TOWN COUNCIL
REGULAR AGENDA

LITTLE ELM

Discussion and action to adopt Ordinance No. 1072 approving the Operating Budgets for revenues and appropriations for Fiscal Year beginning October 1, 2011 and ending September 30, 2012.

DATE: September 20, 2011

BACKGROUND AND INFORMATION:
The Town Manager's budget was submitted to Town Council and subsequently work shopped on August 8, 9, 10. The Council conducted a public hearing on September 6 with no comments from the public and not subsequent amendments to the proposed budget. The attached Ordinance #1072 is presented for formal adoption of the Town's Operating Budget of programs and services for the fiscal year beginning October 1, 2011 and ending September 30, 2012.

The Budget of Programs and Services is on file with the Town Secretary is updated to the Town's Web Page.

The following is the Town's Proposed Operating Budgets presented for adoption at the Fund level for fiscal year 2011-2012:

Exhibit A Summary:

Governmental Funds (Major and Non-Major Funds)	Beginning Fund Balances	Proposed Revenues	Proposed Expenditures	Net Revenues	Ending Fund Balances
General Fund	$ 5,409,233	$ 14,879,766	$ 16,376,307	$ (1,496,541)	$ 3,912,692
Debt Service Fund	243,810	3,231,020	3,188,406	42,614	286,424
Utility fund	4,581,700	9,606,758	10,622,914	(1,016,156)	3,565,544
Solid Waste Fund	282,231	1,724,328	1,665,184	59,144	341,375
Street Maint Fund	163,250	471,790	500,000	(28,210)	135,040
Special Revenue Funds	46,256	16,763	41,182	(24,419)	21,837
Court Technology Fund	13,953	12,250	20,000	(7,750)	6,203
Court Security Fund	33,232	8,500	15,000	(6,500)	26,732
Child Safety Program Fund	23,301	11,180	26,500	(15,320)	7,981
Juvenile/Teen Court Fund	9,741	20,800	26,250	(5,450)	4,291
Streetscape Fund	193,617	100,500	150,000	(49,500)	144,117
Traffic Safety Fund	81,783	427,000	354,200	72,800	154,583
Library Building Donation Fund	19,866	300	15,000	(14,700)	5,166
Park Development Fee Fund	95,124	1,400	-	1,400	96,524
Fund Totals	**$ 11,197,097**	**$ 30,512,355**	**$ 33,000,943**	**$ (2,488,588)**	**$ 8,708,509**

BUDGETARY CONSIDERATIONS: Adopting Budget as per Town Charter 8.06

ATTACHMENTS:
- Ordinance #1072
- Operating Budgets (Exhibit A)

RECOMMENDATION ACTION:
Staff recommends a motion to approve Ordinance #1072 adopting the Operating Budgets detailed in Exhibit A per said Ordinance for Fiscal Year beginning October 1, 2011 and ending September 30, 2012.

STAFF CONTACT: Alan Dickerson, Finance Director
adickerson@littleelm.org
214-975-0415

TOWN OF LITTLE ELM, TEXAS

ORDINANCE NO. 1072

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF LITTLE ELM, TEXAS, APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2011 AND ENDING SEPTEMBER 30, 2012; 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 IN 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, 2011 and ending September 30, 2012 and,

WHEREAS, said 2011-2012 Budget, as amended, has been filed with the Town Secretary; and,

WHEREAS, a notice of public hearing to consider the proposed 2011-2012 Budget has been duly and legally posted or published as required by law; and,

WHEREAS, a public hearing was held on September 6, 2011 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. The appropriations for the fiscal year beginning October 1, 2011 and ending September 30, 2012 with combined expenditures in the sum of $33,000,943 and combined revenues in the sum of $30,512,356, be set up in said accounts and set out in said budget which is made a part hereof and marked Exhibit "A".

Section 2 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 3. That all budget amendments and transfers of appropriations budgeted from one account or activity to another within any individual governmental fund, department, division or activity for the fiscal year 2010-2011 are hereby ratified and amended per attached Exhibit A; and, the budget Ordinance for fiscal year 2010-2011, here-to-fore enacted by the Town Council, be and the same is amended to the extent of such transfer and amendments for all purposes.

Section 4. 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 5. 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 Ordinance of the Town of Little Elm, Texas not in conflict with the provisions of the Ordinance shall remain in full force and effect.

Section 6. 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 7. This Ordinance shall take effect from and after its passage as the law and charter in such cases provide.

DULY APPROVED AND PASSED by the Town Council of the Town of Little Elm, Denton County, Texas on this 20day of September 2011.

_____
Mayor or Mayor Pro-Tem
Town of Little Elm, Texas

ATTEST:

_____
Kathy Phillips/Town Secretary
Town of Little Elm, Texas

PROPOSED BUDGET
FY 2011-2012

LITTLE ELM

Contents:

	Page No.
► Taxable Values and Rates	1 - 4
► Town-Wide Budget Summary	5
► General Fund	6 - 40
► Debt Service Fund	41 - 45
► Utility Fund	46 - 59
► Solid Waste Fund	60 - 63
► Street Maint Fund (1/4 Cent)	64 - 67
► Special Revenue Funds - Non-Major	68 - 84
► Special Revenue Funds - Traffic Safety	85 - 88
► Special Revenue Funds - Court Technology	89 - 90
► Special Revenue Funds - Court Security	91 - 92
► Special Revenue Funds - Child Safety	93 - 94
► Special Revenue Funds - Juvenile Court	95 - 96
► Special Revenue Funds - Library Building Donations	97 -98
► Special Revenue Funds - Streetscape	99 - 100
► Special Revenue Funds - Park Development Fees	100 - 102

Exhibit "A"
Ordinance #1072

PROPOSED BUDGET
"Programs and Services"
Fiscal Year
October 1, 2011 - September 30, 2012

Exhibit "A"
Ordinance #1072

LITTLE ELM

Taxable Values and Rates

Certified by Denton County
TNT Requirements

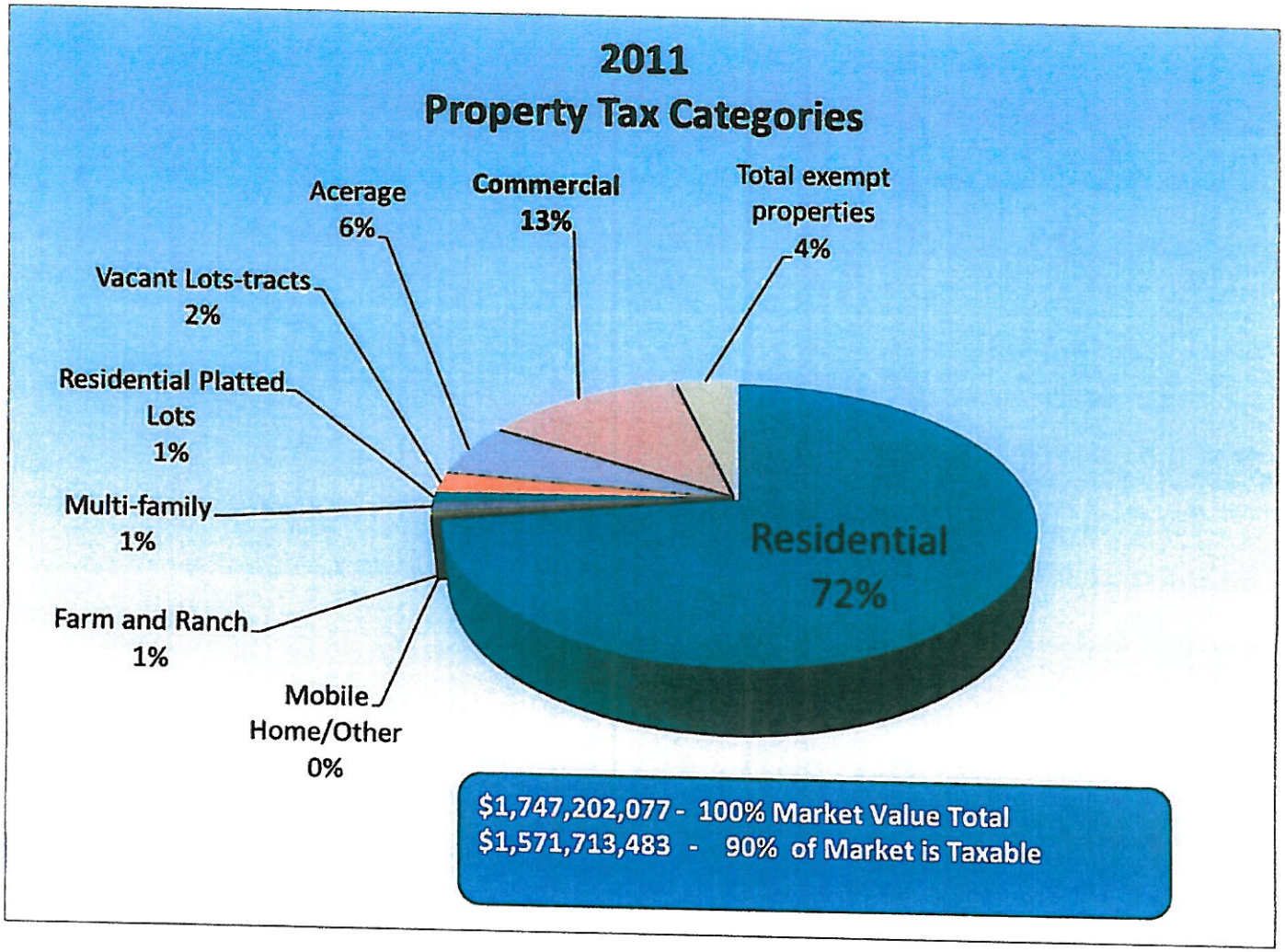
LITTLE ELM

Properties in Little Elm

Property Categories	2010 Parcels	2011 Parcels	
	Amount	Amount	% Change
Residential	7,964	8,212	3.11%
Mobile Home	325	337	3.69%
Farm and Ranch	58	53	-8.62%
Multi-family	122	124	1.64%
Residential Platted Lots	559	1,130	102.15%
Vacant Lots-tracts	1,319	553	-58.07%
Acerage	163	164	0.61%
Commercial [1]	144	147	2.08%
Personal/Inventories	298	353	18.46%
Utilities	29	38	31.03%
Total Property Count	10,981	11,111	1.18%
Total exempt properties	173	193	11.56%
Total Market Value	1,640,395,560	1,747,202,077	6.51%
Total Taxable Value	1,470,524,017	1,571,713,483	6.88%
Total New Construction	35,976,291	49,127,343	

LITTLE ELM

Taxable Properties



LITTLE ELM

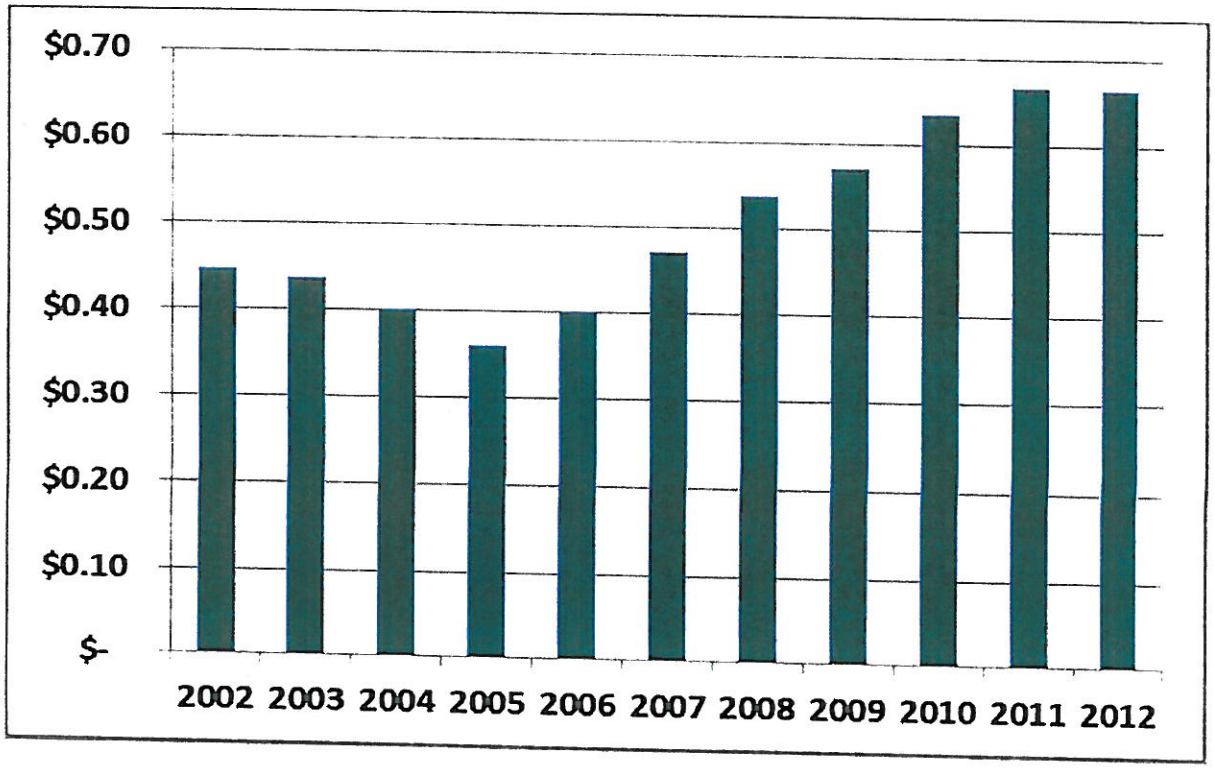
Tax Facts at a Glance

Data	2010-2011	2011-2012	Change
Market Value	1,640,395,560	1,747,202,077	106,806,517 or 6.5%
Taxable Value	1,470,524,017	1,571,713,483	101,189,466 or 6.9%
New Construction	35,796,291	49,127,343	
Average Home Value	155,358	159,465	$4,107 or 2.6%
Tax Rate	$.665229	$.664971	($.00029)
Average Tax Bill	$1,033	$1,060	$27 or 2.6%
One Penny	$147,100	$157,171	$10,000 or 6.85%
Tax Revenue	$8,606,299	$9,286,618	$680,319 / 8%

LITTLE ELM

Tax Rate History

Tax Year	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Total Rate	0.44453	0.433800	0.399800	0.3575	0.39902	0.470000	0.535800	0.56996	0.63449	0.665229	0.664971
Change in Rate	*0.012*	*(0.011)*	*(0.034)*	*(0.042)*	*0.042*	*0.071*	*0.066*	*0.034*	*0.065*	*0.031*	*(0.00026)*



4

TOWN WIDE BUDGET SUMMARY
"Programs and Services"
Fiscal Year
October 1, 2011 - September 30, 2012

LITTLE ELM

Exhibit "A"
Ordinance #1072

LITTLE ELM

COMBINED BUDGET SUMMARY
AND CHANGES IN FUND BALANCE
FY 2011-2012
Annual Budget

	General		Enterprise Funds		Special Revenue Funds										
	General Fund (112)	Debt Service (312)	Utility Fund (612)	Solid Waste (712)	Street Maint. (115)	Special Revenue (200)	Court Tech (200)	Court Security (200)	Child Safety (200)	Juvenile Court (201)	Street Scape (202)	Traffic Safety (205)	Library Building (250)	Park Dev Fees (825)	Total Town Wide Budget
Beginning Fund Balances	$ 5,409,232	$ 243,810	$ 4,581,700	$ 282,231	$ 163,250	$ 46,256	$13,953	$ 33,232	$ 23,301	$ 9,741	$ 193,617	$ 81,783	$ 19,866	$ 95,124	$11,197,097
Revenues	14,879,766	3,231,020	9,606,758	1,724,328	471,790	16,763	12,250	8,500	11,180	20,800	100,500	427,000	300	1,400	$30,512,356
Expenses	16,376,306	3,188,406	10,622,914	1,665,184	500,000	41,182	20,000	15,000	26,500	26,250	150,000	354,200	15,000	-	$33,000,943
Net Over (under)	$(1,496,540)	$ 42,614	$(1,016,156)	$ 59,144	$ (28,210)	$ (24,419)	$ (7,750)	$ (6,500)	$(15,320)	$ (5,450)	$ (49,500)	$ 72,800	$ (14,700)	$ 1,400	$ (2,488,588)
Ending Fund Balances	$ 3,912,692	$ 286,424	$ 3,565,544	$ 341,374	$ 135,040	$ 21,837	$ 6,203	$ 26,732	$ 7,981	$ 4,291	$ 144,117	$ 154,583	$ 5,166	$ 96,524	$ 8,708,509
Unreserved @25%	3,714,202	N/A	2,655,729	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	6,369,930
Designated /unbudgeted items	198,490	286,424	909,815	341,374	135,040	21,837	6,203	26,732	7,981	4,291	144,117	154,583	5,166	96,524	2,338,579
Total Fund balance	$ 3,912,692	$ 286,424	$ 3,565,544	N/A	$ 135,040	$ 21,837	$ 6,203	$ 26,732	$ 7,981	$ 4,291	$ 144,117	$ 154,583	$ 5,166	$ 96,524	$ 8,708,509

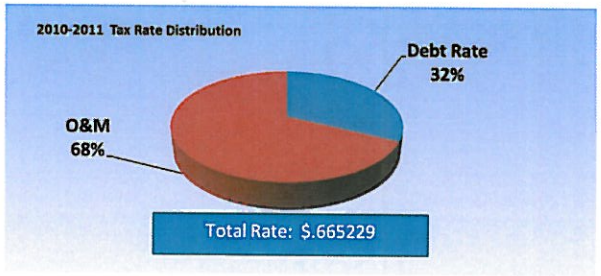
LITTLE ELM

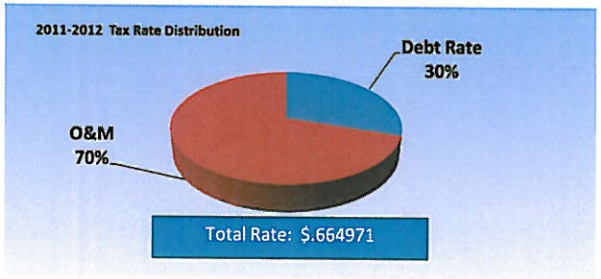
GENERAL FUND

This fund is the General Operating Fund of the Town and is supported with property taxes, sales tax and others charges and services.

PROPOSED BUDGET
FY YEAR 2011-2012

Current / Proposed Tax Rate	0.665229	0.664971	(0.000258)





LITTLE ELM

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

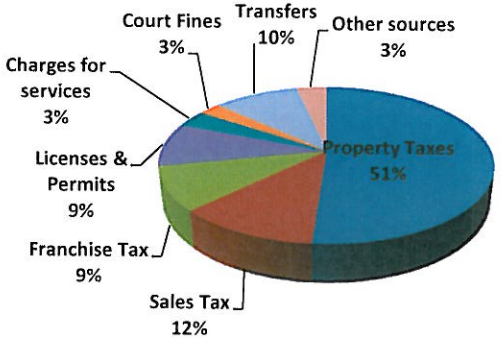
	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED	*Manager Proposed to 2011 Budget*	*Manager Proposed to 2011 Budget*
BEGINNING FUND BALANCE	**$ 4,265,588**	**$ 5,006,919**	**$ 5,006,919**	**$ 5,006,919**	**$ 5,409,232**	*% Variance*	*$$ Variance*
REVENUES							
Property taxes	$ 7,008,667	$ 6,784,902	$ 6,784,902	$ 6,975,163	$ 7,413,601	*9%*	628,699
Other taxes	2,774,940	2,724,921	2,724,921	2,945,552	3,338,445	*23%*	613,524
Permits and licenses	1,383,329	1,184,750	1,184,750	1,310,696	1,339,892	*13%*	155,142
Fees and charges	845,128	806,680	806,680	807,356	863,675	*7%*	56,995
Intergovernmental	496,304	324,400	324,400	385,686	371,759	*15%*	47,359
Miscellaneous	151,911	124,500	124,500	166,417	145,200	*17%*	20,700
Capital leases	98,347	10,000	10,000	35,679	25,000	*150%*	15,000
Transfers In	1,258,443	1,305,002	1,305,002	1,329,535	1,382,194	*6%*	77,192
TOTAL OPERATING REVENUES	**$ 14,017,069**	**$ 13,265,155**	**$ 13,265,155**	**$ 13,956,085**	**$ 14,879,766**	*12%*	**$ 1,614,611**
TOTAL FUNDS AVAILABLE	**$ 18,282,658**	**$ 18,272,074**	**$ 18,272,074**	**$ 18,963,004**	**$ 20,288,998**		
EXPENDITURES							
Town Council	$ 26,149	$ 28,879	$ 32,879	$ 27,739	$ 36,120	*10%*	3,241
Town Manager	219,356	226,275	222,275	223,193	232,304	*5%*	10,029
Town Secretary	131,329	143,613	143,613	133,287	140,151	*-2%*	(3,462)
Town Attorney	149,231	210,000	210,000	275,000	210,000	*0%*	-
Court	220,270	251,704	251,704	238,092	259,355	*3%*	7,650
Finance	758,646	726,031	726,031	660,415	770,141	*6%*	44,109
Library	230,519	286,933	286,933	233,059	438,498	*53%*	151,565
Engineering	565,697	567,581	567,581	616,837	580,226	*2%*	12,645
Information Technology	457,932	417,011	417,011	428,646	457,667	*10%*	40,656
Human Resources	354,089	333,949	333,949	362,876	402,467	*21%*	68,518
Community Development	288,627	270,412	287,412	251,515	263,081	*-8%*	(24,331)

LITTLE ELM

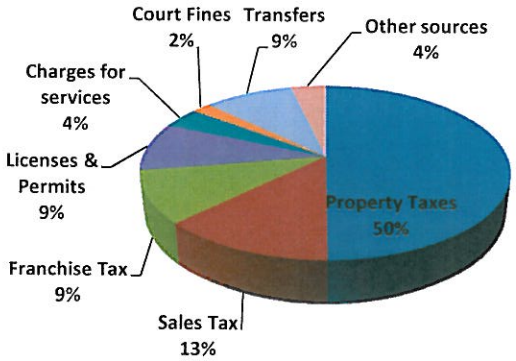
GENERAL FUND
(Revenues, Expenditures and Change in Fund Balance)
Fund 112

	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED	*Manager Proposed to 2011 Budget*	*Manager Proposed to 2011 Budget*
Code Enforcement	190,788	164,560	164,560	149,565	-	*-100%*	(164,560)
Building Inspections	269,660	338,730	338,730	349,773	398,116	*18%*	59,386
Police	3,257,105	3,327,010	3,327,010	3,256,347	3,619,241	*9%*	292,230
Animal Control	144,198	139,351	139,351	131,217	145,107	*4%*	5,757
Fleet Services	183,852	194,222	194,222	189,703	220,352	*13%*	26,130
Building Maint	374,135	355,618	355,618	380,604	593,650	*67%*	238,032
Streets	915,139	884,531	907,531	863,671	939,710	*4%*	32,179
Parks	1,164,048	1,025,477	1,025,477	978,763	740,509	*-28%*	(284,968)
Recreation	0	0	0	0	547,960	*0%*	547,960
Seniors	0	0	0	0	84,280	*0%*	84,280
Fire	3,336,123	3,373,267	3,373,267	3,427,173	4,447,372	*32%*	1,074,105
TOTAL EXPENDITURES	**$ 13,236,895**	**$ 13,265,154**	**$ 13,305,155**	**$ 13,177,476**	**$ 15,526,306**	*17%*	**$ 2,221,151**
Transfers Out	$ 38,844	$ -	$ 159,736	$ 376,296	$ 850,000	*432%*	(216,560)
TOTAL OPERATING TRANSFERS	$ 38,844	$ -	$ 159,736	$ 376,296	$ 850,000	***0%***	**$ (216,560)**
TOTAL EXPENDITURES AND TRANSFERS	**$ 13,275,739**	**$ 13,265,154**	**$ 13,464,891**	**$ 13,553,772**	**$ 16,376,306**	*22%*	**$ 2,911,415**
							22%
Excess (deficiency) of revenues over (under) expenditures	**$ 741,330**	**$ 1**	**$ (199,736)**	**$ 402,313**	**$ (1,496,540)**		
ENDING FUND BALANCE	**$ 5,006,919**	**$ 5,006,919**	**$ 4,807,183**	**$ 5,409,232**	**$ 3,912,692**		
Unreserved, designated for unbudgeted items	**$ 1,697,695**		**$ 1,480,894**	**$ 2,114,863**	**$ 198,490**		
Unreserved, undesignated @25% of exp.	**$ 3,309,224**		**$ 3,326,289**	**$ 3,294,369**	**$ 3,714,202**		
Total Fund Balance	**$ 5,006,919**		**$ 4,807,183**	**$ 5,409,232**	**$ 3,912,692**		

LITTLE ELM GENERAL FUND	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED	PERCENT OF TOTAL
SCHEDULE OF REVENUES BY SOURCE										
Property Taxes	2,823,670	3,885,868	5,672,030	6,827,171	7,008,667	6,784,902	6,784,902	6,975,163	7,413,601	50%
Sales Tax	901,662	1,006,237	1,462,043	1,442,552	1,566,752	1,535,046	1,535,046	1,711,312	1,912,005	13%
Franchise Tax	868,904	966,512	1,384,438	1,099,550	1,208,188	1,189,875	1,189,875	1,234,240	1,426,440	10%
Licenses & Permits	2,067,860	1,546,491	1,232,527	936,753	1,383,329	1,184,750	1,184,750	1,310,696	1,339,892	9%
Charges for services	318,453	498,665	701,744	543,367	515,982	466,680	466,680	539,427	578,675	4%
Court Fines	471,749	618,150	898,407	251,563	329,146	340,000	340,000	267,929	285,000	2%
Transfers	490,718	891,904	888,999	1,115,211	1,258,443	1,305,002	1,305,002	1,329,535	1,382,194	9%
Other sources	572,582	952,836	978,791	730,773	746,563	458,900	458,900	587,782	541,959	4%
Total Revenue	8,515,596	10,366,663	13,218,980	12,946,940	14,017,069	13,265,155	13,265,155	13,956,085	14,879,766	100%



2011 Revenue Budget: $13,265,155

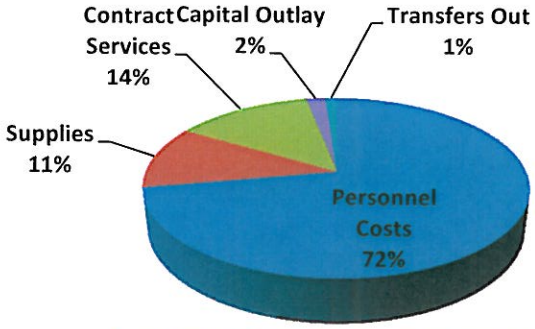


2012 Revenue Proposed Budget: $14,879,766

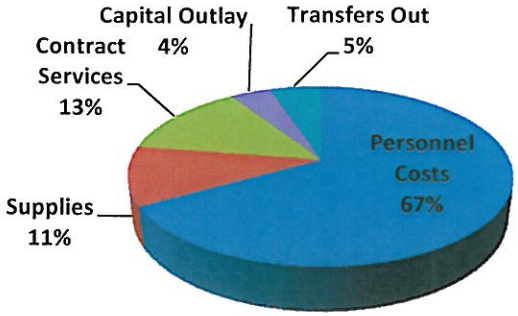
LITTLE ELM

GENERAL FUND CATEGORY SUMMARY

Category Descriptions	Actual 2005-2006	Actual 2006-07	Actual 2007-08	Actual 2008-2009	Actual 2009-2010	Budget 2010-2011	Amended 2010-2011	Estimated 2011	MANAGER PROPOSED	Change from 2011
Personnel Costs	5,047,790	6,786,085	7,743,705	8,353,041	9,083,477	9,685,719	9,688,719	9,504,194	10,915,866	1,227,147
Supplies	931,998	976,674	1,314,768	1,632,781	1,528,193	1,511,896	1,524,396	1,526,706	1,725,114	200,718
Contract Services	1,148,008	1,549,675	1,531,631	1,737,777	2,056,064	1,820,788	1,832,788	1,894,076	2,215,826	383,039
Capital Outlay	698,992	979,410	679,393	620,988	569,161	246,752	259,252	252,500	669,500	410,248
Transfers Out	88,376	39,219	99,688	267,490	38,844	0	159,736	376,296	850,000	690,264
Total	7,915,163	10,331,063	11,369,185	12,612,077	13,275,739	13,265,154	13,464,891	13,553,772	16,376,306	2,911,415

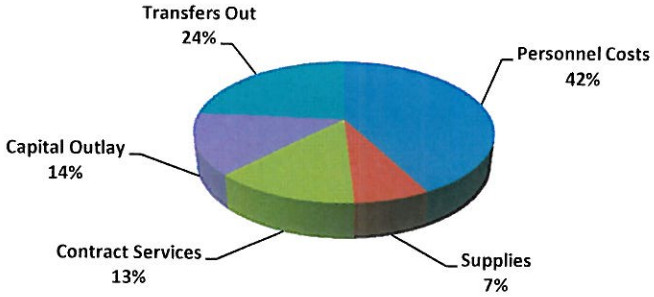


2011 Amended: $13,464,891



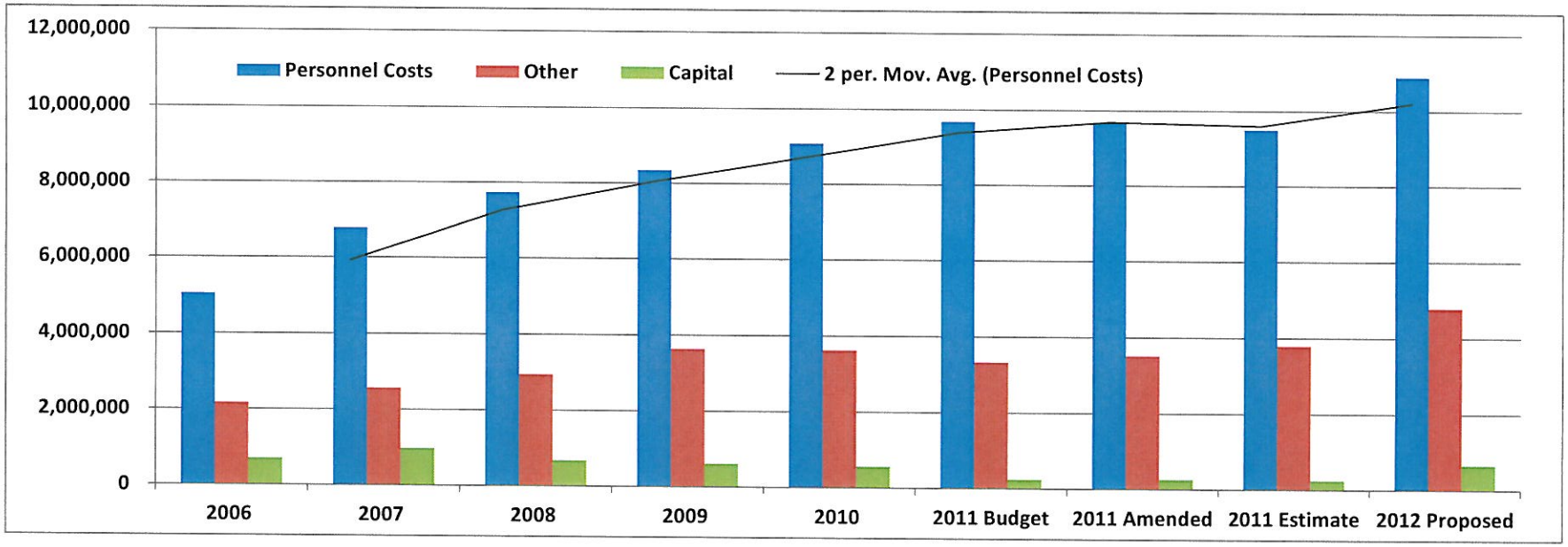
2012 Proposed: $16,376,306

Change in Budget Over 2011



2012 Proposed Increase: $2,911,415

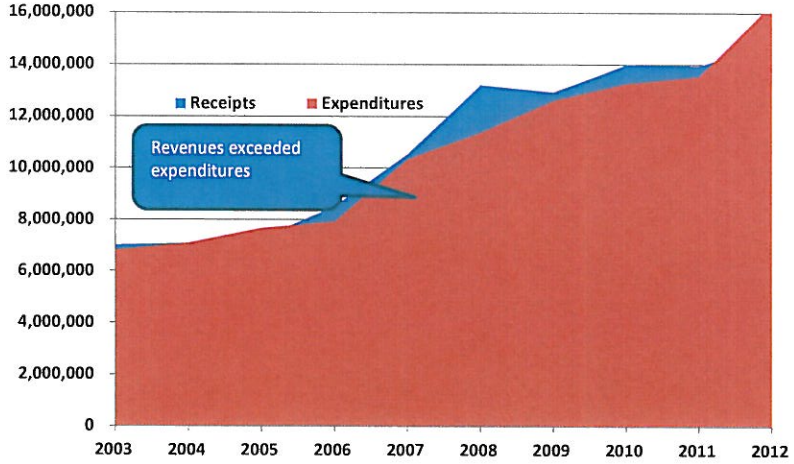
Category Descriptions	2006	2007	2008	2009	2010	2011 Budget	2011 Amended	2011 Estimate	2012 Proposed	Change from 2011
Personnel Costs	5,047,790	6,786,085	7,743,705	8,353,041	9,083,477	9,685,719	9,688,719	9,504,194	10,915,866	1,227,147
Other	2,168,381	2,565,568	2,946,086	3,638,048	3,623,101	3,332,684	3,516,920	3,797,078	4,790,940	1,274,021
Capital	698,992	979,410	679,393	620,988	569,161	246,752	259,252	252,500	669,500	410,248
Ratio of Pers Costs to Tot # of Employees	64%	66%	68%	66%	68%	73%	72%	70%	67%	

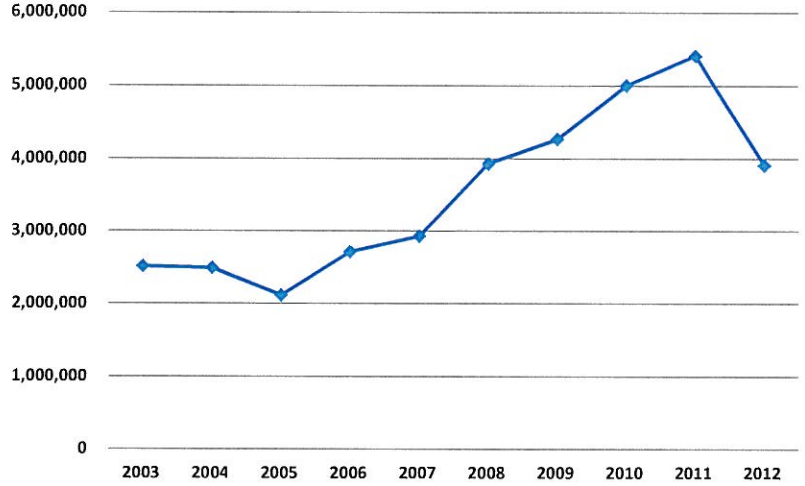


FUND BALANCE HISTORY

Fiscal Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Receipts	7,014,305	7,073,295	7,286,199	8,515,596	10,545,568	13,218,980	12,946,940	14,017,069	13,956,085	14,879,766
Expenditures	6,820,602	7,095,130	7,673,771	7,915,163	10,331,063	11,369,185	12,612,077	13,275,739	13,553,772	16,376,306
Surplus (Deficit)	193,703	(21,835)	(387,572)	600,433	214,504	1,001,820	334,863	741,330	402,313	(1,496,540)
Beg Fund Balance	2,319,312	2,513,015	2,501,540	2,113,968	2,714,401	2,928,905	3,930,726	4,265,588	5,006,919	5,409,232
Ending Fund Balance	**2,513,015**	**2,491,180**	**2,113,968**	**2,714,401**	**2,928,905**	**3,930,726**	**4,265,588**	**5,006,919**	**5,409,232**	**3,912,691**
Unreserved, designated for unbudgeted items	**807,865**	**717,398**	**195,525**	**735,610**	**346,140**	**1,088,430**	**1,112,569**	**1,687,984**	**2,020,789**	**(181,385)**
Unreserved, undesignated @25% of exp.	**1,705,151**	**1,773,783**	**1,918,443**	**1,978,791**	**2,582,766**	**2,842,296**	**3,153,019**	**3,318,935**	**3,388,443**	**4,094,077**
Total Fund Balance	**2,513,015**	**2,491,180**	**2,113,968**	**2,714,401**	**2,928,905**	**3,930,726**	**4,265,588**	**5,006,919**	**5,409,232**	**3,912,691**

FUND BALANCE HISTORY





ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED	% Change over 2011
112-5111-00-00	CURRENT YEAR PROPERTY TAXES	6,784,806	6,624,902	6,624,902	6,729,294	7,266,601	9.7%
112-5115-00-00	PENALTY & INTEREST ON DELINQUE	73,409	65,000	65,000	52,961	62,000	-4.6%
112-5121-00-00	PRIOR YEAR PROPERTY TAXES	150,453	95,000	95,000	192,908	85,000	-10.5%
	PROPERTY TAXES	7,008,667	6,784,902	6,784,902	6,975,163	7,413,601	9.3%
112-5132-00-00	CITY SALES TAX	1,554,552	1,521,546	1,521,546	1,694,812	1,895,724	24.6%
112-5141-00-00	MIXED DRINK TAX	12,200	13,500	13,500	16,500	16,282	20.6%
112-5143-00-00	FRANCHISE FEE - ELECTRIC	868,845	877,550	877,550	855,399	1,050,000	19.7%
112-5144-00-00	FRANCHISE FEE - GAS	113,483	113,325	113,325	119,440	119,440	5.4%
112-5145-00-00	FRANCHISE FEE - CABLE	143,137	124,000	124,000	183,978	183,500	48.0%
112-5146-00-00	TELEPHONE R-O-W ACCESS FEES	82,723	75,000	75,000	75,422	73,500	-2.0%
	OTHER TAXES	2,774,940	2,724,921	2,724,921	2,945,552	3,338,445	22.5%
112-5211-00-00	MOBILE HOME PARK LICENSE	11,796	12,000	12,000	11,796	12,000	0.0%
112-5214-00-00	ENVIRONMENTAL HEALTH LICENSES	24,550	21,450	21,450	22,700	24,200	12.8%
112-5221-00-00	CERTIFICATE OF OCCUPANCY	5,403	16,500	1,500	1,475	2,000	33.3%
112-5222-00-00	BUILDING PERMITS	1,216,661	1,040,000	1,040,000	1,089,604	992,492	-4.6%
112-5223-00-00	ELECTRICAL PERMITS	19,230	15,000	15,000	16,566	15,000	0.0%
112-5224-00-00	PLUMBING PERMITS	9,203	9,000	9,000	8,215	6,500	-27.8%
112-5225-00-00	MECHANICAL PERMITS	5,839	3,500	3,500	3,012	2,400	-31.4%
112-5226-00-00	CONTRACTOR REGISTRATIONS	48,020	40,000	40,000	44,500	40,000	0.0%
112-5227-00-00	OTHER PERMITS	4,823	3,000	3,000	5,801	5,000	66.7%
112-5403-00-00	RENTAL PROPERTY REGISTRATION	-	-	15,000	27,725	160,000	966.7%
112-5229-00-00	IRRIGATION PERMITS	-	-	-	45,940	46,250	0.0%
112-5516-00-00	ALARM PERMITS	37,429	23,500	23,500	32,938	33,550	42.8%
112-5690-00-00	MISC. INCOME/BURN PERMITS	375	800	800	425	500	-37.5%
	PERMITS AND LICENSES	1,383,329	1,184,750	1,184,750	1,310,696	1,339,892	13.1%

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED	% Change over 2011
112-5401-00-00	INFRASTRUCTION INSPECTION FEES	29,398	20,000	20,000	27,800	30,000	50.0%
112-5402-00-00	FIRE CODE INSPECTION FEES	2,820	5,000	5,000	6,295	7,500	50.0%
112-5403-00-00	HOME OCCUPANY INSPECTION FEES	6,650	-	-	-	25,000	0.0%
112-5421-00-00	PLATTING FEES	30,421	3,000	3,000	16,150	12,000	300.0%
112-5422-00-00	ZONING FEES	3,345	4,000	4,000	3,025	4,000	0.0%
112-5423-00-00	PLAN REVIEW FEES	-	-	-	-	-	0.0%
112-5425-00-00	ANIMAL CONTROL FEES	15,537	13,500	13,500	11,700	13,500	0.0%
112-5511-00-00	MUNICIPAL COURT FINES	329,146	340,000	340,000	267,929	285,000	-16.2%
112-5512-00-00	ACCIDENT REPORT FEES	-	-	-	-		0.0%
112-5694-00-00	AMBULANCE/FIRE RUNS	379,509	375,000	375,000	378,024	390,000	4.0%
112-5721-00-00	IN-HOME DAY CARE REGISTRATIONS	330	180	180	675	675	275.0%
112-5677-00-00	LIBRARY FEES	4,333	3,000	3,000	3,910	3,000	0.0%
112-5678-00-00	CONCESSION FEES	2,165	3,000	3,000	3,000	3,000	0.0%
112-5683-00-00	BOAT RAMP FEES	-	5,000	5,000	33,539	30,000	500.0%
112-5684-00-00	RECREATION CTR/INDOOR FEES	-	-	-	-	5,000	0.0%
112-5685-00-00	ATHLETIC REGISTRATION FEES	41,475	35,000	35,000	55,309	50,000	42.9%
112-568x-00-00	RECREATION MEMBERSHIP FEES	-	-	-	-	5,000	0.0%
	CHARGES FOR SERVICES	845,128	806,680	806,680	807,356	863,675	7.1%
112-5672-00-00	COTTONWOOD CRK MARINA - LAND	3,125	2,500	2,500	2,500	2,500	0.0%
112-5679-00-00	COTTONWOOD CRK MARINA - SALES	24,552	24,500	24,500	23,584	24,500	0.0%
112-5621-00-00	FACILITY RENTAL	10,045	4,000	4,000	18,195	12,000	200.0%
112-5681-00-00	JULY JUBILEE	1,755	-	-	2,558	1,200	0.0%
112-5671-00-00	MISCELLANEOUS	27,034	10,000	10,000	39,331	25,000	150.0%
112-5611-00-00	INTEREST EARNINGS	85,401	83,500	83,500	80,249	80,000	-4.2%
	MISCELLANEOUS	151,911	124,500	124,500	166,417	145,200	16.6%

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED	% Change over 2011
112-5697-00-00	SRO REIMBURSEMENTS	101,860	103,000	103,000	97,408	101,861	-1.1%
112-5717-00-00	REIMBURSEMENTS-OTHER	35,653	3,500	3,500	5,995	5,000	42.9%
112-5718-00-00	REIMBURSEMENTS-INSURANCE	67,169	40,000	40,000	38,283	38,283	-4.3%
112-5719-00-00	ABATEMENT REIMBURSEMENTS	12,088	12,000	12,000	17,256	12,000	0.0%
112-5691-00-00	LAKEWOOD VILLAGE AGREEMENT	34,083	34,500	34,500	43,615	43,615	26.4%
112-5692-00-00	HACKBERRY AGREEMENT	12,000	12,000	12,000	-	-	-100.0%
112-5720-00-00	STREETSCAPE PROJECTS	9,450	-	-	-	-	0.0%
112-5330-00-00	LIBRARY QTR PLEDGE DENTON CO	35,900	33,200	33,200	35,369	35,000	5.4%
112-5340-00-00	FIRE SERVICES PLEDGE DENTON CO	48,000	48,000	48,000	65,600	58,000	20.8%
112-5341-00-00	AMBULANCE PLEDGE DENTON COUNTY	43,337	38,200	38,200	49,000	45,000	17.8%
112-5686-00-00	DCFWSD-POLICE SERVICES	96,764	-	-	33,160	33,000	0.0%
112-5696.00-00	OTHER GRANTS/REIMBURSEMENTS	-	-	-	-	-	0.0%
112-5343-00-00	EDC GIS CONTRACT	-	-	-	-	-	0.0%
	OTHER GOVERNMENTS	496,304	324,400	324,400	385,686	371,759	14.6%
112-5800-00-00	TRANSFER IN WATER UTILITIES	974,443	1,042,952	1,042,952	1,042,952	1,117,592	7.2%
112-5801-00-00	TRANSFER IN SOLID WASTE	96,000	196,000	196,000	196,000	197,603	0.8%
112-5802-00-00	TRANSFER IN EDC	26,000	26,000	26,000	26,000	30,000	15.4%
112-5803-00-00	TRANSFER IN CDC	12,000	12,000	12,000	12,000	12,000	0.0%
112-5805-00-00	TRANSFERS IN FROM OTHER FUNDS	150,000	28,050	28,050	52,583	25,000	-10.9%
	TRANSFERS IN	1,258,443	1,305,002	1,305,002	1,329,535	1,382,194	5.9%
112-8970-00-00	CAPITAL LEASE PROCEEDS	-	-	-	-	-	
112-5675-00-00	AUCTION PROCEEDS	98,347	10,000	10,000	35,679	25,000	150.0%
	OTHER FINANCING SOURCES	98,347	10,000	10,000	35,679	25,000	150.0%
	TOTAL REVENUE	14,017,069	13,265,155	13,265,155	13,956,085	14,879,766	12.2%

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2008-2009	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6108-01-00	SALARIES & WAGES	9,178	5,600	6,000	6,000	5,600	6,000
112-6141-01-00	SOCIAL SECURITY	-	251	459	459	428	405
112-6143-01-00	WORKERS COMP	-	10	50	50	14	50
112-6145-01-00	UNEMPLOYMENT	-	69	120	120	68	105
TOTAL PERSONNEL		9,178	**5,930**	**6,629**	**6,629**	**6,110**	**6,560**
112-6231-01-00	COUNCIL MEETING STIPEND	-	-	-	-		
TOTALCONTRACT SERVICES		-	-	-	-	-	-
112-6328-01-00	IT SERVICES	1,029	-	-	-	-	-
112-6333-01-00	MISC. EXPENDITURES	5,684	3,682	5,000	5,000	2,623	6,000
112-6334-01-00	BOOKS AND MAGAZINES	49	-	150	150	-	-
112-6342-01-00	OFFICE SUPPLIES	1,436	1,905	2,000	2,000	1,608	1,900
112-6344-01-00	PRINTING AND MAILING	2,778	1,204	2,000	2,000	1,243	1,500
112-6712-01-00	DUES/MEMBERSHIPS/PLEDGES	5,703	5,189	5,000	5,000	4,582	4,910
112-6715-01-00	SCHOOLS & SEMINARS	9,209	8,148	7,600	11,600	11,373	15,000
112-6719-01-00	UNIFORMS	300	93	500	500	200	250
112-6721-01-00	PUBLIC RELATIONS COMMITTEE	-	-	-	-	-	-
TOTAL SUPPLIES AND MATERIALS		26,188	**20,219**	**22,250**	**26,250**	**21,629**	**29,560**
112-6630-01-00	CAPITAL OUTLAY	-	-	-	-		
TOTAL CAPITAL OUTLAY		-	-	-	-	-	-
TOTAL TOWN COUNCIL (01)		**35,366**	**26,149**	**28,879**	**32,879**	**27,739**	**36,120**

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6108-03-00	SALARIES & WAGES	165,740	164,522	164,522	166,005	169,458
112-6114-03-00	EMPLOYEE RETIREMENT PROGRAM	15,376	16,657	16,657	16,705	17,392
112-6115-03-00	LONGEVITY	480	600	600	600	720
112-6116-03-00	OVERTIME	-	500	500	205	500
112-6118-03-00	CAR ALLOWANCE	5,135	5,000	5,000	5,000	5,000
112-6141-03-00	SOCIAL SECURITY	11,152	11,302	11,302	11,520	11,449
112-6142-03-00	GROUP INSURANCE	7,695	9,608	9,608	10,934	12,142
112-6143-03-00	WORKER'S COMPENSATION	490	376	376	352	529
112-6144-03-00	LIFE INSURANCE	-	-	-	-	-
112-6145-03-00	UNEMPLOYMENT COMPENSATION	378	540	540	204	234
112-6148-03-00	LONG-TERM DISABILITY INSUR EXP	-	-	-	-	-
TOTAL PERSONNEL COSTS		**206,445**	**209,105**	**209,105**	**211,525**	**217,424**
112-6272-03-00	COMMUNICATIONS	894	925	925	1,056	1,000
TOTAL CONTRACT SERVICES		**894**	**925**	**925**	**1,056**	**1,000**
112-6333-03-00	MISC. EXPENDITURES	1,155	1,500	1,500	695	1,000
112-6334-03-00	BOOKS AND MAGAZINES	107	200	200	200	200
112-6342-03-00	OFFICE SUPPLIES	2,519	4,000	4,000	2,110	3,500
112-6344-03-00	PRINTING AND MAILING	268	600	600	563	500
112-6712-03-00	DUES/MEMBERSHIPS/PLEDGES	4,677	3,695	3,695	5,041	5,580
112-6715-03-00	TRAINING & TRAVEL	3,290	6,000	2,000	1,903	3,000
112-6719-03-00	UNIFORMS	-	250	250	100	100
TOTAL SUPPLIES AND MATERIALS		**12,017**	**16,245**	**12,245**	**10,612**	**13,880**
112-6630-03-00	CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**-**	**-**	**-**	**-**	**-**
TOTAL TOWN MANAGER (03)		**219,356**	**226,275**	**222,275**	**223,193**	**232,304**

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6108-06-00	SALARIES & WAGES	80,246	79,851	79,851	80,773	82,247
112-6114-06-00	EMPLOYEE RETIREMENT PROGRAM	7,313	7,930	7,930	7,984	8,285
112-6115-06-00	LONGEVITY	1,320	1,380	1,380	1,380	1,440
112-6141-06-00	SOCIAL SECURITY	6,143	6,214	6,214	6,161	6,402
112-6142-06-00	GROUP INSURANCE	4,709	5,835	5,835	6,884	7,738
112-6143-06-00	WORKER'S COMPENSATION	232	183	183	176	249
112-6144-06-00	LIFE INSURANCE	-	-	-	-	-
112-6145-06-00	UNEMPLOYMENT COMPENSATION	189	270	270	108	117
112-6148-06-00	LONG-TERM DISABILITY INSUR EXP	-	-	-	-	-
TOTAL PERSONNEL		**100,152**	**101,663**	**101,663**	**103,466**	**106,477**
112-6214-06-00	PROFESSIONAL SERVICES	3,000	3,600	3,600	1,350	3,550
112-6232-06-00	ADVERTISING	189	600	600	441	300
112-6272-06-00	TELEPHONE	492	500	500	395	624
112-6321-06-00	ANNUAL CODIFICATION UPDATE	19,005	18,000	18,000	12,500	13,000
112-6328-06-00	IT SERVICES	-	-	-	-	-
TOTAL CONTRACT SERVICES		**22,686**	**22,700**	**22,700**	**14,686**	**17,474**
112-6333-06-00	MISC. EXPENDITURES	75	500	500	250	250
112-6334-06-00	BOOKS AND MAGAZINES	144	250	250	125	250
112-6342-06-00	OFFICE SUPPLIES	3,363	4,000	4,000	3,000	3,500
112-6343-06-00	OFFICE EQUIPMENT	-	-	-	-	-
112-6344-06-00	PRINTING AND MAILING	170	600	600	300	300
112-6712-06-00	DUES/MEMBERSHIPS/PLEDGES	226	300	300	285	300
112-6715-06-00	SCHOOLS & SEMINARS	-	600	600	-	600
112-6717-06-00	ELECTION EXPENSES	4,513	13,000	13,000	11,175	11,000
TOTAL SUPPLIES AND MATERIALS		**8,491**	**19,250**	**19,250**	**15,135**	**16,200**
112-6630-06-00	CAPITAL OUTLAY	-	-	-		
TOTAL CAPITAL OUTLAY		-	-	-	-	-
TOTAL TOWN SECRETARY (06)		**131,329**	**143,613**	**143,613**	**133,287**	**140,151**
						-2%

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6108-07-00	SALARIES & WAGES	107,446	113,048	113,048	114,596	118,818
112-6114-07-00	EMPLOYEE RETIREMENT PROGRAM	10,006	11,501	11,501	11,549	12,272
112-6115-07-00	LONGEVITY	360	960	960	960	840
112-6116-07-00	OVERTIME	1,629	2,000	2,000	2,500	2,500
112-6117-07-00	INCENTIVE PAY	1,572	1,800	1,800	1,752	1,800
112-6141-07-00	SOCIAL SECURITY	8,318	9,012	9,012	8,879	9,483
112-6142-07-00	GROUP INSURANCE	14,527	19,253	19,253	19,467	22,156
112-6143-07-00	WORKER'S COMPENSATION	1,526	2,140	2,140	1,211	2,261
112-6144-07-00	LIFE INSURANCE	-	-	-	-	-
112-6145-07-00	UNEMPLOYMENT COMPENSATION	567	810	810	240	351
112-6148-07-00	LONG-TERM DISABILITY INSUR EXP	-	-	-	-	-
TOTAL PERSONNEL		**145,952**	**160,524**	**160,524**	**161,154**	**170,480**
112-6202-07-00	MUNCIPAL COURT JUDGE	16,450	22,200	22,200	19,725	22,000
112-6210-07-00	JURY TRIAL EXPENSE	-	200	200	-	-
112-6211-07-00	TOWN PROSECUTOR	41,520	50,400	50,400	41,475	42,000
112-6222-07-00	COLLECTION SERVICES	2,299	-	-	500	1,500
112-6255-07-00	CONTRACT SERVICES-EQUIP	-	-	-	-	1,500
TOTAL CONTRACT SERVICES		**60,269**	**72,800**	**72,800**	**61,700**	**67,000**
112-6328-07-00	IT SERVICES	5,828	6,500	6,500	7,400	7,575
112-6333-07-00	MISC. EXPENDITURES	-	2,000	2,000	550	1,000
112-6333-07-00	MISC-TEEN COURT	19	-	-	-	-
112-6342-07-00	OFFICE SUPPLIES	2,484	2,500	2,500	1,163	2,550
112-6343-07-00	OFFICE EQUIPMENT	-	500	500	-	4,300
112-6344-07-00	PRINTING AND MAILING	3,424	4,500	4,500	3,800	4,000
112-6712-07-00	DUES/MEMBERSHIPS/PLEDGES	-	80	80	100	150
112-6715-07-00	SCHOOLS & SEMINARS	1,718	1,800	1,800	1,725	1,800
112-6719-07-00	UNIFORMS	577	500	500	500	500
TOTAL SUPPLIES AND MATERIALS		**14,050**	**18,380**	**18,380**	**15,238**	**21,875**
112-6630-07-00	CAPITAL OUTLAY	-	-	-		-
TOTAL CAPITAL OUTLAY		-	-	-	-	-
TOTAL MUNICIPAL COURT (07)		**220,270**	**251,704**	**251,704**	**238,092**	**259,355**

FINANCE/ACCOUNTING

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6108-08-00	SALARIES & WAGES	307,988	369,491	369,491	293,289	366,415
112-6114-08-00	EMPLOYEE RETIREMENT PROGRAM	27,695	36,107	36,107	28,713	36,334
112-6115-08-00	LONGEVITY	540	360	360	360	600
112-6116-08-00	OVERTIME	-	-	-	-	-
112-6141-08-00	SOCIAL SECURITY	22,375	28,294	28,294	21,766	27,608
112-6142-08-00	GROUP INSURANCE	24,450	39,188	39,188	26,560	44,078
112-6143-08-00	WORKER'S COMPENSATION	810	845	845	640	1,109
112-6144-08-00	LIFE INSURANCE	-	-	-	-	-
112-6145-08-00	UNEMPLOYMENT COMPENSATION	1,014	1,554	1,554	804	702
112-6148-08-00	LONG-TERM DISABILITY INSUR EXP	-	-	-	-	-
TOTAL PERSONNEL		**384,873**	**475,839**	**475,839**	**372,132**	**476,846**
112-6200-08-00	DENTON COUNTY TAX COLLECTIONS	8,412	8,850	8,850	8,580	9,205
112-6203-08-00	SALES TAX REFUND (LOWES)	13,000	-	-	-	-
112-6204-08-00	GRANTS OF PUBLIC FUNDS	100,000	-	-	-	-
112-6207-08-00	QTRLY BUDGET ALLOCATION (DCAD)	80,666	80,656	80,656	80,700	84,000
112-6208-08-00	HS MILLER SALES TAX	70,000	70,000	70,000	70,000	70,000
112-6214-08-00	PROFESSIONAL SERVICES (audit)	48,840	40,000	40,000	40,517	43,000
112-6232-08-00	ADVERTISING	247	800	800	250	250
112-6255-08-00	SERVICE CONTRACT	12,995	12,820	12,820	18,000	15,325
112-6272-08-00	TELEPHONE	1,162	1,875	1,875	1,610	1,850
TOTAL CONTRACT SERVICES		**335,322**	**215,001**	**215,001**	**219,656**	**223,630**
112-6328-08-00	IT SERVICES	17,049	13,794	13,794	22,375	18,425
112-6333-08-00	MISC. EXPENDITURES	471	500	500	1,652	500
112-6334-08-00	BOOKS AND MAGAZINES	-	-	-	-	-
112-6336-08-00	BANK FEES/CHARGES	3,169	7,500	7,500	30,000	35,000
112-6342-08-00	OFFICE SUPPLIES	3,756	3,500	3,500	3,000	3,500
112-6343-08-00	OFFICE EQUIPMENT	4,697	500	500	693	500
112-6344-08-00	PRINTING AND MAILING	4,215	3,500	3,500	2,832	3,000
112-6712-08-00	DUES/MEMBERSHIPS	1,217	1,397	1,397	1,575	1,615
112-6715-08-00	SCHOOLS & SEMINARS	3,309	4,000	4,000	6,000	6,525
112-6719-08-00	EQUIPMENT & UNIFORMS	569	500	500	500	600
TOTAL SUPPLIES AND MATERIALS		**38,452**	**35,191**	**35,191**	**68,627**	**69,665**
112-6630-08-00	CAPITAL OUTLAY	-	-	-		
TOTAL CAPITAL OUTLAY		**-**	**-**	**-**	**-**	**-**
112-8994-08-00	TRANSFERS OUT	38,844	-	159,736	376,296	850,000
112-8995-08-00	TRANSFERS OUT	-	-	-		-
TOTAL TRANSFERS		**38,844**	**-**	**159,736**	**376,296**	**850,000**
TOTAL FINANCE (08)		**797,490**	**726,031**	**885,767**	**1,036,711**	**1,620,141**

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6108-09-00	SALARIES & WAGES	152,329	187,387	187,387	145,814	194,257
112-6114-09-00	EMPLOYEE RETIREMENT PROGRAM	9,193	12,898	12,898	9,966	13,836
112-6115-09-00	LONGEVITY	540	660	660	660	780
112-6117-09-00	INCENTIVE PAY	-	-	-	-	-
112-6141-09-00	SOCIAL SECURITY	11,084	14,386	14,386	10,485	14,920
112-6142-09-00	GROUP INSURANCE	11,554	20,188	20,188	18,136	33,553
112-6143-09-00	WORKER'S COMPENSATION	422	419	419	298	575
112-6144-09-00	LIFE INSURANCE	-	-	-	-	-
112-6145-09-00	UNEMPLOYMENT COMPENSATION	1,009	1,620	1,620	300	702
112-6148-09-00	LONG-TERM DISABILITY INSUR EXP	-	-	-	-	-
TOTAL PERSONNEL		**186,131**	**237,558**	**237,558**	**185,659**	**258,623**
112-6232-09-00	ADVERTISING	96	100	100	100	100
112-6233-09-00	LIBRARY PROGRAMS	103	150	150	150	150
112-6255-09-00	SERVICE CONTRACTS	1,072	1,400	1,400	1,400	1,400
TOTAL CONTRACT SERIVCES		**1,270**	**1,650**	**1,650**	**1,650**	**1,650**
112-6328-09-00	IT SERVICES	11,444	12,500	12,500	10,525	18,000
112-6332-09-00	LIBRARY BOOK SUPPLIES	2,426	3,000	3,000	3,000	3,000
112-6333-09-00	MISC. EXPENDITURES	137	150	150	150	150
112-6334-09-00	MAGAZINES & NEWSPAPERS	337	350	350	350	350
112-6342-09-00	OFFICE SUPPLIES	3,971	4,000	4,000	4,000	4,000
112-6343-09-00	OFFICE EQUIPMENT	1,245	900	900	900	900
112-6344-09-00	PRINTING AND MAILING	2,634	2,725	2,725	2,725	2,725
112-6351-09-00	SPECIAL EVENTS	131	200	200	200	200
112-6400-09-00	COLLECTION - BOOKS	18,956	20,000	20,000	20,000	20,000
112-6401-09-00	COLLECTION - PERIODICALS	999	1,000	1,000	1,000	1,000
112-6712-09-00	DUES/MEMBERSHIPS/PLEDGES	698	700	700	700	700
112-6715-09-00	SCHOOLS & SEMINARS	139	2,200	2,200	2,200	2,200
TOTAL SUPPLIES AND MATERIALS		**43,118**	**47,725**	**47,725**	**45,750**	**53,225**
112-6630-09-00	CAPITAL OUTLAY	-	-	-		125,000
TOTAL CAPITAL OUTLAY		**-**	**-**	**-**	**-**	**125,000**
TOTAL LIBRARY (09)		**230,519**	**286,933**	**286,933**	**233,059**	**438,498**

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6108-10-00	SALARIES & WAGES	347,282	361,525	361,525	387,077	388,910
112-6114-10-00	EMPLOYEE RETIREMENT PROGRAM	33,126	37,088	37,088	39,046	40,357
112-6115-10-00	LONGEVITY	480	780	780	780	1,140
112-6116-10-00	OVERTIME	12,081	8,000	8,000	20,156	8,000
112-6118-10-00	CAR ALLOWANCE	10,160	9,600	9,600	9,840	9,600
112-6141-10-00	SOCIAL SECURITY	27,589	29,063	29,063	31,581	31,185
112-6142-10-00	GROUP INSURANCE	23,203	33,515	33,515	25,023	28,006
112-6143-10-00	WORKER'S COMPENSATION	2,592	1,061	1,061	2,052	1,496
112-6144-10-00	LIFE INSURANCE	-	-	-	-	-
112-6145-10-00	UNEMPLOYMENT COMPENSATION	1,402	1,620	1,620	538	702
112-6148-10-00	LONG-TERM DISABILITY INSUR EXP	-	-	-	-	-
TOTAL PERSONNEL		**457,915**	**482,251**	**482,251**	**516,093**	**509,396**
112-6214-10-00	PROFESSIONAL SERVICES	14,726	20,000	20,000	18,000	20,000
112-6241-10-00	VEHICLE MAINTENANCE	614	1,500	1,500	800	1,000
112-6255-10-00	SERVICE CONTRACTS	-			-	-
112-6272-10-00	TELEPHONE	3,960	5,150	5,150	4,000	4,500
112-6310-10-00	MAINTENENCE & OPERATION SUPPLY	98	500	500	300	500
112-6361-10-00	STREETSCAPE PROJECTS	-	-	-	9,450	-
TOTAL CONTRACT SERVICES		**19,399**	**27,150**	**27,150**	**32,550**	**26,000**
112-6328-10-00	IT SERVICES	32,217	34,000	34,000	41,894	20,150
112-6333-10-00	MISC. EXPENDITURES	316	1,150	1,150	600	650
112-6342-10-00	OFFICE SUPPLIES	3,694	3,700	3,700	3,200	2,900
112-6343-10-00	OFFICE EQUIPMENT	1,197	1,500	1,500	600	1,200
112-6344-10-00	PRINTING AND MAILING	1,011	750	750	500	750
112-6711-10-00	GASOLINE & OIL	6,374	6,500	6,500	10,000	9,000
112-6712-10-00	DUES/MEMBERSHIPS/PLEDGES	1,892	1,960	1,960	1,900	1,960
112-6715-10-00	SCHOOLS & SEMINARS	3,714	6,220	6,220	8,000	6,220
112-6719-10-00	UNIFORMS	1,285	2,400	2,400	1,500	2,000
TOTAL SUPPLIES AND MATERIALS		**51,699**	**58,180**	**58,180**	**68,194**	**44,830**
112-6630-10-00	CAPITALOUTLAY	36,684	-	-	-	-
TOTAL CAPITAL OUTLAY		**36,684**	**-**	**-**	**-**	**-**
TOTAL ENGINEERING (10)		**565,697**	**567,581**	**567,581**	**616,837**	**580,226**

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6108-11-00	SALARIES & WAGES	108,476	108,077	108,077	109,324	111,319
112-6114-11-00	EMPLOYEE RETIREMENT PROGRAM	9,786	10,695	10,695	10,679	11,129
112-6115-11-00	LONGEVITY	360	480	480	480	600
112-6116-11-00	OVERTIME	217	1,000	1,000	-	500
112-6141-11-00	SOCIAL SECURITY	7,618	8,310	8,310	7,845	8,600
112-6142-11-00	GROUP INSURANCE	12,315	15,501	15,501	16,722	19,997
112-6143-11-00	WORKER'S COMPENSATION	311	247	247	234	337
112-6144-11-00	LIFE INSURANCE	-	-	-	-	-
112-6145-11-00	UNEMPLOYMENT COMPENSATION	378	540	540	182	234
112-6148-11-00	LONG-TERM DISABILITY INSUR EXP	-	-	-	-	-
TOTAL PERSONNEL		**139,461**	**144,850**	**144,850**	**145,466**	**152,717**
112-6214-11-00	PROF SERVICES (IT OUTSOURCING)	31,314	29,600	29,600	29,223	32,000
112-6326-11-00	IT HARDWARE	69,181	20,000	20,000	19,271	22,000
112-6241-11-00	VEHICLE MAINTENANCE	532	500	500	257	450
112-6272-11-00	COMMUNICATIONS	63,534	58,000	58,000	61,228	60,000
112-6440-11-00	OPERATING LEASE	18,342	66,211	66,211	70,199	87,500
TOTAL CONTRACT SERVICES		**182,903**	**174,311**	**174,311**	**180,177**	**201,950**
112-6328-11-00	IT SERVICES	126,181	90,650	90,650	92,203	95,000
112-6333-11-00	MISC. EXPENDITURES	1,958	500	500	500	1,000
112-6342-11-00	OFFICE SUPPLIES	197	500	500	500	500
112-6343-11-00	OFFICE EQUIPMENT	613	1,000	1,000	800	1,000
112-6344-11-00	PRINTING AND MAILING	74	-	-	-	-
112-6711-11-00	GASOLINE AND OIL	310	500	500	500	500
112-6715-11-00	SCHOOLS & SEMINARS	6,106	4,700	4,700	8,500	5,000
112-6719-11-00	EQUIPMENT & UNIFORMS	128	-	-	-	-
TOTAL SUPPLIES AND MATERIALS		**135,568**	**97,850**	**97,850**	**103,003**	**103,000**
112-6330-11-00	IT HARDWARE/SOFTWARE	-	-	-		
TOTAL CAPITAL OUTLAY		-	-	-	-	-
TOTAL INFORMATION TECHNOLOGY (11)		**457,932**	**417,011**	**417,011**	**428,646**	**457,667**

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6108-12-00	SALARIES & WAGES	72,670	54,226	54,226	57,153	60,244
112-6114-12-00	EMPLOYEE RETIREMENT PROGRAM	6,570	5,370	5,370	5,635	6,047
112-6115-12-00	LONGEVITY	900	780	780	780	840
112-6116-12-00	OVERTIME	62	-	-	-	-
112-6141-12-00	SOCIAL SECURITY	4,830	4,208	4,208	3,767	4,673
112-6142-12-00	GROUP INSURANCE	10,466	9,714	9,714	12,520	29,115
112-6143-12-00	WORKER'S COMPENSATION	204	124	124	124	182
112-6144-12-00	LIFE/LTD EMPLOYEE INSURANCE	50,743	50,876	50,876	55,056	48,128
112-6145-12-00	UNEMPLOYMENT COMPENSATION	378	270	270	96	117
TOTAL PERSONNEL		**146,823**	**125,568**	**125,568**	**135,131**	**149,347**
112-6214-12-00	PROFESSIONAL SERVICES	26,142	25,000	25,000	40,000	25,000
112-6232-12-00	ADVERTISING	25	500	500	-	250
112-6272-12-00	TELEPHONE & INTERNET	752	1,200	1,200	985	1,200
112-6276-12-00	EMPLOYEE TUITION REIMBURSEMENT	10,371	-	-	-	-
112-6277-12-00	RECRUITMENT AND TRAINING	19,122	17,000	17,000	15,295	17,000
112-6722-12-00	LIABILITY INSURANCE	67,145	75,531	75,531	75,531	80,000
112-6723-12-00	PROPERTY INSURANCE	69,949	75,000	75,000	75,000	100,000
TOTAL CONTRACT SERVICES		**193,507**	**194,231**	**194,231**	**206,811**	**223,450**
112-6328-12-00	IT SERVICES	-	-	-	5,500	13,020
112-6333-12-00	MISC. EXPENDITURES	676	500	500	500	500
112-6334-12-00	BOOKS AND MAGAZINES	299	250	250	-	250
112-6342-12-00	OFFICE SUPPLIES	2,948	3,500	3,500	3,500	3,000
112-6343-12-00	OFFICE EQUIPMENT	258	500	2,500	2,234	2,000
112-6344-12-00	PRINTING AND MAILING	2,533	3,000	1,000	500	4,500
112-6354-12-00	RECOGNITION	5,994	4,000	4,000	6,000	4,000
112-6712-12-00	DUES/MEMBERSHIPS/PLEDGES	810	750	750	1,050	750
112-6715-12-00	TRAINING AND TRAVEL	129	1,500	1,500	1,500	1,500
112-6719-12-00	UNIFORMS	112	150	150	150	150
TOTAL SUPPLIES AND MATERIALS		**13,759**	**14,150**	**14,150**	**20,934**	**29,670**
112-6630-12-00	CAPITAL OUTLAY	-	-	-		
TOTAL CAPITAL OUTLAY		**-**	**-**	**-**	**-**	**-**
TOTAL HUMAN RESOURCES (12)		**354,089**	**333,949**	**333,949**	**362,876**	**402,467**

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6214-14-00	LEGAL/PROFESSIONAL	149,231	210,000	210,000	275,000	210,000
TOTAL CONTRACT SERVICES		**149,231**	**210,000**	**210,000**	**275,000**	**210,000**
TOTAL TOWN ATTORNEY (14)		**149,231**	**210,000**	**210,000**	**275,000**	**210,000**

		YTD		
Brown	at 06-30-2011	212,407.88	60,000	272,407.88
CO-Serv Project (Georgia Crump)		4,765.00	800	5,565.00
	277,973	217,173	60,800	277,973

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6108-16-00	SALARIES & WAGES	187,154	186,014	186,014	166,645	108,298
112-6114-16-00	EMPLOYEE RETIREMENT PROGRAM	17,209	18,622	18,622	16,337	10,804
112-6115-16-00	LONGEVITY	360	540	540	540	180
112-6116-16-00	OVERTIME	630	600	600	209	650
112-6118-16-00	CAR ALLOWANCE	3,697	3,600	3,600	1,011	-
112-6141-16-00	SOCIAL SECURITY	14,470	14,593	14,593	12,553	8,348
112-6142-16-00	GROUP INSURANCE	10,101	12,437	12,437	12,256	13,764
112-6143-16-00	WORKER'S COMPENSATION	546	426	426	358	328
112-6144-16-00	LIFE INSURANCE	-	-	-	-	-
112-6145-16-00	UNEMPLOYMENT COMPENSATION	567	810	810	411	234
112-6148-16-00	LONG-TERM DISABILITY INSUR EXP	-	-	-	-	-
TOTAL PERSONNEL		**234,733**	**237,642**	**237,642**	**210,320**	**142,606**
112-6214-16-00	PROFESSIONAL SERVICES	-	-	-	-	-
112-6216-16-00	NEIGHBORHOOD INTEGRITY GRANTS	36,045	-	17,000	15,965	100,000
112-6232-16-00	ADVERTISING	308	500	500	450	500
112-6241-16-00	VEHICLE MAINTENANCE	57	1,000	1,000	250	750
112-6255-16-00	SERVICE CONTRACT	2,704	2,700	2,700	2,700	8,050
112-6272-16-00	TELEPHONE (Cell)	740	1,000	1,000	750	625
TOTAL CONTRACT SERVICES		**39,854**	**5,200**	**22,200**	**20,115**	**109,925**
112-6328-16-00	IT SERVICES	3,370	15,000	15,000	12,000	-
112-6333-16-00	MISC. EXPENDITURES	343	1,000	1,000	500	750
112-6334-16-00	BOOKS AND MAGAZINES	132	200	200	500	300
112-6342-16-00	OFFICE SUPPLIES	1,293	2,000	2,000	500	750
112-6343-16-00	OFFICE EQUIPMENT & SOFTWARE	254	620	620	500	500
112-6344-16-00	PRINTING AND MAILING	1,343	2,500	2,500	1,900	2,000
112-6711-16-00	GASOLINE & OIL	336	1,000	1,000	600	1,000
112-6712-16-00	DUES/MEMBERSHIPS/PLEDGES	1,970	1,000	1,000	800	1,000
112-6715-16-00	SCHOOLS & SEMINARS	4,746	3,950	3,950	3,500	3,950
112-6719-16-00	EQUIPMENT AND UNIFORMS	252	300	300	280	300
TOTAL SUPPLIES AND MATERIALS		**14,039**	**27,570**	**27,570**	**21,080**	**10,550**
112-6630-16-00	CAPITAL OUTLAY	-	-	-		
TOTAL CAPITAL OUTLAY		-	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT (16)		**288,627**	**270,412**	**287,412**	**251,515**	**263,081**

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6108-21-00	SALARIES & WAGES	173,539	213,200	213,200	214,499	220,760
112-6114-21-00	EMPLOYEE RETIREMENT PROGRAM	15,742	21,034	21,034	22,000	22,091
112-6115-21-00	LONGEVITY	1,020	1,260	1,260	1,260	1,380
112-6116-21-00	OVERTIME	941	1,500	1,500	20,000	10,000
112-6141-21-00	SOCIAL SECURITY	13,121	16,521	16,521	16,817	17,070
112-6142-21-00	GROUP INSURANCE	18,579	32,270	32,270	29,567	33,594
112-6143-21-00	WORKER'S COMPENSATION	966	1,024	1,024	891	1,261
112-6144-21-00	LIFE INSURANCE	-	-	-	-	-
112-6145-21-00	UNEMPLOYMENT COMPENSATION	756	1,350	1,350	544	585
112-6148-21-00	LONG-TERM DISABILITY INSUR EXP	-	-	-	-	-
TOTAL PERSONNEL		**224,664**	**288,160**	**288,160**	**305,578**	**306,741**
112-6214-21-00	PROFESSIONAL SERVICES	22,028	24,200	24,200	22,000	24,000
112-6231-21-00	CONTRACT LABOR					32,375
112-6241-21-00	VEHICLE MAINTENANCE	287	1,000	1,000	1,000	1,000
112-6272-21-00	TELEPHONE	2,414	2,020	2,020	2,400	2,400
TOTAL CONTRACT SERVICES		**24,729**	**27,220**	**27,220**	**25,400**	**59,775**
112-6328-21-00	IT SERVICES	5,895	-	-	-	11,000
112-6333-21-00	MISC. EXPENDITURES	429	600	600	500	600
112-6334-21-00	BOOKS AND MAGAZINES	726	4,000	4,000	4,150	1,850
112-6335-21-00	MISCELLANEOUS TOOLS	356	500	500	500	250
112-6342-21-00	OFFICE SUPPLIES	1,912	2,500	2,500	1,800	2,000
112-6343-21-00	OFFICE EQUIPMENT & SOFTWARE	2,476	3,800	3,800	2,400	2,500
112-6344-21-00	PRINTING AND MAILING	767	1,000	1,000	1,400	1,500
112-6711-21-00	GASOLINE & OIL	3,386	4,000	4,000	4,945	5,250
112-6712-21-00	DUES/MEMBERSHIPS/PLEDGES	365	600	600	500	600
112-6715-21-00	SCHOOLS & SEMINARS	3,459	5,550	5,550	2,000	5,550
112-6719-21-00	EQUIPMENT & UNIFORMS	495	800	800	600	500
TOTAL SUPPLIES AND MATERIALS		**20,266**	**23,350**	**23,350**	**18,795**	**31,600**
112-6630-21-00	CAPITAL OUTLAY	-	-	-		
TOTAL CAPITAL		-	-	-	-	-
TOTAL BUILDING INSPECTIONS (21)		**269,660**	**338,730**	**338,730**	**349,773**	**398,116**

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6108-30-00	SALARIES & WAGES	1,821,509	1,904,223	1,789,523	1,772,175	2,006,755
112-6113-30-00	SCHEDULED OVERTIME	-	-	-	-	83,586
112-6114-30-00	EMPLOYEE RETIREMENT PROGRAM	175,612	198,328	198,328	187,725	200,888
112-6115-30-00	LONGEVITY	7,740	7,860	7,860	9,060	9,900
112-6116-30-00	DISCRETIONARY OVERTIME	65,838	60,300	175,000	149,000	64,890
112-6117-30-00	INCENTIVE PAY	58,932	59,150	59,150	57,498	58,550
112-6141-30-00	SOCIAL SECURITY	143,452	155,412	155,412	142,655	170,112
112-6142-30-00	GROUP INSURANCE	203,132	258,860	258,859	264,569	332,133
112-6143-30-00	WORKER'S COMPENSATION	50,481	40,910	40,910	37,000	49,359
112-6144-30-00	LIFE INSURANCE	-	-	-	-	-
112-6145-30-00	UNEMPLOYMENT COMPENSATION	7,256	9,720	9,720	5,627	4,680
112-6148-30-00	LONG-TERM DISABILITY INSUR EXP	-	-	-	-	-
TOTAL PERSONNEL		**2,533,953**	**2,694,763**	**2,694,763**	**2,625,309**	**2,980,854**
112-6209-30-00	DENTON CO DISPATCH	69,605	112,645	112,645	112,233	104,537
112-6214-30-00	PROFESSIONAL SERVICES	10,340	-	-	15,000	24,000
112-6219-30-00	ALARM PERMIT SERVICES	29,429	-	-	11,500	12,000
112-6241-30-00	VEHICLE MAINTENANCE	23,568	36,000	36,000	35,282	34,000
112-6254-30-00	EQUIPMENT MAINTENANCE	450	1,000	1,000	-	1,000
112-6255-30-00	SERVICE CONTRACTS	5,892	9,500	9,500	9,358	9,500
112-6263-30-00	BUILDING RENTAL	18,000	18,000	18,000	18,000	7,500
112-6264-30-00	RENTAL EQUIPMENT	8,000	8,000	8,000	8,000	-
112-6272-30-00	TELEPHONE	31,321	28,000	28,000	22,106	23,000
112-6279-30-00	OTHER SERVICES & FEES	-	1,000	1,000	-	-
TOTAL CONTRACT SERVICES		**196,605**	**214,145**	**214,145**	**231,479**	**215,537**
112-6311-30-00	INVESTIGATION SUPPLIES	9,562	5,000	5,000	9,250	8,100
112-6313-30-00	FIREARMS	3,467	6,400	6,400	6,400	5,000
112-6328-30-00	IT SERVICES	46,235	8,000	8,000	2,000	2,300
112-6333-30-00	MISC. EXPENDITURES	2,658	2,500	2,500	2,500	2,500
112-6334-30-00	BOOKS AND MAGAZINES	-	500	500	715	500
112-6342-30-00	OFFICE SUPPLIES	13,911	15,000	15,000	11,575	14,000
112-6343-30-00	OFFICE EQUIPMENT	1,251	2,000	2,000	-	1,000
112-6344-30-00	PRINTING AND MAILING	4,518	10,000	10,000	2,460	4,000
112-6346-30-00	POLICE EQUIPMENT	31,684	17,000	17,000	10,537	17,000
112-6349-30-00	EVIDENCE SUPPLIES/EQUIPMENT	3,853	-	-	-	-
112-6351-30-00	CRIME PREVENTION	23,704	25,000	25,000	21,160	25,000
112-6354-30-00	RECOGNITION	1,964	2,500	2,500	2,304	2,500
112-6362-30-00	TRAFFIC DIVISION EQUIPMENT	1,556	-	-	-	-

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6300-30-00	JAIL SUPPLIES	-	-	-	-	7,000
112-6440-30-00	OPERATING LEASE	60,124	-	-	-	-
112-6711-30-00	GASOLINE & OIL	80,208	85,000	85,000	100,015	105,000
112-6712-30-00	DUES/MEMBERSHIPS/PLEDGES	2,296	2,500	2,500	2,705	3,000
112-6715-30-00	SCHOOLS & SEMINARS	19,245	24,950	24,950	23,838	24,950
112-6719-30-00	UNIFORMS	18,783	19,000	19,000	18,100	19,000
TOTAL SUPPLIES AND MATERIALS		**325,018**	**225,350**	**225,350**	**213,559**	**240,850**
112-6630-30-00	CAPITAL OUTLAY	201,529	192,752	192,752	186,000	182,000
TOTAL CAPITAL OUTLAY		**201,529**	**192,752**	**192,752**	**186,000**	**182,000**
TOTAL POLICE (30)		**3,257,105**	**3,327,010**	**3,327,010**	**3,256,347**	**3,619,241**

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6108-45-00	SALARIES & WAGES	58,551	62,608	62,608	61,951	64,486
112-6114-45-00	EMPLOYEE RETIREMENT PROGRAM	5,975	6,653	6,653	6,776	6,939
112-6115-45-00	LONGEVITY	180	240	240	240	300
112-6116-45-00	OVERTIME	7,433	5,300	5,300	5,003	5,300
112-6141-45-00	SOCIAL SECURITY	4,966	5,213	5,213	5,151	5,362
112-6142-45-00	GROUP INSURANCE	8,437	11,670	11,670	12,916	14,514
112-6143-45-00	WORKER'S COMPENSATION	1,390	1,276	1,276	1,357	7,348
112-6144-45-00	LIFE INSURANCE	-	-	-	-	-
112-6145-45-00	UNEMPLOYMENT COMPENSATION	384	540	540	264	234
112-6148-45-00	LONG-TERM DISABILITY	-	-	-	-	-
TOTAL PERSONNEL		**87,316**	**93,501**	**93,501**	**93,658**	**104,482**
112-6215-45-00-	ANIMAL CONTROL SERVICES	-	-	-	-	-
112-6241-45-00	VEHICLE MAINTENANCE	1,126	1,200	1,200	1,042	1,200
112-6255-45-00	SERVICE CONTRACTS	-	-	-	480	-
112-6263-45-00	BUILDING RENTAL	20,400	23,000	23,000	23,000	23,000
112-6272-45-00	TELEPHONE	1,153	1,500	1,500	1,870	1,825
112-6273-45-00	ELECTRICITY	-	-	-	-	-
112-6274-45-00	GAS	456	-	-	-	-
TOTAL CONTRACT SERVICES		**23,135**	**25,700**	**25,700**	**26,393**	**26,025**
112-6312-45-00	KENNEL SUPPLIES	2,443	6,000	6,000	2,206	3,000
112-6330-45-00	GENERAL SUPPLIES - Cages	3,416	3,600	3,600	2,139	3,200
112-6333-45-00	MISC. EXPENDITURES	392	1,250	1,250	1,250	1,000
112-6342-45-00	OFFICE SUPPLIES	417	500	500	646	650
112-6343-45-00	OFFICE EQUIPMENT	-	-	-	-	-
112-6344-45-00	PRINTING AND MAILING	1,770	1,500	1,500	447	500
112-6346-45-00	ANIMAL CONTROL EQUIPMENT	1,417	1,500	1,500	349	1,500
112-6711-45-00	GASOLINE & OIL	2,175	3,100	3,100	3,167	3,200
112-6712-45-00	DUES	-	100	100	50	50
112-6715-45-00	SCHOOLS & SEMINARS	661	1,000	1,000	-	500
112-6719-45-00	EQUIPMENT & UNIFORMS	1,030	1,600	1,600	913	1,000
TOTAL SUPPLIES AND MATERIALS		**13,722**	**20,150**	**20,150**	**11,167**	**14,600**
112-6630-45-00	CAPITAL OUTLAY	20,025	-	-		
TOTAL CAPITAL OUTLAY		**20,025**	**-**	**-**	**-**	**-**
TOTAL ANIMAL CONTROL (45)		**144,198**	**139,351**	**139,351**	**131,217**	**145,107**

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6108-46-00	SALARIES & WAGES	123,544	123,011	123,011	124,527	126,702
112-6114-46-00	EMPLOYEE RETIREMENT PROGRAM	11,256	12,220	12,220	12,339	12,795
112-6115-46-00	LONGEVITY	480	660	660	660	840
112-6116-46-00	OVERTIME	1,397	1,500	1,500	1,740	1,000
112-6119-46-00	ON-CALL					700
112-6141-46-00	SOCIAL SECURITY	9,034	9,576	9,576	9,892	9,887
112-6142-46-00	GROUP INSURANCE	17,990	22,817	22,817	18,297	20,668
112-6143-46-00	WORKER'S COMPENSATION	3,466	3,728	3,728	2,655	3,892
112-6144-46-00	LIFE INSURANCE	-	-	-	-	-
112-6145-46-00	UNEMPLOYMENT COMPENSATION	567	810	810	406	351
112-6148-46-00	LONG-TERM DISABILITY INSUR EXP	-	-	-		-
TOTAL PERSONNEL		**167,734**	**174,322**	**174,322**	**170,516**	**176,834**
112-6255-46-00	SERVICE CONTRACT OFFICE EQUIPM	1,466	2,000	2,000	2,000	1,775
TOTAL CONTRACT SERVICES		**1,466**	**2,000**	**2,000**	**2,000**	**1,775**
112-6241-46-00	VEHICLE MAINTENANCE	953	500	500	472	500
112-6254-46-00	MACHINERY & EQUIPMENT MAINT	916	1,700	1,700	2,296	8,047
112-6272-46-00	TELEPHONE	-	1,200	1,200	650	650
112-6310-46-00	MAINTENENCE & OPERATION SUPPLY	-	-	-	-	-
112-6328-46-00	IT SERVICES	1,359	1,300	1,300	700	1,300
112-6333-46-00	MISC. EXPENDITURES	3,280	2,500	2,500	2,500	2,500
112-6335-46-00	MISCELLANEOUS TOOLS	3,392	4,000	4,000	5,500	4,400
112-6342-46-00	OFFICE SUPPLIES	395	600	600	640	600
112-6343-46-00	OFFICE EQUIPMENT	-	-	-	-	-
112-6345-46-00	SAFETY SUPPLIES	464	500	500	500	500
112-6711-46-00	GASOLINE & OIL	1,133	1,325	1,325	1,658	4,711
112-6712-46-00	DUES/MEMBERSHIPS/PLEDGES	126	1,025	1,025	451	500
112-6715-46-00	SCHOOLS & SEMINARS	1,289	1,750	1,750	500	4,040
112-6719-46-00	EQUIPMENT & UNIFORMS	1,317	1,500	1,500	1,320	1,400
112-6745-46-00	EQUIPMENT RENTAL	30	-	-	-	-
TOTAL SUPPLIES AND MATERIALS		**14,653**	**17,900**	**17,900**	**17,187**	**29,148**
112-6630-46-00		-	-	-		12,595
TOTAL CAPITAL OUTLAY		**-**	**-**	**-**	**-**	**12,595**
TOTAL FLEET MAINTENANCE (46)		**183,852**	**194,222**	**194,222**	**189,703**	**220,352**

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6108-47-00	SALARIES & WAGES	71,085	68,361	68,361	77,521	96,228
112-6114-47-00	EMPLOYEE RETIREMENT PROGRAM	4,721	4,298	4,298	7,129	5,822
112-6115-47-00	LONGEVITY	180	240	240	240	300
112-6116-47-00	OVERTIME	8,508	5,000	5,000	6,902	9,000
112-6141-47-00	SOCIAL SECURITY	6,030	5,630	5,630	6,954	7,805
112-6142-47-00	GROUP INSURANCE	4,709	5,835	5,835	10,612	10,323
112-6143-47-00	WORKER'S COMPENSATION	2,111	633	633	2,015	1,603
112-6144-47-00	LIFE INSURANCE	-	-	-	-	-
112-6145-47-00	UNEMPLOYMENT COMPENSATION	664	1,080	1,080	396	819
112-6148-47-00	LONG-TERM DISABILITY INSUR EXP	-	-	-		-
TOTAL PERSONNEL		**98,008**	**91,078**	**91,078**	**111,769**	**131,900**
112-6283-47-00	JANITORIAL SERVICES	-	-	-	-	
112-6241-47-00	VEHICLE MAINTENANCE	70	600	600	356	1,200
112-6255-47-00	SERVICE CONTRACT	16,573	12,000	12,000	10,800	15,000
112-6272-47-00	TELEPHONE	1,080	750	750	734	1,100
112-6273-47-00	ELECTRICITY	142,404	130,000	130,000	131,457	270,000
112-6274-47-00	NATURAL GAS & PROPANE	6,091	6,500	6,500	7,908	18,000
112-6278-47-00	BUILDING MAINTENANCE	68,914	70,000	70,000	72,451	85,000
TOTAL CONTRACT SERVICES		**235,131**	**219,850**	**219,850**	**223,705**	**390,300**
112-6310-47-00	MAINTENENCE & OPERATION SUPPLY	16,479	17,940	17,940	18,500	20,000
112-6330-47-00	SUPPLIES	3,304	4,500	4,500	3,200	4,500
112-6333-47-00	MISC. EXPENDITURES	911	1,000	1,000	2,000	1,500
112-6335-47-00	MISCELLANEOUS TOOLS	4,999	5,000	5,000	4,500	8,000
112-6342-47-00	OFFICE SUPPLIES	722	500	500	-	500
112-6343-47-00	OFFICE EQUIPMENT	-	-	-	-	-
112-6344-47-00	PRINTING AND MAILING	-	-	-	-	-
112-6350-47-00	JANITORIAL SUPPLIES	7,573	8,500	8,500	9,500	10,000
112-6356-47-00	PESTICIDES	389	500	500	-	2,000
112-6711-47-00	GASOLINE & OIL	1,643	2,000	2,000	2,600	2,750
112-6712-47-00	DUES/MEMBERSHIPS/PLEDGES	-	-	-	-	-
112-6715-47-00	SCHOOLS & SEMINARS	1,976	1,000	1,000	-	1,450
112-6719-47-00	EQUIPMENT & UNIFORMS	1,665	750	750	850	1,250
112-6745-47-00	EQUIPMENT RENTAL	1,332	3,000	3,000	3,979	3,000
TOTAL SUPPLIES AND MATERIALS		**40,995**	**44,690**	**44,690**	**45,129**	**54,950**
112-6630-47-00	CAPITAL OUTLAY	-	-	-		16,500
TOTAL CAPITAL OUTLAY		**-**	**-**	**-**	**-**	**16,500**
TOTAL BUILDING MAINTENANCE (47)		**374,135**	**355,618**	**355,618**	**380,604**	**593,650**

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6108-50-00	SALARIES & WAGES	227,667	257,015	257,015	239,547	255,117
112-6114-50-00	EMPLOYEE RETIREMENT PROGRAM	22,705	27,276	27,276	25,141	27,864
112-6115-50-00	LONGEVITY	1,020	1,380	1,380	1,200	1,440
112-6116-50-00	OVERTIME	23,523	21,000	24,000	23,500	21,000
112-6117-50-00	CERT PAY	-	-	-	-	-
112-6119-50-00	ON CALL PAY	-	-	-	-	3,900
112-6141-50-00	SOCIAL SECURITY	18,708	21,374	21,374	18,923	21,531
112-6142-50-00	GROUP INSURANCE	36,142	50,793	50,793	50,709	56,398
112-6143-50-00	WORKER'S COMPENSATION	17,391	13,873	13,873	13,433	18,500
112-6144-50-00	LIFE INSURANCE	-	-	-	-	-
112-6145-50-00	UNEMPLOYMENT COMPENSATION	1,443	2,160	2,160	1,024	936
112-6148-50-00	LONG-TERM DISABILITY INSUR EXP	-	-	-	-	-
TOTAL PERSONNEL		**348,598**	**394,871**	**397,871**	**373,477**	**406,687**
112-6214-50-00	PROFESSIONAL SERVICES	-	2,500	2,500	2,650	2,500
112-6241-50-00	VEHICLE MAINTENANCE	10,285	12,500	12,500	11,000	12,500
112-6254-50-00	MACHINERY & EQUIPMENT MAINT	4,397	3,600	3,600	3,600	3,600
112-6255-50-00	SERVICE CONTRACT OFFICE EQUIPM	2,233	3,000	3,000	2,500	3,000
112-6272-50-00	TELEPHONE	1,306	2,160	2,160	1,800	2,000
112-6273-50-00	ELECTRICITY	111,934	118,000	118,000	112,000	115,000
112-6280-50-00	RADIO EQUIPMENT	-	1,500	1,500	1,500	1,500
TOTAL CONTRACT SERVICES		**130,155**	**143,260**	**143,260**	**135,050**	**140,100**
112-6310-50-00	MAINTENENCE & OPERATION SUPPLY	42,081	50,000	57,500	43,200	50,000
112-6328-50-00	IT SERVICES	7,525	7,500	7,500	12,335	5,100
112-6333-50-00	MISC. EXPENDITURES	2,397	2,000	2,000	2,000	2,000
112-6335-50-00	MISCELLANEOUS TOOLS	2,026	3,500	3,500	3,500	3,500
112-6342-50-00	OFFICE SUPPLIES	818	900	900	500	900
112-6706-50-00	CONTRACT STREET MAINTENANCE	241,180	240,000	240,000	240,000	240,000
112-6707-50-00	STREET SIGNS	13,891	18,750	18,750	12,000	17,000
112-6711-50-00	GASOLINE & OIL	12,596	13,500	13,500	18,909	16,500
112-6712-50-00	DUES/MEMBERSHIPS/PLEDGES	359	400	400	400	328
112-6715-50-00	SCHOOLS AND SEMINARS	1,378	2,050	2,050	1,500	1,795
112-6719-50-00	EQUIPMENT & UNIFORMS	4,356	4,800	4,800	4,800	4,800
112-6745-50-00	EQUIPMENT RENTAL	456	3,000	3,000	3,500	3,000
TOTAL SUPPLIES AND MATERIALS		**329,064**	**346,400**	**353,900**	**342,644**	**344,923**
112-6630-50-00	CAPITAL OUTLAY	107,322	-	12,500	12,500	48,000
TOTAL CAPITAL OUTLAY		**107,322**	**-**	**12,500**	**12,500**	**48,000**
TOTAL STREET MAINTENANCE (50)		**915,139**	**884,531**	**907,531**	**863,671**	**939,710**

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6108-54-00	SALARIES & WAGES	-	-	-	-	268,971
112-6114-54-00	EMPLOYEE RETIREMENT PROGRAM	-	-	-	-	23,660
112-6115-54-00	LONGEVITY	-	-	-	-	480
112-6116-54-00	OVERTIME	-	-	-	-	2,000
112-6118-54-00	CAR ALLOWANCE	-	-	-	-	4,800
112-6141-54-00	SOCIAL SECURITY	-	-	-	-	21,133
112-6142-54-00	GROUP INSURANCE	-	-	-	-	34,617
112-6143-54-00	WORKER'S COMPENSATION	-	-	-	-	1,235
112-6144-54-00	LIFE INSURANCE	-	-	-	-	-
112-6145-54-00	UNEMPLOYMENT COMPENSATION	-	-	-	-	1,404
112-6148-54-00	LONG-TERM DISABILITY INSUR EXP	-	-	-	-	-
TOTAL PERSONNEL		**-**	**-**	**-**	**-**	**358,300**
112-6231-54-00	CONTRACT LABOR	-	-	-	-	62,000
112-6241-54-00	VEHICLE MAINTENANCE	-	-	-	-	1,000
112-6254-54-00	MACHINERY & EQUIPMENT MAINT	-	-	-	-	-
112-6255-54-00	SERVICE CONTRACT	-	-	-	-	-
112-6272-54-00	TELEPHONE	-	-	-	-	2,160
112-6273-54-00	ELECTRICITY	-	-	-	-	-
TOTAL CONTRACT SERVICES		**-**	**-**	**-**	**-**	**65,160**
112-6310-54-00	MAINTENENCE & OPERATION SUPPLY	-	-	-	-	4,000
112-6328-54-00	IT SERVICES	-	-	-	-	30,000
112-6333-54-00	MISC. EXPENDITURES	-	-	-	-	1,000
112-6335-54-00	MISC. TOOLS	-	-	-	-	-
112-6342-54-00	OFFICE SUPPLIES	-	-	-	-	1,250
112-6343-54-00	OFFICE EQUIPMENT	-	-	-	-	3,350
112-6344-54-00	PRINTING AND MAILING	-	-	-	-	1,500
112-63XX-54-00	FITNESS EQUIPMENT	-	-	-	-	11,000
112-63XX-54-00	ATHLETIC EQUIPMENT/SUPPLIES	-	-	-	-	1,000
112-6351-54-00	SPECIAL EVENTS	-	-	-	-	15,100
112-6360-54-00	JULY JUBLIEE	-	-	-	-	17,500
112-6708-54-00	REC FACILITY MAINTENANCE	-	-	-	-	10,000
112-6710-54-00	SOFTBALL AWARDS	-	-	-	-	3,000
112-6712-54-00	DUES/MEMBERSHIPS/PLEDGES	-	-	-	-	1,900
112-6715-54-00	SCHOOLS & SEMINARS	-	-	-	-	1,500
112-6719-54-00	EQUIPMENT & UNIFORMS	-	-	-	-	1,500
112-6745-54-00	EQUIPMENT RENTAL	-	-	-	-	-
TOTAL SUPPLIES AND MATERIALS		**-**	**-**	**-**	**-**	**103,600**
112-6330-54-00	CAPITAL OUTLAY	-	-	-	-	20,900
TOTAL CAPITAL OUTLAY		**-**	**-**	**-**	**-**	**20,900**
TOTAL PARKS AND RECREATION (54)		**-**	**-**	**-**	**-**	**547,960**

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6108-55-00	SALARIES & WAGES	539,514	585,979	585,979	521,297	388,974
112-6114-55-00	EMPLOYEE RETIREMENT PROGRAM	49,563	56,363	56,363	53,441	40,605
112-6115-55-00	LONGEVITY	3,060	3,600	3,600	3,660	3,180
112-6116-55-00	OVERTIME	13,512	13,000	13,000	13,256	18,000
112-6118-55-00	CAR ALLOWANCE	4,929	4,800	4,800	4,671	-
112-6141-55-00	SOCIAL SECURITY	40,583	46,465	46,465	38,709	31,377
112-6142-55-00	GROUP INSURANCE	81,048	107,073	107,073	117,020	111,374
112-6143-55-00	WORKER'S COMPENSATION	14,642	8,583	8,583	11,407	9,895
112-6144-55-00	LIFE INSURANCE	-	-	-	-	-
112-6145-55-00	UNEMPLOYMENT COMPENSATION	2,835	4,890	4,890	1,785	1,404
112-6148-55-00	LONG-TERM DISABILITY INSUR EXP	-	-	-	-	-
TOTAL PERSONNEL		**749,684**	**830,752**	**830,752**	**765,246**	**604,809**
112-6214-55-00	PROFESSIONAL SERVICES	99,390	-	-	-	-
112-6221-55-00	MOWING CONTRACTS	48,200	-	-	-	-
112-6231-55-00	CONTRACT LABOR	31,920	5,000	5,000	25,000	5,000
112-6241-55-00	VEHICLE MAINTENANCE	7,822	6,500	6,500	4,000	4,000
112-6254-55-00	MACHINERY & EQUIPMENT MAINT	5,617	5,000	5,000	5,000	5,000
112-6255-55-00	SERVICE CONTRACT	-	-	-	-	-
112-6272-55-00	TELEPHONE	6,076	4,825	4,825	6,625	3,000
112-6273-55-00	ELECTRICITY	-	-	-	-	-
TOTAL CONTRACT SERVICES		**199,025**	**21,325**	**21,325**	**40,625**	**17,000**
112-6310-55-00	MAINTENANCE & OPERATION SUPPLY	34,913	47,000	47,000	39,800	25,000
112-6328-55-00	IT SERVICES					-
112-6330-55-00	SMALL TOOLS AND EQUIPMENT	-	19,550	19,550	23,550	6,000
112-6333-55-00	MISC. EXPENDITURES	7,433	5,000	5,000	6,636	5,000
112-6335-55-00	MISC. TOOLS	-	-	-	-	-
112-6342-55-00	OFFICE SUPPLIES	2,424	2,250	2,250	1,800	500
112-6343-55-00	OFFICE EQUIPMENT	1,214	4,500	2,500	1,000	150
112-6344-55-00	PRINTING AND MAILING	392	1,500	1,500	500	-
112-6351-55-00	SPECIAL EVENTS	-	-	-	-	-
112-6356-55-00	CHEMICAL APPLICATIONS	8,551	14,500	14,500	14,500	14,500
112-6357-55-00	SENIOR PROGRAMS	16,666	15,000	15,000	15,000	-
112-6358-55-00	CHRISTMAS DECORATIONS	1,048	-	-	-	-
112-6359-55-00	AUTUMN FESTIVAL	1,041	-	-	-	-
112-6360-55-00	JULY JUBLIEE	20,186	17,500	17,500	17,500	-
112-6361-55-00	STREETSCAPE PROJECTS	-	-	-	-	-
112-6708-55-00	PARK FACILITY MAINTENANCE	12,826	15,000	15,000	17,300	15,000
112-6711-55-00	GASOLINE & OIL	16,302	18,750	18,750	21,795	20,000

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6710-55-00	SOFTBALL AWARDS	-	-	2,000	4,000	-
112-6712-55-00	DUES/MEMBERSHIPS/PLEDGES	625	650	650	1,350	1,350
112-6715-55-00	SCHOOLS & SEMINARS	2,115	2,000	2,000	1,061	1,500
112-6719-55-00	EQUIPMENT & UNIFORMS	4,967	5,200	5,200	5,250	3,700
112-6730-55-00	COTTONWOOD & PARK IMPROVEMENTS	275	-	-	-	-
112-6731-55-00	KEEP LITTLE ELM BEAUTIFUL	2,117	-	-	-	-
112-6745-55-00	EQUIPMENT RENTAL	989	5,000	5,000	1,850	5,000
TOTAL SUPPLIES AND MATERIALS		**134,084**	**173,400**	**173,400**	**172,892**	**97,700**
112-6630-55-00	CAPITAL OUTLAY	81,255	-	-	-	21,000
TOTAL CAPITAL OUTLAY		**81,255**	**-**	**-**	**-**	**21,000**
TOTAL PARKS MAINTENANCE (55)		**1,164,048**	**1,025,477**	**1,025,477**	**978,763**	**740,509**

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6108-56-00	SALARIES & WAGES	-	-	-	-	40,955
112-6114-56-00	EMPLOYEE RETIREMENT PROGRAM	-	-	-	-	4,116
112-6115-56-00	LONGEVITY	-	-	-	-	120
112-6116-56-00	OVERTIME	-	-	-	-	500
112-6118-56-00	CAR ALLOWANCE	-	-	-	-	-
112-6141-56-00	SOCIAL SECURITY	-	-	-	-	3,181
112-6142-56-00	GROUP INSURANCE	-	-	-	-	8,392
112-6143-56-00	WORKER'S COMPENSATION	-	-	-	-	124
112-6144-56-00	LIFE INSURANCE	-	-	-	-	-
112-6145-56-00	UNEMPLOYMENT COMPENSATION	-	-	-	-	117
112-6148-56-00	LONG-TERM DISABILITY INSUR EXP	-	-	-	-	-
TOTAL PERSONNEL		-	-	-	-	**57,505**
112-6214-56-00	PROFESSIONAL SERVICES	-	-	-	-	-
112-6221-56-00	MOWING CONTRACTS	-	-	-	-	-
112-6231-56-00	CONTRACT LABOR	-	-	-	-	-
112-6241-56-00	VEHICLE MAINTENANCE	-	-	-	-	-
112-6254-56-00	MACHINERY & EQUIPMENT MAINT	-	-	-	-	-
112-6256-56-00	SERVICE CONTRACT	-	-	-	-	-
112-6272-56-00	TELEPHONE	-	-	-	-	625
112-6273-56-00	ELECTRICITY	-	-	-	-	-
TOTAL CONTRACT SERVICES		-	-	-	-	**625**
112-6310-56-00	MAINTENENCE & OPERATION SUPPLY	-	-	-	-	1,000
112-6328-56-00	IT SERVICES	-	-	-	-	2,500
112-6333-56-00	MISC. EXPENDITURES	-	-	-	-	500
112-6335-56-00	MISC. TOOLS	-	-	-	-	-
112-6342-56-00	OFFICE SUPPLIES	-	-	-	-	500
112-6343-56-00	OFFICE EQUIPMENT	-	-	-	-	1,000
112-6357-56-00	SENIOR PROGRAMS	-	-	-	-	18,000
112-6361-56-00	STREETSCAPE PROJECTS	-	-	-	-	-
112-6708-56-00	PARK FACILITY MAINTENANCE	-	-	-	-	2,000
112-6710-56-00	SOFTBALL AWARDS	-	-	-	-	-
112-6712-56-00	DUES/MEMBERSHIPS/PLEDGES	-	-	-	-	-
112-6715-56-00	SCHOOLS & SEMINARS	-	-	-	-	500
112-6719-56-00	EQUIPMENT & UNIFORMS	-	-	-	-	150
112-6745-56-00	EQUIPMENT RENTAL	-	-	-	-	-
TOTAL SUPPLIES AND MATERIALS		-	-	-	-	**26,150**
112-6330-56-00	CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-	-
TOTAL PARKS AND RECREATION/SENIORS (56)		-	-	-	-	**84,280**

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6108-58-00	SALARIES & WAGES	1,780,767	1,966,030	1,825,030	1,819,831	2,308,087
112-6113-58-00	SCHEDULE-OVERTIME	-	-	141,000	136,692	159,253
112-6114-58-00	EMPLOYEE RETIREMENT PROGRAM	190,034	209,221	209,221	215,040	264,617
112-6115-58-00	LONGEVITY	6,840	7,800	7,800	8,220	10,500
112-6116-58-00	DISCRETIONARY OVERTIME	299,339	141,020	141,020	191,809	188,572
112-6117-58-00	INCENTIVE PAY	36,549	38,700	38,700	40,458	42,300
112-6141-58-00	SOCIAL SECURITY	153,838	164,747	164,747	165,547	205,304
112-6142-58-00	GROUP INSURANCE	196,042	250,279	250,279	285,118	360,968
112-6143-58-00	WORKER'S COMPENSATION	45,444	33,775	33,775	33,871	52,764
112-6144-58-00	LIFE INSURANCE	-	-	-	-	-
112-6145-58-00	UNEMPLOYMENT COMPENSATION	7,168	9,720	9,720	5,079	4,914
112-6148-58-00	LONG-TERM DISABILITY INSUR EXP	-	-	-	-	-
TOTAL PERSONNEL		**2,716,022**	**2,821,292**	**2,821,292**	**2,901,665**	**3,597,279**
112-6201-58-00	MEDICAL CONTROL SERVICES	19,858	21,900	21,900	21,600	21,600
112-6214-58-00	PROFESSIONAL SERVICES	4,410	4,500	4,500	2,500	4,500
112-6218-58-00	AMBULANCE BILLING SERVICES	74,455	54,000	54,000	33,802	36,745
112-6220-58-00	LABORATORY SERVICES	3,956	4,000	4,000	4,800	4,400
112-6231-58-00	CONTRACT LABOR	2,075	6,300	1,300	1,300	25,900
112-6232-58-00	ADVERTISING	-	-	-	-	500
112-6241-58-00	VEHICLE MAINTENANCE	27,459	35,000	35,000	35,000	37,200
112-6254-58-00	MACHINERY & EQUIPMENT MAINT	10,525	15,000	15,000	14,000	15,000
112-6255-58-00	SERVICE CONTRACT	19,230	7,100	7,100	6,000	6,200
112-6272-58-00	TELEPHONE	16,171	22,000	22,000	14,000	25,405
112-6278-58-00	BUILDING MAINTENANCE	12,501	15,000	15,000	14,500	15,000
112-6280-58-00	COMMUNICATION EQUIPMENT	28,589	25,000	25,000	25,000	25,000
TOTAL CONTRACT SERVICES		**219,229**	**209,800**	**204,800**	**172,502**	**217,450**

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
112-6328-58-00	IT SERVICES	18,050	13,000	13,000	13,000	18,200
112-6333-58-00	MISC. EXPENDITURES	2,400	2,500	2,500	2,400	2,800
112-6334-58-00	BOOKS AND MAGAZINES	1,506	1,500	1,500	1,500	1,500
112-6335-58-00	MISC. TOOLS	5,807	6,000	6,000	5,900	6,000
112-6342-58-00	OFFICE SUPPLIES	5,802	6,000	6,000	5,000	8,000
112-6343-58-00	OFFICE EQUIPMENT	2,954	3,000	3,000	2,500	6,500
112-6344-58-00	PRINTING AND MAILING	2,863	3,000	3,000	2,900	8,000
112-6345-58-00	PERSONNEL PROTECTIVE EQUIPMENT	31,969	25,000	30,000	30,000	25,000
112-6346-58-00	FIRE & RESCUE EQUIPMENT	18,619	15,000	15,000	15,000	60,000
112-6347-58-00	CHEMICALS	2,500	2,500	2,500	2,500	2,500
112-6349-58-00	MEDICAL SUPPLIES	48,025	50,400	50,400	50,000	53,000
112-6350-58-00	JANITORIAL SUPPLIES	5,441	5,500	5,500	5,500	5,500
112-6351-58-00	FIRE PREVENTION	16,403	18,250	18,250	17,000	24,500
112-6353-58-00	EMERGENCY MANAGEMENT	6,774	17,000	17,000	16,000	17,000
112-6354-58-00	RECOGNITION	2,027	2,500	2,500	2,505	2,500
112-6703-58-00	OUTSIDE FIRE TRAINING	-	1,000	1,000	1,000	1,000
112-6711-58-00	GASOLINE & OIL	40,211	43,525	43,525	59,650	64,898
112-6712-58-00	DUES/MEMBERSHIPS/PLEDGES	6,389	8,500	8,500	8,000	13,100
112-6715-58-00	SCHOOLS & SEMINARS	34,790	42,000	42,000	36,650	44,990
112-6719-58-00	UNIFORMS	25,998	22,000	22,000	22,000	24,150
112-6735-58-00	BAD DEBT - AMBULANCE BILLING	-	-	-	-	-
TOTAL SUPPLIES AND MATERIALS		**278,526**	**288,175**	**293,175**	**299,005**	**389,138**
112-6630-58-00	CAPITAL OUTLAY	122,346	54,000	54,000	54,000	243,505
TOTAL CAPITAL OUTLAY		**122,346**	**54,000**	**54,000**	**54,000**	**243,505**
TOTAL FIRE AND EMS (58)		**3,336,123**	**3,373,267**	**3,373,267**	**3,427,173**	**4,447,372**

ACCT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012	MANAGER PROPOSED
112-6108-18-00	SALARIES & WAGES	117,130	91,333	91,333	87,196	-	-
112-6114-18-00	EMPLOYEE RETIREMENT PROGRAM	10,622	9,012	9,012	8,531	-	-
112-6115-18-00	LONGEVITY	780	480	480	480	-	-
112-6116-18-00	OVERTIME					-	-
112-6141-18-00	SOCIAL SECURITY					-	-
112-6142-18-00	GROUP INSURANCE					-	-
112-6143-18-00	WORKER'S COMPENSATION	336	480	480	183	-	-
112-6144-18-00	LIFE INSURANCE	-	-	-	-	-	-
112-6145-18-00	UNEMPLOYMENT COMPENSATION	605	540	540	168	-	-
112-6148-18-00	LONG-TERM DISABILITY INSUR EXP	-	-	-	-	-	-
TOTAL PERSONNEL		**149,081**	**115,350**	**115,350**	**109,919**	**-**	**-**
112-6214-18-00	PROFESSIONAL SERVICES	-	-	-	-	-	-
112-6231-18-00	CONTRACT LABOR	18,122	30,000	30,000	20,000	-	-
112-6232-18-00	ADVERTISING	-	50	50	50	-	-
112-6241-18-00	VEHICLE MAINTENANCE	465	1,200	1,200	1,200	-	-
112-6272-18-00	TELEPHONE	2,665	2,270	2,270	2,270	-	-
TOTAL CONTRACT SERVICES		**21,252**	**33,520**	**33,520**	**23,520**	**-**	**-**
							-
112-6328-18-00	IT SERVICES	4,200	-	-	-	-	-
112-6333-18-00	MISC. EXPENDITURES	247	300	300	300	-	-
112-6334-18-00	CONTINGENCY FOR NEW EMPLOYEE	-	-	-	-	-	-
112-6342-18-00	OFFICE SUPPLIES	2,453	2,000	2,000	2,000	-	-
112-6343-18-00	OFFICE EQUIPMENT	2,082	1,000	1,000	1,000	-	-
112-6344-18-00	PRINTING AND MAILING	5,604	4,500	4,500	4,500	-	-
112-6711-18-00	GASOLINE & OIL	3,827	4,500	4,500	4,936	-	-
112-6712-18-00	DUES/MEMBERSHIPS/PLEDGES	193	300	300	300	-	-
112-6715-18-00	SCHOOLS & SEMINARS	1,252	2,190	2,190	2,190	-	-
112-6719-18-00	EQUIPMENT & UNIFORMS	597	900	900	900	-	-
TOTAL SUPPLIES AND MATERIALS		**20,455**	**15,690**	**15,690**	**16,126**	**-**	**-**
112-6630-18-00	CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**-**	**-**	**-**	**-**	**-**	**-**
TOTAL CODE ENFORCEMENT (18)		**190,788**	**164,560**	**164,560**	**149,565**	**-**	**-**

TRANSFERED TO FIRE DEPT BUDGET 7-29-2011

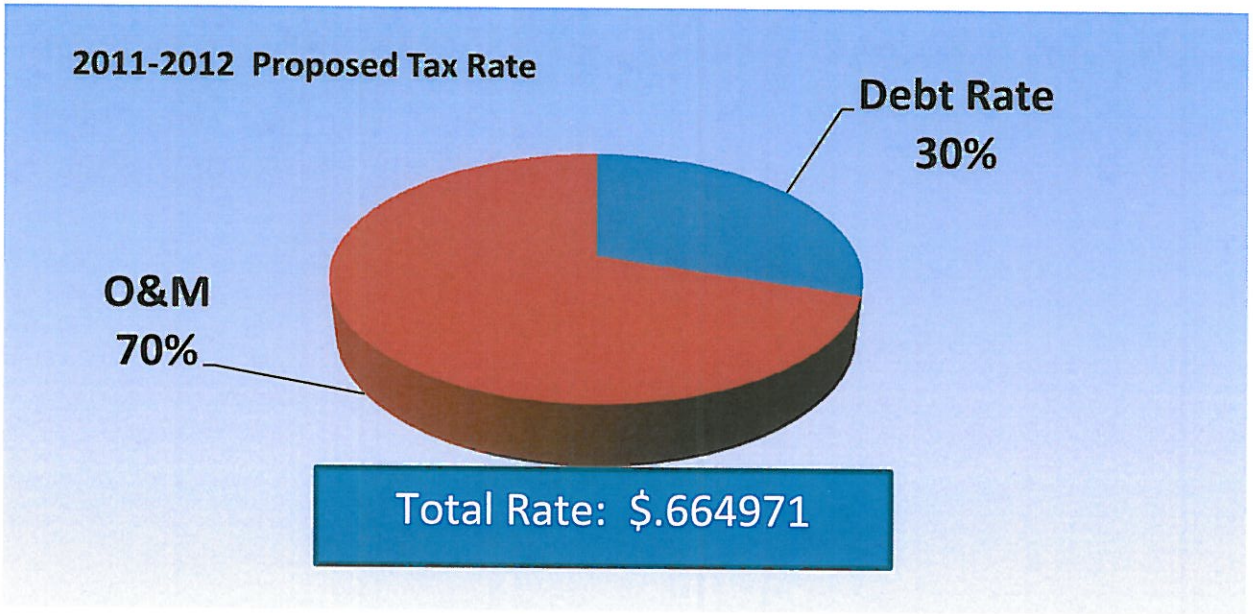
40

LITTLE ELM

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.

Proposed Budget
FY 2011-2012



LITTLE ELM

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

ACCOUNT DESCRIPTION	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	$ 301,862	$ 301,862	$ 301,862	$ 243,810
REVENUES:				
Property taxes	3,092,887	3,092,887	3,048,340	3,029,715
Interest income	10,000	10,000	16,821	15,000
Transfers in	184,000	184,000	184,000	186,305
TOTAL REVENUES	3,286,887	3,286,887	3,249,162	3,231,020
TOTAL FUNDS AVAILABLE	$ 3,588,749	$ 3,588,749	$ 3,551,024	$ 3,474,831
EXPENDITURES:				
Principal	1,507,470	1,507,470	1,537,070	1,710,200
Interest	1,747,034	1,747,034	1,766,343	1,474,706
Agent Fees	3,800	3,800	3,800	3,500
TOTAL EXPENDITURES	$ 3,258,304	$ 3,258,304	$ 3,307,214	$ 3,188,406
Excess (deficiency) of revenues over (under) expenditures	$ 28,583	$ 28,583	$ (58,052)	$ 42,614
ENDING FUND BALANCE	$ 330,445	$ 330,445	$ 243,810	$ 286,424

42

DEBT SERVICE FUND

REVENUE SCHEDULE
(UNAUDITED)

FISCAL YEAR 2011-2012

ACCOUNT CODES	DESCRIPTIONS	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
Property Taxes						
312-5111-00-00	Current Property Tax	2,529,991	3,042,537	3,042,537	2,958,215	2,958,215
312-5115-00-00	Penality & Interest	25,833	25,350	25,350	21,450	21,500
312-5121-00-00	Delinquent Property Tax	49,477	25,000	25,000	68,675	50,000
	Total	2,605,302	3,092,887	3,092,887	3,048,340	3,029,715
Interest Income						
312-5611-00-00	Interest Income	19,848	10,000	10,000	16,821	15,000
	Total	19,848	10,000	10,000	16,821	15,000
Operating Transfers In						
312-5711-00-00	Transfer in -General Fund	-	-	-	-	-
312-5713-00-00	Transfer in - LEcDC	180,955	184,000	184,000	184,000	186,305
	Total	180,955	184,000	184,000	184,000	186,305
TOTAL REVENUES		2,806,105	3,286,887	3,286,887	3,249,162	3,231,020
	Debt Service Tax Rate	***0.1723***	***0.212441***			
	% of Operations	*27.16%*	32%			

A3

DEBT SERVICE FUND

DEBT PAYMENTS
(unaudited)

FISCAL YEAR
2011-2012

Dept/Div Code 312-35	Line-Item Descriptions Principal and Interest Payments	ACTUAL 2008-2009	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
Debt Service Obligations - Principal							
6511	Series 2006 GO - $6,250,000	200,000	210,000	220,000	220,000	220,000	230,000
6512	2005 Tax Note - $560,000	80,000	85,000	85,000	85,000	85,000	90,000
6513	2005A Tax Note - $685,000	145,000	150,000	-	-	-	-
6514	Series 2000 CO - $2,600,000	24,150	25,300	-	-	-	-
6515	Series 2002 CO - $2,500,000	95,000	100,000	105,000	105,000	105,000	110,000
6517	Series 2001CO - $3,700,000	145,000	155,000	165,000	165,000	165,000	-
6518	Series 2005 GO - $3,380,000	125,000	90,000	90,000	90,000	90,000	95,000
6520	Series 2009 CO- CDC $2,500,000	-	75,000	80,000	80,000	80,000	85,000
6522	2002 Fire Truck Note - $478,405	53,688	56,745	59,977	59,977	59,977	-
6523	S2005 GO - $4,750,000	140,000	145,000	155,000	155,000	155,000	165,000
6524	2006 Cisco Lease - $174,060	34,265	34,265	37,493	37,493	37,493	-
6525	2007 - Lease for Public Safety	143,119	-			-	-
6526	Series 2009 GO - $10,000,000	-	305,000	315,000	315,000	315,000	335,000
6527	Series 2010 GO - $9,135,000	-	-	195,000	195,000	195,000	355,000
6564	2010 Refunding Bonds	-	-	-	-	29,600	35,200
	2011 GO Refunding		-	-	-	-	210,000
	Sub-total	1,185,222	1,431,310	1,507,470	1,507,470	1,537,070	1,710,200
Debt Service Obligations - Interest							
6554	Series 2000 CO - $2,600,000	25,562	23,992	-	-	-	-
6555	Series 2002 CO - $2,500,000	92,758	88,578	84,328	84,328	84,328	4,675
6556	Series 2005 GO - $3,380,000	126,071	122,321	119,396	119,396	119,396	116,246
6557	Series 2001CO - $3,700,000	144,155	136,615	129,640	129,640	129,640	-
6567	2002 Fire Truck Note - $478,405	9,705	6,647	3,416	3,416	3,416	-
6568	Series 2006 GO - $6,250,000	254,820	245,820	236,370	236,370	236,370	226,470

DEBT SERVICE FUND

DEBT PAYMENTS
(unaudited)

FISCAL YEAR
2011-2012

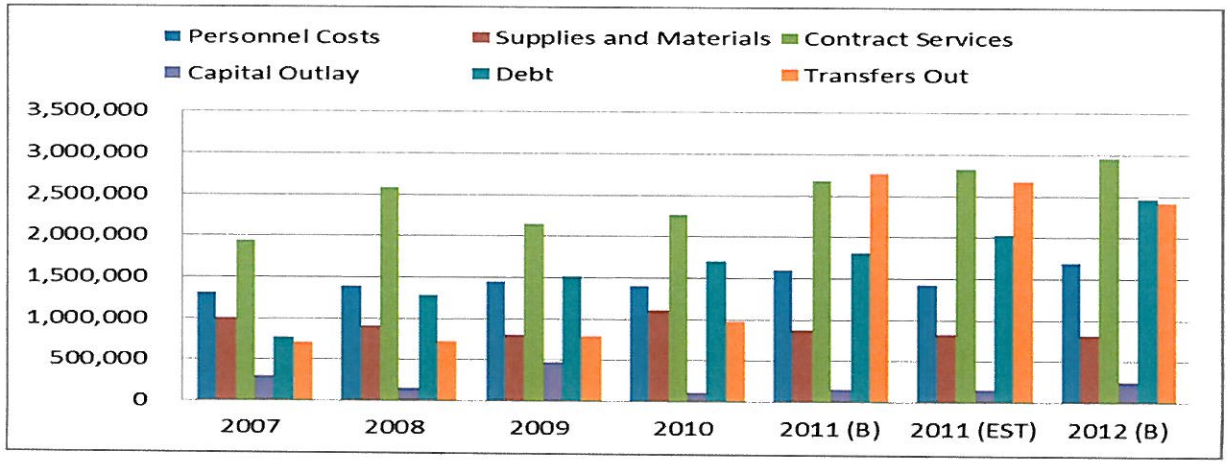
Dept/Div Code 312-35	Line-Item Descriptions Principal and Interest Payments	ACTUAL 2008-2009	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
6569	2005 Tax Note - $560,000	13,795	10,494	7,088	7,088	7,088	3,645
6570	2005A Tax Note - $685,000	9,087	3,090	-	-	-	-
6571	2006 Cisco Lease - $174,060	4,954	4,954	1,726	1,726	1,726	-
6572	2007 - Lease for Public Safety	8,448	-	-	-	-	-
6573	Series 2009 CO- CDC $2,500,000	-	100,363	103,705	103,705	103,705	101,305
6574	Series 2009 GO - $10,000,000	-	375,190	397,886	397,886	397,886	388,436
6519	Series 2005 GO - $4,750,000	182,973	178,073	172,998	172,998	172,998	167,185
6565	2010 Refunding Bonds	-	-	-	-	16,497	10,698
6575	Series 2010 GO -$9,135,000	-	-	490,481	490,481	493,295	333,716
	Series 2011 GO Refunding		-	-	-	-	122,329
	Sub-total	872,328	1,296,137	1,747,034	1,747,034	1,766,343	1,474,706
Miscellaneous Expenditures							
6591	Paying Agent Fees	2,197	3,022	3,800	3,800	3,800	3,500
6900	Financing Costs	-	-	-	-	-	
	Sub-total	2,197	3,022	3,800	3,800	3,800	3,500
Debt Service Fund Total		2,059,748	2,730,469	3,258,304	3,258,304	3,307,214	3,188,406

LITTLE ELM

UTILITY FUND (612)

This fund is a business-enterprise fund accounting for the Town's water and sewer utilties including water distribution, sewer plant operations and treament, water billing and meter reading. The system is self-supporting with rates and charges determined by an annual rate analysis.

PROPOSED BUDGET
FY 2011-2012



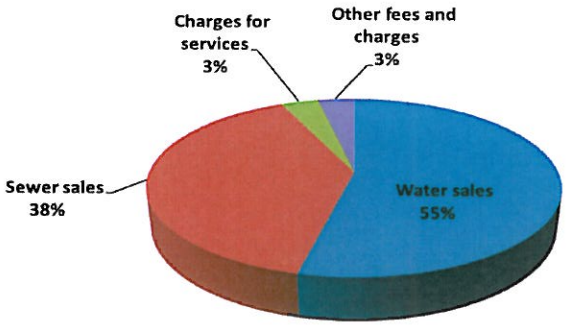
LITTLE ELM

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

ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
Operating Revenues:					
Water sales	4,430,578	4,752,610	4,752,610	4,835,541	5,157,892
Sewer sales	3,499,539	3,563,319	3,563,319	3,600,397	3,794,866
Charges for services	334,248	326,350	326,350	341,676	329,000
Other fees and charges	418,634	318,500	318,500	360,500	325,000
Other financing sources	173,845	-	-	-	-
Total Operating Revenues	**8,856,843**	**8,960,779**	**8,960,779**	**9,138,114**	**9,606,758**
Operating Expenses:					
Administration (73)	302,128	470,276	548,276	501,872	480,199
Water operations(61)	2,212,747	2,659,069	2,737,069	2,914,063	3,102,729
Wastewater collections (71)	338,313	420,725	420,725	384,364	436,670
Wastewater treatment (72)	756,126	927,116	936,896	746,687	907,557
Billing/Collecton and Meter Reading	1,157,855	493,979	501,979	532,492	549,546
Total Operating Expenses	**4,767,168**	**4,971,165**	**5,144,945**	**5,079,478**	**5,476,702**
Non-Operating Expenses:					
Transfers out - PILOT	974,443	1,042,953	1,042,955	1,042,955	1,117,592
Transfer to Risk Insurance Fund	-	-	-	-	25,000
Capital outlays	115,523	162,410	162,410	157,815	255,874
Debt Requirements	1,694,039	1,791,729	1,791,729	2,033,736	2,467,747
Transfer to CIP	-	1,490,875	1,730,875	1,630,875	1,280,000
Other non-operating	8,203	20,000	20,000	-	-
Total Non-Operating Expenses	**2,792,207**	**4,507,967**	**4,747,969**	**4,865,381**	**5,146,213**
Total Operating and Non-Operating	**7,559,375**	**9,479,132**	**9,892,914**	**9,944,859**	**10,622,914**
Excess (deficiency of Revenues over expenses)	**1,297,468**	**(518,353)**	**(932,135)**	**(806,745)**	**(1,016,156)**
Beginning Working Capital	4,090,977	5,388,445	5,388,445	5,388,445	4,581,700
Adjust to CAFR					
Ending Working Capital	**5,388,445**	**4,870,092**	**4,456,310**	**4,581,700**	**3,565,544**
Working Capital Days	**260**	**188**	**164**	**168**	**123**
Working Capital to operations	**71%**	**51%**	**45%**	**46%**	**34%**

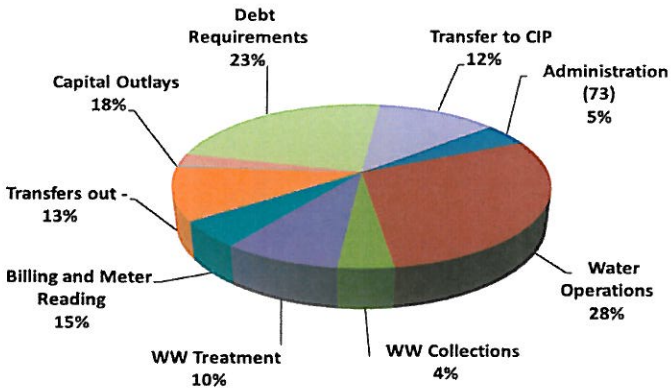
47

FY 2011-2012
(Revenue From Rates and Charges) - Chart 1
(Expenses by Function) - Chart 2



Revenue Budget: $9,606,758

CHART 1



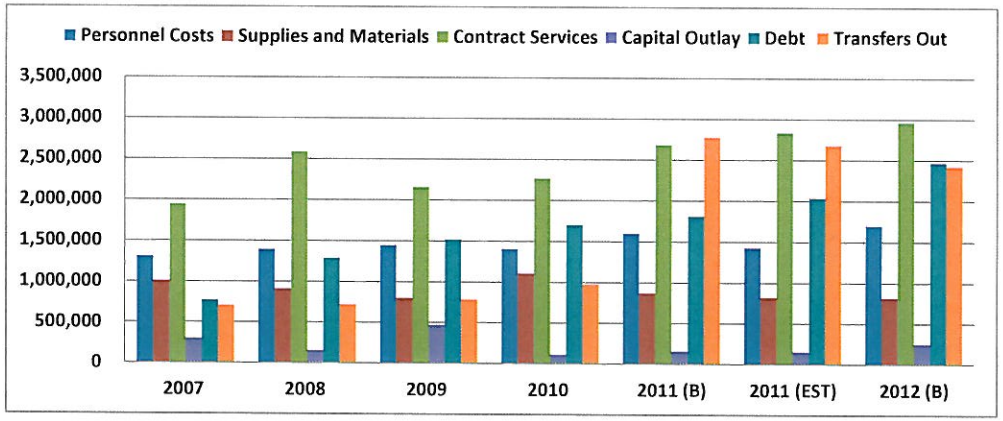
Expense Budget: $10,622,914

CHART 2

LITTLE ELM

UTILITY FUND CATEGORY SUMMARY

Budget Summary by Category	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-2010	Budget 2010-2011	Amended 2010-2011	Estimated 2010-2011	Manager Proposed	% Change
Personnel Costs	1,301,169	1,390,684	1,444,237	1,399,829	1,597,553	1,597,553	1,424,181	1,697,997	106%
Supplies and Materials	1,004,170	909,630	798,786	1,102,338	778,525	867,505	822,549	819,345	94%
Contract Services	1,940,889	2,587,086	2,155,639	2,265,001	2,595,087	2,679,887	2,832,748	2,959,360	110%
Capital Outlay	301,658	157,346	474,574	115,523	162,410	162,410	157,815	255,874	158%
Debt	770,998	1,282,818	1,517,752	1,702,242	1,811,729	1,811,729	2,033,736	2,467,747	136%
Transfers Out	705,840	715,429	784,783	974,443	2,533,828	2,773,830	2,673,830	2,422,592	87%
Total	6,024,725	7,042,992	7,175,772	7,559,375	9,479,132	9,892,914	9,944,859	10,622,914	107%
	2007	2008	2009	2010		2011 (B)	2011 (EST)	2012 (B)	



UTILITY FUND

REVENUE SCHEDULE
(UNAUDITED)

FISCAL YEAR 2012

ACCOUNT CODES	ACCOUNT DESCRIPTION	ACTUAL 2008-2009	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATE 2010-2011	MANAGER PROPOSED
Water and Sewer Sales							
612-5441-00-00	WATER SALES	4,548,840	4,430,578	4,752,610	4,752,610	4,835,541	5,157,892
612-5448-00-00	SEWER SALES	3,198,198	3,499,539	3,563,319	3,563,319	3,600,397	3,794,866
		7,747,039	7,930,117	8,315,929	8,315,929	8,435,938	8,952,758
Charges for Services							
612-5442-00-00	CONNECT FEES	-	-	-	-	-	-
612-5446-00-00	TAP FEES-WATER	9,850	6,200	5,000	5,000	9,200	6,000
612-5449-00-00	TAP FEES - SEWER	1,250	11,250	5,000	5,000	12,100	18,000
612-5450-00-00	METER SET FEES	47,450	76,825	75,000	75,000	76,400	65,000
612-5455-00-00	APPLICATION CONNECT FEE	45,330	75,883	76,350	76,350	76,720	75,000
612-5672-00-00	FRISCO RANCH SEWER CONTRACT	180,112	164,090	165,000	165,000	167,256	165,000
		283,992	334,248	326,350	326,350	341,676	329,000
Other fees and charges							
612-5443-00-00	PENALTIES	368,850	248,710	250,000	250,000	258,053	250,000
612-5444-00-00	RETURN CHECK CHARGES	5,580	4,865	5,000	5,000	5,000	5,000
612-5718-00-00	INSURANCE REIMBURSEMENT	35,609	112,448	-	-	-	-
612-5611-00-00	INTEREST EARNINGS	137,007	51,072	62,000	62,000	79,335	65,000
612-5611-00-76	INTEREST-RESTRICTED	-	-	-	-	-	-
612-5671-00-00	MISCELLANEOUS	1,497	1,539	1,500	1,500	18,112	5,000
		548,544	418,634	318,500	318,500	360,500	325,000
Other Financing Sources							
612-5460-00-00	CONTRIBUTIONS-DEVELOPERS	123,235	164,090	-	-	-	-
612-5675-00-00	AUCTION PROCEEDS	-	9,755	-	-	-	-
612-8948-00-00	TRANSFER IN FROM FUND	329,538	-	-	-	-	-
612-8949-00-00	TRANSFER IN FROM FUND 819.	29,988	-	-	-	-	-
612-8951-00-00	TRANSFER IN FROM FUND 829	40,316	-	-	-	-	-
612-8952-00-00	TRANSFER IN FROM FUND 840	-	-	-	-	-	-
612-8953-00-00	TRANSFER IN FROM FUND 913	39,996	-	-	-	-	-
	Bond Proceeds						
		563,073	173,845	-	-	-	-
TOTAL SOURCES OF FUNDS		**9,142,647**	**8,856,843**	**8,960,779**	**8,960,779**	**9,138,114**	**9,606,758**

WATER OPERATIONS (61)

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATE 2010-2011	MANAGER PROPOSED
PERSONNEL SERVICES						
612-6108-61-00	SALARIES & WAGES	294,310	320,507	320,507	270,790	325,774
612-6114-61-00	EMPLOYEE RETIREMENT PROGRAM	29,754	34,436	34,436	28,871	35,657
612-6115-61-00	LONGEVITY	2,700	1,680	1,680	2,668	2,100
612-6116-61-00	OVERTIME	34,515	26,200	26,200	25,575	26,200
612-6117-61-00	CERTIFICATION PAY	1,262	900	900	1,360	900
612-6118-61-00	CAR ALLOWANCE	-	-	-	-	-
612-6119-61-00	ON-CALL	-	5,200	5,200	-	5,200
612-6141-61-00	SOCIAL SECURITY	24,749	26,869	26,869	21,972	27,553
612-6142-61-00	GROUP INSURANCE	45,087	67,292	67,292	58,347	72,521
612-6143-61-00	WORKERS COMPENSATION	11,909	8,283	8,283	7,108	11,139
612-6144-61-00	LIFE INSURANCE	-	-	-	-	-
612-6145-61-00	UNEMPLOYMENT COMPENSATION	1,768	2,700	2,700	1,187	1,170
612-6148-61-00	LONG-TERM DISABILITY INSUR EXP	-	-	-		-
TOTAL PERSONNEL		**446,055**	**494,067**	**494,067**	**417,878**	**508,215**
CONTRACTUAL SERVICES						
612-6214-61-00	PROFESSIONAL SERVICES	12,050	12,000	10,800	10,800	28,800
612-6220-61-00	LABORATORY SERVICES	19,827	20,000	20,000	3,000	4,000
612-6231-61-00	CONTRACT LABOR	2,395	29,508	29,508	16,852	20,000
612-6232-61-00	ADVERTISING	-	-	-	-	
612-6241-61-00	VEHICLE MAINTENANCE	10,555	10,000	10,000	10,000	12,000
612-6254-61-00	MACHINERY & EQUIPMENT MAINT	2,292	2,000	2,000	2,024	2,000
612-6255-61-00	SERVICE CONTRACT	-	1,400	1,400	1,400	4,100
612-6257-61-00	WATER STORAGE TANK MAINTENANCE	6,399	6,000	6,000	5,500	6,000
612-6258-61-00	MISC. MAINTENANCE	899	1,500	1,500	1,500	1,500
612-6259-61-00	WATER BOOSTER PUMP MAINTENANCE	5,233	8,000	8,000	13,500	8,000
612-6272-61-00	TELEPHONE	4,105	2,750	2,750	4,250	4,250
612-6273-61-00	ELECTRICITY	105,808	95,000	95,000	114,500	115,000
612-6280-61-00	COMMUNICATION EQUIPMENT	1,389	1,500	1,500	1,500	1,500
612-6299-61-00	WATER PURCHASE CONTRACT	1,169,797	1,301,174	1,301,174	1,534,554	1,672,564
612-6298-61-00	WATER TRANSMISSION CONTRACT	319,350	411,770	411,770	441,917	428,250
612-6722-61-00	VEHICLE INSURANCE	-	-	-	-	-
612-6723-61-00	LIABILITY INSURANCE	-	-	-		-
TOTAL CONTRACTUAL SERVICES		**1,660,098**	**1,902,602**	**1,901,402**	**2,161,298**	**2,307,964**

WATER OPERATIONS (61)

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATE 2010-2011	MANAGER PROPOSED
SUPPLIES AND MATERIALS						
612-6310-61-00	MAINTENANCE & OPERATIONS SUPPLY	55,445	50,000	50,000	53,200	55,000
612-6328-61-00	IT SERVICES	-	7,700	7,700	7,843	8,000
612-6333-61-00	MISC. EXPENDITURES	3,379	2,000	2,000	2,500	2,500
612-6335-61-00	MISC TOOLS AND EQUIPMENT	-	6,700	6,700	5,660	6,700
612-6336-61-00	BANK FEES AND CHARGES	-	-	-	-	-
612-6342-61-00	OFFICE SUPPLIES	1,226	1,500	1,500	1,000	500
612-6343-61-00	OFFICE EQUIPMENT	175	500	500	400	500
612-6344-61-00	PRINTING AND MAILING	7,499	8,000	8,000	7,855	5,500
612-6345-61-00	SAFETY SUPPLIES	2,809	2,000	2,000	2,300	2,000
612-6346-61-00	TREATMENT CHEMICALS	2,161	2,000	2,000	2,000	2,200
612-6357-61-00	WATER METERS	-	150,000	212,000	202,000	150,000
612-6709-61-00	STATE INSPECTION FEES	408	-	16,000	16,000	16,800
612-6711-61-00	GASOLINE AND OIL	17,993	18,500	18,500	23,500	23,200
612-6712-61-00	DUES/MEMBERSHIPS/PLEDGES	1,223	-	1,200	129	150
612-6715-61-00	SCHOOLS & SEMINARS	7,610	6,000	6,000	6,000	6,000
612-6719-61-00	EQUIPMENT & UNIFORMS	6,667	7,500	7,500	4,500	7,500
TOTAL SUPPLIES AND MATERIALS		**106,593**	**262,400**	**341,600**	**334,887**	**286,550**
CAPITAL OUTLAY						
612-6630-61-00	CAPITAL OUTLAY	-	72,410	72,410	77,459	83,650
TOTAL CAPITAL OUTLAY		**-**	**72,410**	**72,410**	**77,459**	**83,650**
TRANSFERS						
612-6250-61-00	TRANSFER TO GENERAL FUND	609,505	570,864	570,865	570,865	747,847
612-6251-61-00	TRANSFER TO CPF #612-(76)	-	990,875	1,090,875	990,875	880,000
TOTAL TRANSFERS		**609,505**	**1,561,739**	**1,661,740**	**1,561,740**	**1,627,847**
OTHER OPERATING EXPENSES						
612-6640-61-00	DEPRECIATION EXPENSE					
612-6641-61-00	AMORTIZATION EXPENSE	-	-	-	-	-
TOTAL OTHER		**-**	**-**	**-**	**-**	**-**
TOTAL WATER OPERATIONS (61)		**2,822,252**	**4,293,218**	**4,471,219**	**4,553,262**	**4,814,227**

WASTEWATER COLLECTIONS (71)

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATE 2010-2011	MANAGER PROPOSED
PERSONNEL SERVICES						
612-6108-71-00	SALARIES & WAGES	107,050	116,542	116,542	96,656	118,475
612-6114-71-00	EMPLOYEE RETIREMENT PROGRAM	10,881	13,041	13,041	10,874	13,410
612-6115-71-00	LONGEVITY/BONUS	780	840	840	660	780
612-6116-71-00	OVERTIME	13,440	12,000	12,000	20,986	12,000
612-6117-71-00	INCENTIVE PAY	302	300	300	299	300
612-6119-71-00	ON-CALL	-	3,900	3,900	-	3,900
612-6141-71-00	SOCIAL SECURITY	9,202	10,219	10,219	8,670	10,362
612-6142-71-00	GROUP INSURANCE	16,584	23,460	23,460	20,053	28,706
612-6143-71-00	WORKERS COMPENSATION	3,162	2,133	2,133	2,012	2,869
612-6144-71-00	LIFE INSURANCE	-	-	-	-	-
612-6145-71-00	UNEMPLOYMENT COMPENSATION	672	1,080	1,080	516	468
612-6148-71-00	LONG-TERM DISABILITY INSUR EXP	-	-	-	-	-
TOTAL PERSONNEL SERVICES		**162,074**	**183,515**	**183,515**	**160,726**	**191,270**
CONTRACTUAL SERVICES						
612-6241-71-00	VEHICLE MAINTENANCE	2,425	4,000	4,000	5,500	5,000
612-6252-71-00	LIFT STATION MAINTENANCE	36,409	35,000	35,000	25,000	30,000
612-6254-71-00	MACHINERY & EQUIPMENT MAINT	857	4,000	4,000	1,000	1,500
612-6255-71-00	SERVICE CONTRACT	-	3,600	3,600	-	6,400
612-6272-71-00	TELEPHONE	3,470	1,785	1,785	2,500	2,100
612-6273-71-00	ELECTRICITY	44,490	47,725	47,725	43,000	45,000
TOTAL CONTRACTUAL SERVICES		**87,651**	**96,110**	**96,110**	**77,000**	**90,000**
SUPPLIES AND MATERIALS						
612-6310-71-00	MAINTENANCE & OPERATIONS SUPPLY	1,832	5,000	5,000	2,500	5,000
612-6333-71-00	MISC. EXPENDITURES	2,313	2,000	2,000	1,000	2,000
612-6335-71-00	MISCELLANEOUS TOOLS	1,071	500	500	510	500
612-6342-71-00	OFFICE SUPPLIES	511	500	500	400	500
612-6345-71-00	SAFETY SUPPLIES	-	500	500	500	500
612-6346-71-00	TREATMENT CHEMICALS	69,930	120,000	120,000	125,000	134,000
612-6711-71-00	GASOLINE AND OIL	9,340	9,000	9,000	13,738	9,000
612-6712-71-00	DUES/MEMBERSHIPS/PLEDGES	485	-	-	(230)	300
612-6715-71-00	TRAINING & TRAVEL	1,772	1,200	1,200	820	1,200
612-6719-71-00	EQUIPMENT & UNIFORMS	1,334	2,400	2,400	2,400	2,400
TOTAL SUPPLIES AND MATERIALS		**88,587**	**141,100**	**141,100**	**146,638**	**155,400**

WASTEWATER COLLECTIONS (71)

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATE 2010-2011	MANAGER PROPOSED
CAPITAL OUTLAY						
612-6630-71-00	CAPITAL OUTLAY	71,656	90,000	90,000	80,356	22,167
TOTAL CAPITAL OUTLAY		**71,656**	**90,000**	**90,000**	**80,356**	**22,167**
TRANSFERS						
612-6250-71-00	TRANSFER TO GENERAL FUND	364,938	472,089	472,090	472,090	369,745
612-	TRANSFER TO UTILITY CIP (612(76)		500,000	640,000	640,000	400,000
TOTAL TRANSFERS		**364,938**	**972,089**	**1,112,090**	**1,112,090**	**769,745**
OTHER OPERATING EXPENSES						
612-6640-71-00	DEPRECIATION EXPENSE	-	-	-	-	-
612-6641-71-00	AMORTIZATION EXPENSE	-	-	-	-	-
612-8900-71-00	CONTINGENCY FOR LAWSUITS					-
TOTAL OTHER		-	-	-	-	-
TOTAL WASTEWATER COLLECTIONS (71)		**774,907**	**1,482,814**	**1,622,815**	**1,576,810**	**1,228,582**

WASTEWATER TREATMENT (72)

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATE 2010-2011	MANAGER PROPOSED
PERSONNEL SERVICES						
612-6108-72-00	SALARIES & WAGES	176,721	205,608	205,608	158,813	197,358
612-6114-72-00	EMPLOYEE RETIREMENT PROGRAM	17,178	22,055	22,055	17,794	21,477
612-6115-72-00	LONGEVITY/BONUS	1,800	1,740	1,740	2,859	1,380
612-6116-72-00	OVERTIME	11,949	12,500	12,500	21,373	12,500
612-6117-72-00	INCENTIVE PAY	1,438	1,500	1,500	1,475	1,800
612-6119-72-00	ON-CALL	-	3,900	3,900	-	3,900
612-6141-72-00	SOCIAL SECURITY	14,363	17,232	17,232	13,764	16,596
612-6142-72-00	GROUP INSURANCE	23,171	39,009	39,009	32,435	43,315
612-6143-72-00	WORKERS COMPENSATION	4,727	3,952	3,952	3,125	4,780
612-6144-72-00	LIFE INSURANCE	-	-	-	-	-
612-6145-72-00	UNEMPLOYMENT COMPENSATION	967	1,620	1,620	663	702
612-6148-72-00	LONG-TERM DISABILITY INSUR EXP	-	-	-	-	-
TOTAL PERSONNEL SERVICES		**252,313**	**309,116**	**309,116**	**252,301**	**303,807**
CONTRACTUAL SERVICES						
612-6220-72-00	LABORATORY SERVICES	28,137	34,000	34,000	32,000	34,000
612-6241-72-00	VEHICLE MAINTENANCE	1,761	1,500	1,500	500	1,500
612-6253-72-00	SLUDGE REMOVAL/TRANSPORT	120,524	126,000	126,000	120,000	132,000
612-6254-72-00	MACHINERY & EQUIPMENT MAINT	10,445	9,000	9,000	9,000	9,000
612-6255-72-00	SERVICE CONTRACTS	-	-	-	-	34,500
612-6272-72-00	TELEPHONE	4,898	5,000	5,000	5,632	5,800
612-6273-72-00	ELECTRICITY	226,792	275,000	275,000	230,000	260,000
TOTAL CONTRACTUAL SERVICES		**392,557**	**450,500**	**450,500**	**397,132**	**476,800**
SUPPLIES AND MATERIALS						
612-6310-72-00	MAINTENANCE & OPERATIONS SUPPLY	3,479	3,500	3,000	2,000	3,500
612-6312-72-00	LAB CHEMICAL & GLASSWARE	3,081	3,000	3,000	3,000	3,000
612-6328-72-00	IT SERVICES	-	6,500	6,500	6,500	6,500
612-6333-72-00	MISC. EXPENDITURES	2,054	2,000	2,000	1,500	2,000
612-6335-72-00	MISCELLANEOUS TOOLS	805	1,000	1,500	1,000	1,000
612-6342-72-00	OFFICE SUPPLIES	530	500	500	500	500
612-6344-72-00	PRINTING AND MAILING	156	100	100	50	100
612-6345-72-00	SAFETY SUPPLIES	57	500	500	500	500
612-6346-72-00	TREATMENT CHEMICALS	90,469	140,000	140,000	70,000	100,000
612-6709-72-00	TCEQ INSPECTION FEES	4,843	5,000	14,780	4,615	5,000
612-6711-72-00	GASOLINE AND OIL	883	650	650	4,150	-
612-6712-72-00	DUES/MEMBERSHIPS/PLEDGES	1,186	-	-	89	-
612-6715-72-00	SCHOOLS & SEMINARS	1,448	1,500	1,500	850	1,600
612-6719-72-00	UNIFORMS	2,265	3,250	3,250	2,500	3,250
TOTAL SUPPLIES AND MATERIALS		**111,256**	**167,500**	**177,280**	**97,254**	**126,950**

WASTEWATER TREATMENT (72)

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATE 2010-2011	MANAGER PROPOSED
CAPITAL OUTLAY						
612-6630-72-00	CAPITAL OUTLAY	18,019	-	-	-	25,057
TOTAL CAPITAL OUTLAY		**18,019**	**-**	**-**	**-**	**25,057**
TRANSFERS						
612-6250-72-00	TRANSFER TO GENERAL FUND	-	-	-	-	-
TOTAL TRANSFERS		**-**	**-**	**-**	**-**	**-**
OTHER OPERATING EXPENSES						
612-6640-72-00	DEPRECIATION EXPENSE	-	-	-	-	-
612-6641-72-00	AMORTIZATION EXPENSE	-	-	-	-	-
TOTAL OTHER OPERATING		**-**	**-**	**-**	**-**	**-**
TOTAL WASTEWATER TREATMENT(72)		**774,145**	**927,116**	**936,896**	**746,687**	**932,614**

WATER AND WASTEWATER ADMINISTRATION (73)

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATE 2010-2011	MANAGER PROPOSED
PERSONNEL SERVICES						
612-6108-73-00	SALARIES & WAGES	200,197	263,515	263,515	243,939	308,784
612-6114-73-00	EMPLOYEE RETIREMENT PROGRAM	18,605	24,007	24,007	24,285	31,368
612-6115-73-00	LONGEVITY/BONUS	480	1,980	1,980	3,145	2,160
612-6116-73-00	OVERTIME	-	500	500	-	500
612-6117-73-00	CERTIFICATION PAY	547	600	600	597	600
612-6118-73-00	CAR ALLOWANCE	5,080	4,800	4,800	4,638	4,800
612-6141-73-00	SOCIAL SECURITY	14,451	19,808	19,808	18,412	24,239
612-6142-73-00	GROUP INSURANCE	16,998	26,116	26,116	30,652	37,749
612-6143-73-00	WORKERS COMPENSATION	2,364	2,050	2,050	2,045	3,631
612-6144-73-00	LIFE INSURANCE	-	-	-	-	-
612-6145-73-00	UNEMPLOYMENT COMPENSATION	741	1,350	1,350	457	585
612-6148-73-00	LONG-TERM DISABILITY INSUR EXP	-			-	-
TOTAL PERSONNEL SERVICES		**259,463**	**344,726**	**344,726**	**328,170**	**414,415**
CONTRACTUAL SERVICES						
612-6211-73-00	TOWN ATTORNEY	538	-	-	-	-
612-6212-73-00	ENGINEER SERVICES	1,205	95,000	173,000	145,000	20,000
612-6214-73-00	PROFESSIONAL SERVICES	-	3,000	3,000	8,182	16,364
612-6232-73-00	ADVERTISING AND PRINTING	78	-	-	-	-
612-6241-73-00	VEHICLE MAINTENANCE	-	500	500	50	100
612-6255-73-00	SERVICE CONTRACT	-	3,000	3,000	1,250	2,500
612-6272-73-00	TELEPHONE	2,219	2,500	2,500	2,600	5,200
612-6273-73-00	ELECTRICITY	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES		**4,040**	**104,000**	**182,000**	**157,082**	**44,164**
SUPPLIES AND MATERIALS						
612-6328-73-00	IT SERVICES	12,000	9,100	9,100	8,000	8,000
612-6333-73-00	MISC. EXPENDITURES	4,517	500	500	1,600	1,600
612-6342-73-00	OFFICE SUPPLIES	1,505	1,500	1,500	1,550	1,550
612-6343-73-00	OFFICE EQUIPMENT	1,970	2,500	2,500	2,000	7,000
612-6344-73-00	PRINTING AND MAILING	1,579	1,500	1,500	450	450
612-6711-73-00	GASOLINE AND OIL	367	750	750	820	820
612-6712-73-00	DUES AND MEMBERSHIPS	-	2,000	2,000	200	200
612-6715-73-00	SCHOOLS & SEMINARS	16,569	3,100	3,100	1,700	1,700
612-6719-73-00	UNIFORMS	118	600	600	300	300
TOTAL SUPPLIES AND MATERIALS		**38,625**	**21,550**	**21,550**	**16,620**	**21,620**
Transfers						
512-XXXX-XX-00	TRANSFER TO INSURANCE RISK FUND	-	-	-	-	25,000
TOTAL TRANSFERS		**-**	**-**	**-**	**-**	**25,000**
CAPITAL OUTLAY						
612-6630-73-00	CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-	-
TOTAL WATER AND WASTE/WATER ADMINISTRATION (73)		**302,128**	**470,276**	**548,276**	**501,872**	**505,199**

BILLING AND COLLECTION SERVICES (75)

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATE 2010-2011	MANAGER PROPOSED
PERSONNEL SERVICES						
612-6108-75-00	SALARIES & WAGES	207,927	189,488	189,488	187,959	191,916
612-6114-75-00	EMPLOYEE RETIREMENT PROGRAM	17,183	18,880	18,880	17,383	19,774
612-6115-75-00	LONGEVITY/BONUS	840	900	900	1,239	1,020
612-6116-75-00	OVERTIME	3,603	3,000	3,000	5,836	6,800
612-6117-75-00	INCENTIVE PAY	-	-	-	-	-
612-6141-75-00	SOCIAL SECURITY	13,859	14,794	14,794	13,973	15,280
612-6142-75-00	GROUP INSURANCE	31,791	36,841	36,841	35,702	42,276
612-6143-75-00	WORKERS COMPENSATION	3,435	606	606	1,918	2,521
612-6144-75-00	LIFE INSURANCE	-	-	-	-	-
612-6145-75-00	UNEMPLOYMENT COMPENSATION	1,285	1,620	1,620	1,096	702
612-6148-75-00	LONG-TERM DISABILITY INSUR EXP	-				-
TOTAL PERSONNEL SERVICES		**279,923**	**266,129**	**266,129**	**265,106**	**280,289**
CONTRACTUAL SERVICES						
612-6214-75-00	PROFESSIONAL SERVICES	33,415	29,000	29,000	26,480	26,500
612-6231-75-00	CONTRACT LABOR	77,954	-	8,000	-	-
612-6741-75-00	VEHICLE MAINTENANCE	1,103	800	800	731	800
612-6255-75-00	SERVICE CONTRACT/OFFICE EQUIP.	6,275	10,275	10,275	10,500	10,300
612-6272-75-00	TELEPHONE	1,909	1,800	1,800	2,525	2,832
612-6329-75-00	SERVICES - STW ANNUAL LEASE	-	-	-	-	
TOTAL CONTRACTUAL SERVICES		**120,655**	**41,875**	**49,875**	**40,236**	**40,432**
SUPPLIES AND MATERIALS						
612-6328-75-00	IT SERVICES	12,355	10,000	10,000	23,014	16,625
612-6328-75-00	SERVICES-STW ANNUAL SUPPORT	5,600	-	-	-	
612-6333-75-00	MISC. EXPENDITURES	143	250	250	600	500
612-6336-61-00	BANK FEES AND CHARGES	65,197	53,000	53,000	89,450	94,000
612-6342-75-00	OFFICE SUPPLIES	5,074	3,500	3,500	2,766	3,000
612-6343-75-00	OFFICE EQUIPMENT	6,102	2,500	2,500	1,275	2,500
612-6344-75-00	PRINTING AND MAILING	102,089	105,000	105,000	101,522	103,000
612-6357-75-00	WATER METERS	551,092	-	-	-	
612-6711-75-00	GASOLINE AND OIL	6,008	5,000	5,000	5,698	5,700
612-6715-75-00	SCHOOLS & SEMINARS	1,243	725	725	1,150	1,500
612-6719-75-00	UNIFORMS	2,372	3,000	3,000	1,675	1,500
612-6745-75-00	COLLECTION FEES	-	3,000	3,000	-	500
TOTAL SUPPLIES AND MATERIALS		**757,276**	**185,975**	**185,975**	**227,150**	**228,825**
CAPITAL OUTLAY						
612-6630-72-00	CAPITAL OUTLAY	25,847	-	-	-	125,000
TOTAL CAPITAL OUTLAY		**25,847**	**-**	**-**	**-**	**125,000**
OTHER OPERATING EXPENSES						
612-6815-75-00	BAD DEBT	**8,203**	**20,000**	**20,000**	**-**	
TOTAL OTHER		**8,203**	**20,000**	**20,000**	**-**	**-**
TOTAL BILLING AND COLLECTION SERVICES (75)		**1,191,905**	**513,979**	**521,979**	**532,492**	**674,546**

WATER AND WASTEWATER INTEREST AND SINKING (74)

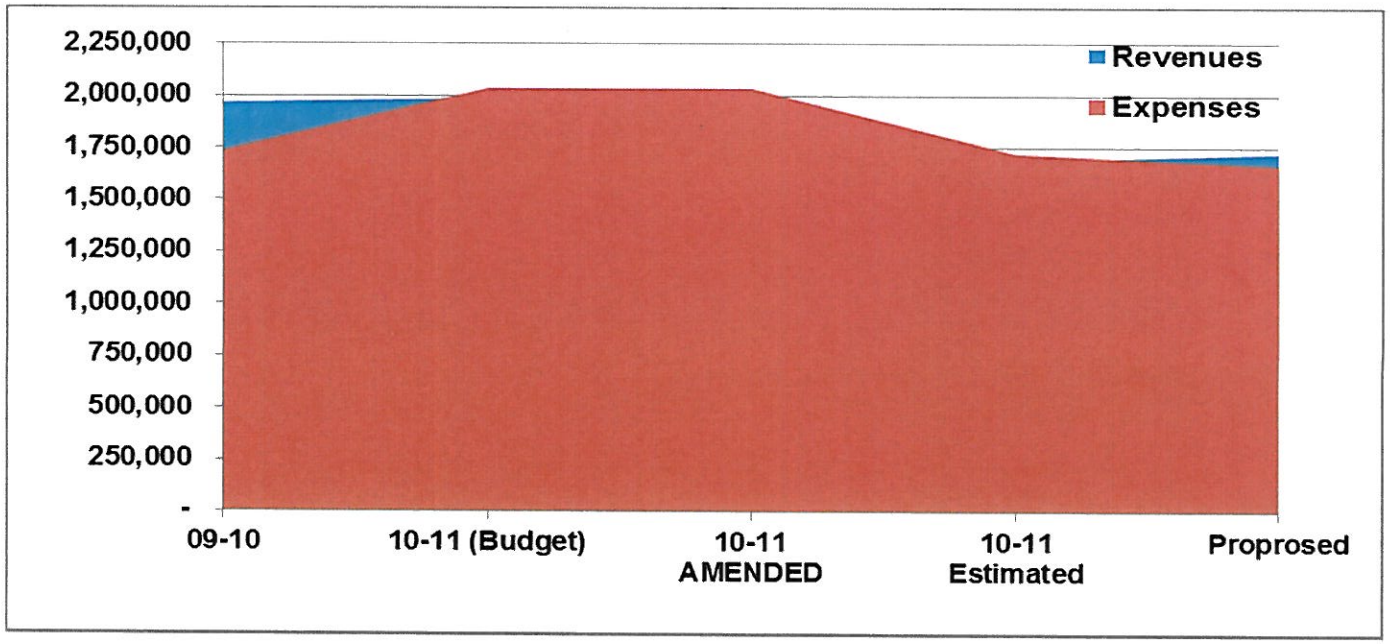
ACCOUNT CODES	ACCOUNT DESCRIPTION		ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATE 2010-2011	MANAGER PROPOSED
SELF-SUPPORTING BONDS (P&I)							
612-6510-74-00	2004 W/WW REV BONDS-PRIN	($3.8M)	105,000	110,000	110,000	110,000	120,000
612-6513-74-00	1999 TAX & REV CO-PRIN	($1.22M)	-	-	-	-	-
612-6514-74-00	2000 TAX & REV CO-PRIN	($2.60M)	2,223				-
612-6515-74-00	2002 W/WW REV REF BONDS-PRIN	($4.90M)	185,000	195,000	195,000	195,000	205,000
612-6523-74-00	2003 W/WW REV BONDS-PRIN	($4.60M)	155,000	165,000	165,000	165,000	175,000
612-6524-74-00	2008 TAX & REV CO -PRIN	($6.5M)					160,000
612-6525-74-00	2009 TAX & REV CO- PRIN	($10.27M)	-	-	-	-	145,000
612-6549-74-00	2010 REF BONDS-INT	($2.1m)	-	-	-	86,607	56,167
612-6550-74-00	2010 REF BONDS-PRIN	($2.1m)	-	-	-	155,400	184,800
612-6553-74-00	1999 TAX & REV CO-INT	($1.22M)	16,295	-	-	-	
612-6554-74-00	2000 TAX & REV CO-INT	($2.60M)	64,785	-	-	-	-
612-6556-74-00	2003 W/WW REV BONDS-INT	($4.60M)	176,405	198,686	198,686	198,686	190,849
612-6557-74-00	2002 W/WW REV REF BONDS-INT	($4.90M)	172,994	191,890	191,890	191,890	11,275
612-6559-74-00	2004 W/WW REV BONDS-INT	($3.80M)	136,476	154,160	154,160	154,160	148,660
612-6561-74-00	2008 TAX & REV CO -INT	($6.50M)	-	-	-	-	-
612-6562-74-00	2008 TAX & REV CO -INT	($6.50M)	264,072	316,543	316,543	316,543	316,543
612-6563-74-00	2009 TAX & REV CO- INT	($10.27M)	382,040	457,950	457,950	457,950	627,950
612-6594-74-00	2011 GO Refunding Bonds						25,000
612-6595-74-00	2011 GO Refunding Bonds						98,004
612-6590-74-00	AMORTIZED DEBT ISSUANCE COSTS			-	-	-	-
TOTAL INTEREST AND SINKING			**1,660,290**	**1,789,229**	**1,789,229**	**2,031,236**	**2,464,247**
PAYING AGENT FEES							
612-6591-74-00	FEES		33,749	2,500	2,500	2,500	3,500
TOTAL PAYING AGENT FEES			**33,749**	**2,500**	**2,500**	**2,500**	**3,500**
TOTAL WATER AND WASTEWATER INT & SINKING (74)			**1,694,039**	**1,791,729**	**1,791,729**	**2,033,736**	**2,467,747**

LITTLE ELM

SOLID WASTE FUND (712)

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

PROPOSED BUDGET
FY 2011-2012



LITTLE ELM

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

ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
Beginning Working Capital	**$ 87,841**	**$ 317,822**	**$ 317,822**	**$ 317,822**	**$ 282,231**
Operating Revenues:					
Franchise Fees-Comm Solid Waste	-	-	-	57,007	76,140
Charges for services	1,965,611	1,988,106	1,988,106	1,628,879	1,646,688
Interest	1,481	1,190	1,190	1,432	1,500
Total Operating Revenues	**1,967,092**	**1,989,296**	**1,989,296**	**1,687,318**	**1,724,328**
Operating Expenses:					
Personnel Costs	4,762	14,027	14,027	9,401	15,822
Solid Waste Contract	1,406,940	1,557,400	1,557,400	1,337,849	1,179,760
Mowing Contracts	4,365	75,000	75,000	57,377	125,000
Litter Contracts	15,675	16,000	16,000	13,000	9,000
Spring and Fall Cleanup	16,889	17,000	17,000	13,000	15,000
Hazardous Waste Contract	42,681	50,000	50,000	1,000	23,000
Dump Station	111,858	110,000	110,000	95,281	100,000
Other Expenses	37,940	-	-	-	-
Total Expenditures	**1,641,111**	**1,839,427**	**1,839,427**	**1,526,909**	**1,467,582**
Net Income (Loss) Before Transfers	**325,981**	**149,869**	**149,869**	**160,409**	**256,746**
Other Financing Sources (Uses):					
Transfers in from other funds	-	-	-	-	
Transfers to other funds	(96,000)	(196,000)	(196,000)	(196,000)	(197,603)
Net Other Financing Sources (Uses)	**(96,000)**	**(196,000)**	**(196,000)**	**(196,000)**	**(197,603)**
Change in Net Assets	**229,981**	**(46,131)**	**(46,131)**	**(35,591)**	**59,144**
Prior Year Adjustment					
Ending Working Capital	**$ 317,822**	**$ 271,691**	**$ 271,691**	**$ 282,231**	**$ 341,374**

SOLID WASTE COLLECTION

ACCOUNT CODES	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PRPOSED
712-5127-00-00	Franchise-Comm Solid Waste	-	-	-	57,007	76,140
712-5447-00-00	Sales	1,965,611	1,988,106	1,988,106	1,628,879	1,646,688
712-5611-00-00	Interest	1,481	1,190	1,190	1,432	1,500
712-7900-00-00	Transfer In	-	-	-	-	
TOTAL REVENUE		1,967,092	1,989,296	1,989,296	1,687,318	1,724,328

SOLID WASTE COLLECTION (70)

ACCOUNT CODES	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	MANAGER PROPOSED
PERSONNEL SERVICES						
712-6108-70-00	SALARIES & WAGES	4,031	12,480	12,480	8,204	14,140
712-6141-70-00	SOCIAL SECURITY	308	955	955	628	1,082
712-6143-70-00	WORKERS COMPENSATION	338	322	322	407	483
712-6145-70-00	UNEMPLOYMENT COMPENSATION	85	270	270	163	117
TOTAL PERSONNEL		**4,762**	**14,027**	**14,027**	**9,401**	**15,822**
CONTRACTUAL OBLIGATIONS						
712-6200-70-00	SOLID WASTE SERVICES CONTRACT	1,406,940	1,557,400	1,557,400	1,337,849	1,179,760
712-6221-70-00	MOWING CONTRACT SERVICES	4,365	75,000	75,000	57,377	125,000
712-6222-70-00	LITTER CONTRACT SERVICES	15,675	16,000	16,000	13,000	9,000
712-6223-70-00	SPRING AND FALL CLEANUP	16,889	17,000	17,000	13,000	15,000
712-6224-70-00	HAZARDOUS WASTE DISPOSAL	42,681	50,000	50,000	1,000	23,000
712-6225-70-00	SOLID WASTE DUMP STATIONS	111,858	110,000	110,000	95,281	100,000
712-6226-70-00	MISCELLANEOUS	-	-	-	-	
TOTAL CONTRACTUAL OBLIGATIONS		1,598,410	1,825,400	1,825,400	1,517,508	1,451,760
SUPPLIES AND MATERIALS						
712-6333-70-00	MISC. EXPENDITURES	-	-	-	-	
712-6343-70-00	EQUIPMENT AND TOOLS	-	-	-	-	
712-6344-70-00	PRINTING AND MAILING	-	-	-	-	
TOTAL SUPPLIES AND MATERIALS		-	-	-	-	-
TRANSFERS & OTHER						
712-6250-70-00	TRANSFER TO GENERAL FUND 112	96,000	196,000	196,000	196,000	197,603
712-6251-70-00	TRANSFER TO UCP FUND 829	-	-	-	-	
712-8992-70-00	TRANSFER TO FUND 612 CASH	-	-	-	-	
712-9000-70-00	BAD DEBT EXPENSE	37,940	-	-	-	
TOTAL TRANSFERS		133,940	196,000	196,000	196,000	197,603
TOTAL SOLID WASTE COLLECTION (70)		**1,737,111**	**2,035,427**	**2,035,427**	**1,722,909**	**1,665,184**

LITTLE ELM

STREET MAINTENANCE FUND (115)
1/4 CENT SALES TAX

The Town voted a 1/4 cent sales tax in May 2009 for the purpose of constructing and maintaining the Town's streets. The town issues an annual competitive bid for street maintenance and awards the bid for street repairs based on a comprehensice street maintenance inventory grid maintained by the Town's engineer. The first election was in 2005 and the table below reflects the fiscal year collections since the sales tax was first voted in 2005.

FY 2011-2012 Proposed Budget

	Fiscal Year	Total Sales Tax Received	1¢ General Fund	.50¢ EDC	.25¢ CDC	.25¢ Street Maint.	% Change
	2006	1,583,648	932,081	466,041	0	185,526	
	2007	1,730,338	976,025	488,012	0	266,301	43.5%
	2008	2,533,974	1,291,747	645,874	274,044	322,310	21.0%
	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%
Estimated	**2011**	$3,356,112	1,678,056	839,028	419,514	419,514	6.8%
Projected	**2012**	$3,754,324	$1,877,162	$938,581	$469,290	469,290	11.9%

A contract was awarded on June 2, 2009 for $694,296 to Quality Excavation;
A contract was awarded on May 04, 2010 to Reynolds for $567,232
A contract was awarded on May 05, 2011 to Quality for $341965.20
A contract change order was awared on 06-21-2011 to Quality for $79,390

LITTLE ELM

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

ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
Beginning Fund Balance	**$ 499,467**	**$ 142,226**	**$ 142,226**	**$ 142,226**	**$ 163,250**
Operating Revenues:					
Sales tax	392,878	380,281	380,281	419,514	469,290
Interest	7,901	5,875	5,875	2,500	2,500
Total Operating Revenues	**400,780**	**386,156**	**386,156**	**422,014**	**471,790**
Total Funds Available	**900,246**	**528,382**	**528,382**	**564,240**	**635,040**
Operating Expenses:					
Personnel services	-	-	-	-	
Contract services	758,021	301,723	301,723	269,715	500,000
Supplies and materials	-	-	-	-	-
Transfer Out	-	123,000	131,275	131,275	-
Total Expenditures	**758,021**	**424,723**	**432,998**	**400,990**	**500,000**
Excess (deficiency) of revenues over (under) expenditures	**(357,241)**	**(38,567)**	**(46,842)**	**21,024**	**(28,210)**
Ending Fund Balance	**$ 142,226**	**$ 103,659**	**$ 95,384**	**$ 163,250**	**$ 135,040**
					-

STREET MAINTENANCE 1/4 CENT SALES TAX FUND - SCHEDULE OF REVENUES

ACCOUNT CODES	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
115-5132-00-00	Sales Tax	392,878	380,281	380,281	419,514	469,290
115-5611-00-00	Interest	7,901	5,875	5,875	2,500	2,500
TOTAL REVENUE		400,780	386,156	386,156	422,014	471,790

STREET MAINTENANCE 1/4 CENT SALES TAX FUND - EXPENDITURE BUDGET

ACCOUNT CODES	ACCOUNT DESCRIPTION	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2010-2012
PERSONNEL SERVICES					
115-6108-50-00	SALARIES & WAGES	-	-	-	
115-6114-50-00	EMPLOYEE RETIREMENT PROGRAM	-	-	-	
115-6115-50-00	LONGEVITY/BONUS	-	-	-	
115-6116-50-00	OVERTIME	-	-	-	
115-6141-50-00	SOCIAL SECURITY	-	-	-	
115-6142-50-00	GROUP INSURANCE	-	-	-	
115-6143-50-00	WORKERS COMPENSATION	-	-	-	
115-6144-50-00	LIFE INSURANCE	-	-	-	
115-6145-50-00	UNEMPLOYMENT COMPENSATION	-	-	-	
115-6148-50-00	LONG-TERM DISABILITY INSUR EXP	-	-	-	
TOTAL PERSONNEL		-	-	-	-
CONTRACTUAL OBLIGATIONS					
115-6214-50-00	PROFESSIONAL FEES				
115-6706-50-00	STREET MAINT CONTRACT SERVICES	301,723	301,723	269,715	500,000
TOTAL CONTRACTUAL OBLIGATIONS		301,723	301,723	269,715	500,000
SUPPLIES AND MATERIALS					
115-6310-50-00	STREET MAINT SUPPLIES	-	-	-	-
115-6343-50-00	EQUIPMENT AND TOOLS	-	-	-	-
115-6344-50-00	PRINTING AND MAILING	-	-	-	-
TOTAL SUPPLIES AND MATERIALS		-	-	-	-
CAPITAL OUTLAY					-
115-6630-50-00	CAPITAL OUTLAY	-	-	-	
TOTAL CAPITAL OUTLAY		-	-	-	-
TRANSFERS & OTHER					
115-6250-50-00	TRANSFERS OUT	123,000	123,000	131,275	-
TOTAL TRANSFERS		123,000	123,000	131,275	-
TOTAL STREET MAINT 1/4 SALES TAX (50)		**424,723**	**424,723**	**400,990**	**500,000**

LITTLE ELM

SPECIAL REVENUE FUNDS

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.

Grants: to account for grants distributed to the Town by the Texas State Comptroller of Public Accounts, the Department of Homeland Security, and other organizations such as the Texas Library Archives, and the Law Enforcement Officer Safety Education Program.

Proposed Budget
FY 2011-2012

LITTLE ELM

SPECIAL REVENUE FUND SUMMARY
Revenue, Expenses and Changes in Fund Balance
Funds 200, 201, 250, 412
Non-Major Special Revenue Funds

ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROJECTED 2011-2012
Beginning Fund Balance	**$ 39,652**	**$ 33,333**	**$ 33,333**	**$ 33,333**	**$ 46,256**
Operating Revenues:					
Police Training (LEOSE)	3,084	3,700	3,700	3,104	3,700
Fire Training (LEOSE)	774	1,000	1,000	791	1,000
North Central Texas (Trauma)	-	-	-	2,051	-
CoServ Donations	20,638	-	-	-	-
Fire Citizen Corp (Fema)	6,852	7,500	7,500	10,014	-
Justice Admin Grant-Denton (JAG)	-	-	5,500	5,500	5,563
McGruff Donations	-	-	-	-	-
Lone Star Library Archives Grant	7,179	8,000	8,000	6,075	6,000
Cornerstones of Science	200	2,500	2,500	1,200	-
Police Explorer Donations	-	-	-	500	-
Police Misc Donations	-	1,000	1,000	-	-
Fire Misc Donations	864	1,000	1,000	-	-
Library Misc Donations	2,042	2,000	2,000	829	500
Animal Shelter Misc Donations	120	-	-	20	-
Fines and Forfeitures	2,751	-	-	96	-
Total Operating Revenues	**44,504**	**26,700**	**32,200**	**30,181**	**16,763**
Operating Expenditures:					
Police Training (LEOSE)	-	15,000	15,000	1,995	6,000
Fire Training (LEOSE)	1,166	2,000	2,000	145	2,000
North Central Texas (Trauma)	-	-	-	-	2,051
CoServ	18,724	-	1,914	1,914	-
Fire Corp (Fema)	14,015	8,000	8,000	984	-
JAG - Denton Co Expense	5,500	-	-	-	5,563
McGruff Neighborhood Expenses	-	-	-	-	1,404
Lone Star Qualified Expenses	7,179	7,500	7,500	6,103	6,000
Cornerstone Qualifed Expenses	-	-	-	5,167	-
Police Explorer Expenses	337	-	-	-	500
Police Misc Donation Expense	-	-	-	-	3,153
Fire Misc Donation Expense	700	-	-	-	4,011
Fire Misc Donation Expense	2,183	2,500	2,500	649	4,000
Animal Shelter Misc Donation Expense	-	-	-	-	1,500
Fines and Forefeiture Qualifying Expenses	1,019	-	-	300	5,000
Total Expenditures	**50,823**	**35,000**	**36,914**	**17,257**	**41,182**
Excess (deficiency) of revenues over expenditures	**(6,319)**	**(8,300)**	**(4,714)**	**12,923**	**(24,419)**
Audit Adjustment					
Ending Fund Balance	**$ 33,333**	**$ 25,033**	**$ 28,619**	**$ 46,256**	**$ 21,837**

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 200-Police Leose Funds

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	$ 8,438	$ 11,522	$ 11,522	$ 11,522	$ 12,631
REVENUES:						
Other agencies	200-5301-00-00	2,834	3,500	3,500	2,919	3,500
Interest	200-5611-00-00	250	200	200	185	200
TOTAL REVENUES		3,084	3,700	3,700	3,104	3,700
TOTAL FUNDS AVAILABLE		$ 11,522	$ 15,222	$ 15,222	$ 14,626	$ 16,331
EXPENDITURES:						
Supplies and equipment	200-6330-30-00	-	15,000	15,000	1,995	1,000
Miscellaneous expense	200-6333-30-00	-	-	-	-	-
Training and travel	200-6715-30-00	-	-	-	-	5,000
TOTAL EXPENDITURES		$ -	$ 15,000	$ 15,000	$ 1,995	$ 6,000
Excess (deficiency) of revenues over (under) expenditures		3,084	(11,300)	(11,300)	1,109	(2,300)
ENDING FUND BALANCE	200-3111-00-00	$ 11,522	$ 222	$ 222	$ 12,631	$ 10,331

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

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

LITTLE ELM

SPECIAL REVENUE

Revenue, Expenses and Changes in Fund Balance

Fund 200-Fire Leose Funds

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	$ 2,574	$ 2,182	$ 2,182	$ 2,182	$ 2,828
REVENUES:						
Other agencies	200-5302-00-00	774	1,000	1,000	791	1,000
Interest	200-5611-00-00	-	-	-	-	-
TOTAL REVENUES		774	1,000	1,000	791	1,000
TOTAL FUNDS AVAILABLE		$ 3,348	$ 3,182	$ 3,182	$ 2,973	$ 3,828
EXPENDITURES:						
Supplies and equipment	200-6330-58-00	-	-	-	-	-
Miscellaneous expense	200-6333-58-00	1,166	2,000	2,000	145	2,000
Training and travel	200-6715-58-00	-	-	-	-	-
TOTAL EXPENDITURES		$ 1,166	$ 2,000	$ 2,000	$ 145	$ 2,000
Excess (deficiency) of revenues over (under) expenditures		(392)	(1,000)	(1,000)	646	(1,000)
ENDING FUND BALANCE	200-3111-00-00	$ 2,182	$ 1,182	$ 1,182	$ 2,828	$ 1,828

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

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

LITTLE ELM

SPECIAL REVENUE

Revenue, Expenses and Changes in Fund Balance

Fund 200-NCT Trauma

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	$ -	$ -	$ -	$ -	$ 2,051
REVENUES:						
Other agencies	200-5305-00-00	-	-	-	2,051	-
Interest	200-5611-00-00	-	-	-	-	-
TOTAL REVENUES		-	-	-	2,051	-
TOTAL FUNDS AVAILABLE		$ -	$ -	$ -	$ 2,051	$ 2,051
EXPENDITURES:						
Supplies and equipment	200-6330-30-00	-	-	-	-	-
Miscellaneous expense	200-6333-30-00	-	-	-	-	2,051
Training and travel	200-6715-30-00	-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ -	$ -	$ -	$ 2,051
Excess (deficiency) of revenues over (under) expenditures		-	-	-	2,051	(2,051)
ENDING FUND BALANCE	200-3111-00-00	$ -	$ -	$ -	$ 2,051	$ -

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 grants are tied to RAC involvement

LITTLE ELM

SPECIAL REVENUE

Revenue, Expenses and Changes in Fund Balance

Fund 200-CoServ Grant

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	$ -	$ 1,914	$ 1,914	$ 1,914	$ (0)
REVENUES:						
Other agencies	200-5305-00-00	-	-	-	-	-
Other agencies-CoServ	200-5307-00-00	20,638	-			
Interest	200-5611-00-00	-	-	-	-	-
TOTAL REVENUES		20,638	-	-	-	-
TOTAL FUNDS AVAILABLE		$ 20,638	$ 1,914	$ 1,914	$ 1,914	$ (0)
EXPENDITURES:						
Supplies and equipment	200-6330-58-00	-	-	-	-	-
Miscellaneous expense	200-6333-58-00	-	-	-	-	-
Grant Expense-CoServ	200-6338-58-00	18,724	-	1,914	1,914	
Training and travel	200-6715-58-00	-	-	-	-	-
TOTAL EXPENDITURES		$ 18,724	$ -	$ 1,914	$ 1,914	$ -
Excess (deficiency) of revenues over (under) expenditures		1,914	-	(1,914)	(1,914)	-
ENDING FUND BALANCE	200-3111-00-00	$ 1,914	$ 1,914	$ 0	$ (0)	$ (0)

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 grants are tied to RAC involvement

LITTLE ELM

SPECIAL REVENUE

Revenue, Expenses and Changes in Fund Balance

Fund 200-Fire Citizen Corp

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	$ (1,699)	$ (8,861)	$ (8,861)	$ (8,861)	$ 169
REVENUES:						
Other agencies	200-5305-00-00	-	-	-	-	-
Other agencies-CoServ	200-5307-00-00	-	-			
Other agencies-Fema	200-5308-00-00	6,852	7,500	7,500	10,014	-
Interest	200-5611-00-00	-	-	-	-	-
TOTAL REVENUES		6,852	7,500	7,500	10,014	-
TOTAL FUNDS AVAILABLE		$ 5,153	$ (1,361)	$ (1,361)	$ 1,153	$ 169
EXPENDITURES:						
Supplies and equipment	200-6330-58-00	-	-	-	-	-
Miscellaneous expense	200-6333-58-00	-	-	-	-	-
Grant Expense-CoServ	200-6338-58-00	-	-	-	-	-
Citizen Corp Fema Expense	200-6341-58-00	14,015	8,000	8,000	984	-
Training and travel	200-6715-58-00	-	-	-	-	-
TOTAL EXPENDITURES		$ 14,015	$ 8,000	$ 8,000	$ 984	$ -
Excess (deficiency) of revenues over (under) expenditures		(7,163)	(500)	(500)	9,030	-
ENDING FUND BALANCE	200-3111-00-00	$ (8,861)	$ (9,361)	$ (9,361)	$ 169	$ 169

These funds originate through the Federal Emergency Management Administration and distributed through the State Comptroller. The funds are for reimbursements for Fire and EMS expenses.

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 200-JAG Grant-Denton County

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	$ -	$ (5,500)	$ (5,500)	$ (5,500)	$ -
REVENUES:						
Other agencies-Denton County	200-5309-00-00	-	-	5,500	5,500	5,563
Interest	200-5611-00-00	-	-	-	-	-
TOTAL REVENUES		-	-	5,500	5,500	5,563
TOTAL FUNDS AVAILABLE		$ -	$ (5,500)	$ -	$ -	$ 5,563
EXPENDITURES:						
IT Services	200-6328-30-00	5,500	-	-	-	5,563
Supplies and equipment	200-6330-30-00	-	-	-	-	-
Miscellaneous expense	200-6333-30-00	-	-	-	-	-
Training and travel	200-6715-30-00	-	-	-	-	-
TOTAL EXPENDITURES		$ 5,500	$ -	$ -	$ -	$ 5,563
Excess (deficiency) of revenues over (under) expenditures		(5,500)	-	5,500	5,500	-
ENDING FUND BALANCE	200-3111-00-00	$ (5,500)	$ (5,500)	$ -	$ -	$ -

Justice Assistant Grant Awarded to Denton County through the Department of Justice with allocation to Town of Little Elm in May 2005 for $11,063. The Town is using the grant for data coversion.

LITTLE ELM

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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	$ 1,404	$ 1,404	$ 1,404	$ 1,404	$ 1,404
REVENUES:						
Other agencies	200-5309-00-00	-	-	-	-	-
Interest	200-5611-00-00	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-
TOTAL FUNDS AVAILABLE		$ 1,404	$ 1,404	$ 1,404	$ 1,404	$ 1,404
EXPENDITURES:						
IT Services	200-6328-30-00	-	-	-	-	-
Supplies and equipment	200-6330-30-00	-	-	-	-	-
Miscellaneous expense	200-6333-30-00	-	-	-	-	1,404
Training and travel	200-6715-30-00	-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ -	$ -	$ -	$ 1,404
Excess (deficiency) of revenues over (under) expenditures		-	-	-	-	(1,404)
ENDING FUND BALANCE	200-3111-00-00	$ 1,404	$ 1,404	$ 1,404	$ 1,404	$ 0

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.

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 200-Loan Star Libraries Grant Program

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	$ 28	$ 28	$ 28	$ 28	$ (0)
REVENUES:						
Interest	200-5611-00-00	-	-	-	-	-
Other agencies	200-5902-00-00	7,179	8,000	8,000	6,075	6,000
TOTAL REVENUES		7,179	8,000	8,000	6,075	6,000
TOTAL FUNDS AVAILABLE		$ 7,207	$ 8,028	$ 8,028	$ 6,103	$ 6,000
EXPENDITURES:						
IT Services	200-6328-09-00	-	-	-	-	-
Supplies and equipment	200-6330-09-00	-	-	-	-	-
Lone Star Grant expense	200-6331-09-00	7,179	7,500	7,500	6,103	6,000
Miscellaneous expense	200-6333-09-00	-	-	-	-	-
Training and travel	200-6715-09-00	-	-	-	-	-
TOTAL EXPENDITURES		$ 7,179	$ 7,500	$ 7,500	$ 6,103	$ 6,000
Excess (deficiency) of revenues over (under) expenditures		-	500	500	(28)	-
ENDING FUND BALANCE	200-3111-00-00	$ 28	$ 528	$ 528	$ (0)	$ (0)

This grant program provides direct grants-in-aid to public libraries that are members of the Texas Library System for the following purpose: to provide an incentive for local communities to extend public library services without charge to those residing outside each library's local legal service area in order to improve library services statewide and improve access to public library resources and services for all Texans.

LITTLE ELM

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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	$ 3,767	$ 3,967	$ 3,967	$ 3,967	$ (0)
REVENUES:						
Interest	200-5611-00-00	-	-	-	-	-
Other agencies	200-5905-00-00	200	2,500	2,500	1,200	-
TOTAL REVENUES		200	2,500	2,500	1,200	-
TOTAL FUNDS AVAILABLE		$ 3,967	$ 6,467	$ 6,467	$ 5,167	$ (0)
EXPENDITURES:						
IT Services	200-6328-09-00	-	-	-	-	-
Supplies and equipment	200-6330-09-00	-	-	-	5,167	-
Lone Star Grant expense	200-6331-09-00	-	-	-	-	-
Miscellaneous expense	200-6333-09-00	-	-	-	-	-
Training and travel	200-6715-09-00	-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ -	$ -	$ 5,167	$ -
Excess (deficiency) of revenues over (under) expenditures		200	2,500	2,500	(3,967)	-
ENDING FUND BALANCE	200-3111-00-00	$ 3,967	$ 6,467	$ 6,467	$ (0)	$ (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.

LITTLE ELM

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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	250-3111-00-00	$ 567	$ 229	$ 229	$ 229	$ 729
REVENUES:						
Explorer Program Donation	250-5302-00-00	-	-	-	500	-
Interest	250-5611-00-00	-	-	-	-	-
TOTAL REVENUES		-	-	-	500	-
TOTAL FUNDS AVAILABLE		$ -	$ 229	$ 229	$ 729	$ 729
EXPENDITURES:						
Explorer Program	250-6361-30-00	337	-	-	-	500
		-	-	-	-	-
TOTAL EXPENDITURES		$ 337	$ -	$ -	$ -	$ 500
Excess (deficiency) of revenues over (under) expenditures		(337)	-	-	500	(500)
ENDING FUND BALANCE	250-3111-00-00	$ 229	$ 229	$ 229	$ 729	$ 229

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.

LITTLE ELM

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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	250-3111-00-00	$ 4,272	$ 4,272	$ 4,272	$ 4,272	$ 4,272
REVENUES:						
Miscellaneous Donations	250-5322-00-00	-	1,000	1,000	-	-
Anti-Drug Donations	250-5325-00-00	-	-	-	-	-
Interest	250-5611-00-00	-	-	-	-	-
TOTAL REVENUES		-	1,000	1,000	-	-
TOTAL FUNDS AVAILABLE		$ -	$ 5,272	$ 5,272	$ 4,272	$ 4,272
EXPENDITURES:						
Miscellaneous expense	250-6339-30-00	-	-	-	-	3,153
Anti-Drug Program expense	250-6336-30-00	-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ -	$ -	$ -	$ 3,153
Excess (deficiency) of revenues over (under) expenditures		-	1,000	1,000	-	(3,153)
ENDING FUND BALANCE	250-3111-00-00	$ 4,272	$ 5,272	$ 5,272	$ 4,272	$ 1,119

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

LITTLE ELM

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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	250-3111-00-00	$ 3,847	$ 4,011	$ 4,011	$ 4,011	$ 4,011
REVENUES:						
Miscellaneous Donations	250-5324-00-00	864	1,000	1,000	-	-
Interest	250-5611-00-00	-	-	-	-	-
TOTAL REVENUES		864	1,000	1,000	-	-
TOTAL FUNDS AVAILABLE		$ -	$ 5,011	$ 5,011	$ 4,011	$ 4,011
EXPENDITURES:						
Miscellaneous expense	250-6338-58-00	700	-	-	-	4,011
		-	-	-	-	-
TOTAL EXPENDITURES		$ 700	$ -	$ -	$ -	$ 4,011
Excess (deficiency) of revenues over (under) expenditures		164	1,000	1,000	-	(4,011)
ENDING FUND BALANCE	250-3111-00-00	$ 4,011	$ 5,011	$ 5,011	$ 4,011	$ (0)

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

LITTLE ELM

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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	250-3111-00-00	$ 3,849	$ 3,708	$ 3,708	$ 3,708	$ 3,888
REVENUES:						
Miscellaneous Donations	250-5900-00-00	2,042	2,000	2,000	829	500
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	-	-	-	-	-
TOTAL REVENUES		2,042	2,000	2,000	829	500
TOTAL FUNDS AVAILABLE		$ -	$ 5,708	$ 5,708	$ 4,537	$ 4,388
EXPENDITURES:						
Girl Scout Donation Expense	250-6331-09-00	-	-	-	-	-
Lions Club Donation Expense	250-6333-09-00	-	-	-	-	-
Miscellaneous expense	250-6334-09-00	2,183	2,500	2,500	649	4,000
TOTAL EXPENDITURES		$ 2,183	$ 2,500	$ 2,500	$ 649	$ 4,000
Excess (deficiency) of revenues over (under) expenditures		(141)	(500)	(500)	180	(3,500)
ENDING FUND BALANCE	250-3111-00-00	$ 3,708	$ 3,208	$ 3,208	$ 3,888	$ 388

Miscellaneous donations to the Department for equipment and supplies and sometimes for specific acquisitions. Includes donations from Walmart, Sams, Oncor, Coserv, Girl Scouts and Lion's Club as well as other miscellaneous donations other than for building improvements.

LITTLE ELM

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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	250-3111-00-00	$ 1,463	$ 1,583	$ 1,583	$ 1,583	$ 1,603
REVENUES:						
Animal Shelter Donations	250-5906-00-00	120	-	-	20	-
Interest	250-5611-00-00	-	-	-	-	-
TOTAL REVENUES		120	-	-	20	-
TOTAL FUNDS AVAILABLE		$ 1,583	$ 1,583	$ 1,583	$ 1,603	$ 1,603
EXPENDITURES:						
Animal Shelter Expense	250-6334-44-00	-	-	-	-	1,500
Building Improvements	250-6630-44-00	-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ -	$ -	$ -	$ 1,500
Excess (deficiency) of revenues over (under) expenditures		120	-	-	20	(1,500)
ENDING FUND BALANCE	250-3111-00-00	$ 1,583	$ 1,583	$ 1,583	$ 1,603	$ 103

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

LITTLE ELM

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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	412-3111-00-00	$ 7,746	$ 9,477	$ 9,477	$ 9,477	$ 9,273
REVENUES:						
Sale of confiscated assets	412-5675-00-00	2,615	-	-	-	-
Forfeitures and fines	412-5698-00-00					
Interest	412-5611-00-00	135	-	-	96	-
TOTAL REVENUES		2,751	-	-	96	-
TOTAL FUNDS AVAILABLE		$ 10,496	$ 9,477	$ 9,477	$ 9,573	$ 9,273
EXPENDITURES:						
Other agencies seizure share	412-6200-01-00	1,019	-	-	300	5,000
Miscellaneous expenses	412-6333-01-00	-	-	-	-	-
TOTAL EXPENDITURES		$ 1,019	$ -	$ -	$ 300	$ 5,000
over (under) expenditures		1,732	-	-	(204)	(5,000)
ENDING FUND BALANCE	412-3111-00-00	$ 9,477	$ 9,477	$ 9,477	$ 9,273	$ 4,273

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

LITTLE ELM

SPECIAL REVENUE FUNDS
(Traffic Safety Fund - 205)

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

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

Proposed Budget
FY 2011-2012

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

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

LITTLE ELM

TRAFFIC SAFETY FUND

Revenue, Expenses and Changes in Fund Balance

Fund 205 - Red Light Camera

ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
Operating Revenues:					
Charges for services	202,981	411,253	411,253	440,233	425,000
Interest	102	1,638	1,638	2,273	2,000
Total Operating Revenues	**203,084**	**412,891**	**412,891**	**442,506**	**427,000**
Operating Expenses:					
Supplies and Equipment	-	98,081	98,081	123,041	105,500
ATS Service Fees	76,232	182,500	182,500	180,387	181,500
State Fees	49,661	-	-	-	45,000
Capital	-	-	55,100	112,286	-
Total Expenditures	**125,893**	**280,581**	**335,681**	**415,714**	**332,000**
Net Income (Loss) Before Transfers	**77,190**	**132,310**	**77,210**	**26,792**	**95,000**
Other Financing Sources (Uses):					
Transfers to General Fund	-	22,200	22,200	22,200	22,200
Net Other Financing Sources (Uses)	**-**	**22,200**	**22,200**	**22,200**	**22,200**
Change in Net Assets	**77,190**	**110,110**	**55,010**	**4,592**	**72,800**
Beginning Fund Balance	**-**	**77,190**	**77,190**	**77,190**	**81,783**
Ending Funding Balance	**77,190**	**187,300**	**132,200**	**81,783**	**154,583**

86

TRAFFIC SAFETY FUND (205)

ACCOUNT CODES	ACCOUNT DESCRIPTIONS	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
205-5517-00-00	Fines	202,981	411,253	411,253	440,233	425,000
205-5611-00-00	Interest	102	1,638	1,638	2,273	2,000
205-5671-00-00	Miscellaneous	-	-	-	-	-
TOTAL REVENUE		203,084	412,891	412,891	442,506	427,000

TRAFFIC SAFETY FUND (31)

ACCOUNT CODES	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
CONTRACTUAL OBLIGATIONS						
205-6256-31-00	STATE FEES (50%)	49,661	-	-	-	45,000
205-6257-31-00	ATS SERVICE FEES	76,232	182,500	182,500	180,387	181,500
TOTAL CONTRACTUAL OBLIGATIONS		125,893	182,500	182,500	180,387	226,500
SUPPLIES AND MATERIALS						
205-6333-31-00	MISCELLANEOUS EXPENSES	-	-	-	-	-
205-6336-31-00	BANK FEES AND CHARGES	-	-	-	-	-
205-6343-31-00	PUBLIC WORKS EQUIPMENT	-	57,545	57,545	63,561	60,000
205-6345-31-00	POLICE SAFETY SUPPLIES	-	2,250	2,250	9,750	2,000
205-6346-31-00	POLICE EQUIPMENT	-	35,024	35,024	46,730	35,000
205-6347-31-00	COMMUNITY SERVICES	-	-	-	-	5,000
205-6715-31-00	TRAINING	-	-	-	-	-
205-6719-31-00	UNIFORMS	-	3,262	3,262	3,000	3,500
TOTAL SUPPLIES AND MATERIALS		-	98,081	98,081	123,041	105,500
CAPITAL OUTLAY						
205-6630-31-00	CAPITAL OUTLAY	-	-	55,100	112,286	-
TOTAL CAPITAL OUTLAY		-	-	55,100	112,286	-
TRANSFERS OUT						
205-6250-31-00	TRANSFER TO GENERAL FUND	-	22,200	22,200	22,200	22,200
		-	22,200	22,200	22,200	22,200
TOTAL TRAFFIC SAFETY FUND (31)		**125,893**	**302,781**	**357,881**	**437,914**	**354,200**

LITTLE ELM

SPECIAL REVENUE FUNDS
(Fund 200)
Court Technology

Proposed Budget
FY 2011-2012

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

LITTLE ELM

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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	$ 4,513	$ 9,419	$ 9,419	$ 9,419	$ 13,953
REVENUES:						
Court Technology Fees	200-5513-00-00	12,250	13,000	13,000	10,412	12,000
Interest	200-5611-00-00	179	250	250	260	250
TOTAL REVENUES		12,429	13,250	13,250	10,672	12,250
TOTAL FUNDS AVAILABLE		$ 16,942	$ 22,669	$ 22,669	$ 20,091	$ 26,203
EXPENDITURES:						
Court Technology Expense	200-6324-07-00	7,523	7,000	7,000	6,138	10,000
Transfer to General Fund	200-6250-07-00	-	-	-	-	10,000
TOTAL EXPENDITURES		$ 7,523	$ 7,000	$ 7,000	$ 6,138	$ 20,000
Excess (deficiency) of revenues over (under) expenditures		4,906	6,250	6,250	4,534	(7,750)
ENDING FUND BALANCE	200-3111-00-00	$ 9,419	$ 15,669	$ 15,669	$ 13,953	$ 6,203

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

LITTLE ELM

SPECIAL REVENUE FUNDS
(Fund 200)
Court Security

Proposed Budget
FY 2011-2012

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

LITTLE ELM

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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	$ 31,322	$ 40,051	$ 40,051	$ 40,051	$ 33,232
REVENUES:						
Court Security Fees	200-5514-00-00	8,214	10,000	10,000	7,107	8,000
Interest	200-5611-00-00	515	750	750	450	500
TOTAL REVENUES		8,729	10,750	10,750	7,557	8,500
TOTAL FUNDS AVAILABLE		$ 40,051	$ 50,801	$ 50,801	$ 47,608	$ 41,732
EXPENDITURES:						
Court Security Expense	200-6323-07-00	-	-	-	-	-
Transfer to General Fund	200-6250-07-00	-	5,000	15,000	14,376	15,000
TOTAL EXPENDITURES		$ -	$ 5,000	$ 15,000	$ 14,376	$ 15,000
Excess (deficiency) of revenues over (under) expenditures		8,729	5,750	(4,250)	(6,819)	(6,500)
ENDING FUND BALANCE	200-3111-00-00	$ 40,051	$ 45,801	$ 35,801	$ 33,232	$ 26,732

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

LITTLE ELM

SPECIAL REVENUE FUNDS
(Fund 200)
Child Safety Program Fund

Proposed Budget
FY 2011-2012

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

LITTLE ELM

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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	$ 23,743	$ 11,296	$ 11,296	$ 11,296	$ 23,301
REVENUES:						
Child Safety Fees	200-5503-00-00	5,257	6,000	6,000	6,555	6,000
Other Govt's-Denton County	200-5310-00-00	5,825	-	-	5,000	5,000
Interest	200-5611-00-00	214	500	500	450	180
TOTAL REVENUES		11,296	6,500	6,500	12,005	11,180
TOTAL FUNDS AVAILABLE		$ 35,039	$ 17,796	$ 17,796	$ 23,301	$ 34,481
EXPENDITURES:						
Child Safety Program Expense	200-6340-30-00	23,743	-	-	-	20,000
Transfer to Fund 201 (Juvenile)	200-8995-30-00	-	-	-	-	6,500
TOTAL EXPENDITURES		$ 23,743	$ -	$ -	$ -	$ 26,500
Excess (deficiency) of revenues over (under) expenditures		(12,447)	6,500	6,500	12,005	(15,320)
ENDING FUND BALANCE	200-3111-00-00	$ 11,296	$ 17,796	$ 17,796	$ 23,301	$ 7,981

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. The additional court costs under this subsection shall be collected in the same manner that other fines and taxable court costs in the case are collected and shall be assessed only in a municipality.(2) expend the additional money for programs designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention; or(3) expend the additional money for programs designed to enhance public safety and security. Money collected under this article in a justice, county, or district court shall be used to fund school crossing guard programs in the county where they are collected. If the county does not operate a school crossing guard program, the county may:(1) remit fee revenues to school districts in its jurisdiction for the purpose of providing school crossing guard services; (2) fund programs the county is authorized by law to provide which are designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention;

LITTLE ELM

SPECIAL REVENUE FUNDS
(Fund 201)
Juvenile/Teen Court Fund

Proposed Budget
FY 2011-2012

Art. 102.0174. COURT COSTS; JUVENILE CASE MANAGER FUND. (a) In this article, "fund" means a juvenile case manager fund. (b) The governing body of a municipality by ordinance may create a juvenile case manager fund and may require a defendant convicted of a fine-only misdemeanor offense in a municipal court to pay a juvenile case manager fee not to exceed $5 as a cost of court.

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 201-Teen Court Fund

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	201-3111-00-00	$ (38)	$ 8,981	$ 8,981	$ 8,981	$ 9,741
REVENUES:						
Juvenile Case Manager Fees	201-5515-00-00	11,332	10,000	10,000	11,996	12,000
Teen Court Fees	201-5516-00-00	740	1,000	1,000	2,140	2,000
Interest	201-5611-00-00	161	300	300	300	300
Transfer in from Child Safety	201-5805-00-00	-	-	-	-	6,500
TOTAL REVENUES		12,233	11,300	11,300	14,436	20,800
TOTAL FUNDS AVAILABLE		$ 12,195	$ 20,281	$ 20,281	$ 23,417	$ 30,541
EXPENDITURES:						
IT Services	201-6328-07-00	-	-	-	-	-
Case Manager fee	201-6626-07-00	3,000	12,000	12,000	12,000	24,000
Teen Court expenses	201-6627-07-00	214	-	-	1,676	1,000
Dues and memberships	201-6712-09-00	-	-	-	-	250
Training and travel	201-6715-09-00	-	-	-	-	1,000
TOTAL EXPENDITURES		$ 3,214	$ 12,000	$ 12,000	$ 13,676	$ 26,250
Excess (deficiency) of revenues over (under) expenditures		9,019	(700)	(700)	761	(5,450)
ENDING FUND BALANCE	201-3111-00-00	$ 8,981	$ 8,281	$ 8,281	$ 9,741	$ 4,291

Art. 102.0174. COURT COSTS; JUVENILE CASE MANAGER FUND. (a) In this article, "fund" means a juvenile case manager fund. (b) The governing body of a municipality by ordinance may create a juvenile case manager fund and may require a defendant convicted of a fine-only misdemeanor offense in a municipal court to pay a juvenile case manager fee not to exceed $5 as a cost of court.

LITTLE ELM

SPECIAL REVENUE FUNDS
(Fund 250)
Library Building Donations

This is a Special Revenue Fund which accounts for donations/contributions to the renovation and capital funding of the Town's Library.

Proposed Budget
FY 2011-2012

LITTLE ELM

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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	250-3111-00-00	$ 11,745	$ 19,378	$ 19,378	$ 19,378	$ 19,866
REVENUES:						
Oak Point Donation	250-5904-00-00	2,890	-	-	-	-
Misc Library Building Donations	250-5907-00-00	4,245	-	-	46	-
Interest	250-5611-00-00	499	500	500	442	300
TOTAL REVENUES		7,633	500	500	488	300
TOTAL FUNDS AVAILABLE		$ 19,378	$ 19,878	$ 19,878	$ 19,866	$ 20,166
EXPENDITURES:						
Oak Point Donation Expense	250-6332-09-00	-	-	-	-	-
Building Improvements	250-6630-09-00	-	-	-	-	15,000
Miscellaneous expense	250-6334-09-00	-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ -	$ -	$ -	$ 15,000
Excess (deficiency) of revenues over (under) expenditures		7,633	500	500	488	(14,700)
ENDING FUND BALANCE	250-3111-00-00	$ 19,378	$ 19,878	$ 19,878	$ 19,866	$ 5,166

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

LITTLE ELM

SPECIAL REVENUE FUNDS
(Fund 202)
Streetscape

Proposed Budget
FY 2011-2012

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

LITTLE ELM

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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	202-3111-00-00	$ 38,845	$ 92,218	$ 92,218	$ 92,218	$ 193,617
REVENUES:						
Streetscape-Tower Lease	202-5720-00-00	53,373	50,000	50,000	50,585	50,000
Transfer In from other funds	202-7997-00-00	-	-	-	50,000	50,000
Interest	202-5611-00-00	-	-	200	815	500
TOTAL REVENUES		53,373	50,000	50,200	101,399	100,500
TOTAL FUNDS AVAILABLE		$ 92,218	$ 142,218	$ 142,418	$ 193,617	$ 294,117
EXPENDITURES:						
Streetscape Expense	202-6361-10-00	-	50,000	50,000	-	150,000
Transfer to Capital Projects	202-6250-07-00	-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ 50,000	$ 50,000	$ -	$ 150,000
Excess (deficiency) of revenues over (under) expenditures		53,373	-	200	101,399	(49,500)
ENDING FUND BALANCE	202-3111-00-00	$ 92,218	$ 92,218	$ 92,418	$ 193,617	$ 144,117

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

LITTLE ELM

SPECIAL REVENUE FUNDS
(Fund 825)
Park Development Fees

Proposed Budget
FY 2011-2012

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

LITTLE ELM

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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	BUDGET 2010-2011	AMENDED 2010-2011	ESTIMATED 2010-2011	PROPOSED 2011-2012
BEGINNING FUND BALANCE	825-3111-00-00	$ 152,747	$ 113,705	$ 113,705	$ 113,705	$ 95,124
REVENUES:						
Park Development Fees	825-5462-00-00		19,950	19,950	-	-
HOA Matching Funds	825-5463-00-00	27,494	-	-	-	-
Interest	825-5611-00-00	2,607	2,000	2,000	1,369	1,400
TOTAL REVENUES		30,101	2,000	2,000	1,369	1,400
TOTAL FUNDS AVAILABLE		$ 182,848	$ 115,705	$ 115,705	$ 115,074	$ 96,524
EXPENDITURES:						
Transfers out	825-8994-00-00	-	19,950	19,950	19,950	-
Miscellaneous expenses	825-6333-78-00	-	-	-	-	-
Kings Crossing HOA expense	825-6637-78-00	69,143	-		-	-
TOTAL EXPENDITURES		$ 69,143	$ 19,950	$ 19,950	$ 19,950	$ -
Excess (deficiency) of revenues over (under) expenditures		(39,042)	(17,950)	(17,950)	(18,581)	1,400
ENDING FUND BALANCE	825-3111-00-00	$ 113,705	$ 95,755	$ 95,755	$ 95,124	$ 96,524

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

102