



MEMORANDUM

TO: DOUG PEACH, INTERIM TOWN MANAGER
FROM: ALAN DICKERSON, FINANCE DIRECTOR
SUBJ: BUDGET REPORT FOR QUARTER ENDING MARCH 31, 2012
CC: MAYOR AND COUNCIL

The attached is Budget Information for the fiscal period ending March 31, 2012. This period ending represents 50% of the Town's fiscal year (12 months).

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

Budget: At March 31, 2012, the budget is as follows for operations with the target at 50%; the major operating and capital funds are presented in summary below.

Revenues:				
<i>Operating Funds</i>	<i>Budget</i>	<i>YTD</i>	<i>% Used</i>	
General Fund	\$ 14,883,391	\$ 11,157,226	75%	
Street Maint Fund	471,790	148,724	32%	
Water and Sewer Fund	9,606,758	4,048,157	42%	
Solid Waste Fund	1,724,328	877,219	51%	
Debt Service	3,231,020	3,110,926	96%	
Special Revenue Funds	314,288	194,545	62%	
Traffic Safety Fund	427,000	191,061	45%	
Total	\$ 30,658,575	\$ 19,727,858	64%	
Expenditures:				
<i>Operating Funds</i>	<i>Budget</i>	<i>YTD</i>	<i>% Used</i>	
General Fund	\$ 16,376,307	\$ 7,926,564	48%	
Street Maint Fund	500,000	6,595	1%	
Water and Sewer Fund	10,622,914	4,096,911	39%	
Solid Waste Fund	1,665,184	821,802	49%	
Debt Service	3,188,406	778,191	24%	
Special Revenue	369,222	125,777	34%	
Traffic Safety Fund	354,200	150,199	42%	
Total	\$ 33,076,234	\$ 13,906,039	42%	
Net Change:				
Net Change YTD	\$ (2,417,659)	\$ 5,821,818		

The overall budget for Town-wide Operations was at 42% while the Revenue Budget was at 64%. The net change in revenues over expenditures for the reporting period is \$5,821,818. This balance is primarily due to tax collections. All the Town's major revenue sources are trending upward and are on target for the reporting period.

General Fund Revenue and Expense Summary: The total all sources of revenue in the General Fund year-to-date is \$11,157,226 or 75% of budgeted revenues of \$14,883,391. Operationally, the Town is on target and within targeted projections. Building permit revenue is exceeding expectations at \$775,000 or 65% of budget (\$1,205,000) from all construction activity. The overall General Fund Budget is at 75% for operational revenues and other sources while General Fund expenditures are at 48% of budget. The Town's tax levy of \$10,165,000 is at 99% collection. All property tax revenue to date is \$10,243,000.

FINANCE DEPARTMENT
QUARTERLY BUDGET REPORT

General Fund Balance: The General Fund Balance (near cash) is at \$9,068,604 with \$5,785,000 being classified for unreserved and designated; the balance is committed to stabilization funds are the Town's 25% reserve fund policy.

Property Taxes: Total collected YTD is 5,288,126 or 51% against a budget of \$10,443,316.

General & Debt	Levy/Budget	YTD Actual	% Coll'td
Current Levy	10,224,816	10,164,941	99%
Prior Years' Taxes	83,500	55,587	67%
Penalty & Interest	135,000	22,417	17%
Total	10,443,316	10,242,945	98%

Franchise Taxes: Under the newly adopted CoServ Electric Ordinance, the Town's franchise rate is 5%. The receipts for CoServ were \$500,670 which puts the Town at 50% of budget for Electric Franchise revenue. The budget for electric franchise is \$1,050,000 which includes an increase over 2011 for the 1% increase in the Franchise tax to our customers in the CoServ service area. The Atmos Gas franchise annual payment was somewhat less than projected due to a milder winter. Gas franchise was budgeted at \$120,000 and came in at \$100,500. Over all year to date from all franchise revenue the total is \$666,400 or 47% of budget (\$1,426,440).

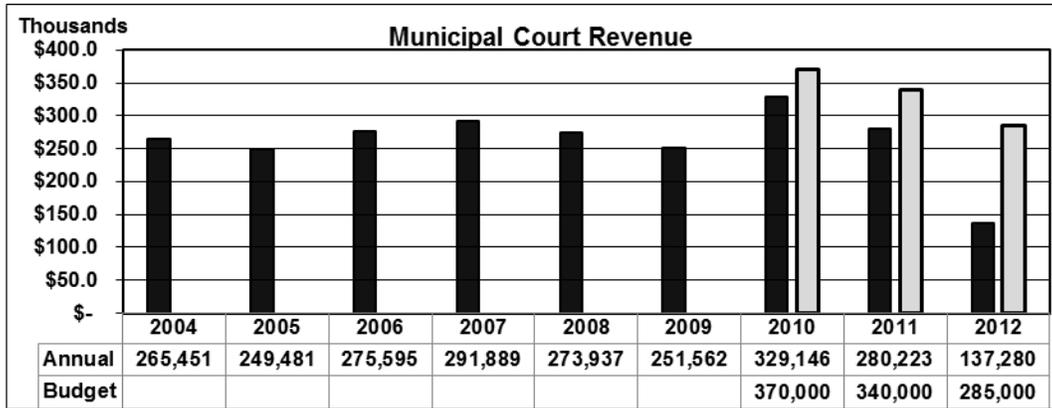
Sales Tax: Year over year the Town is at 10.6% or \$323,500 more in sales tax. On a cash basis, the Town is on tract and consistent with budgeted projections for this reporting period. The table below summaries total sales tax collections through March 2012 collections which represents January sales.

Fund	Budget	Current Month	FYTD Actual	Budget Remaining	% of Annual Budget
General 1¢	1,895,724	121,135	587,970	1,307,754	31%
EDC 1/2¢	934,050	60,568	293,985	640,065	31%
CDC 1/4¢	474,850	30,284	146,993	327,857	31%
Streets 1/4¢	474,850	30,284	146,993	327,857	31%
Total	3,779,474	242,071	1,175,940	3,232,271	31%

The Town has received its first distribution from the Kroger Market Place; Kroger is a quarterly remitter. It is anticipated that sales tax will continue to remain positive and potentially exceed budgeted projections.

Municipal Court: The Court has processed 1,295 cases for the year with a fine assessment of \$307,725. Total court fines collected and settled to the Town treasury net of state fees was \$137,280 or 48% of budget (\$285,000). The following graph reflects historical fine collection:

FINANCE DEPARTMENT
QUARTERLY BUDGET REPORT



Building Permits: Building permit revenue from all construction activities was \$774,477 or 64% of budget (\$1,204,892). New building starts are tracking with the Town projections. For a great amount of detail, please see the [Development Services Department March Monthly Report](#) on new building starts from Residential and Commercial construction. Construction activity is tracking very positively for the Town.

Interest Earnings and Cash Position: The Town's funds are fully invested and secure. Total interest earned for the quarter ending March 31, 2012 was \$191,365 Town wide. Total cash and investments for the period ending March 31, 2012 was \$31,755,645 and the invested balances at March 31, 2012 were \$31,755,645, a net change of \$1,614,000. (See Cash and Investment Report for more detail)

Water and Sewer Fund: The Town's Utility is at 39% or \$4,096,911 of an expense budget of \$10,622,914. Water and Sewer rates were increased effective October 2011. The rates and charges are generating revenues on target with the budget to cover operational costs for the reporting period. Water and Sewer revenues are at 42% of budget or \$4,048,157. For this reporting period, current revenues from the system are covering system operating expenses with a net loss of \$48,753

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

Tuesday, April 11, 2012



QUARTERLY BUDGET REPORT

FYTD @ 3-31-2012

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TOWN WIDE BUDGET SUMMARY
"Programs and Services"
Fiscal Year 2012

Quarterly Report



LITTLE ELM



TOWN WIDE BUDGET SUMMARY

Fiscal Year 2012

Quarterly Report

Governmental Funds (Major and Non-Major Funds)	Beginning Fund Balances	Revenues	Expenses	Net Revenues	Ending Fund Balances
General Fund	\$ 5,837,943	\$ 11,157,226	\$ 7,926,564	\$ 3,230,662	\$ 9,068,604
Debt Service Fund	547,522	3,110,926	778,191	2,332,735	2,880,257
Utility fund	7,112,403	4,048,157	4,096,911	(48,753)	7,063,649
Solid Waste Fund	360,815	919,571	821,802	97,769	458,584
Street Maint Fund	162,847	148,724	6,595	142,129	304,975
Special Revenue Funds	17,251	11,000	9,778	1,222	18,473
Court Technology Fund	13,897	5,426	2,339	3,087	16,984
Court Security Fund	33,403	4,145	-	4,145	37,548
Child Safety Program Fund	45,253	4,685	-	4,685	49,938
Juvenile/Teen Court Fund	10,917	7,874	12,702	(4,829)	6,089
Streetscape Fund	205,039	93,573	10,000	83,573	288,613
Traffic Safety Fund	99,709	191,061	150,199	40,862	140,571
Donation Fund	34,300	6,966	1,059	5,907	40,207
Forfeiture Fund	9,293	58	-	58	9,351
SECO Grant Fund	(42,361)	153,560	111,200	42,361	-
Park Development Fee Fund	95,492	513	-	513	96,004
Fund Totals	\$ 14,543,723	\$ 19,863,465	\$ 13,927,340	\$ 5,936,125	\$ 20,479,847



**FUND STATEMENTS
(Operating Funds)**

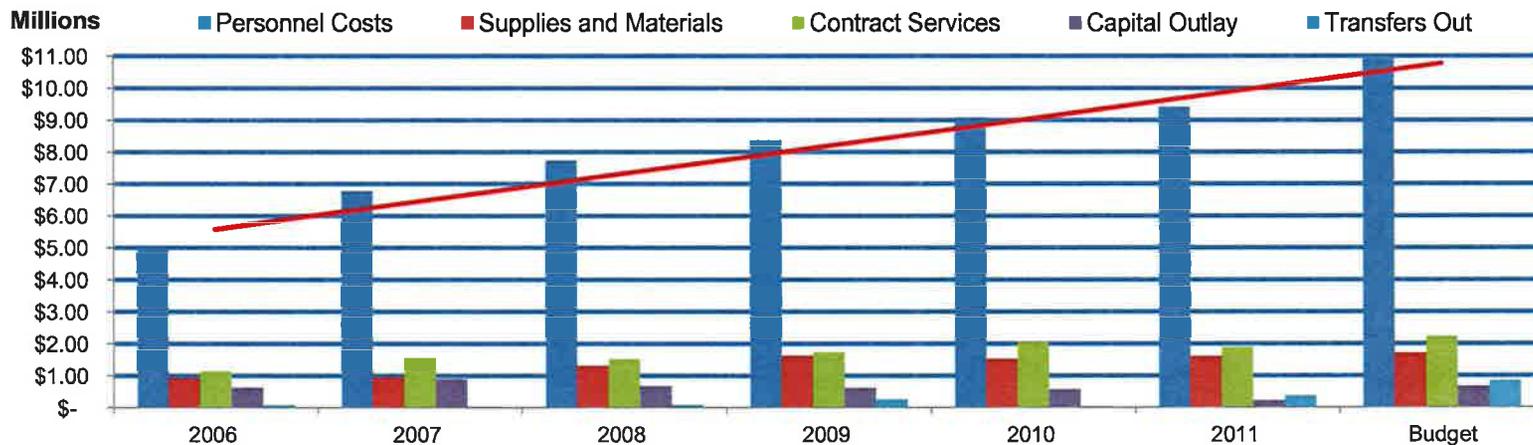
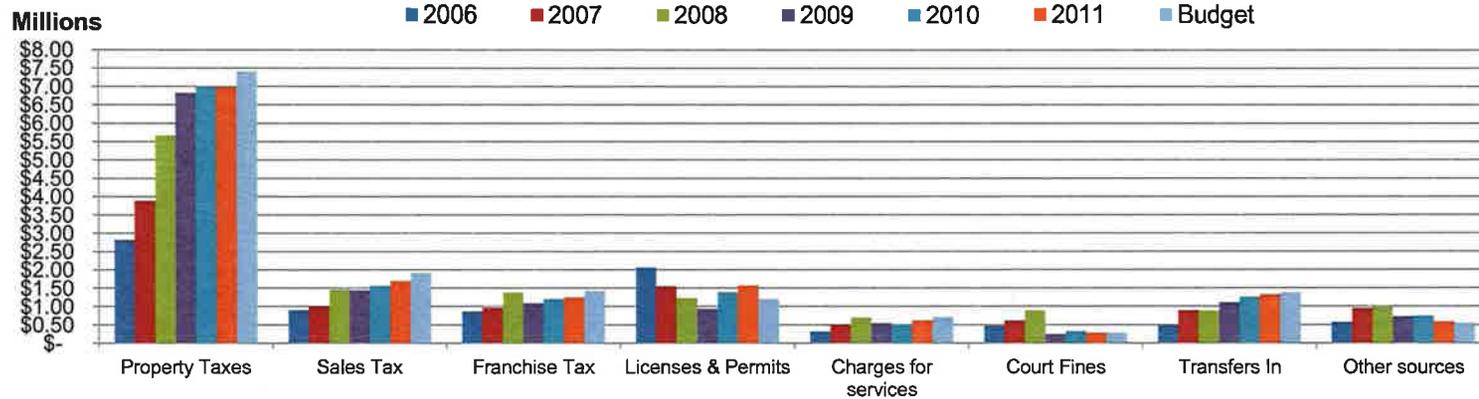


LITTLE ELM

GENERAL FUND

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

Quarterly Budget Report FY 2011-2012





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

	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD	% Var. to Budget	Remaining Budget
BEGINNING FUND BALANCE	\$ 3,930,726	\$ 4,265,588	\$ 5,006,919	\$ 5,837,943	\$ 5,837,943	\$ 5,837,943	xxx	xxx
REVENUES								
Property taxes	\$ 6,827,171	\$ 7,008,667	\$ 6,991,196	\$ 7,413,601	\$ 7,413,601	\$ 7,192,898	97.0%	220,703
Other taxes	2,542,102	2,774,940	2,949,639	3,342,069	3,342,069	1,257,082	37.6%	2,084,987
Permits and licenses	936,753	1,389,979	1,571,253	1,204,892	1,204,892	774,477	64.3%	430,415
Fees and charges	794,930	838,478	908,233	998,675	998,675	571,376	57.2%	427,299
Intergovernmental	503,167	496,304	389,495	371,759	371,759	242,298	65.2%	129,461
Miscellaneous	227,605	250,258	198,797	170,200	170,200	432,976	254.4%	(262,776)
Capital leases	-	-	-	-	-	-	0.0%	-
Transfers In	1,115,211	1,258,443	1,334,042	1,382,195	1,382,195	686,120	49.6%	696,075
TOTAL OPERATING REVENUES	\$ 12,946,940	\$ 14,017,069	\$ 14,342,654	\$ 14,883,391	\$ 14,883,391	\$ 11,157,226	75.0%	\$ 3,726,165
TOTAL FUNDS AVAILABLE	\$ 16,877,666	\$ 18,282,657	\$ 19,349,574	\$ 20,721,334	\$ 20,721,334	\$ 16,995,168		
EXPENDITURES								
Town Council	\$ 35,366	\$ 26,149	\$ 25,326	\$ 36,120	\$ 36,120	\$ 11,258	31.2%	24,862
Town Manager	225,596	219,356	220,905	232,304	232,304	112,850	48.6%	119,454
Town Secretary	124,335	131,329	129,829	140,152	140,152	61,713	44.0%	78,439
Town Attorney	234,059	149,231	237,417	210,000	210,000	86,757	41.3%	123,243
Court	156,022	220,270	245,153	259,356	259,356	148,609	57.3%	110,747
Finance	669,595	758,645	659,137	770,141	770,141	433,927	56.3%	336,214
Library	251,776	230,519	235,377	438,498	438,498	200,497	45.7%	238,001
Engineering	389,033	565,697	624,941	580,226	580,226	332,151	57.2%	248,075
Information Technology	411,000	457,932	439,612	457,666	457,666	193,081	42.2%	264,585
Human Resources	304,373	354,089	330,755	402,466	402,466	244,708	60.8%	157,758
Community Development	312,385	288,627	253,650	263,081	355,774	107,384	30.2%	248,390
Code Enforcement	189,858	190,788	146,006	-	-	-	0.0%	-
Building Inspections	266,453	269,660	347,229	398,116	398,116	204,763	51.4%	193,353
Police	2,897,358	3,257,105	3,260,642	3,619,240	3,619,240	1,670,949	46.2%	1,948,291
Animal Control	124,004	144,198	128,480	145,108	145,108	75,588	52.1%	69,520
Fleet Services	164,591	183,852	189,170	220,353	220,353	107,746	48.9%	112,607
Building Maint	389,627	374,135	381,132	593,650	593,650	296,347	49.9%	297,303
Streets	794,858	915,139	843,768	939,709	939,709	472,067	50.2%	467,642
Parks and Recreation	1,077,869	1,164,048	1,058,639	1,372,749	1,372,749	475,866	34.7%	896,883
Fire	3,326,431	3,336,123	3,378,173	4,447,372	4,354,679	1,867,886	42.9%	2,486,793
TOTAL EXPENDITURES	\$ 12,344,587	\$ 13,236,894	\$ 13,135,340	\$ 15,526,307	\$ 15,526,307	\$ 7,104,147	45.8%	\$ 8,422,160



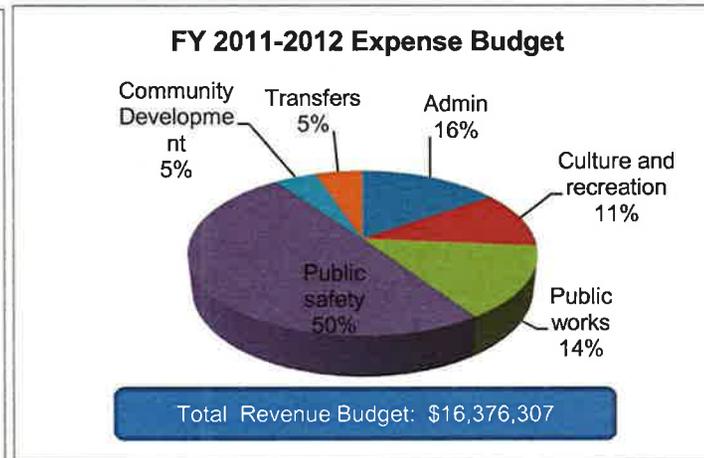
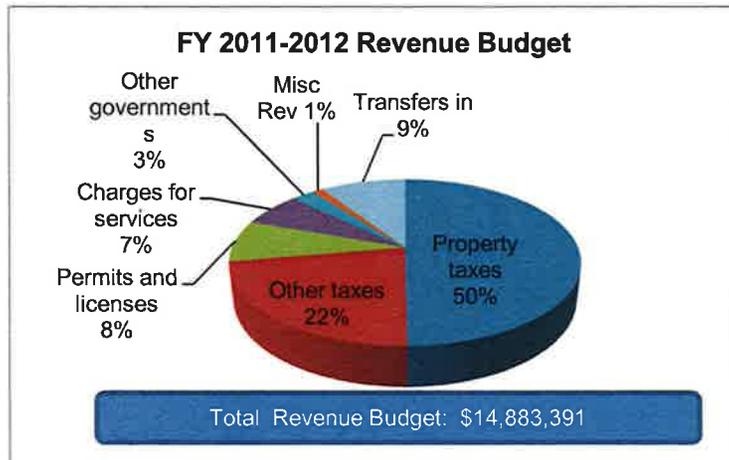
GENERAL FUND
(Revenues, Expenditures and Change in Fund Balance)
Fund 112
(unaudited)

	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD	% Var. to Budget	Remaining Budget
Transfers Out	\$ 267,490	\$ 38,844	\$ 376,291	\$ 850,000	\$ 850,000	\$ 822,417	97%	27,583
TOTAL OPERATING TRANSFERS	\$ 267,490	\$ 38,844	\$ 376,291	\$ 850,000	\$ 850,000	\$ 822,417	0%	\$ 27,583
TOTAL EXPENDITURES AND TRANSFERS	\$ 12,612,077	\$ 13,275,738	\$ 13,511,631	\$ 16,376,307	\$ 16,376,307	\$ 7,926,564	48%	\$ 8,449,743
Excess (deficiency) of revenues over (under) expenditures	\$ 334,863	\$ 741,331	\$ 831,023	\$ (1,492,916)	\$ (1,492,916)	\$ 3,230,662	xxx	xxx
ENDING FUND BALANCE	\$ 4,265,588	\$ 5,006,919	\$ 5,837,943	\$ 4,345,027	\$ 4,345,027	\$ 9,068,604	xxx	xxx
Unreserved, designated for unbudgeted items	\$ 1,697,696	\$ 2,554,107	\$ 2,554,107	\$ 1,061,191	\$ 1,061,191	\$ 5,784,769		
Unreserved, undesignated @25% of exp.	\$ 3,309,224	\$ 3,283,835	\$ 3,283,835	\$ 3,283,835	\$ 3,283,835	\$ 3,283,835		
	\$ 5,006,920	\$ 5,837,943	\$ 5,837,943	\$ 4,345,027	\$ 4,345,027	\$ 9,068,604		



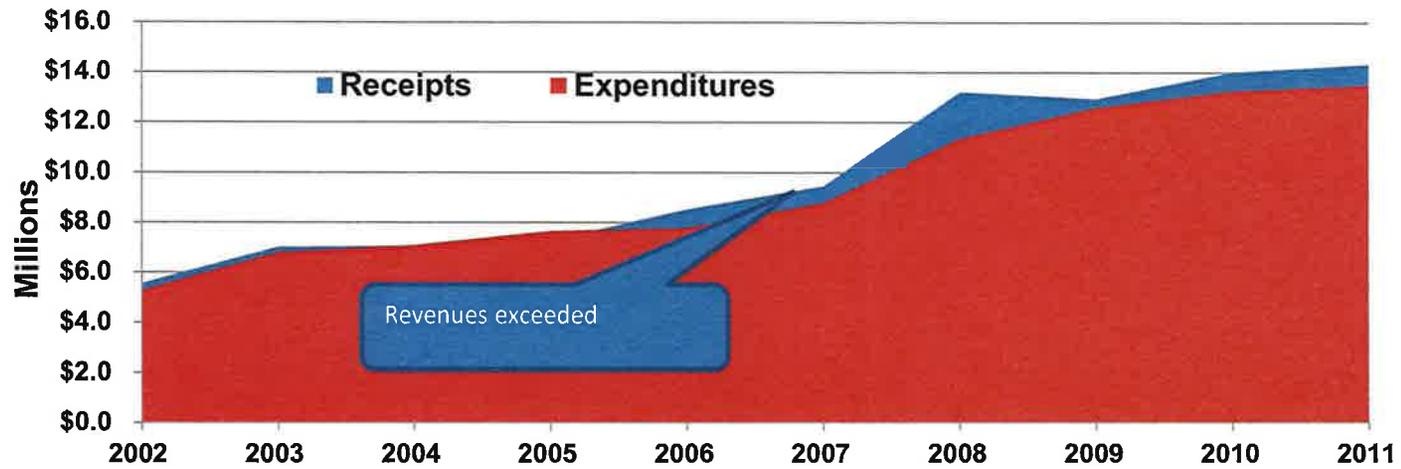
GENERAL FUND
(Revenues, Expenditures and Change in Fund Balance)

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2010-2012	AMENDED 2011-2012	YTD 2011-2012	
Revenues	2006-07	2007-08	2008-09	2009-10	2010-11				
Property taxes	3,885,868	5,672,030	6,827,171	7,008,667	6,991,196	7,413,601	7,413,601	7,192,898	
Other taxes	1,972,749	2,846,482	2,542,102	2,774,940	2,949,639	3,342,069	3,342,069	1,257,082	
Permits and licenses	1,546,491	1,232,527	936,753	1,389,979	1,571,253	1,204,892	1,204,892	774,477	
Charges for services	1,116,815	1,600,151	794,930	838,478	908,233	998,675	998,675	571,376	
Other governments	338,968	418,111	503,167	496,304	389,495	371,759	371,759	242,298	
Miscellaneous	613,868	218,512	227,605	250,258	198,797	170,200	170,200	432,976	
Transfers in	891,904	888,999	1,115,211	1,258,443	1,334,042	1,382,195	1,382,195	686,120	
Total Revenue	10,366,663	12,876,812	12,946,940	14,017,069	14,342,654	14,883,391	14,883,391	11,157,226	
Expenditures									
Administration	1,657,343	2,023,339	2,160,344	2,317,002	2,288,134	2,508,205	2,508,205	1,292,904	16.3%
Culture and recreation	891,493	1,055,739	1,329,645	1,394,568	1,294,017	1,811,247	1,811,247	676,363	8.5%
Public works	2,005,999	1,676,715	1,738,109	2,038,823	2,039,011	2,333,938	2,333,938	1,208,312	15.2%
Public safety	4,944,324	5,829,248	6,347,793	6,737,426	6,767,295	8,211,720	8,119,027	3,614,422	45.6%
Community Development	792,685	684,455	768,696	749,075	746,884	661,197	753,890	312,146	3.9%
Transfers	39,219	99,688	267,490	38,844	376,291	850,000	850,000	822,417	10.4%
Total Expenditures	10,331,063	11,369,185	12,612,077	13,275,738	13,511,631	16,376,307	16,376,307	7,926,564	
Excess (deficiency) of revenues over Prior Period Audit Adj	35,599	1,507,628	334,863	741,331	831,023	(1,492,916)	(1,492,916)	3,230,662	
Beginning Fund Balance	2,721,022	2,756,622	3,930,726	4,265,588	5,006,919	5,837,943	5,837,943	5,837,943	
Ending Fund Balance	2,756,622	4,264,249	4,265,588	5,006,919	5,837,943	4,345,027	4,345,027	9,068,604	

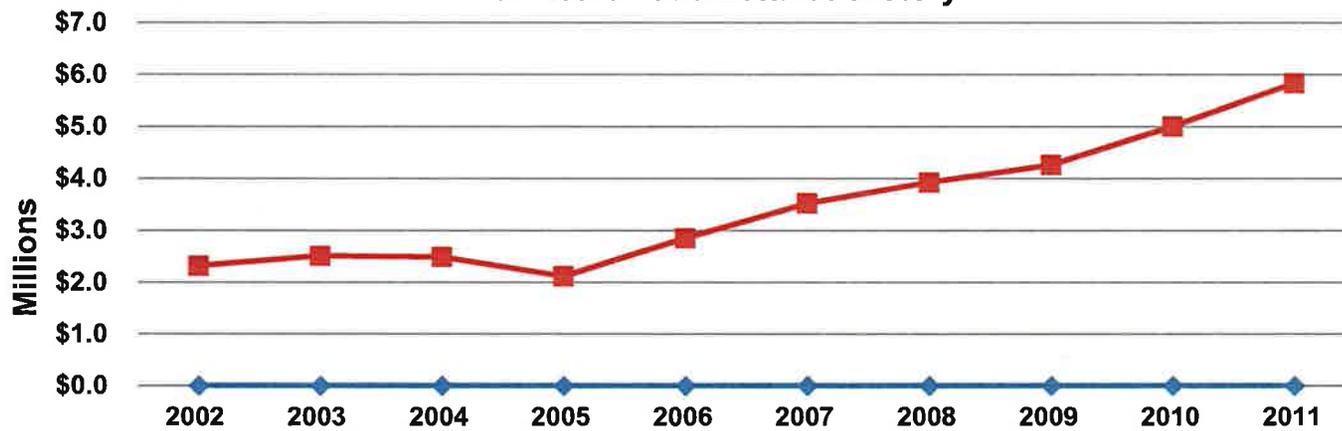




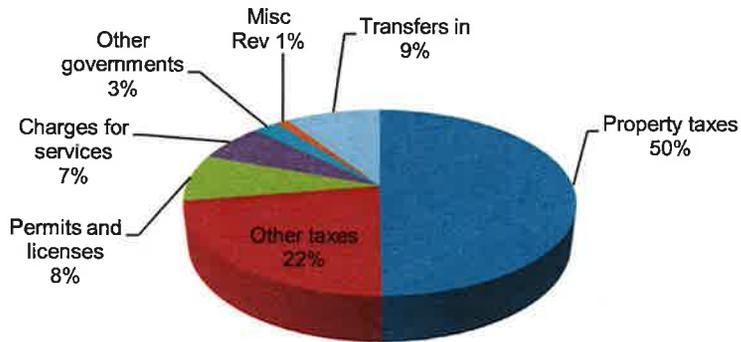
Quarterly Budget Report FY 2011-2012



Ten Years Fund Balance History

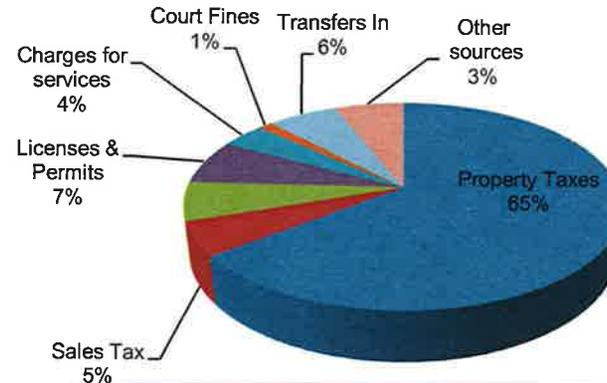


2012 Annual Revenue Budget



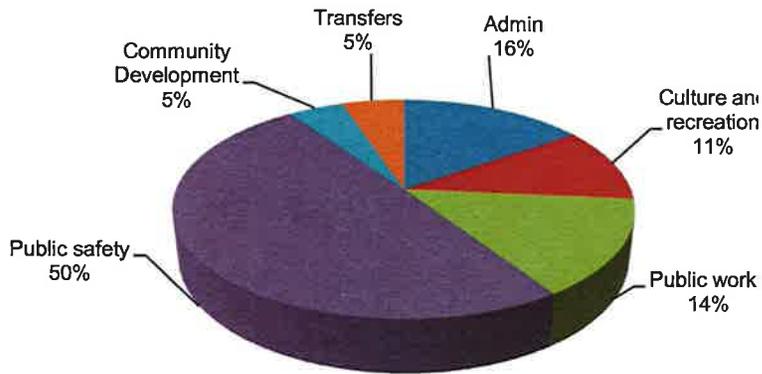
Total Revenue Budget: \$14,883,391

2012 YTD Revenue



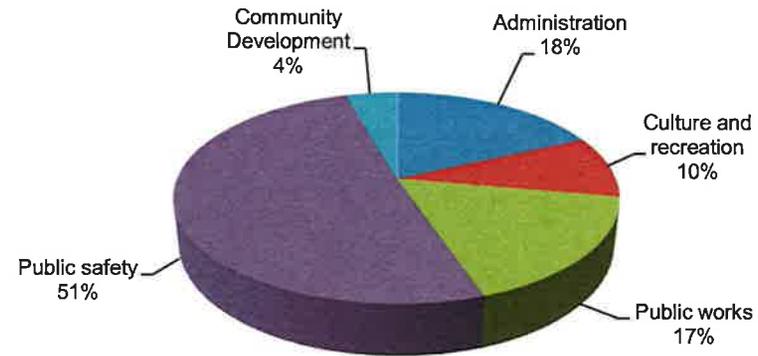
Actual Revenue YTD: \$11,157,226

2012 Annual Budget by Function



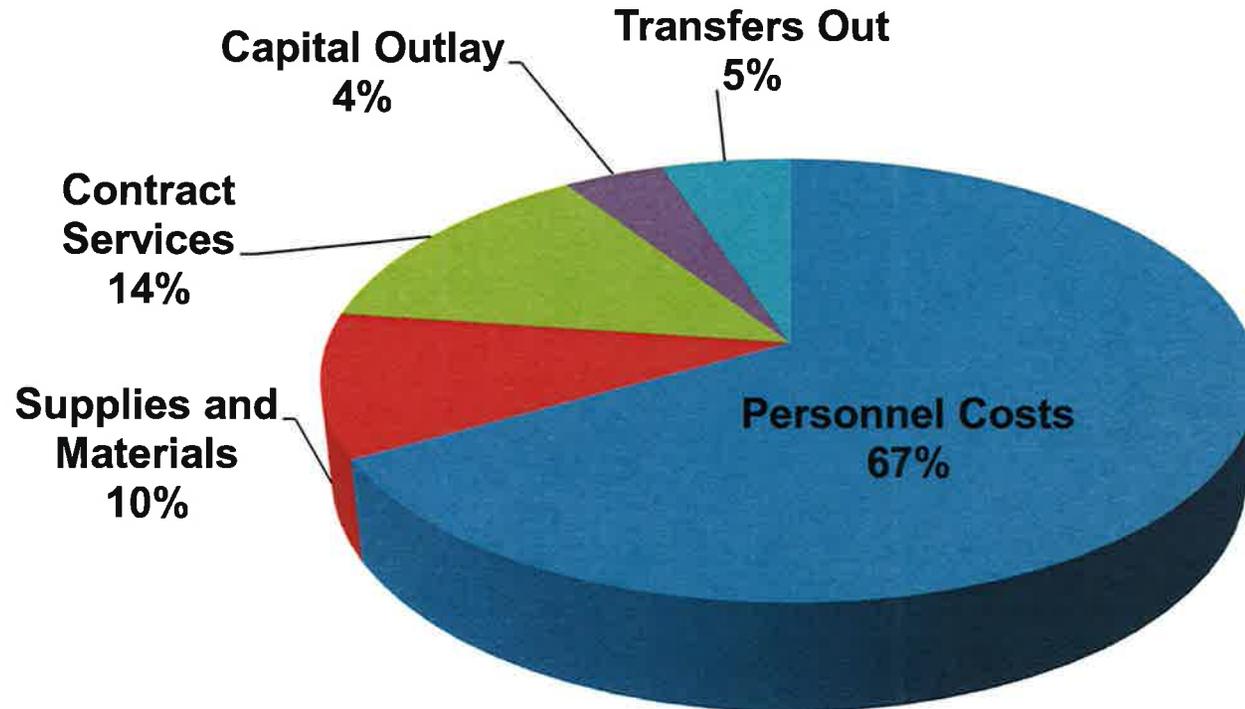
Total Expenditure Budget: \$16,376,307

2012 YTD Expense by Function



Total Expenditures YTD: \$7,926,564

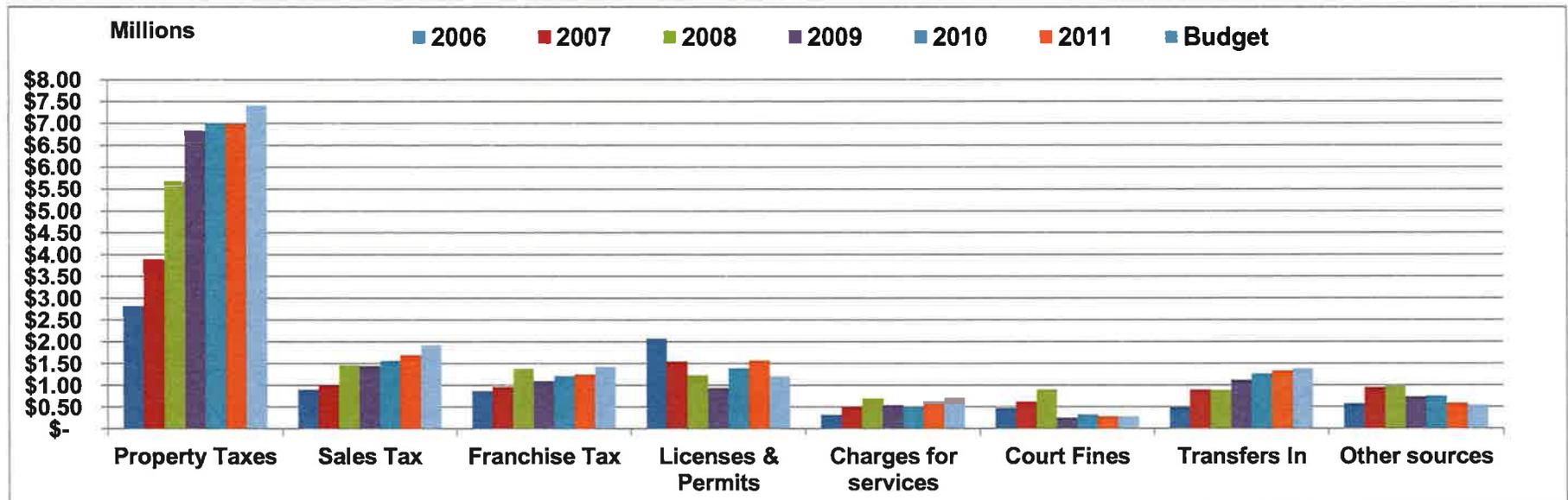
2011-2012 General Fund Expense By Category



Total Budget: \$16,376,307

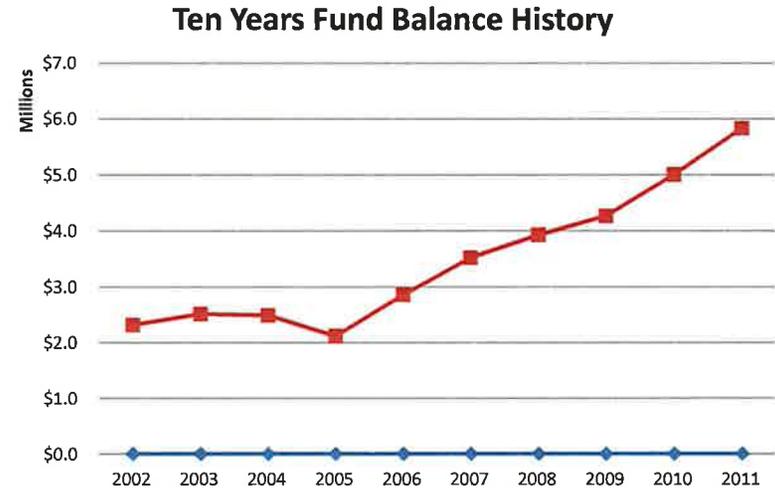
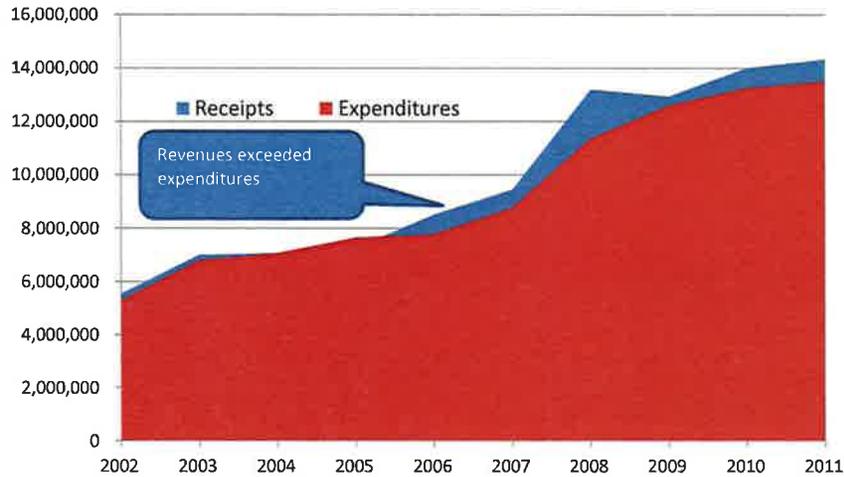
 GENERAL FUND	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	YTD
	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2011-2012
SCHEDULE OF REVENUES BY SOURCE									

Property Taxes	2,823,670	3,885,868	5,672,030	6,827,171	7,008,667	6,991,196	7,413,601	7,413,601	7,192,898
Sales Tax	901,662	1,006,237	1,462,043	1,442,552	1,566,752	1,698,965	1,915,629	1,915,629	590,681
Franchise Tax	868,904	966,512	1,384,438	1,099,550	1,208,188	1,250,674	1,426,440	1,426,440	666,400
Licenses & Permits	2,067,860	1,546,491	1,232,527	936,753	1,389,979	1,571,253	1,204,892	1,204,892	774,477
Charges for services	318,453	498,665	701,744	543,367	509,332	628,010	713,675	713,675	434,096
Court Fines	471,749	618,150	898,407	251,563	329,146	280,223	285,000	285,000	137,280
Transfers In	490,718	891,904	888,999	1,115,211	1,258,443	1,334,042	1,382,195	1,382,195	686,120
Other sources	572,582	952,836	978,791	730,773	746,563	588,292	541,959	541,959	675,274
Total Revenue	<u>8,515,596</u>	<u>10,366,663</u>	<u>13,218,980</u>	<u>\$ 12,946,940</u>	<u>\$ 14,017,069</u>	<u>\$ 14,342,654</u>	<u>\$ 14,883,391</u>	<u>\$ 14,883,391</u>	<u>\$ 11,157,226</u>
	2006	2007	2008	2009	2010	2011	Budget	Budget	YTD



FUND BALANCE HISTORY

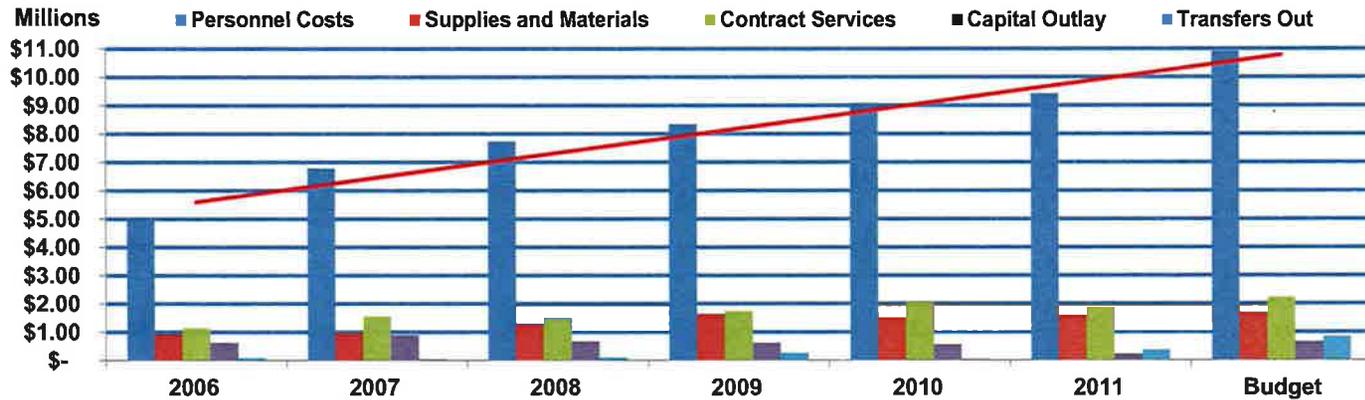
Fiscal Year	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Receipts	5,565,474	7,014,305	7,073,295	7,286,199	8,537,178	9,471,165	13,218,980	12,946,940	14,017,069	14,342,654
Expenditures	5,307,910	6,820,602	7,095,130	7,667,150	7,799,400	8,805,086	11,369,185	12,612,077	13,275,738	13,511,631
Surplus (Deficit)	257,564	193,703	(21,835)	(380,951)	737,778	666,079	1,001,820	334,863	741,331	831,023
Beg Fund Balance	2,061,748	2,319,312	2,513,015	2,501,540	2,120,589	2,858,367	2,928,905	3,930,726	4,265,588	5,006,919
Ending Fund Balance	2,319,312	2,513,015	2,491,180	2,120,589	2,858,367	3,524,446	3,930,726	4,265,588	5,006,919	5,837,943
RESTRICTED AND UNRESTRICTED AMOUNTS										
25% Fund Balance Policy Initiative	1,391,369	1,753,576	1,768,324	1,821,550	2,134,294	2,367,791	3,304,745	3,236,735	1,697,696	3,377,908
Unreserved/Unrestricted	927,944	759,439	722,856	299,039	724,073	2,048,342	625,981	1,028,853	3,309,223	2,460,035
Total Fund Balance	2,319,312	2,513,015	2,491,180	2,120,589	2,858,367	4,416,133	3,930,726	4,265,588	5,006,919	5,837,943





GENERAL FUND CATEGORY SUMMARY

Category Descriptions	Actual 2005-2006	Actual 2006-07	Actual 2007-08	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
	2006	2007	2008	2009	2010	2011	Budget	Budget	YTD
Personnel Costs	5,047,790	6,786,085	7,743,705	8,353,041	9,083,477	9,417,105	10,915,867	10,915,867	5,215,544
Supplies and Materials	928,318	967,638	1,314,768	1,632,781	1,527,993	1,607,277	1,715,114	1,721,114	686,491
Contract Services	1,141,010	1,558,711	1,531,631	1,737,777	2,056,263	1,886,306	2,225,826	2,219,826	993,575
Capital Outlay	631,406	901,146	679,393	620,988	569,161	224,652	669,500	669,500	208,538
Transfers Out	88,376	39,219	99,688	267,490	38,844	376,291	850,000	850,000	822,417
Total	7,836,899	10,252,799	11,369,185	12,612,077	13,275,738	13,511,631	16,376,307	16,376,307	7,926,564



REVENUE SCHEDULE

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
112-5111-00-00	CURRENT YEAR PROPERTY TAXES	6,689,484	6,784,806	6,691,434	7,266,601	7,266,601	7,137,262
112-5115-00-00	PENALTY & INTEREST ON DELINQUE	67,506	73,409	62,042	62,000	62,000	16,614
112-5121-00-00	PRIOR YEAR PROPERTY TAXES	70,181	150,453	237,721	85,000	85,000	39,021
	PROPERTY TAXES	6,827,171	7,008,667	6,991,196	7,413,601	7,413,601	7,192,898
112-5132-00-00	CITY SALES TAX	1,424,843	1,554,552	1,683,982	1,899,347	1,899,347	587,970
112-5141-00-00	MIXED DRINK TAX	17,709	12,200	14,983	16,282	16,282	2,711
112-5143-00-00	FRANCHISE FEE - ELECTRIC	799,683	868,845	861,780	1,050,000	1,050,000	500,669
112-5144-00-00	FRANCHISE FEE - GAS	123,972	113,483	122,963	119,440	119,440	100,397
112-5145-00-00	FRANCHISE FEE - CABLE	97,039	143,137	202,356	183,500	183,500	53,782
112-5146-00-00	COMMUNICATIONS R-O-W ACCESS FEES	78,856	82,723	63,575	73,500	73,500	11,553
	OTHER TAXES	2,542,102	2,774,940	2,949,639	3,342,069	3,342,069	1,257,082
112-5211-00-00	MOBILE HOME PARK LICENSE	11,796	11,796	11,796	12,000	12,000	-
112-5214-00-00	ENVIRONMENTAL HEALTH LICENSES	21,575	24,550	23,100	24,200	24,200	550
112-5221-00-00	CERTIFICATE OF OCCUPANCY	16,883	5,403	1,475	2,000	2,000	900
112-5222-00-00	BUILDING PERMITS	667,362	1,216,661	1,363,932	992,492	992,492	573,242
112-5223-00-00	ELECTRICAL PERMITS	44,297	19,230	18,146	15,000	15,000	240
112-5224-00-00	PLUMBING PERMITS	66,273	9,203	9,586	6,500	6,500	-
112-5225-00-00	MECHANICAL PERMITS	35,608	5,839	4,232	2,400	2,400	-
112-5226-00-00	INSPECTIONS AND REINSPECTIONS	54,023	48,020	47,120	40,000	40,000	23,470
112-5227-00-00	OTHER PERMITS	-	4,823	8,077	5,000	5,000	1,300
112-5228-00-00	RENTAL INSPECTION FEES	-	6,650	-	25,000	25,000	115,740
112-5229-00-00	IRRIGATION PERMITS	-	-	49,950	46,250	46,250	32,320
112-5230-00-00	SIGN PERMITS	-	-	-	-	-	8,060
112-5516-00-00	ALARM PERMITS	18,531	37,429	33,413	33,550	33,550	18,380
112-5690-00-00	MISC. INCOME/BURN PERMITS	405	375	425	500	500	275
	PERMITS AND LICENSES	936,753	1,389,979	1,571,253	1,204,892	1,204,892	774,477
112-5401-00-00	INFRASTRUCTURE INSPECTION FEES	50,663	29,398	37,297	30,000	30,000	8,431
112-5402-00-00	FIRE CODE INSPECTION FEES	-	2,820	6,690	7,500	7,500	4,305

REVENUE SCHEDULE

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
112-5403-00-00	RENTAL PROPERTY REGISTRATIONS	-	-	28,300	160,000	160,000	-
112-5421-00-00	PLATTING FEES	7,753	30,421	17,252	12,000	12,000	5,595
112-5422-00-00	ZONING FEES	3,050	3,345	2,875	4,000	4,000	100
112-5423-00-00	PLAN REVIEW FEES	-	-	33,340	-	-	155,070
112-5425-00-00	ANIMAL CONTROL FEES	13,407	15,537	12,690	13,500	13,500	5,631
112-5511-00-00	MUNICIPAL COURT FINES	251,563	329,146	280,223	285,000	285,000	137,280
112-5512-00-00	ACCIDENT REPORT FEES	-	-	-	-	-	-
112-5694-00-00	AMBULANCE FEES	430,145	379,509	389,186	390,000	390,000	223,911
112-5721-00-00	IN-HOME DAY CARE REGISTRATIONS	320	330	725	675	675	-
112-5677-00-00	LIBRARY FEES	2,970	4,333	4,508	3,000	3,000	1,562
112-5678-00-00	CONCESSION FEES	-	2,165	-	3,000	3,000	876
112-5683-00-00	BOAT RAMP FEES/COURTESY GATE	-	-	35,277	30,000	30,000	4,698
112-5684-00-00	RECREATION PROGRAM FEES	-	-	-	5,000	5,000	-
112-5685-00-00	ATHLETIC REGISTRATION FEES	35,060	41,475	59,869	50,000	50,000	23,918
112-568X-00-00	RECREATION MEMBERSHIP FEES	-	-	-	5,000	5,000	-
	CHARGES FOR SERVICES	794,930	838,478	908,233	998,675	998,675	571,376
112-5672-00-00	COTTONWOOD CRK MARINA - LAND	2,500	3,125	2,500	2,500	2,500	-
112-5679-00-00	COTTONWOOD CRK MARINA - SALES	23,812	24,552	25,404	24,500	24,500	-
112-5621-00-00	FACILITY RENTAL	8,335	10,045	16,327	12,000	12,000	3,705
112-5681-00-00	JULY JUBILEE	3,985	1,755	2,558	1,200	1,200	-
112-5671-00-00	MISCELLANEOUS	23,862	27,034	40,101	25,000	25,000	36,404
112-5611-00-00	INTEREST EARNINGS	141,308	85,401	76,228	80,000	80,000	46,386
	MISCELLANEOUS	203,801	151,911	163,118	145,200	145,200	86,496
112-5697-00-00	SRO REIMBURSEMENTS	101,860	101,860	97,408	101,861	101,861	49,349
112-5717-00-00	REIMBURSEMENTS-OTHER	64,626	35,653	5,995	5,000	5,000	4,654
112-5718-00-00	REIMBURSEMENTS-INSURANCE	93,567	67,169	38,283	38,283	38,283	-
112-5719-00-00	ABATEMENT REIMBURSEMENTS	23,285	12,088	17,087	12,000	12,000	9,621
112-5691-00-00	LAKWOOD VILLAGE AGREEMENT	22,437	34,083	43,614	43,615	43,615	15,475
112-5692-00-00	HACKBERRY AGREEMENT	15,000	12,000	-	-	-	-

REVENUE SCHEDULE

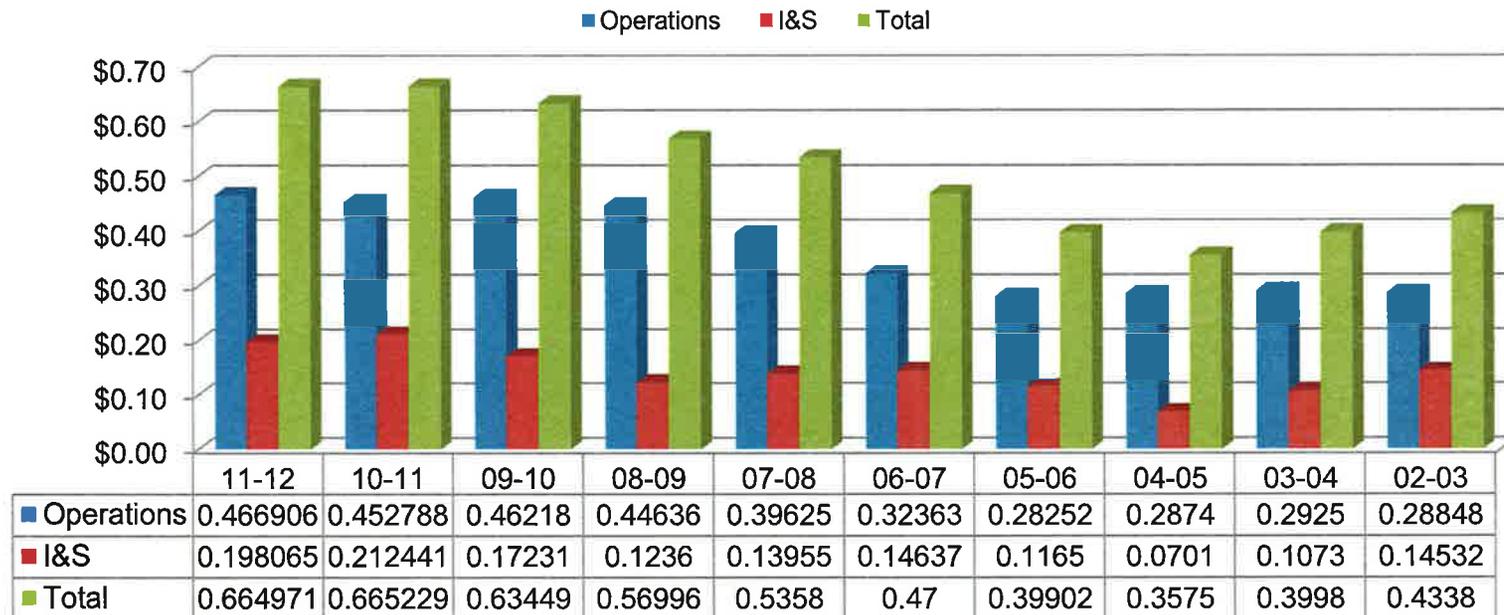
ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
112-5720-00-00	STREETSCAPE PROJECTS	28,698	9,450	-	-	-	-
112-5330-00-00	LIBRARY QTR PLEDGE DENTON CO	29,400	35,900	35,369	35,000	35,000	11,958
112-5340-00-00	FIRE SERVICES PLEDGE DENTON CO	52,690	48,000	79,300	58,000	58,000	25,300
112-5341-00-00	AMBULANCE PLEDGE DENTON COUNTY	41,604	43,337	39,283	45,000	45,000	23,076
112-5686-00-00	DCFWSO-POLICE SERVICES	-	96,764	33,157	33,000	33,000	16,500
112-5696-00-00	OTHER GRANTS/REIMBURSEMENTS	-	-	-	-	-	86,365
112-5343-00-00	EDC GIS CONTRACT	30,000	-	-	-	-	-
	OTHER GOVERNMENTS	503,167	496,304	389,495	371,759	371,759	242,298
112-5800-00-00	TRANSFER IN WATER UTILITIES	784,783	974,443	1,042,953	1,117,592	1,117,592	558,796
112-5801-00-00	TRANSFER IN SOLID WASTE	202,592	96,000	196,000	197,603	197,603	98,802
112-5802-00-00	TRANSFER IN EDC	24,000	26,000	26,000	30,000	30,000	15,000
112-5803-00-00	TRANSFER IN CDC	12,000	12,000	12,000	12,000	12,000	6,000
112-5805-00-00	TRANSFERS IN FROM OTHER FUNDS	91,836	150,000	57,089	25,000	25,000	7,522
	TRANSFERS IN	1,115,211	1,258,443	1,334,042	1,382,195	1,382,195	686,120
112-8970-00-00	CAPITAL LEASE PROCEEDS	-	-	-	-	-	332,557
112-5675-00-00	AUCTION PROCEEDS	23,804	98,347	35,679	25,000	25,000	13,924
	OTHER FINANCING SOURCES	23,804	98,347	35,679	25,000	25,000	346,481
	TOTAL REVENUE	12,946,940	14,017,069	14,342,654	14,883,391	14,883,391	11,157,226



DEBT SERVICE FUND

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

Quarterly Budget Report FY 2011-2012

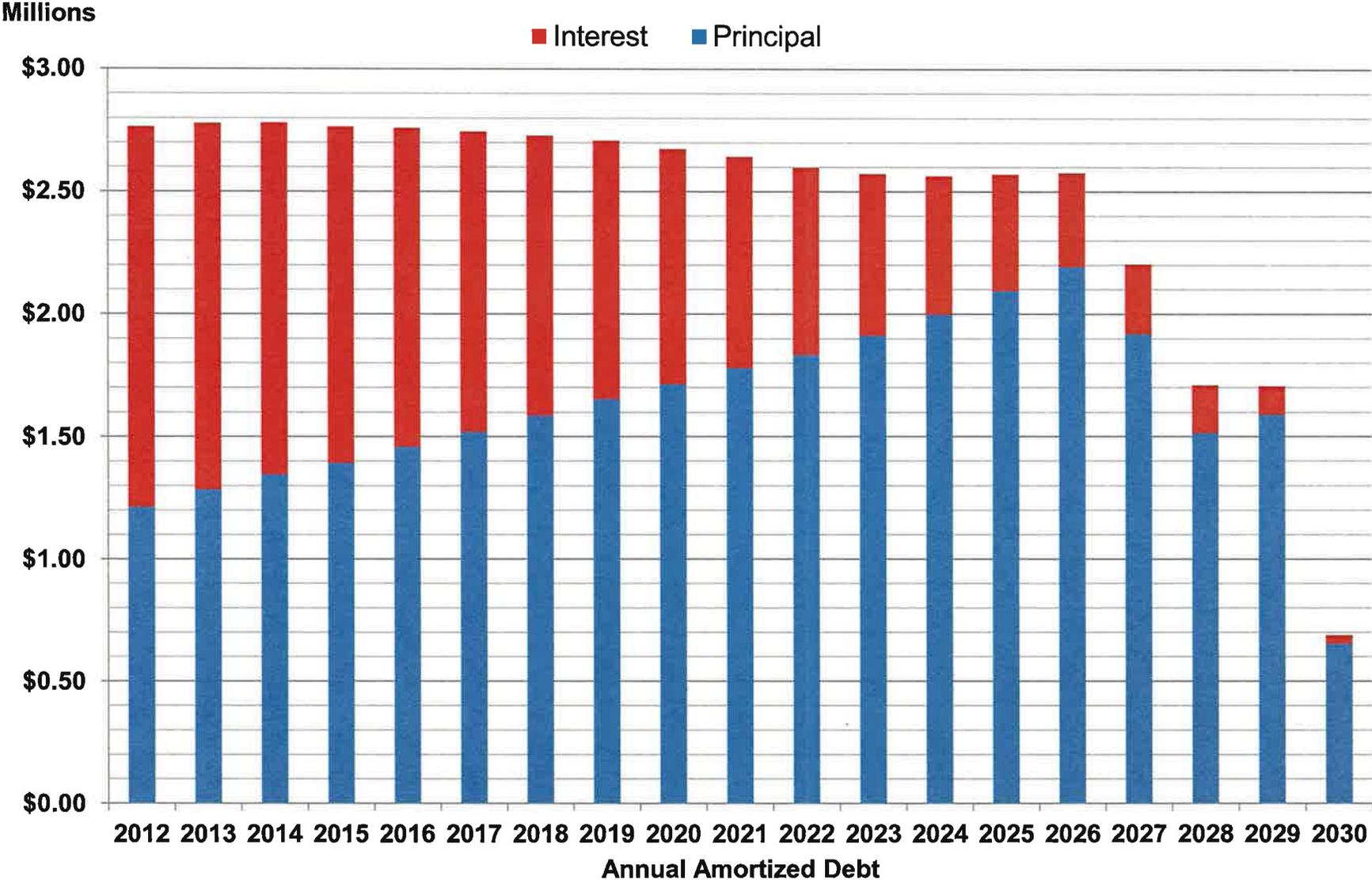




DEBT SERVICE
Revenue, Expenses and Changes in Fund Balance
Fund 312

ACCOUNT DESCRIPTION	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	\$ 76,933	\$ 218,844	\$ 226,226	\$ 301,862	\$ 547,522	\$ 547,522	\$ 547,522
REVENUES:							
Property taxes	2,006,082	1,890,488	2,605,302	3,351,705	3,029,715	3,029,715	3,050,048
Interest income	38,680	24,728	19,848	17,870	15,000	15,000	10,316
Transfers in	151,567	151,914	180,955	184,000	186,305	186,305	50,563
TOTAL REVENUES	2,196,329	2,067,130	2,806,105	3,553,575	3,231,020	3,231,020	3,110,926
TOTAL FUNDS AVAILABLE	\$ 2,273,262	\$ 2,285,974	\$ 3,032,331	\$ 3,855,437	\$ 3,778,542	\$ 3,778,542	\$ 3,658,448
EXPENDITURES:							
Principal	1,132,700	1,185,222	1,431,310	1,537,070	1,710,200	1,710,200	-
Interest	918,010	872,328	1,296,137	1,766,305	1,474,706	1,474,706	774,891
Agent Fees	3,708	2,197	3,022	4,540	3,500	3,500	3,300
TOTAL EXPENDITURES	\$ 2,054,418	\$ 2,059,748	\$ 2,730,469	\$ 3,307,915	\$ 3,188,406	\$ 3,188,406	\$ 778,191
Excess (deficiency) of revenues over (under) expenditures	\$ 141,911	\$ 7,382	\$ 75,636	\$ 245,660	\$ 42,614	\$ 42,614	\$ 2,332,735
ENDING FUND BALANCE	\$ 218,844	\$ 226,226	\$ 301,862	\$ 547,522	\$ 590,136	\$ 590,137	\$ 2,880,257

General Purpose Debt Requirements



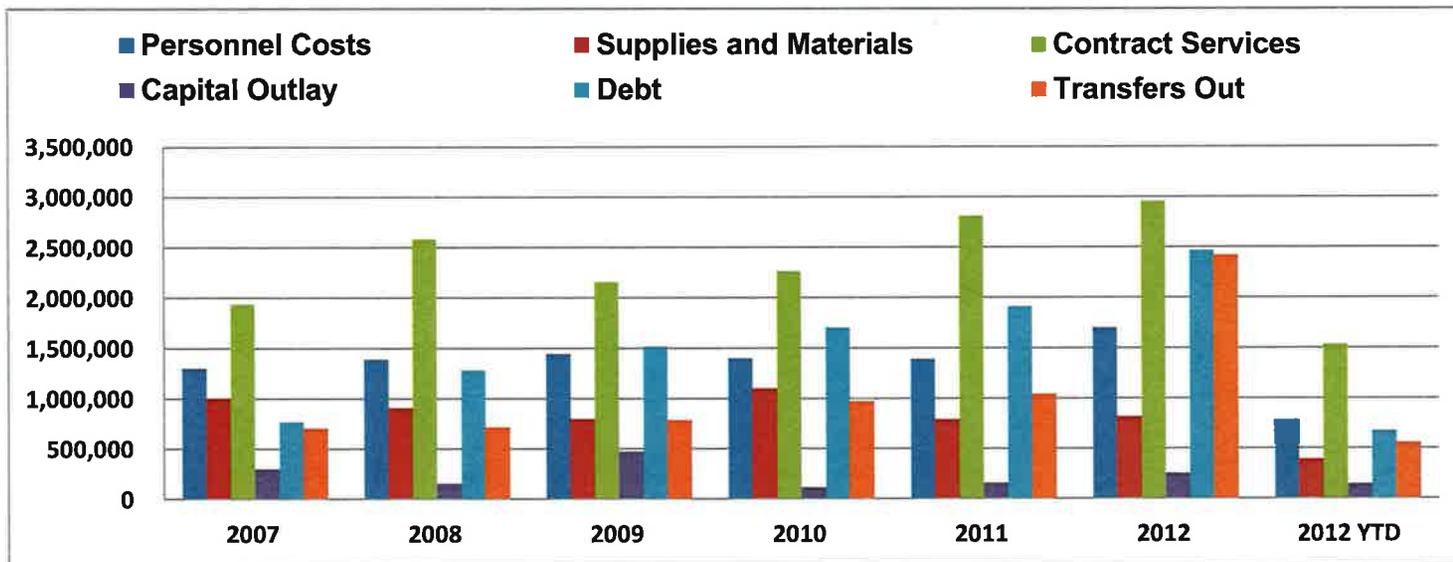


LITTLE ELM

UTILITY FUND (612)

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

QUARTERLY BUDGET REPORT FY 2011-2012



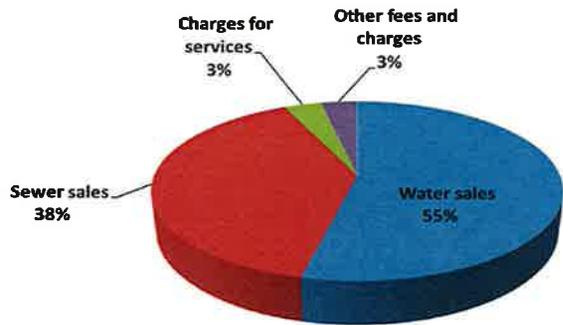


WATER AND WASTEWATER FUND
Revenue, Expenses and Changes in Working Capital
Fund 612

ACCOUNT DESCRIPTION	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD ACTUAL 2011-2012	% VAR	\$ VAR
Operating Revenues:								
Water sales	4,548,840	4,430,578	5,452,480	5,157,892	5,157,892	1,918,932	37%	3,238,960
Sewer sales	3,198,198	3,499,539	3,633,157	3,794,866	3,794,866	1,762,596	46%	2,032,270
Charges for services	283,992	334,248	377,724	329,000	329,000	155,608	47%	173,392
Other fees and charges	548,544	418,634	370,146	325,000	325,000	211,021	65%	113,979
Other financing sources	563,073	173,845	-	-	-	-		
Total Operating Revenues	9,142,647	8,856,843	9,833,507	9,606,758	9,606,758	4,048,157	42%	5,558,601
Operating Expenses:								
Administration (73)	-	302,128	542,206	480,199	480,199	228,948	48%	251,252
Water operations(61)	2,486,093	2,212,747	2,866,492	3,102,729	3,102,729	1,623,100	52%	1,479,629
Wastewater collections (71)	378,099	338,313	323,955	436,670	436,670	165,268	38%	271,402
Wastewater treatment (72)	800,483	756,126	769,977	907,557	907,557	472,232	52%	435,325
Billing/Collecton and Meter Reading	907,148	1,157,855	491,963	549,546	549,546	224,230	41%	325,316
Total Operating Expenses	4,571,823	4,767,168	4,994,592	5,476,702	5,476,702	2,713,778		
Non-Operating Expenses:								
Transfers out - PILOT	784,783	974,443	1,042,953	1,117,592	1,117,592	558,796	50%	558,796
Transfer to Risk Insurance Fund	-	-	-	25,000	25,000	-	0%	25,000
Capital outlays	474,574	115,523	158,267	255,874	255,874	147,806	58%	108,068
Debt Requirements	1,344,591	1,694,039	1,884,005	2,467,747	2,467,747	675,984	27%	1,791,763
Transfer to CIP	-	-	-	1,280,000	1,280,000	-	0%	1,280,000
Other non-operating	-	8,203	29,732	-	-	547		
Total Non-Operating Expenses	2,603,948	2,792,207	3,114,957	5,146,213	5,146,213	1,383,133		
Total Operating and Non-Operating	7,175,772	7,559,375	8,109,550	10,622,914	10,622,914	4,096,911	39%	6,526,004
Excess (deficiency of Revenues over expenses)	1,966,875	1,297,468	1,723,957	(1,016,156)	(1,016,156)	(48,753)		
Beginning Working Capital	3,363,319	4,090,977	5,388,445	7,112,403	7,112,403	7,112,403		
Adjust to CAFR	(1,239,217)							
Ending Working Capital	4,090,977	5,388,445	7,112,403	6,096,246	6,096,246	7,063,649		
Working Capital Days	208	260	320	209	209.47	629		
Working Capital to operations	57%	71%	88%	57%	57%	172%		

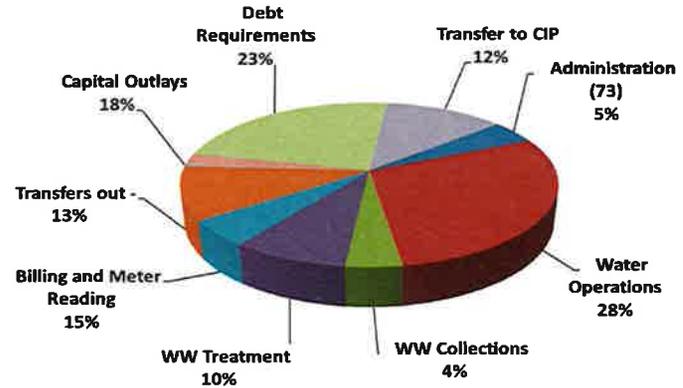
FY 2011-2012

**(Revenue From Rates and Charges) - Chart 1; (Expenses by Function) - Chart 2
(YTD Expenses) - Chart 3**



Revenue Budget: \$9,606,758

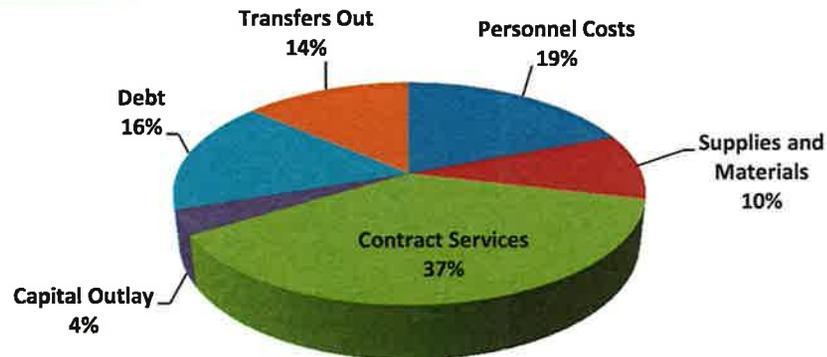
Chart 1



Expense Budget: \$10,622,914

Chart 2

Chart 3



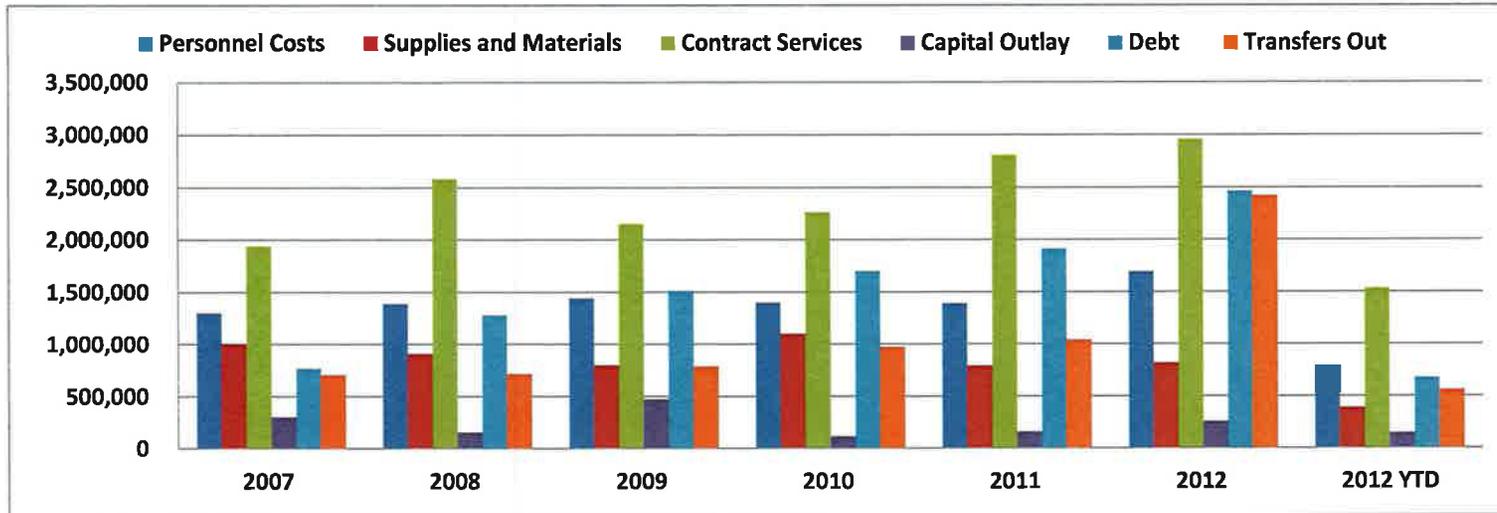
YTD Actual \$4,096,911



UTILITY FUND CATEGORY SUMMARY

Budget Summary by Category	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-2010	Actual 2010-2011	Budgeted 2011-2012	Amended 2011-2012	YTD 2011-2012
Personnel Costs	1,301,169	1,390,684	1,444,237	1,399,829	1,391,971	1,697,997	1,697,997	786,621
Supplies and Materials	1,004,170	909,630	798,786	1,102,338	791,501	819,345	819,345	392,063
Contract Services	1,940,889	2,587,086	2,155,639	2,265,001	2,811,120	2,959,360	2,959,360	1,535,094
Capital Outlay	301,658	157,346	474,574	115,523	158,267	255,874	255,874	147,806
Debt	770,998	1,282,818	1,517,752	1,702,242	1,913,737	2,467,747	2,467,747	676,532
Transfers Out	705,840	715,429	784,783	974,443	1,042,953	2,422,592	2,422,592	558,796
Total	6,024,725	7,042,992	7,175,772	7,559,375	8,109,550	10,622,914	10,622,914	4,096,911

2007 2008 2009 2010 2011 2012 2012 (B) 2012 YTD



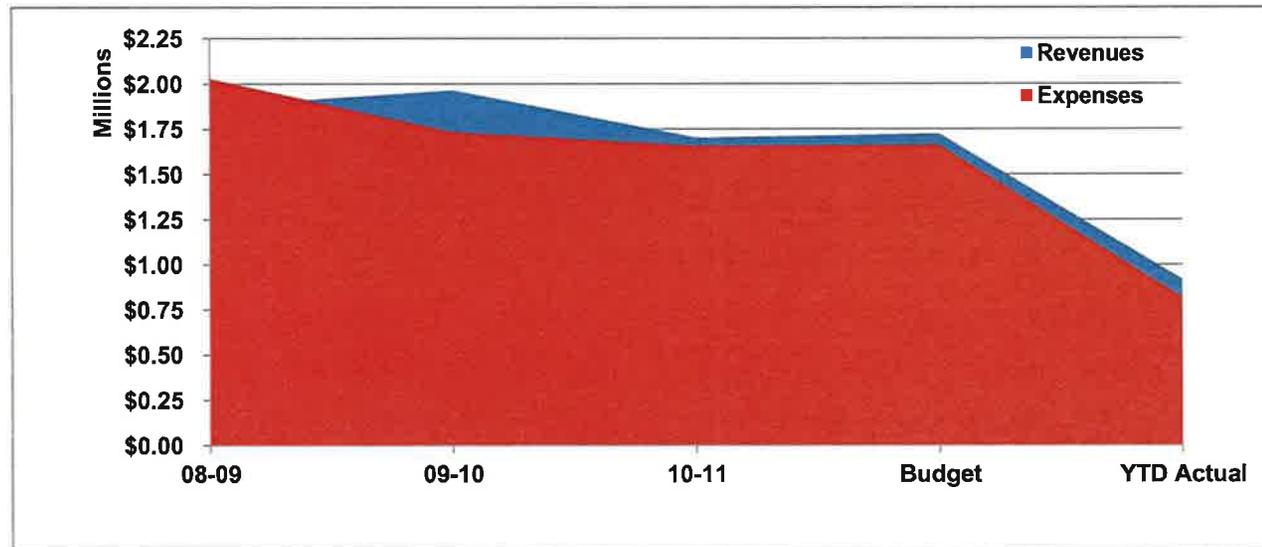
ACCOUNT CODES	ACCOUNT DESCRIPTION	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
Water and Sewer Sales							
612-5441-00-00	WATER SALES	4,548,840	4,430,578	5,452,480	5,157,892	5,157,892	1,918,932
612-5448-00-00	SEWER SALES	3,198,198	3,499,539	3,633,157	3,794,866	3,794,866	1,762,596
		<u>7,747,039</u>	<u>7,930,117</u>	<u>9,085,638</u>	<u>8,952,758</u>	<u>8,952,758</u>	<u>3,681,529</u>
Charges for Services							
612-5442-00-00	CONNECT FEES	-	-	-	-	-	-
612-5446-00-00	TAP FEES-WATER	9,850	6,200	6,200	6,000	6,000	7,750
612-5449-00-00	TAP FEES - SEWER	1,250	11,250	49,000	18,000	18,000	1,550
612-5450-00-00	METER SET FEES	47,450	76,825	72,650	65,000	65,000	42,955
612-5455-00-00	APPLICATION CONNECT FEE	45,330	75,883	76,225	75,000	75,000	45,135
612-5461-00-00	EARNED PREMIUM ON BONDS			13,686			-
612-5672-00-00	FRISCO RANCH SEWER CONTRACT	180,112	164,090	159,963	165,000	165,000	58,218
		<u>283,992</u>	<u>334,248</u>	<u>377,724</u>	<u>329,000</u>	<u>329,000</u>	<u>155,608</u>
Other fees and charges							
612-5443-00-00	PENALTIES	368,850	248,710	270,990	250,000	250,000	147,845
612-5444-00-00	RETURN CHECK CHARGES	5,580	4,865	4,785	5,000	5,000	2,905
612-5718-00-00	INSURANCE REIMBURSEMENT	35,609	112,448	-	-	-	-
612-5611-00-00	INTEREST EARNINGS	137,007	51,072	76,429	65,000	65,000	49,253
612-5611-00-76	INTEREST-RESTRICTED	-	-	-	-	-	-
612-5671-00-00	MISCELLANEOUS	1,497	1,539	17,942	5,000	5,000	11,018
		<u>548,544</u>	<u>418,634</u>	<u>370,146</u>	<u>325,000</u>	<u>325,000</u>	<u>211,021</u>
Other Financing Sources							
612-5460-00-00	CONTRIBUTIONS-DEVELOPERS	123,235	164,090	-	-	-	-
612-5675-00-00	AUCTION PROCEEDS	-	9,755	-	-	-	12,179
612-5999-00-00	OTHER SOURCES -GRANTS	-	-	-	-	-	20,710
612-7926-00-00	SEWER IMPACT FEES DCFWSD 8C	-	-	-	-	-	-
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						0
		<u>563,073</u>	<u>173,845</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,889</u>
TOTAL SOURCES OF FUNDS		<u>9,142,647</u>	<u>8,856,843</u>	<u>9,833,507</u>	<u>9,606,758</u>	<u>9,606,758</u>	<u>4,081,046</u>



SOLID WASTE FUND (712)

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

QUARTERLY BUDGET REPORT FY 2011-2012





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

ACCOUNT DESCRIPTION	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
Beginning Working Capital	\$ 45,936	\$ 87,841	\$ 317,822	\$ 360,815	\$ 360,815	\$ 360,815
Operating Revenues:						
Franchise Fees-Comm Solid Waste	-	-	56,342	76,140	76,140	39,990
Charges for services	1,845,096	1,965,611	1,645,533	1,646,688	1,646,688	877,219
Interest	1,251	1,481	2,149	1,500	1,500	2,363
Total Operating Revenues	1,846,347	1,967,092	1,704,024	1,724,328	1,724,328	919,571
Operating Expenses:						
Personnel Costs	9,912	4,762	7,513	15,822	15,822	7,026
Solid Waste Contract	1,608,339	1,406,940	1,292,966	1,179,760	1,179,760	632,702
Mowing Contracts	23,715	4,365	53,603	125,000	125,000	32,655
Litter Contracts	13,000	15,675	12,910	9,000	9,000	23,610
Spring and Fall Cleanup	14,074	16,889	10,525	15,000	15,000	2,595
Hazardous Waste Contract	35,862	42,681	350	23,000	23,000	-
Dump Station	100,561	111,858	87,164	100,000	100,000	24,413
Other Expenses	22,071	37,940	-	-	-	-
Total Expenditures	1,827,534	1,641,111	1,465,031	1,467,582	1,467,582	723,000
Net Income (Loss) Before Transfers	18,813	325,981	238,993	256,746	256,746	196,571
Other Financing Sources (Uses):						
Transfers in from other funds	31,285	-	-	-	-	-
Transfers to other funds	(202,592)	(96,000)	(196,000)	(197,603)	(197,603)	(98,802)
Net Other Financing Sources (Uses)	(171,307)	(96,000)	(196,000)	(197,603)	(197,603)	(98,802)
Change in Net Assets	(152,494)	229,981	42,993	59,144	59,144	97,769
Prior Year Adjustment	194,399					
Ending Working Capital	\$ 87,841	\$ 317,822	\$ 360,815	\$ 419,959	\$ 419,959	\$ 458,584



STREET MAINTENANCE FUND (115)

1/4 CENT SALES TAX

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

FY 2011-2012 Quarterly Budget Report

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%
2011	3,416,151	1,708,076		854,038	427,019	427,019	8.7%
2012 (Budget)	\$3,779,474	\$1,895,724		\$934,050	\$469,290	469,290	9.9%
2012 (YTD)	\$1,175,940	\$587,970		\$293,985	\$146,993	\$146,993	FYTD



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

ACCOUNT DESCRIPTION	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
Beginning Fund Balance	\$ 227,961	\$ 499,467	\$ 142,226	\$ 162,847	\$ 162,847	\$ 162,847
Operating Revenues:						
Sales tax	362,266	392,878	427,019	469,290	469,290	146,993
Interest	7,816	7,901	2,905	2,500	2,500	1,731
Total Operating Revenues	370,082	400,780	429,924	471,790	471,790	148,724
Total Funds Available	598,043	900,246	572,150	634,637	634,637	311,570
Operating Expenses:						
Personnel services	-	-	-	-	-	-
Contract services	96,570	758,021	409,303	500,000	500,000	6,595
Supplies and materials	2,006	-	-	-	-	-
Transfer Out	-	-	-	-	-	-
Total Expenditures	98,576	758,021	409,303	500,000	500,000	6,595
Excess (deficiency) of revenues over (under) expenditures	271,506	(357,241)	20,621	(28,210)	(28,210)	142,129
Ending Fund Balance	\$ 499,467	\$ 142,226	\$ 162,847	\$ 134,637	\$ 134,637	\$ 304,975



SPECIAL REVENUE FUNDS **(Fund 200)** Police, Fire, Library and Court

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.

Court Fees: to account for fees collected through Class "C" Misdemeanor offenses adjudicated in the Town's Municipal Court that are dedicated and restricted by State Criminal Code Statutes to specific uses for Court Technology, Court Security, Juvenile Case Management and Child Safety Programs.

Quarterly Budget Report
FY 2011-2012



LITTLE ELM

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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	\$ 8,438	\$ 11,522	\$ 12,631	\$ 10,331	\$ 12,631
REVENUES:						
Other agencies	200-5301-00-00	2,834	2,919	3,500	3,500	-
Interest	200-5611-00-00	250	185	200	200	-
TOTAL REVENUES		3,084	3,104	3,700	3,700	-
TOTAL FUNDS AVAILABLE		\$ 11,522	\$ 14,626	\$ 16,331	\$ 14,031	\$ 12,631
EXPENDITURES:						
Supplies and equipment	200-6330-30-00	-	1,995	1,000	1,000	-
Miscellaneous expense	200-6333-30-00	-	-	-	-	-
Training and travel	200-6715-30-00	-	-	5,000	5,000	-
TOTAL EXPENDITURES		\$ -	\$ 1,995	\$ 6,000	\$ 6,000	\$ -
Excess (deficiency) of revenues over (under) expenditures		3,084	1,109	(2,300)	(2,300)	-
ENDING FUND BALANCE	200-3111-00-00	\$ 11,522	\$ 12,631	\$ 10,331	\$ 8,031	\$ 12,631

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

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



SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 200-Fire Lease Funds

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

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-third of this funding described above, two-thirds of this money is distributed to local law enforcement agencies by the State Comptroller to supplement continuing education costs for law enforcement and county corrections personnel.



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	\$ -	\$ -	\$ 2,051	\$ 2,051	\$ 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	\$ 2,051	\$ 2,051
EXPENDITURES:						
Supplies and equipment	200-6330-30-00	-	-	-	-	-
Miscellaneous expense	200-6333-30-00	-	-	2,051	2,051	2,051
Training and travel	200-6715-30-00	-	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ -	\$ 2,051	\$ 2,051	\$ 2,051
Excess (deficiency) of revenues over (under) expenditures		-	2,051	(2,051)	(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



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	\$ -	\$ 1,914	\$ (0)	\$ (0)	\$ (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	\$ (0)	\$ (0)	\$ (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			
Training and travel	200-6715-58-00	-	-	-	-	-
TOTAL EXPENDITURES		\$ 18,724	\$ 1,914	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures		1,914	(1,914)	-	-	-
ENDING FUND BALANCE	200-3111-00-00	\$ 1,914	\$ (0)	\$ (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



SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 200-Fire Citizen Corp

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	\$ (1,699)	\$ (8,861)	\$ 170	\$ 170	\$ 170
REVENUES:						
Other agencies	200-5305-00-00	-	-	-	-	-
Other agencies-CoServ	200-5307-00-00	-	-	-	-	-
Other agencies-Fema	200-5308-00-00	6,852	10,015	-	-	-
Interest	200-5611-00-00	-	-	-	-	-
TOTAL REVENUES		6,852	10,015	-	-	-
TOTAL FUNDS AVAILABLE		\$ 5,153	\$ 1,153	\$ 170	\$ 170	\$ 170
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	984	-	-	2,227
Training and travel	200-6715-58-00	-	-	-	-	-
TOTAL EXPENDITURES		\$ 14,015	\$ 984	\$ -	\$ -	\$ 2,227
Excess (deficiency) of revenues over (under) expenditures		(7,163)	9,031	-	-	(2,227)
ENDING FUND BALANCE	200-3111-00-00	\$ (8,861)	\$ 170	\$ 170	\$ 170	\$ (2,057)

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.



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	\$ -	\$ (5,500)	\$ (5,500)	\$ (5,500)	\$ (5,500)
REVENUES:						
Other agencies-Denton County	200-5309-00-00	-	-	5,563	5,563	11,000
Interest	200-5611-00-00	-	-	-	-	-
TOTAL REVENUES		-	-	5,563	5,563	11,000
TOTAL FUNDS AVAILABLE		\$ -	\$ (5,500)	\$ 63	\$ 63	\$ 5,500
EXPENDITURES:						
IT Services	200-6328-30-00	5,500	-	5,563	5,563	5,500
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	\$ 5,563	\$ 5,500
Excess (deficiency) of revenues over (under) expenditures		(5,500)	-	-	-	5,500
ENDING FUND BALANCE	200-3111-00-00	\$ (5,500)	\$ (5,500)	\$ (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 2009 for \$11,063. The Town is using the grant for data coversion. Pure Data, LLC is doing the data conversion and install.



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	\$ 1,404	\$ 1,404	\$ 1,404	\$ 1,404	\$ 1,404
<u>REVENUES:</u>						
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
<u>EXPENDITURES:</u>						
IT Services	200-6328-30-00	-	-	-	-	-
Supplies and equipment	200-6330-30-00	-	-	-	-	-
Miscellaneous expense	200-6333-30-00	-	-	1,404	1,404	-
Training and travel	200-6715-30-00	-	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ -	\$ 1,404	\$ 1,404	\$ -
Excess (deficiency) of revenues over (under) expenditures		-	-	(1,404)	(1,404)	-
ENDING FUND BALANCE	200-3111-00-00	\$ 1,404	\$ 1,404	\$ 0	\$ 0	\$ 1,404

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.



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	\$ 28	\$ 27.69	\$ (0)	\$ (0)	(0)
REVENUES:						
Interest	200-5611-00-00	-	\$ 66.28	-	-	-
Other agencies	200-5902-00-00	7,179	\$ 6,075.00	6,000	6,000	-
TOTAL REVENUES		7,179	\$ 6,141.28	6,000	6,000	-
TOTAL FUNDS AVAILABLE		\$ 7,207	\$ 6,168.97	\$ 6,000	\$ 6,000	(0)
EXPENDITURES:						
IT Services	200-6328-09-00	-	\$ -	-	-	-
Supplies and equipment	200-6330-09-00	-	\$ -	-	-	-
Lone Star Grant expense	200-6331-09-00	7,179	\$ 6,168.97	6,000	6,000	-
Miscellaneous expense	200-6333-09-00	-	\$ -	-	-	-
Training and travel	200-6715-09-00	-	\$ -	-	-	-
TOTAL EXPENDITURES		\$ 7,179	\$ 6,168.97	\$ 6,000	\$ 6,000	-
Excess (deficiency) of revenues over (under) expenditures		-	\$ (27.69)	-	-	-
ENDING FUND BALANCE	200-3111-00-00	\$ 28	\$ (0.00)	\$ (0)	\$ (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.



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	\$ 3,767	\$ 3,966.65	\$ 3,667	\$ 3,667	\$ 3,667
REVENUES:						
Interest	200-5611-00-00	-	\$ -	-	-	-
Other agencies	200-5905-00-00	200	\$ 1,200.00	-	-	-
TOTAL REVENUES		200	\$ 1,200.00	-	-	-
TOTAL FUNDS AVAILABLE		\$ 3,967	\$ 5,166.65	\$ 3,667	\$ 3,667	\$ 3,667
EXPENDITURES:						
IT Services	200-6328-09-00	-	\$ -	-	-	-
Supplies and equipment	200-6330-09-00	-	\$ 1,499.92	-	-	-
Lone Star Grant expense	200-6331-09-00	-	\$ -	-	-	-
Miscellaneous expense	200-6333-09-00	-	\$ -	-	-	-
Training and travel	200-6715-09-00	-	\$ -	-	-	-
TOTAL EXPENDITURES		\$ -	\$ 1,499.92	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures		200	\$ (299.92)	-	-	-
ENDING FUND BALANCE	200-3111-00-00	\$ 3,967	\$ 3,666.73	\$ 3,667	\$ 3,667	\$ 3,667

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



SPECIAL REVENUE FUNDS (Fund 200)

Court Technology

Quarterly Budget Report 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.



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	\$ 4,513	\$ 9,419	\$ 13,897	\$ 13,897	\$ 13,897
REVENUES:						
Court Technology Fees	200-5513-00-00	12,250	10,756	12,000	12,000	5,112
Interest	200-5611-00-00	179	260	250	250	313
TOTAL REVENUES		12,429	11,016	12,250	12,250	5,426
TOTAL FUNDS AVAILABLE		\$ 16,942	\$ 20,435	\$ 26,147	\$ 26,147	\$ 19,323
EXPENDITURES:						
Court Technology Expense	200-6324-07-00	7,523	6,538	10,000	10,000	2,339
Transfer to General Fund	200-6250-07-00	-	-	10,000	10,000	-
TOTAL EXPENDITURES		\$ 7,523	\$ 6,538	\$ 20,000	\$ 20,000	\$ 2,339
Excess (deficiency) of revenues over (under) expenditures		4,906	4,478	(7,750)	(7,750)	3,087
ENDING FUND BALANCE	200-3111-00-00	\$ 9,419	\$ 13,897	\$ 6,147	\$ 6,147	\$ 16,984

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



SPECIAL REVENUE FUNDS (Fund 200)

Court Security

Quarterly Budget Report **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.



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	\$ 31,322	\$ 40,051	\$ 33,403	\$ 33,403	\$ 33,403
REVENUES:						
Court Security Fees	200-5514-00-00	8,214	7,366	8,000	8,000	3,536
Interest	200-5611-00-00	515	362.35	500	500	609
TOTAL REVENUES		8,729	7,728	8,500	8,500	4,145
TOTAL FUNDS AVAILABLE		\$ 40,051	\$ 47,779	\$ 41,903	\$ 41,903	\$ 37,548
EXPENDITURES:						
Court Security Expense	200-6323-07-00	-	-	-	-	-
Transfer to General Fund	200-6250-07-00	-	14,376	15,000	15,000	-
TOTAL EXPENDITURES		\$ -	\$ 14,376	\$ 15,000	\$ 15,000	\$ -
Excess (deficiency) of revenues over (under) expenditures		8,729	(6,648)	(6,500)	(6,500)	4,145
ENDING FUND BALANCE	200-3111-00-00	\$ 40,051	\$ 33,403.09	\$ 26,903	\$ 26,903	\$ 37,548

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



SPECIAL REVENUE FUNDS (Fund 200)

Child Safety Program Fund

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



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	200-3111-00-00	\$ 23,743	\$ 11,296	\$ 45,253	\$ 45,253	\$ 45,253
REVENUES:						
Child Safety Fees	200-5503-00-00	5,257	7,017	6,000	6,000	3,875
Other Govt's-Denton County	200-5310-00-00	5,825	26,490	-	-	-
Interest	200-5611-00-00	214	450	180	180	810
TOTAL REVENUES		11,296	33,957	6,180	6,180	4,685
TOTAL FUNDS AVAILABLE		\$ 35,039	\$ 45,253	\$ 51,433	\$ 51,433	\$ 49,938
EXPENDITURES:						
Child Safety Program Expense	200-6340-30-00	23,743	-	20,000	20,000	-
Transfer to Fund 201 (Juvenile)	200-8995-30-00	-	-	6,500	6,500	-
TOTAL EXPENDITURES		\$ 23,743	\$ -	\$ 26,500	\$ 26,500	\$ -
Excess (deficiency) of revenues over (under) expenditures		(12,447)	33,957	(20,320)	(20,320)	4,685
ENDING FUND BALANCE	200-3111-00-00	\$ 11,296	\$ 45,253	\$ 24,933	\$ 24,933	\$ 49,938

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;



SPECIAL REVENUE FUNDS (Fund 201)

Juvenile/Teen Court Fund

Quarterly Budget Report 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.



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	201-3111-00-00	\$ (38)	8,980.86	\$ 10,917	\$ 10,917	\$ 10,917
REVENUES:						
Juvenile Case Manager Fees	201-5515-00-00	11,332	12,493.09	12,000	12,000	6,190
Teen Court Fees	201-5516-00-00	740	2,060.00	2,000	2,000	1,660
Interest	201-5611-00-00	161	300.00	300	300	24
Transfer in from Child Safety	201-5805-00-00	-	-	6,500	6,500	-
TOTAL REVENUES		12,233	14,853.09	20,800	20,800	7,874
TOTAL FUNDS AVAILABLE		\$ 12,195	23,833.95	\$ 31,717	\$ 31,717	\$ 18,791
EXPENDITURES:						
Salaries and Benefits	201-6626-07-00	3,000	11,000.00	24,000	18,955	9,384
IT Services	201-6328-07-00	-	-	-	600	194
Office Supplies	201-6342-07-00	-	-	-	1,500	1,196
Teen Court expenses	201-6627-07-00	214	1,916.84	1,000	1,000	527
Dues and memberships	201-6712-07-00	-	-	250	250	-
Training and travel	201-6715-07-00	-	-	1,000	3,945	1,402
TOTAL EXPENDITURES		\$ 3,214	12,916.84	\$ 26,250	\$ 26,250	\$ 12,702
Excess (deficiency) of revenues over (under) expenditures		9,019	1,936.25	(5,450)	(5,450)	(4,829)
ENDING FUND BALANCE	201-3111-00-00	\$ 8,981	10,917.11	\$ 5,467	\$ 5,467	\$ 6,089

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.



SPECIAL REVENUE FUNDS (Fund 202) Streetscape

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



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	202-3111-00-00	\$ 38,845	92,217.84	\$ 205,039	\$ 205,039	\$ 205,039
REVENUES:						
Streetscape-Tower Lease	202-5720-00-00	53,373	62,006.99	50,000	50,000	42,855
Streetscape-Mitigation	202-5722-00-00	-	-	-	-	400
Transfer In from other funds	202-7997-00-00	-	50,000.00	50,000	50,000	50,000
Interest	202-5611-00-00	-	814.52	500	500	319
TOTAL REVENUES		53,373	112,821.51	100,500	100,500	93,573
TOTAL FUNDS AVAILABLE		\$ 92,218	205,039.35	\$ 305,539	\$ 305,539	\$ 298,613
EXPENDITURES:						
Administrative Costs	202-6725-10-00	-	-	-	-	-
Engineering Costs	202-6726-10-00					
Architectural Costs	202-6727-10-00					
Construction Costs	202-6728-10-00			150,000	150,000	-
ROW and TOPO Costs	202-6729-10-00					10,000
Environmental and Testing	202-6730-10-00					
Landscapte and Signage	202-6731-10-00					
Transfer to Capital Projects	202-6250-10-00	-	-	-	-	-
TOTAL EXPENDITURES		\$ -	-	\$ 150,000	\$ 150,000	\$ 10,000
Excess (deficiency) of revenues over (under) expenditures		53,373	112,821.51	(49,500)	(49,500)	83,573
ENDING FUND BALANCE	202-3111-00-00	\$ 92,218	205,039.35	\$ 155,539	\$ 155,539	\$ 288,613



SPECIAL REVENUE FUNDS
(Fund 210
SECO Grant Fund

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SECO Grant through Department of Energy: Matching 20% at \$159,000; project is \$940,000



SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 210-SECO Energy Grant

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	210-3111-00-00	\$ -	\$ -	\$ (42,361)	\$ (42,361)	\$ (42,361)
REVENUES:						
Interest	210-5611-00-00	-	-	-	-	-
Transfer in from other funds	210-5805-00-00		159,735			
Other Sources-SECO Grant	210-8955-00-00		645,116	247,595	247,595	153,560
TOTAL REVENUES		-	804,851	247,595	247,595	153,560
TOTAL FUNDS AVAILABLE		\$ -	\$ 804,851	\$ 205,234	\$ 205,234	\$ 111,200
EXPENDITURES:						
Administrative Fees	210-6725-47-01	-	-	-	-	-
Engineer Fees	210-6726-47-01	-	-	-	-	-
Architectural Fees	210-6727-47-01	-	-	-	-	-
Construction Costs	210-6728-47-01	-	847,212	247,595	247,595	111,200
Solar Equipment	210-6732-47-01	-	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ 847,212	\$ 247,595	\$ 247,595	\$ 111,200
Excess (deficiency) of revenues over (under) expenditures		-	(42,361)	-	-	42,361
ENDING FUND BALANCE	210-3111-00-00	\$ -	\$ (42,361)	\$ (42,361)	\$ (42,361)	\$ -

Fund established to track the Solar Energy Conservation Grant acquired through the State Comptroller Energy Commission; these are federal funds and are subject to Single-Audit under federal guidelines of the American Recovery and Reinvestment Act (ARRA) of 2009. (Grouped with Town General Capital Projects for Financial Reporting).



SPECIAL REVENUE FUNDS

(Fund 250)

Donation Fund

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

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

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

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



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

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

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.



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	250-3111-00-00	\$ 3,847	\$ 4,011	\$ 4,511	\$ 4,511	\$ 4,511
REVENUES:						
Miscellaneous Donations	250-5324-00-00	864	500	-	-	261
Interest	250-5611-00-00	-	-	-	-	-
TOTAL REVENUES		864	500	-	-	261
TOTAL FUNDS AVAILABLE		\$ -	\$ 4,511	\$ 4,511	\$ 4,511	\$ 4,772
EXPENDITURES:						
Miscellaneous expense	250-6338-58-00	700	-	4,011	4,011	-
TOTAL EXPENDITURES		\$ 700	\$ -	\$ 4,011	\$ 4,011	\$ -
Excess (deficiency) of revenues over (under) expenditures		164	500	(4,011)	(4,011)	261
ENDING FUND BALANCE	250-3111-00-00	\$ 4,011	\$ 4,511	\$ 500	\$ 500	\$ 4,772

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



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	250-3111-00-00	\$ 3,849	\$ 3,708	\$ 5,033	\$ 5,033	\$ 5,033
REVENUES:						
Miscellaneous Donations	250-5900-00-00	2,042	1,675	500	500	312
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	1,675	500	500	312
TOTAL FUNDS AVAILABLE		\$ -	\$ 5,383	\$ 5,533	\$ 5,533	\$ 5,345
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	349	4,000	4,000	1,059
TOTAL EXPENDITURES		\$ 2,183	\$ 349	\$ 4,000	\$ 4,000	\$ 1,059
Excess (deficiency) of revenues over (under) expenditures		(141)	1,326	(3,500)	(3,500)	(747)
ENDING FUND BALANCE	250-3111-00-00	\$ 3,708	\$ 5,033	\$ 1,533	\$ 1,533	\$ 4,286

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.



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	250-3111-00-00	\$ 11,745	\$ 19,378	\$ 18,052	\$ 18,052	\$ 18,052
REVENUES:						
Oak Point Donation	250-5904-00-00	2,890	-	-	-	-
Misc Library Building Donations	250-5907-00-00	4,245	3,896	-	-	6,185
Interest	250-5611-00-00	499	429	300	300	208
TOTAL REVENUES		7,633	4,324	300	300	6,393
TOTAL FUNDS AVAILABLE		\$ 19,378	\$ 23,702	\$ 18,352	\$ 18,352	\$ 24,445
EXPENDITURES:						
IT Services	250-6328-09-00	-	5,650	-	-	-
Oak Point Donation Expense	250-6332-09-00	-	-	-	-	-
Building Improvements	250-6630-09-00	-	-	15,000	15,000	-
Miscellaneous expense	250-6334-09-00	-	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ 5,650	\$ 15,000	\$ 15,000	\$ -
Excess (deficiency) of revenues over (under) expenditures		7,633	(1,326)	(14,700)	(14,700)	6,393
ENDING FUND BALANCE	250-3111-00-00	\$ 19,378	\$ 18,052	\$ 3,352	\$ 3,352	\$ 24,445

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



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	250-3111-00-00	\$ 1,463	\$ 1,583	\$ 1,703	\$ 1,703	\$ 1,703
REVENUES:						
Animal Shelter Donations	250-5906-00-00	120	120	-	-	-
Interest	250-5611-00-00	-	-	-	-	-
TOTAL REVENUES		120	120	-	-	-
TOTAL FUNDS AVAILABLE		\$ 1,583	\$ 1,703	\$ 1,703	\$ 1,703	\$ 1,703
EXPENDITURES:						
Animal Shelter Expense	250-6334-44-00	-	-	1,500	1,500	-
Building Improvements	250-6630-44-00	-	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -
Excess (deficiency) of revenues over (under) expenditures		120	120	(1,500)	(1,500)	-
ENDING FUND BALANCE	250-3111-00-00	\$ 1,583	\$ 1,703	\$ 203	\$ 203	\$ 1,703

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



SPECIAL REVENUE FUNDS
(Fund 412)
Forfeiture Fund

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



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	412-3111-00-00	\$ 7,746	\$ 9,477	\$ 9,293	\$ 9,293	\$ 9,293
<u>REVENUES:</u>						
Sale of confiscated assets	412-5675-00-00	2,615	-	-	-	-
Forfeitures and fines	412-5698-00-00					
Interest	412-5611-00-00	135	115	-	-	58
TOTAL REVENUES		2,751	115	-	-	58
TOTAL FUNDS AVAILABLE		\$ 10,496	\$ 9,593	\$ 9,293	\$ 9,293	\$ 9,351
<u>EXPENDITURES:</u>						
Other agencies seizure share	412-6200-01-00	1,019	300	5,000	5,000	-
Miscellaneous expenses	412-6333-01-00	-	-	-	-	-
TOTAL EXPENDITURES		\$ 1,019	\$ 300	\$ 5,000	\$ 5,000	\$ -
over (under) expenditures		1,732	(185)	(5,000)	(5,000)	58
ENDING FUND BALANCE	412-3111-00-00	\$ 9,477	\$ 9,293	\$ 4,293	\$ 4,293	\$ 9,351

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



SPECIAL REVENUE FUNDS (Fund 825)

Park Development Fees

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



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
BEGINNING FUND BALANCE	825-3111-00-00	\$ 152,747	\$ 113,705	\$ 95,492	\$ 95,492	\$ 95,492
REVENUES:						
Park Development Fees	825-5462-00-00		-	-	-	-
HOA Matching Funds	825-5463-00-00	27,494	-	-	-	-
Interest	825-5611-00-00	2,607	1,337	1,400	1,400	513
TOTAL REVENUES		30,101	1,337	1,400	1,400	513
TOTAL FUNDS AVAILABLE		\$ 182,848	\$ 115,042	\$ 96,892	\$ 96,892	\$ 96,004
EXPENDITURES:						
Transfers out	825-8994-00-00	-	19,550	-	-	-
Miscellaneous expenses	825-6333-78-00	-	-	-	-	-
Kings Crossing HOA expense	825-6637-78-00	69,143	-	-	-	-
TOTAL EXPENDITURES		\$ 69,143	\$ 19,550	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures		(39,042)	(18,213)	1,400	1,400	513
ENDING FUND BALANCE	825-3111-00-00	\$ 113,705	\$ 95,492	\$ 96,892	\$ 96,892	\$ 96,004

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



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 fiscal year. Sec. 707.008. (a)(2). Not later than the 60th day after the end of the fiscal year, after deducting amounts authorized to be used from derived funds, 50% is remitted to the State. The remainder of the funds may be used only to fund traffic safety programs, intersection improvements and traffic enforcement as well as personnel costs associated with adjudication and administration. A budget of other charges to the fund are approved by Town Council on an annual basis included

Quarterly Budget Report

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.



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

ACCOUNT DESCRIPTION	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
Operating Revenues:					
Charges for services	202,981	468,527	425,000	425,000	189,985
Interest	102	2,225	2,000	2,000	1,076
Total Operating Revenues	203,084	470,752	427,000	427,000	191,061
Operating Expenses:					
Supplies and Equipment	-	89,388	105,500	105,500	13,762
ATS Service Fees	76,232	180,242	181,500	181,500	75,368
State Fees	49,661	124,908	45,000	45,000	53,548
Capital	-	30,533	-	-	-
Total Expenditures	125,893	425,070	332,000	332,000	142,678
Net Income (Loss) Before Transfers	77,190	45,682	95,000	95,000	48,383
Other Financing Sources (Uses):					
Transfers to General Fund	-	23,163	22,200	22,200	7,522
Net Other Financing Sources (Uses)	-	23,163	22,200	22,200	7,522
Change in Net Assets	77,190	22,519	72,800	72,800	40,862
Beginning Fund Balance	-	77,190	99,709	99,709	99,709
Ending Funding Balance	77,190	99,709	172,509	172,509	140,571