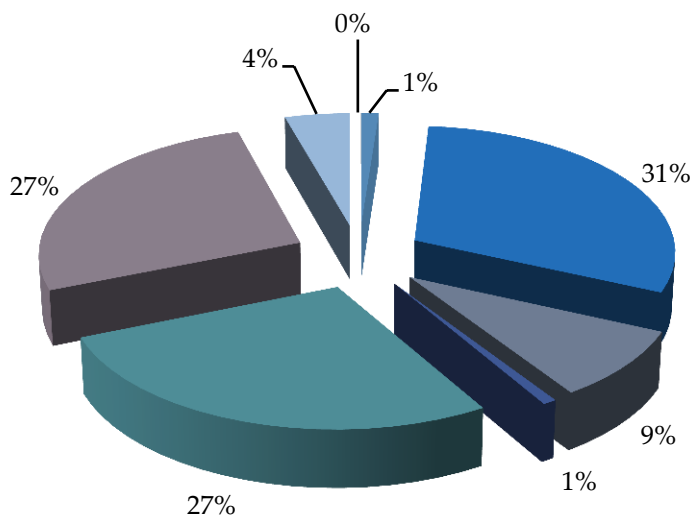
	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Budget	2012-2013 Projected	2013-2014 Approved
<b>Beginning Fund Balance:</b>				\$ 664,564	\$ 750,692
<b>Revenue</b>					
CHILD SAFETY FUND	\$ 1,383	\$ 155	\$ -	\$ 21,863	\$ 22,742
EXCHANGE BUILDING FUND	550,921	570,012	574,116	583,635	583,635
RECREATION ACTIVITIES FUND	152,133	149,884	165,625	155,692	171,251
GUN RANGE FUND	2,460	2,850	3,000	15,000	15,000
HOTEL / MOTEL OCCUPANCY TAX FUND	424,678	479,714	571,900	496,516	525,302
VENUE MANAGEMENT FUND	62,572	125,630	214,050	323,348	510,428
TIRZ FUND	29,207	43,097	44,530	44,484	83,884
SPENCE FUND	920	639	600	600	600
<b>Total Revenue:</b>	<b>\$ 1,224,274</b>	<b>\$ 1,371,981</b>	<b>\$ 1,573,821</b>	<b>\$ 1,641,138</b>	<b>\$ 1,912,842</b>
<b>Expense</b>					
CHILD SAFETY FUND	\$ 10	\$ 11	\$ 5,000	\$ 19,543	\$ 21,764
EXCHANGE BUILDING FUND	597,369	582,281	574,642	594,774	606,402
RECREATION ACTIVITIES FUND	142,735	173,322	165,335	158,289	171,251
GUN RANGE FUND	6,560	2,001	7,209	1,002	6,002
HOTEL / MOTEL OCCUPANCY TAX FUND	483,114	424,322	503,438	486,178	510,160
VENUE MANAGEMENT FUND	53,375	144,691	154,187	279,547	487,773
TIRZ FUND	3,476	1,924	16,550	15,073	16,080
SPENCE FUND	222,178	897	601	604	605
<b>Total Expense:</b>	<b>\$ 1,508,817</b>	<b>\$ 1,329,449</b>	<b>\$ 1,426,962</b>	<b>\$ 1,555,010</b>	<b>\$ 1,820,037</b>
<b>Special Revenue Funds Over / (Under):</b>	<b>\$ (284,544)</b>	<b>\$ 42,532</b>	<b>\$ 146,859</b>	<b>\$ 86,128</b>	<b>\$ 92,805</b>
<b>Ending Fund Balance:</b>				\$ 750,692	\$ 843,497



**Fund: Special Revenue Funds**

**SPECIAL REVENUE FUNDS – REVENUE**

**FY 2013-14 Revenue**

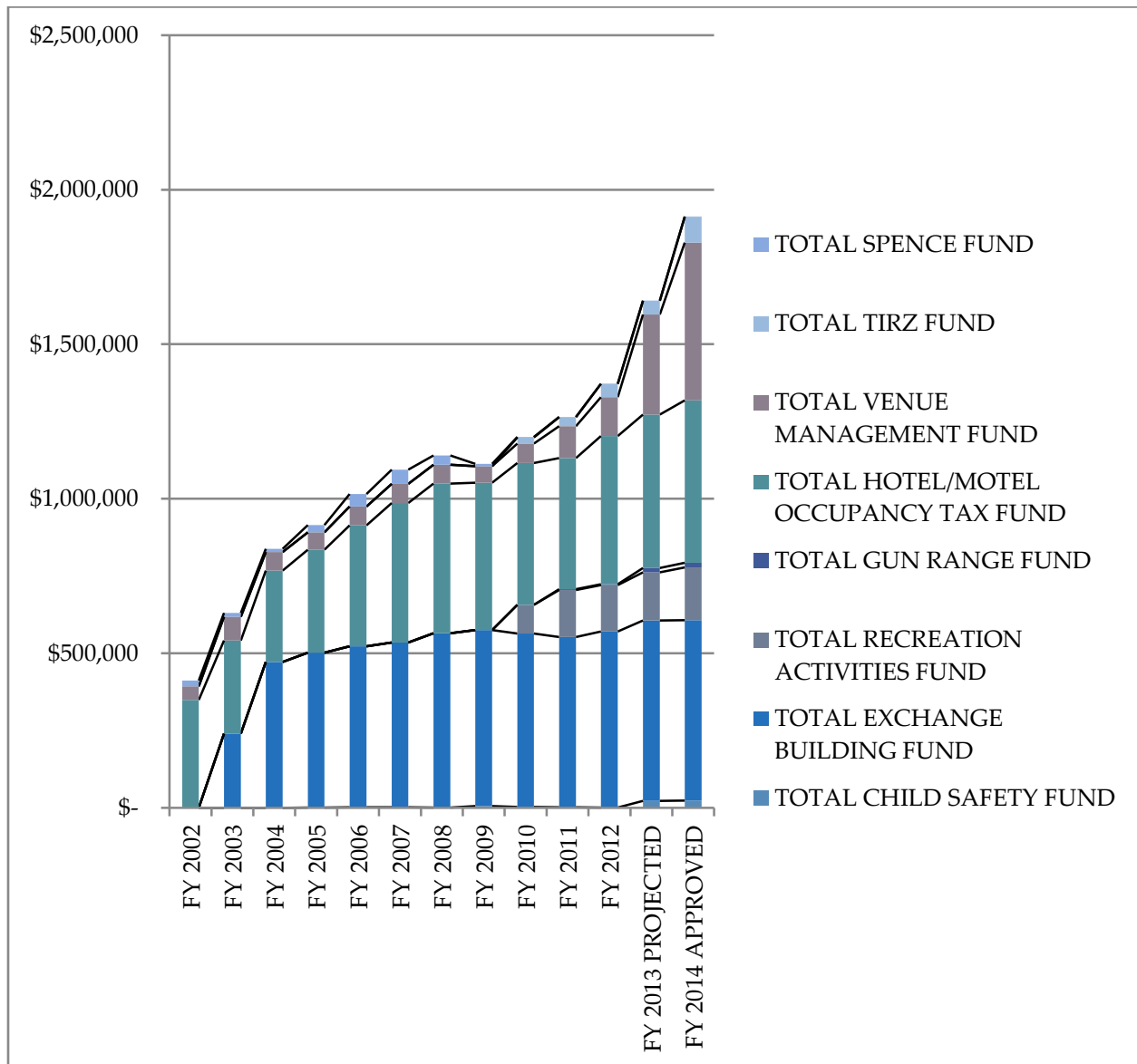


- TOTAL CHILD SAFETY FUND \$22 Thous
- TOTAL EXCHANGE BUILDING FUND \$583 Thous
- TOTAL RECREATION ACTIVITIES FUND \$171 Thous
- TOTAL GUN RANGE FUND \$15 Thous
- TOTAL HOTEL/MOTEL OCCUPANCY TAX FUND \$525 Thous
- TOTAL VENUE MANAGEMENT FUND \$510 Thous
- TOTAL TIRZ FUND \$83 Thous
- TOTAL SPENCE FUND \$600



Fund: Special Revenue Funds

SPECIAL REVENUE FUNDS – REVENUE





Fund: Special Revenue Funds

SPECIAL REVENUE FUNDS – REVENUE

SPECIAL REVENUE FUNDS REVENUE SOURCES	TOTAL FEES	TOTAL INTEREST REVENUES	TOTAL RENT	TOTAL SALES	TOTAL TAXES	TOTAL TRANSFERS	TOTAL
FY 2002 Actual	\$-	\$18,537	\$44,485	\$-	\$348,094	\$-	\$411,116
FY 2003 Actual	-	11,550	317,508	-	300,857	-	\$629,915
FY 2004 Actual	-	9,810	531,851	-	295,588	-	\$837,249
FY 2005 Actual	268	23,617	558,145	-	332,805	-	\$914,835
FY 2006 Actual	1,296	44,187	579,084	-	390,716	-	\$1,015,283
FY 2007 Actual	845	49,569	594,238	-	449,659	-	\$1,094,311
FY 2008 Actual	754	35,042	622,715	-	481,200	-	\$1,139,711
FY 2009 Actual	2,647	9,412	622,523	-	475,107	-	\$1,109,689
FY 2010 Actual	38,903	2,388	630,566	30,350	478,065	19,570	\$1,199,842
FY 2011 Actual	58,716	1,476	578,669	54,211	453,452	77,750	\$1,224,274
FY 2012 Actual	50,145	1,438	634,292	50,811	522,193	113,103	\$1,371,982
FY 2013 Projected	51,971	1,526	647,977	249,918	540,218	149,528	\$1,641,138
FY 2014 Approved	60,657	1,539	654,492	436,111	608,416	151,627	\$1,912,842



**Fund: 103 – CHILD SAFETY FUND**

### CHILD SAFETY FUND

The Hunt County Commissioners Court adopted an “Optional County Fee for Child Safety” in 2012 under the Texas Transportation Code Section 502.403. These funds, minus administration costs provided by Hunt County and proportional amounts for County residents in unincorporated areas, are then sent to the municipalities in the county according to their population.

The City began receiving these funds in April 2013 and will continue to receive such funds quarterly. The City Council adopted an Ordinance authorizing the Finance Director to transfer revenue received from Hunt County collected from the Optional County Fee for Child Safety to the Hunt County Children’s Advocacy Center.



HUNT COUNTY CHILDREN’S ADVOCACY CENTER  
P.O. BOX 8692  
GREENVILLE, TEXAS 75404

PHONE: 903-454-9998  
FAX: 903-454-9990  
[HTTP://WWW.CCNETX.ORG](http://www.ccnctx.org)



# Child Safety Fund

	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Budget	2012-2013 Projected	2013-2014 Approved
<b>Beginning Fund Balance:</b>				\$ 9,956	\$ 12,276
<b>Revenue</b>					
MUNICIPAL COURT COST/FEES	\$ 1,360	\$ 121	\$ -	\$ 2,300	\$ 960
OPTIONAL COUNTY FEE - CHILD SAFETY	-	-	-	19,533	21,752
OTHER REVENUES / INTEREST REVENUES	23	34	-	30	30
<b>Total Revenue:</b>	<b>\$ 1,383</b>	<b>\$ 155</b>	<b>\$ -</b>	<b>\$ 21,863</b>	<b>\$ 22,742</b>
<b>Expense</b>					
COMMUNITY SERVICES	-	-	5,000	19,533	21,752
BANK CHARGES	10	11	-	10	12
<b>Total Expense:</b>	<b>\$ 10</b>	<b>\$ 11</b>	<b>\$ 5,000</b>	<b>\$ 19,543</b>	<b>\$ 21,764</b>
<b>Child Safety Fund Over / (Under):</b>	<b>\$ 1,373</b>	<b>\$ 144</b>	<b>\$ (5,000)</b>	<b>\$ 2,320</b>	<b>\$ 978</b>
<b>Ending Fund Balance:</b>				\$ 12,276	\$ 13,254



**Fund: 110 – EXCHANGE BUILDING FUND**

**EXCHANGE BUILDING FUND**

The Exchange Properties Fund is a Special Revenue Fund to account for the operations of the renovated Greenville Exchange Building. The Exchange Building, originally built in 1926, now houses several state and local government agency offices.

**ACHIEVEMENTS FOR FISCAL YEAR 2012-2013**

- Continued monitoring service agreements
- Began renovations to accommodate progressive needs of tenants
- Maintained interior of facility to meet customers’ satisfaction
- Addressed needs of tenants

**PERFORMANCE OBJECTIVES AND GOALS**

- Complete as many in-house repairs as possible when time allows and can be cost justified
- Satisfy tenants needs and respond to complaints quickly
- Monitor service agreements to ensure performance
- Maintain clean and safe work environment for tenants, citizens, and employees
- Lower expense for custodial supplies
- Improve floor care
- Work with appropriate vendors to allow offsite access to all automated systems

**PERFORMANCE MEASURES**

	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Projected 2013-14</b>
Number of requests for repairs and services	255	250	245
Requests for repairs responded to within two (2) hours	99%	99%	99%
In-house capable repairs outsourced	2%	2%	2%
Scheduled work duties performed	45	110	110

**Personnel Summary**

	<b>Actual FY 2010-11</b>	<b>Actual FY 2011-12</b>	<b>Budget FY 2012-13</b>	<b>Projected FY 2012-13</b>	<b>Approved FY 2013-14</b>
<b>Building Maintenance Technician</b>	1	1	1	1	1
<b>Custodial Worker</b>	1	1	1	1	1
<b>TOTAL*</b>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

\*Only budgeted positions are listed here, all positions (including frozen) can be found on the City-wide Position Summary.





# Exchange Building Fund

	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Budget	2012-2013 Projected	2013-2014 Approved
<b>Beginning Fund Balance:</b>				\$ (171,981)	\$ (183,120)
<b>Revenue</b>					
BUILDING / LAND RENTALS	\$ 550,921	\$ 570,012	\$ 574,116	\$ 583,635	\$ 583,635
<b>Total Revenue:</b>	<b>\$ 550,921</b>	<b>\$ 570,012</b>	<b>\$ 574,116</b>	<b>\$ 583,635</b>	<b>\$ 583,635</b>
<b>Expense</b>					
PERSONNEL	\$ 62,687	\$ 64,698	\$ 64,324	\$ 64,162	\$ 73,135
SUPPLIES	7,339	7,283	8,070	7,473	7,623
REPAIR & MAINTENANCE	34,476	44,536	40,386	56,386	41,982
CONTRACTED SERVICES	96,992	107,764	103,862	108,753	109,662
CAPITAL	37,875	-	-	-	16,000
TRANSFERS	358,000	358,000	358,000	358,000	358,000
<b>Total Expense:</b>	<b>\$ 597,369</b>	<b>\$ 582,281</b>	<b>\$ 574,642</b>	<b>\$ 594,774</b>	<b>\$ 606,402</b>
<b>Exchange Building Fund Over / (Under):</b>	<b>\$ (46,448)</b>	<b>\$ (12,269)</b>	<b>\$ (526)</b>	<b>\$ (11,139)</b>	<b>\$ (22,767)</b>
<b>Ending Fund Balance:</b>				\$ (183,120)	\$ (205,887)



**Fund: 111 – RECREATION ACTIVITIES FUND**

## RECREATION ACTIVITIES FUND

The Recreation Activities Fund is a Special Revenue Fund that derives its revenue from sports leagues and community events/activities.

### ACHIEVEMENTS FOR FISCAL YEAR 2012-2013

- Hosted youth tournaments that made an economic impact of \$350,400. The largest tournament, the 47 team USSSA AA State Tournament, had an economic impact of \$112,800.
- Worked with local organizations to schedule field usage on all Parks and Recreation athletic fields.
- Increased program participation numbers in all athletic activities and implemented Adult Kickball, Adult Soccer, Youth Volleyball, Youth Summer Basketball, and a Youth Summer Sports Camp program.
- Worked with GISD and the Boys and Girls Club to develop and offer economically appealing youth summer sports camps.
- Hosted the Patriotic Picnic at the Greenville SportsPark which drew more than 6,000 attendees with even more spectators outside of the park.
- Implemented new activities such as Fit It In Boot Camp, painting classes and dog obedience training.
- Implemented the Freaky 5K and Movie in the Park and the Firecracker 5K as well as assisted outside organizations with two other 5K races.

### PERFORMANCE OBJECTIVES AND GOALS

- Coordinate with local youth organizations to schedule use of the Greenville SportsPark athletic facility.
- Diversify our offered programs and create new activities for current low serviced groups such as persons with disabilities, multicultural groups, minority groups, and youth 3-6 years old.
- Attract tournaments to Greenville that will make an economic impact in the community.
- Develop strong relationships with partnerships, current and potential sponsors with the common goal of providing a wider variety of quality programs and activities for participants.

### PERFORMANCE MEASURES

	<b>Cost</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Projected 2013-14</b>
Youth Flag Football & Cheerleading	\$35 / Individual	369	380	425
Youth Volleyball League	\$35 / Individual	0	180	225
Youth Summer Basketball League	\$35 / Individual	0	34	60
Youth Summer Track Camp	\$20 / Individual	0	26	50



Fund: 111 – RECREATION ACTIVITIES FUND

**PERFORMANCE MEASURES**

	<b>Cost</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Projected 2013-14</b>
Youth Summer Girls Basketball Camp	\$20 / Individual	0	61	100
Youth Summer Boys Basketball Camp	\$20 / Individual	0	60	100
Youth Summer Girls Volleyball Camp	\$20 / Individual	0	75	125
Youth Summer Tennis Camp	\$20 / Individual	0	25	25
Youth Summer Football Camp	\$20 / Individual	127	140	175
Adult Softball Leagues	\$300 / Team	100	96	100
Adult Kickball	\$150 / Team	21	25	35
Adult Soccer	\$300 / Team	0	15	20
Adult Flag Football	\$300 / Team	17	15	17
Adult Indoor Flag Football	\$150 / team	12	0	15
Adult Volleyball	\$150 / Team	0	6	15
Adult Dodge ball	\$150 / Team	0	0	15
Sports Tournaments		9	7	10
Dallas Cowboy Stadium		0	2,000	2,500
Boot Camp	\$50 / Individual	0	360	450
Dog Obedience Class	\$95 / Individual	0	20	100
5K Races	\$25 / Individual	40	160	250
Painting Class	\$40 / Individual	0	60	120

**Personnel Summary**

	<b>Actual FY 2010-11</b>	<b>Actual FY 2011-12</b>	<b>Budget FY 2012-13</b>	<b>Projected FY 2012-13</b>	<b>Approved FY 2013-14</b>
<b>PTT Parks</b>	7	7	7	7	7
<b>TOTAL*</b>	7	7	7	7	7

\*Only budgeted positions are listed here, all positions (including frozen) can be found on the City-wide Position Summary.



## Recreation Activities Fund

	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Budget	2012-2013 Projected	2013-2014 Approved
<b>Beginning Fund Balance:</b>				\$ 11,473	\$ 8,876
<b>Revenue</b>					
SALES & INCOME	\$ 92	\$ 95	\$ 100	\$ 67	\$ 85
PARK CONCESSIONS	44,166	46,256	60,000	37,108	42,511
RECREATION FEES	57,357	50,024	31,650	49,671	59,697
SPECIAL EVENTS / RENTALS	35,518	53,509	73,875	68,846	68,958
INTERFUND TRANSFERS	15,000	-	-	-	-
<b>Total Revenue:</b>	<b>\$ 152,133</b>	<b>\$ 149,884</b>	<b>\$ 165,625</b>	<b>\$ 155,692</b>	<b>\$ 171,251</b>
<b>Expense</b>					
PERSONNEL	\$ 6,223	\$ 10,396	\$ 17,005	\$ 17,143	\$ 16,873
SUPPLIES	43,739	52,998	61,400	63,551	61,580
CONTRACTED SERVICES	87,176	109,618	86,730	77,300	78,960
CAPITAL	5,565	-	-	-	-
ADMINISTRATIVE EXPENSES	32	310	200	295	300
TRANSFERS & COST ALLOCATIONS	-	-	-	-	13,538
<b>Total Expense:</b>	<b>\$ 142,735</b>	<b>\$ 173,322</b>	<b>\$ 165,335</b>	<b>\$ 158,289</b>	<b>\$ 171,251</b>
<b>Recreation Activities Fund Over / (Under):</b>	<b>\$ 9,398</b>	<b>\$ (23,438)</b>	<b>\$ 290</b>	<b>\$ (2,597)</b>	<b>\$ -</b>
<b>Ending Fund Balance:</b>				\$ 8,876	\$ 8,876



**Fund: 112 – GUN RANGE FUND**

### GUN RANGE FUND

The City of Greenville purchased an existing, operating firearms range to replace the firearms range that was located at the Wastewater Plant by Ordinance 10-010 on January 26, 2010. A standard contract and fee schedule were developed to grant access to the firing range by outside gun clubs, other law enforcement agencies and other training organizations. The City has in place standards for liability coverage and range use that place safety in the highest regard. The City will have exclusive access to the range and use of the range is scheduled through the Police Department.

Revenue is generated by fees charged to Private Gun Clubs for use of the range. Private gun clubs use our range to host competition matches, concealed handgun courses and member training.

The Gun Range is also used by our Retired Greenville P.D. Officers. Our retired officers visit the range on at least an annual basis for their state firearms proficiency test.





## Gun Range Fund

	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Budget	2012-2013 Projected	2013-2014 Approved
<b>Beginning Fund Balance:</b>				\$ (3,535)	\$ 10,463
<b>Revenue</b>					
SALES & INCOME	\$ 2,460	\$ 2,850	\$ 3,000	\$ 15,000	\$ 15,000
<b>Total Revenue:</b>	<b>\$ 2,460</b>	<b>\$ 2,850</b>	<b>\$ 3,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>Expense</b>					
SUPPLIES	\$ 550	\$ 732	\$ 1,209	\$ -	\$ -
REPAIR & MAINTENANCE	5,154	429	5,000	-	5,000
CONTRACTED SERVICES	856	840	1,000	1,000	1,000
CAPITAL	-	-	-	-	-
ADMINISTRATIVE EXPENSES	-	-	-	2	2
<b>Total Expense:</b>	<b>\$ 6,560</b>	<b>\$ 2,001</b>	<b>\$ 7,209</b>	<b>\$ 1,002</b>	<b>\$ 6,002</b>
<b>Gun Range Fund Over / (Under):</b>	<b>\$ (4,100)</b>	<b>\$ 849</b>	<b>\$ (4,209)</b>	<b>\$ 13,998</b>	<b>\$ 8,998</b>
<b>Ending Fund Balance:</b>				\$ 10,463	\$ 19,461



**Fund: 113 – HOTEL / MOTEL OCCUPANCY TAX FUND**

## HOTEL / MOTEL OCCUPANCY TAX FUND

The Hotel Occupancy Tax Fund is a Special Revenue Fund that derives its revenue from Hotel/Motel Occupancy tax. This 7% tax is imposed on a person using hotel/motel rooms in the City of Greenville.

The use of these funds is generally restricted to activities which are to be associated with the promotion of tourism within the City of Greenville. The Tourism Advisory Board makes recommendations as to the best use of these funds to the City Council.





# Hotel / Motel Occupancy Tax Fund

	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Budget	2012-2013 Projected	2013-2014 Approved
<b>Beginning Fund Balance:</b>				\$ 197,255	\$ 207,594
<b>Revenue</b>					
HOTEL / MOTEL OCCUPANCY TAX	\$ 424,292	\$ 479,291	\$ 571,500	\$ 496,065	\$ 524,868
SALES & INCOME	386	423	400	451	434
INTERFUND TRANSFERS	-	-	-	-	-
<b>Total Revenue:</b>	<b>\$ 424,678</b>	<b>\$ 479,714</b>	<b>\$ 571,900</b>	<b>\$ 496,516</b>	<b>\$ 525,302</b>
<b>Expense</b>					
CONTRACTED SERVICES	\$ 249,750	\$ 261,901	\$ 270,000	\$ 252,750	\$ 288,000
CAPITAL	-	-	-	-	-
ADMINISTRATIVE EXPENSES	164	133	150	140	160
TRANSFERS & COST ALLOCATIONS	233,200	162,288	233,288	233,288	222,000
<b>Total Expense:</b>	<b>\$ 483,114</b>	<b>\$ 424,322</b>	<b>\$ 503,438</b>	<b>\$ 486,178</b>	<b>\$ 510,160</b>
<b>Hotel/Motel Occupancy Tax Fund Over / (Under):</b>	<b>\$ (58,436)</b>	<b>\$ 55,392</b>	<b>\$ 68,462</b>	<b>\$ 10,338</b>	<b>\$ 15,142</b>
<b>Ending Fund Balance:</b>				\$ 207,594	\$ 222,736





**Fund: 114 – VENUE MANAGEMENT FUND**

## VENUE MANAGEMENT FUND

The Venue Management Fund is a Special Revenue Fund that will be funded in part by a yearly transfer from Hotel/Motel Occupancy tax. The creation of this fund followed discussions between the City Council and the Tourism Advisory Board on ways to better utilize the 1,724 seat auditorium for promotion of tourism and the arts. The Municipal Building was built in 1939 as a public works project of the Roosevelt administration, and has hosted a wide variety of artists over the years from Elvis Presley to Duke Ellington.

### ACHIEVEMENTS FOR FISCAL YEAR 2012-2013

- Sponsored and promoted Elvis Returns! with Kraig Parker.
- Implemented a reserved seating system by numbering all seats in the Municipal Auditorium. Customers are now able to choose and purchase a particular seat.
- Sponsored and promoted sold out performance with George Jones with special guest 6 Market Blvd on February 22, 2013.
- Sponsored and promoted Merle Haggard with special guest John David Kent on June 20, 2013. 1,379 tickets were sold.
- Sponsored and promoted Ronnie Milsap with special guest Amber Digby on August 23, 2013.
- Worked closely with the Greenville Entertainment Series, Threadgill Series, United Way and others to facilitate various musical and entertainment events at the Municipal Auditorium, including the Dallas Symphony Orchestra, Travis Tritt, Ricky Skaggs, and other notable artists.

### PERFORMANCE OBJECTIVES AND GOALS

- Increase the number of events held at the Municipal Auditorium.
- Through promotions and partnerships, provide a wider variety of events at the Municipal Auditorium that will increase the use of the facility and provide a venue to be used by a wider audience.
- Meet with organizations such as the Greenville Entertainment Series and the Follies in efforts to offer reserved seating for their events.
- Make substantial improvements to the facility, including: handrails, seating, electrical, rigging, curtains, and acoustic tiles.

### PERFORMANCE MEASURES

	Actual 2011-12	Actual 2012-13	Projected 2013-14
Auditorium Events Held	40	40	45
City-Promoted Auditorium Events	1	4	4

**Personnel Summary**

	Actual FY 2010-11	Actual FY 2011-12	Budget FY 2012-13	Projected FY 2012-13	Approved FY 2013-14
Venue Manager	0	1	1	.5	.5
<b>TOTAL*</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>.5</b>	<b>.5</b>

\*Only budgeted positions are listed here, all positions (including frozen) can be found on the City-wide Position Summary.





## Venue Management Fund

	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Budget	2012-2013 Projected	2013-2014 Approved
<b>Beginning Fund Balance:</b>				\$ (10,082)	\$ 33,720
<b>Revenue</b>					
SALES & INCOME	\$ 6	\$ 51	\$ 50	\$ 47	\$ 54
PARK CONCESSIONS	-	-	-	451	600
AUDITORIUM RENTALS	19,983	17,390	22,000	14,563	17,312
CIVIC CENTER RENTALS	-	35,484	46,000	39,808	43,462
SPECIAL EVENTS / SPONSORS	-	-	-	120	-
MISC FEES / TICKET SALES	7,583	1,705	75,000	197,359	378,000
INTERFUND TRANSFERS	35,000	71,000	71,000	71,000	71,000
<b>Total Revenue:</b>	<b>\$ 62,572</b>	<b>\$ 125,630</b>	<b>\$ 214,050</b>	<b>\$ 323,348</b>	<b>\$ 510,428</b>
<b>Expense</b>					
PERSONNEL	\$ 32,746	\$ 74,283	\$ 76,381	\$ 62,770	\$ 36,358
SUPPLIES	-	428	250	5,358	8,430
REPAIR & MAINTENANCE	-	9,504	13,056	26,000	21,500
CONTRACTED SERVICES	19,649	38,860	64,400	183,879	328,052
CAPITAL	-	20,970	-	-	35,000
ADMINISTRATIVE EXPENSES	979	646	100	1,540	560
TRANSFERS & COST ALLOCATIONS	-	-	-	-	57,873
<b>Total Expense:</b>	<b>\$ 53,375</b>	<b>\$ 144,691</b>	<b>\$ 154,187</b>	<b>\$ 279,547</b>	<b>\$ 487,773</b>
<b>Venue Management Fund Over / (Under):</b>	<b>\$ 9,197</b>	<b>\$ (19,061)</b>	<b>\$ 59,863</b>	<b>\$ 43,801</b>	<b>\$ 22,655</b>
<b>Ending Fund Balance:</b>				\$ 33,720	\$ 56,375



**Fund: 115 – TIRZ FUND**

## TIRZ FUND

A tax increment reinvestment zone (TIRZ) is a political subdivision of the City of Greenville to implement tax increment financing. This Fund is used to account for the amount of taxes that are set aside to finance infrastructure improvements within the zone.

The total appraised values of real property, located within the boundaries of the zone have been established and are known as the base value. As new development occurs in the zone, due to new infrastructure, the value of real property increases. This additional value above the base is known as the increment.



# TIRZ Fund

	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Budget	2012-2013 Projected	2013-2014 Approved
<b>Beginning Fund Balance:</b>				\$ 70,181	\$ 99,592
<b>Revenue</b>					
REAL PROPERTY TAXES	\$ 29,019	\$ 42,383	\$ 43,910	\$ 43,313	\$ 82,696
DELINQUENT TAXES	142	519	500	840	852
SALES & INCOME	46	195	120	331	336
<b>Total Revenue:</b>	<b>\$ 29,207</b>	<b>\$ 43,097</b>	<b>\$ 44,530</b>	<b>\$ 44,484</b>	<b>\$ 83,884</b>
<b>Expense</b>					
SUPPLIES	\$ -	\$ -	\$ 500	\$ -	\$ -
CONTRACTED SERVICES	3,460	1,865	16,000	15,000	16,000
ADMINISTRATIVE EXPENSES	16	59	50	73	80
<b>Total Expense:</b>	<b>\$ 3,476</b>	<b>\$ 1,924</b>	<b>\$ 16,550</b>	<b>\$ 15,073</b>	<b>\$ 16,080</b>
<b>TIRZ Fund Over / (Under):</b>	<b>\$ 25,731</b>	<b>\$ 41,173</b>	<b>\$ 27,980</b>	<b>\$ 29,411</b>	<b>\$ 67,804</b>
<b>Ending Fund Balance:</b>				\$ 99,592	\$ 167,396

## SPENCE FUND

The Spence Endowment Trust Fund is used to account for funding improvements at the Forest Park Cemetery. The trust fund was established at the bequest of Ms. Spence.



### **Cemetery Information**

Forest Park Cemetery is home to unique stories, art and Greenville history. The cemetery houses the Anna Mary Stringer Spence Memorial Peace Garden, a hand-carved limestone sculpture donated in honor of her ties to Forest Park.

The sculpture was carved by commissioned artist Kirk Tatom and represents angels for comfort. The faces of the carved angels were modeled after many Greenville residents and represent the variety of culture and heritage the city boasts.

Forest Park Cemetery is open from dawn to dusk.



# Spence Fund

	2010-2011 Total Activity	2011-2012 Total Activity	2012-2013 Total Budget	2012-2013 Projected	2013-2014 Approved
<b>Beginning Fund Balance:</b>				\$ 561,297	\$ 561,293
<b>Revenue</b>					
SALES & INCOME	\$ 920	\$ 639	\$ 600	\$ 600	\$ 600
<b>Total Revenue:</b>	<b>\$ 920</b>	<b>\$ 639</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ 600</b>
<b>Expense</b>					
CAPITAL	\$ 187,175	\$ -	\$ -	\$ -	\$ -
ADMINISTRATIVE EXPENSES	3	0	1	4	5
TRANSFERS & COST ALLOCATIONS	35,000	897	600	600	600
<b>Total Expense:</b>	<b>\$ 222,178</b>	<b>\$ 897</b>	<b>\$ 601</b>	<b>\$ 604</b>	<b>\$ 605</b>
<b>Spence Fund Over / (Under):</b>	<b>\$ (221,259)</b>	<b>\$ (258)</b>	<b>\$ (1)</b>	<b>\$ (4)</b>	<b>\$ (5)</b>
<b>Ending Fund Balance:</b>				\$ 561,293	\$ 561,288

