



# TOWN COUNCIL CONSENT AGENDA

Council Meeting Date:  
NOVEMBER 6, 2012

**Item # 9 (d)**  
**Receive and accept Quarterly  
Budget Reports for the period  
ending September 30, 2012**

**PROJECT:** Discussion and Action to accept and approve Quarterly Budget Report for Quarter Ending September 30, 2012.

**DESCRIPTION:** The purpose of this item is to provide town Council a report of financial performance of the town regarding its Budget of Revenues and Expenditures and changes in fund balance for the 4th Quarter of the fiscal year ending September 30, 2012.

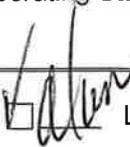
**FISCAL IMPACT:** All of the Town's operating funds are reporting a positive fund balance. There are no significant or material aberrations in revenue and expenditures. All revenues are on target for this reporting period and we have not seen any indications of revenue declines.

The Town's Financial Outlook is excellent with positive revenues at are exceeding revenue projections for the period reported.

**RECOMMENDED ACTION:** The Finance Department recommends receipt of report for informational purposes.

**TOWN CONTACT:** Alan Dickerson, Finance Director at 214-975-0415  
[adickerson@littleelm.org](mailto:adickerson@littleelm.org)

**ATTACHMENTS:** Transmittal Memo  
Town-Wide Budget Summary  
Operating Statements by Fund

Initial:   
Town Manager  \_\_\_\_\_ Finance  \_\_\_\_\_ Library  \_\_\_\_\_ Public Works  \_\_\_\_\_ Parks  \_\_\_\_\_  
Town Secretary  \_\_\_\_\_ Police  \_\_\_\_\_ Fire  \_\_\_\_\_ HR  \_\_\_\_\_ Development Services  \_\_\_\_\_

APPROVED  DENIED  TABLED  WITHDRAWN



## QUARTERLY BUDGET REPORT

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# MEMORANDUM

**TO:** MATT MUELLER, TOWN MANAGER  
**FROM:** ALAN DICKERSON, FINANCE DIRECTOR *Alan Dickerson*  
**SUBJ:** BUDGET REPORT FOR QUARTER ENDING SEPTEMBER 30, 2012  
**CC:** MAYOR AND COUNCIL

The attached is Budget Information for the fiscal period ending September 30, 2012. This period ending represents 100% 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 September 30, 2012, the budget is as follows for operations with the target at 100%; the major operating and special funds are presented in summary below.

**Revenues:**

<b>Operating Funds - Sources</b>	<b>Budget</b>	<b>YTD</b>	<b>% Used</b>
General Fund	\$ 14,883,391	\$ 16,875,686	113%
Street Maint Fund	471,790	484,446	103%
Water and Sewer Fund	9,606,758	10,394,805	108%
Solid Waste Fund	1,724,328	1,873,528	109%
Utility Drainage System Fund	0	371,811	n/a
Debt Service	3,231,020	3,317,936	103%
Special Revenue Funds	363,788	663,961	183%
Traffic Safety Fund	427,000	400,703	94%
<b>Total Sources</b>	<b>\$ 30,708,075</b>	<b>\$ 34,382,876</b>	<b>112%</b>

**Expenditures:**

<b>Operating Funds - Uses</b>	<b>Budget</b>	<b>YTD</b>	<b>% Used</b>
General Fund	\$ 16,367,307	\$ 15,902,836	97%
Street Maint Fund	500,000	32,431	6%
Water and Sewer Fund	10,374,970	11,268,207	109%
Solid Waste Fund	1,665,185	1,667,887	100%
Utility Drainage System Fund	0	48,330	n/a
Debt Service	3,188,405	3,283,423	103%
Special Revenue	369,222	355,906	96%
Traffic Safety Fund	354,200	354,432	100%
<b>Total Uses</b>	<b>\$ 32,819,289</b>	<b>\$ 32,913,452</b>	<b>100%</b>

**Net Change:**

Net Change YTD	\$ <b>(2,111,214)</b>	\$ 1,469,425
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FINANCE DEPARTMENT  
QUARTERLY BUDGET REPORT

The overall budget for Town-wide Operations was at 100% while the Revenue Budget was at 112%. The net change in revenues over expenditures for the reporting period is \$1,469,425 on a Town-wide basis. This balance is primarily due to tax collections, permitting and other revenues

**General Fund Revenue and Expense Summary:** The total of all sources of revenue in the General Fund year-to-date is \$16,875,686 or 113% of budgeted revenues of \$14,883,391. Operationally, the Town is on target and within targeted projections. Building permit revenue has exceeded expectations at 205% of budget or \$2,444,823 from all construction and inspection activity. The overall General Fund Budget is at 113% for operational revenues and other sources while General Fund expenditures are at 97% of budget. The Town's tax levy of \$10,224,816 is at 100% collection. All property tax revenue to date is \$10,451,275 which includes prior year and penalties.

**General Fund Balance:** The General Fund Balance (near cash) is at \$6,810,793 (unaudited and unadjusted) with \$3,347,001 being classified for unreserved and designated; the balance committed to stabilization funds are the Town's 25% reserve fund policy or \$3,463,084. The Town has projected to draw down the unreserved and designated fund balance for the 2012-2013 budget year for one-time uses. The projected drawdown is \$1,437,000. The adjusted unreserved and designated for unbudgeted items is estimated at \$1,910,000 after the planned drawdown for 2012-2013

**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	10,327,068	101%
Prior Years' Taxes	83,500	82,611	99%
Penalty & Interest	135,000	41,596	31%
Total	10,443,316	10,451,275	100%

**Franchise Taxes:** Under the newly adopted CoServ Electric Ordinance, the Town's franchise rate is 5%. The receipts for CoServ are \$1,223,793 which puts the Town at 116% of budget for Electric Franchise revenue. Gas franchise was budgeted at \$120,000 and came in at \$117,458. Over all year to date from all franchise revenue the total is \$1,638,679 or 115% of budget (\$1,426,440). At this reporting the Town had not accrued for 3<sup>rd</sup> quarter franchise fees for electric.

**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	FYTD Actual	Budget Remaining	% of Annual Budget
General 1¢	1,895,724	1,920,269	-24,545	101%
EDC 1/2¢	934,050	960,134	-26,084	103%
CDC 1/4¢	474,850	480,067	-5,217	101%
Streets 1/4¢	474,850	480,067	-5,217	101%
Total	3,779,474	3,840,537	-61,063	102%

FINANCE DEPARTMENT  
QUARTERLY BUDGET REPORT

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.

**Water and Sewer Fund:** The Town's Utility is at 108% or \$11,268,159 of an expense budget of \$10,474,413. 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 100% of budget or \$10,394,805. For this reporting period, current revenues are under expenses by \$793,246 due to one-time transfers to the Utility CIP Program Budget.

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

**QUARTERLY BUDGET REPORTS**  
**"Programs and Services"**  
**Quarterly Budget Reports**  
**For Period Ending 09-30-2012**



**LITTLE ELM**

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

**Quarterly Report**



**LITTLE ELM**

**YTD Actual By Fund**





# 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
<b>General Fund</b>	\$ 5,837,943	\$ 16,875,686	\$ 15,902,836	\$ 972,850	\$ 6,810,793
<b>Debt Service Fund</b>	547,522	3,317,936	3,283,423	34,513	582,035
<b>Utility fund</b>	7,181,413	10,394,805	11,268,207	(873,402)	6,308,011
<b>Solid Waste Fund</b>	360,815	1,873,528	1,667,887	205,641	566,456
<b>Drainage Utility System Fund</b>	-	371,811	48,330	323,481	323,481
<b>Street Maint Fund</b>	162,847	484,446	32,431	452,015	614,862
<b>Special Revenue Funds</b>	17,251	14,278	11,437	2,841	20,092
<b>Court Technology Fund</b>	13,897	10,915	7,410	3,505	17,402
<b>Court Security Fund</b>	33,403	8,001	-	8,001	41,404
<b>Child Safety Program Fund</b>	45,253	12,419	10,917	1,502	46,755
<b>Juvenile/Teen Court Fund</b>	10,917	25,862	24,878	984	11,901
<b>Streetscape Fund</b>	205,039	381,155	176,895	204,260	409,299
<b>Traffic Safety Fund</b>	99,709	400,703	354,432	46,271	145,980
<b>Donation Fund</b>	34,300	11,137	3,019	8,118	42,418
<b>Forfeiture Fund</b>	9,293	45,516	10,150	35,366	44,659
<b>SECO Grant Fund</b>	(42,361)	153,560	111,200	42,361	-
<b>Park Development Fee Fund</b>	95,492	1,118	-	1,118	96,610
<b>Fund Totals</b>	<b>\$ 14,612,733</b>	<b>\$ 34,382,876</b>	<b>\$ 32,913,452</b>	<b>\$ 1,469,425</b>	<b>\$ 16,082,158</b>



**LITTLE ELM**

**FUND STATEMENTS  
(Operating Funds)**

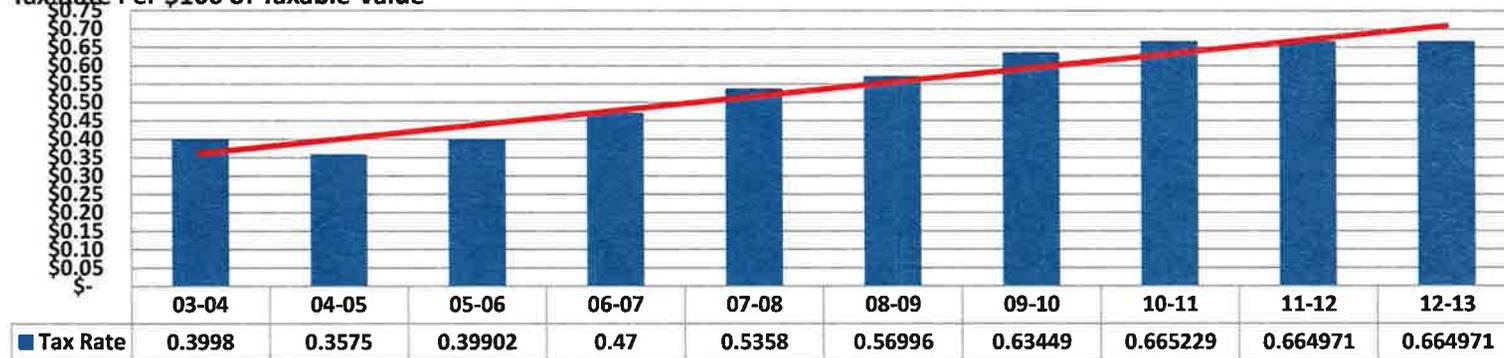


## GENERAL FUND

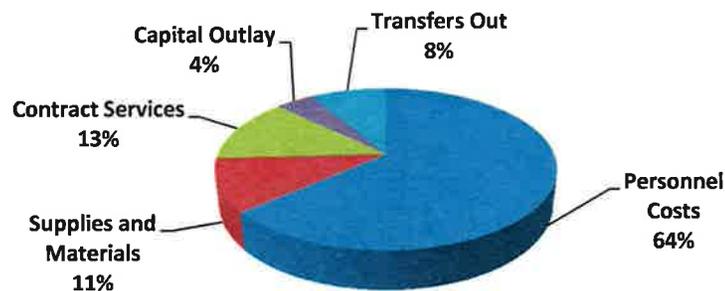
This fund is the General Operating Fund of the Town and is supported with property taxes, sales tax and other charges and services. The General Fund supports all general governmental purposes such as public safety, streets, facility maintenance, culture and recreation and administrative functions.

### QUARTERLY BUDGET REPORT FY 2011-2012

Tax Rate Per \$100 of Taxable Value



### 2011-2012 General Fund Actual





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

	<b>ACTUAL 2010-2011</b>	<b>BUDGET 2011-2012</b>	<b>AMENDED 2011-2012</b>	<b>ESTIMATE 2011-2012</b>
<b>BEGINNING FUND BALANCE</b>	\$ 5,006,212	\$ 5,837,236	\$ 5,837,236	\$ 5,837,236
<b>REVENUES</b>				
Property taxes	\$ 6,991,196	\$ 7,413,601	\$ 7,358,601	\$ 7,340,376
Other taxes	2,949,639	3,342,069	3,654,975	3,545,674
Permits and licenses	1,571,253	1,204,892	2,483,500	2,481,701
Fees and charges	908,233	998,675	1,172,075	1,170,800
Intergovernmental	389,495	371,759	441,189	440,918
Miscellaneous	198,797	170,200	536,692	521,286
Capital leases	-	-	-	-
Transfers In	1,334,042	1,382,195	1,382,195	1,374,931
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 14,342,654</b>	<b>\$ 14,883,391</b>	<b>\$ 17,029,227</b>	<b>\$ 16,875,686</b>
 <b>TOTAL FUNDS AVAILABLE</b>	 <b>\$ 19,348,867</b>	 <b>\$ 20,720,627</b>	 <b>\$ 22,866,463</b>	 <b>\$ 22,712,922</b>
<b>EXPENDITURES</b>				
Town Council	\$ 25,326	\$ 36,120	\$ 36,120	\$ 25,675
Town Manager	220,905	232,304	232,304	168,736
Town Secretary	129,829	140,151	140,151	131,536
Town Attorney	237,417	210,000	162,000	161,605
Court	245,153	259,355	263,740	260,654
Finance	659,137	770,141	826,915	826,625



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

	<b>ACTUAL 2010-2011</b>	<b>BUDGET 2011-2012</b>	<b>AMENDED 2011-2012</b>	<b>ESTIMATE 2011-2012</b>
Library	235,377	438,498	338,861	337,866
Engineering	624,941	580,226	633,975	631,956
Information Technology	439,612	457,667	467,390	466,469
Human Resources	330,755	402,467	373,560	372,263
Planning	253,650	263,081	248,030	234,467
Code Enforcement	146,006	-	-	-
Building Safety	347,229	398,116	408,195	407,456
Police	3,260,642	3,619,240	3,566,725	3,564,278
Animal Control	128,480	145,107	169,645	168,716
Fleet Services	189,170	220,352	211,085	208,444
Building Maint	381,132	593,650	590,600	588,484
Streets	843,768	939,710	811,905	806,223
Parks and Recreation	1,058,639	1,372,749	1,213,950	1,206,090
Fire	3,378,173	4,447,372	3,996,205	3,987,875
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,135,340</b>	<b>\$ 15,526,306</b>	<b>\$ 14,691,356</b>	<b>\$ 14,555,419</b>

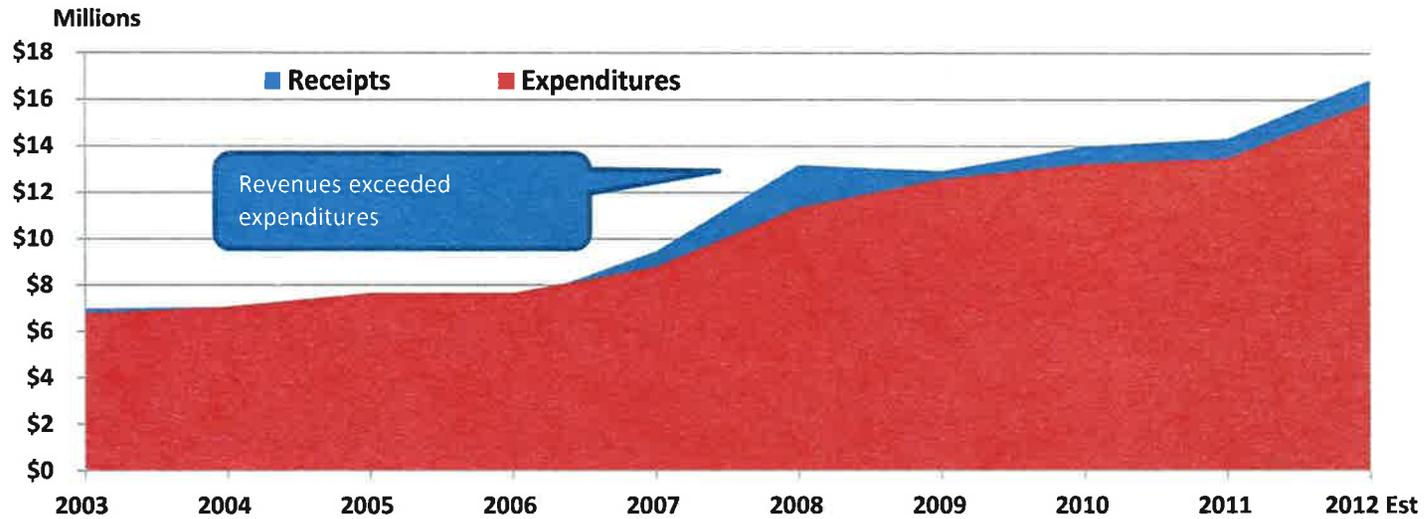


**GENERAL FUND**  
**(Revenues, Expenditures and Change in Fund Balance)**  
**Fund 112**  
*(unaudited)*

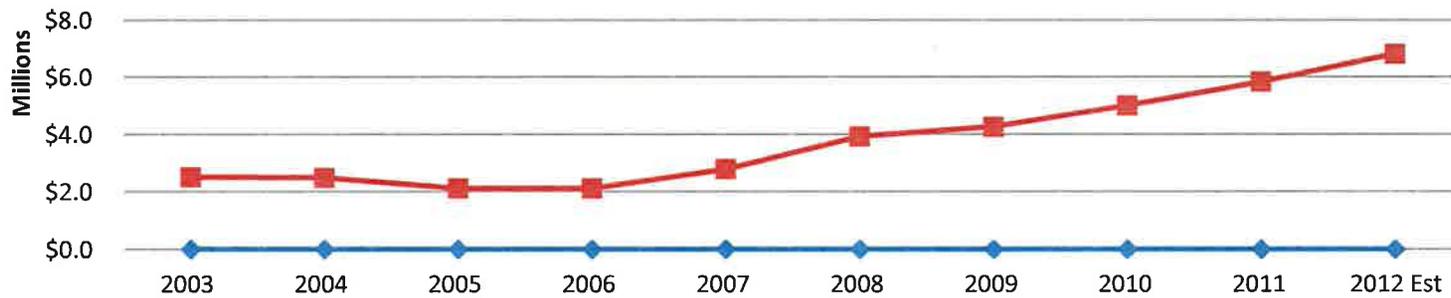
	<b>ACTUAL 2010-2011</b>	<b>BUDGET 2011-2012</b>	<b>AMENDED 2011-2012</b>	<b>ESTIMATE 2011-2012</b>
Transfers Out	\$ 376,291	\$ 850,000	\$ 1,347,500	\$ 1,347,417
<b>TOTAL OPERATING TRANSFERS</b>	<b>\$ 376,291</b>	<b>\$ 850,000</b>	<b>\$ 1,347,500</b>	<b>\$ 1,347,417</b>
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 13,511,631</b>	<b>\$ 16,376,306</b>	<b>\$ 16,038,856</b>	<b>\$ 15,902,836</b>
Excess (deficiency) of revenues (under) expenditures	\$ 831,023	\$ (1,492,915)	\$ 990,371	\$ 972,850
<b>ENDING FUND BALANCE</b>	<b>\$ 5,837,236</b>	<b>\$ 4,344,321</b>	<b>\$ 6,827,607</b>	<b>\$ 6,810,086</b>
Unreserved, designated for unbudgeted items	\$ 2,510,947	\$ 1,018,032	\$ 3,501,318	\$ 3,347,001
Unreserved, undesignated @25% of exp.	\$ 3,326,289	\$ 3,326,289	\$ 3,326,289	\$ 3,463,084
	<b>\$ 5,837,236</b>	<b>\$ 4,344,321</b>	<b>\$ 6,827,607</b>	<b>\$ 6,810,086</b>



# TEN YEAR FUND BALANCE HISTORY

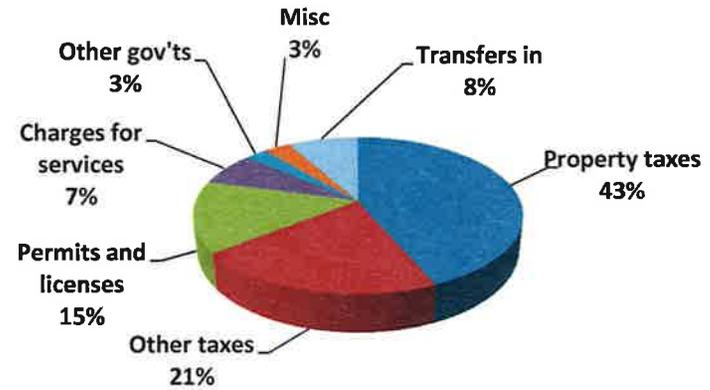
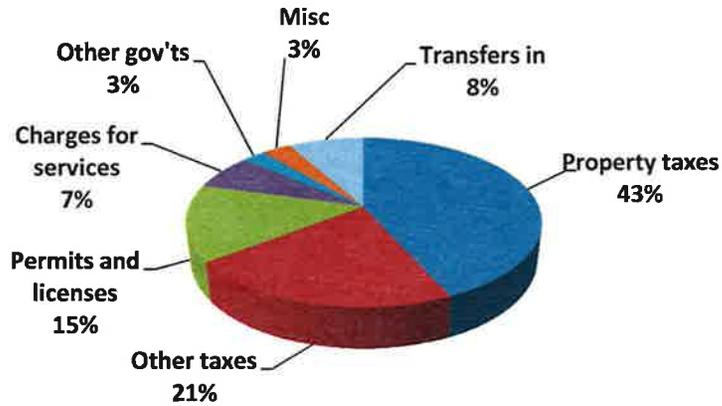


## Ten Years Fund Balance History



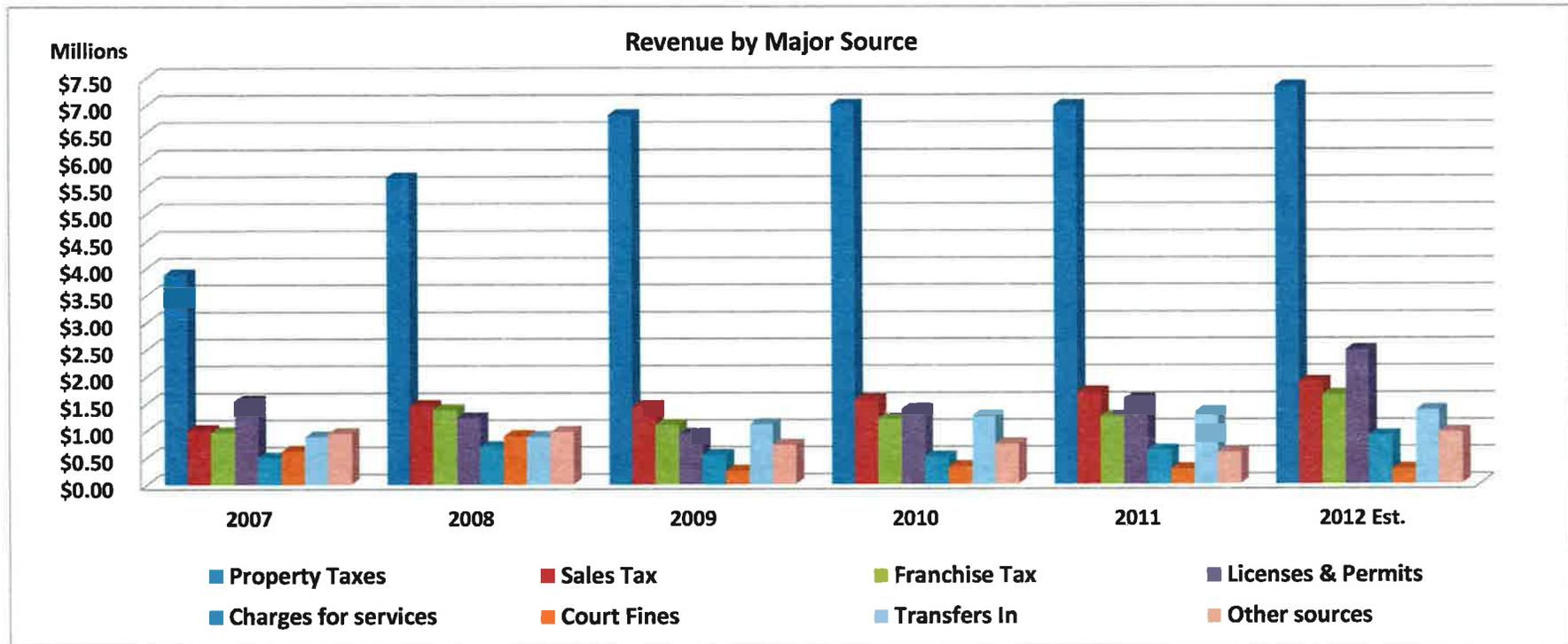
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## 2011-2012 GENERAL FUND REVENUE GRAPHS

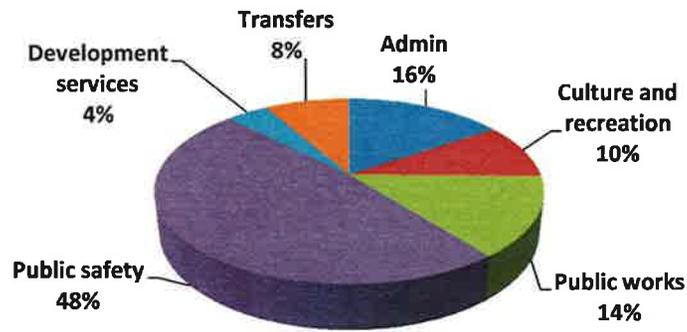


2012 Revenue Budget: \$17,029,227

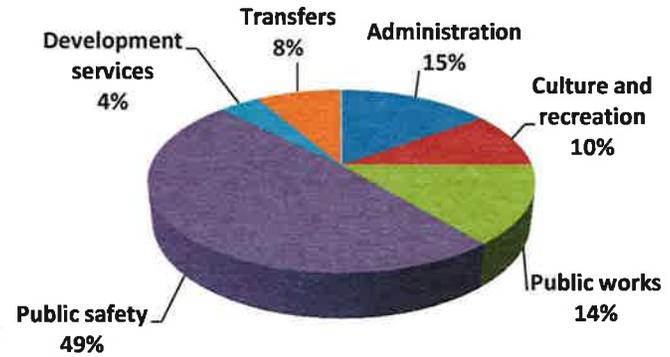
2012 Actual Revenue: \$16,875,686



## 2011-2012 GENERAL FUND EXPENDITURE BUDGET GRAPHS

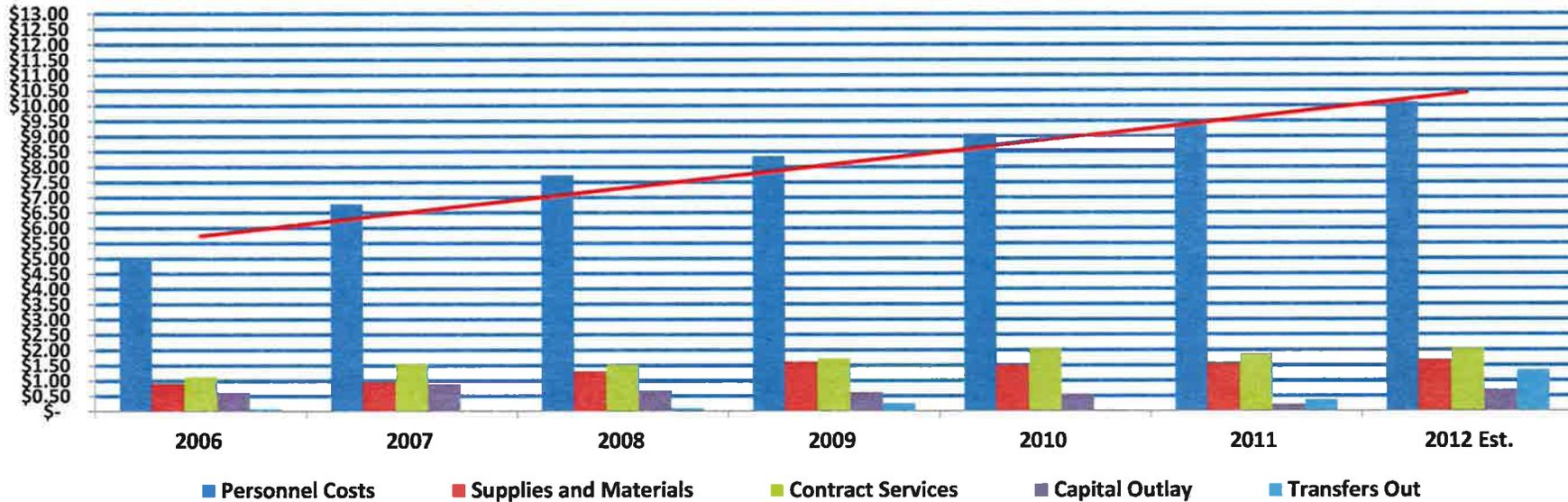


**2012 Expenditure Budget: \$16,038,856**



**2012 Unaudited Actual: \$15,902,836**

Millions





## GENERAL FUND REVENUE SCHEDULE

GENERAL FUND DETAIL REVENUE SCHEDULE

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	ESTIMATE 2011-2012	PERCENT OF BUDGET
112-5111-00-00	CURRENT YEAR PROPERTY TAXES	6,691,434	7,266,601	7,266,601	7,251,099	99.8%
112-5115-00-00	PENALTY & INTEREST ON DELINQUE	62,042	62,000	32,000	30,869	49.8%
112-5121-00-00	PRIOR YEAR PROPERTY TAXES	237,721	85,000	60,000	58,409	68.7%
	<b>PROPERTY TAXES</b>	<b>6,991,196</b>	<b>7,413,601</b>	<b>7,358,601</b>	<b>7,340,376</b>	<b>99.0%</b>
112-5132-00-00	CITY SALES TAX	1,683,982	1,899,347	1,990,000	1,885,600	99.3%
112-5141-00-00	MIXED DRINK TAX	14,983	16,282	11,400	11,399	70.0%
112-5143-00-00	FRANCHISE FEE - ELECTRIC	861,780	1,050,000	1,225,000	1,223,793	116.6%
112-5144-00-00	FRANCHISE FEE - GAS	122,963	119,440	117,575	117,504	98.4%
112-5145-00-00	FRANCHISE FEE - CABLE	202,356	183,500	255,000	251,878	137.3%
112-5146-00-00	COMMUNICATIONS R-O-W ACCESS FEES	63,575	73,500	56,000	55,500	75.5%
	<b>OTHER TAXES</b>	<b>2,949,639</b>	<b>3,342,069</b>	<b>3,654,975</b>	<b>3,545,674</b>	<b>106.1%</b>
112-5211-00-00	MOBILE HOME PARK LICENSE	11,796	12,000	12,000	11,796	98.3%
112-5214-00-00	ANNUAL PERMITS	23,100	24,200	26,200	26,132	108.0%
112-5221-00-00	CERTIFICATE OF OCCUPANCY	1,475	2,000	2,000	1,429	71.5%
112-5222-00-00	BUILDING PERMITS	1,363,932	992,492	2,117,500	2,117,414	213.3%
112-5223-00-00	ELECTRICAL PERMITS	18,146	15,000	-	-	0.0%
112-5224-00-00	PLUMBING PERMITS	9,586	6,500	-	-	0.0%
112-5225-00-00	MECHANICAL PERMITS	4,232	2,400	-	-	0.0%
112-5226-00-00	CONTRACTOR REG AND REINSPECTS	47,120	40,000	56,100	56,048	140.1%
112-5227-00-00	OTHER PERMITS	8,077	5,000	4,000	3,940	78.8%
112-5228-00-00	RENTAL REGISTRATIONS	-	25,000	137,000	136,513	546.1%
112-5229-00-00	IRRIGATION PERMITS	49,950	46,250	78,500	78,395	169.5%
112-5230-00-00	SIGN PERMITS	-	-	13,800	13,680	0.0%
112-5516-00-00	ALARM PERMITS	33,413	33,550	36,000	35,955	107.2%
112-5690-00-00	MISC. INCOME/BURN PERMITS	425	500	400	400	80.0%
	<b>PERMITS AND LICENSES</b>	<b>1,571,253</b>	<b>1,204,892</b>	<b>2,483,500</b>	<b>2,481,701</b>	<b>206.0%</b>

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GENERAL FUND DETAIL REVENUE SCHEDULE

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	ESTIMATE 2011-2012	PERCENT OF BUDGET
112-5401-00-00	INFRASTRUCTURE INSPECTION FEES	37,297	30,000	37,000	36,968	123.2%
112-5402-00-00	FIRE CODE INSPECTION FEES	6,690	7,500	14,725	14,626	195.0%
112-5403-00-00	RENTAL PROPERTY REGISTRATIONS	28,300	160,000	-	-	0.0%
112-5421-00-00	PLATTING FEES	17,252	12,000	14,200	14,178	118.2%
112-5422-00-00	ZONING FEES	2,875	4,000	500	500	12.5%
112-5423-00-00	PLAN REVIEW FEES	33,340	-	305,500	305,235	0.0%
112-5425-00-00	ANIMAL CONTROL FEES	12,690	13,500	9,500	9,497	70.3%
112-5511-00-00	MUNICIPAL COURT FINES	280,223	285,000	275,000	274,711	96.4%
112-5512-00-00	ACCIDENT REPORT FEES	-	-	-	-	0.0%
112-5515-00-00	JUVENILE CASE MANAGER FEES	-	-	-	-	0.0%
112-5516-00-00	TEEN COURT FEES	-	-	-	-	0.0%
112-5694-00-00	AMBULANCE FEES	389,186	390,000	424,100	424,052	108.7%
112-5721-00-00	IN-HOME DAY CARE REGISTRATIONS	725	675	-	-	0.0%
112-5677-00-00	LIBRARY FEES	4,508	3,000	3,650	3,637	121.2%
112-5678-00-00	CONCESSION FEES	-	3,000	1,000	876	29.2%
112-5683-00-00	BOAT RAMP FEES/COURTESY GATE	35,277	30,000	33,100	33,052	110.2%
112-5684-00-00	RECREATION PROGRAM FEES	-	5,000	2,500	2,500	50.0%
112-5685-00-00	ATHLETIC REGISTRATION FEES	59,869	50,000	45,500	45,211	90.4%
112-5680-00-00	RECREATION MEMBERSHIP FEES	-	5,000	4,800	4,758	95.2%
112-5687-00-00	FITNESS PROGRAMMING			1,000	1,000	0.0%
	<b>CHARGES FOR SERVICES</b>	<b>908,233</b>	<b>998,675</b>	<b>1,172,075</b>	<b>1,170,800</b>	<b>117.2%</b>
112-5672-00-00	COTTONWOOD CRK MARINA - LAND	2,500	2,500	2,500	2,500	100.0%
112-5679-00-00	COTTONWOOD CRK MARINA - SALES	25,404	24,500	24,500	20,485	83.6%
112-5621-00-00	FACILITY RENTAL	16,327	12,000	6,750	6,710	55.9%
112-5681-00-00	JULY JUBILEE	2,558	1,200	1,700	1,690	140.8%
112-5671-00-00	MISCELLANEOUS	40,101	25,000	55,500	55,417	221.7%
112-5611-00-00	INTEREST EARNINGS	76,228	80,000	92,500	92,318	115.4%
	<b>MISCELLANEOUS</b>	<b>163,118</b>	<b>145,200</b>	<b>183,450</b>	<b>179,120</b>	<b>123.4%</b>

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GENERAL FUND DETAIL REVENUE SCHEDULE

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	ESTIMATE 2011-2012	PERCENT OF BUDGET
112-5697-00-00	SRO REIMBURSEMENTS	97,408	101,861	98,700	98,698	96.9%
112-5717-00-00	REIMBURSEMENTS-OTHER	5,995	5,000	4,675	4,654	93.1%
112-5718-00-00	REIMBURSEMENTS-INSURANCE	38,283	38,283	-	-	0.0%
112-5719-00-00	ABATEMENT REIMBURSEMENTS	17,087	12,000	11,500	11,335	94.5%
112-5691-00-00	LAKEWOOD VILLAGE AGREEMENT	43,614	43,615	30,950	30,950	71.0%
112-5692-00-00	HACKBERRY AGREEMENT	-	-	-	-	0.0%
112-5720-00-00	STREETSCAPE PROJECTS	-	-	-	-	0.0%
112-5330-00-00	LIBRARY QTR PLEDGE DENTON CO	35,369	35,000	34,000	33,916	96.9%
112-5340-00-00	FIRE SERVICES PLEDGE DENTON CO	79,300	58,000	45,250	45,250	78.0%
112-5341-00-00	AMBULANCE PLEDGE DENTON COUNTY	39,283	45,000	40,750	40,751	90.6%
112-5686-00-00	DCFWS-D-POLICE SERVICES	33,157	33,000	33,000	33,000	100.0%
112-5696-00-00	OTHER GRANTS/REIMBURSEMENTS	-	-	142,364	142,364	0.0%
112-5343-00-00	EDC GIS CONTRACT	-	-	-	-	0.0%
	<b>OTHER GOVERNMENTS</b>	<b>389,495</b>	<b>371,759</b>	<b>441,189</b>	<b>440,918</b>	<b>118.6%</b>
112-5800-00-00	TRANSFER IN WATER UTILITIES	1,042,953	1,117,592	1,117,592	1,117,592	100.0%
112-5801-00-00	TRANSFER IN SOLID WASTE	196,000	197,603	197,603	197,604	100.0%
112-5802-00-00	TRANSFER IN EDC	26,000	30,000	30,000	30,000	100.0%
112-5803-00-00	TRANSFER IN CDC	12,000	12,000	12,000	12,000	100.0%
112-5805-00-00	TRANSFERS IN FROM OTHER FUNDS	57,089	25,000	25,000	17,735	70.9%
	<b>TRANSFERS IN</b>	<b>1,334,042</b>	<b>1,382,195</b>	<b>1,382,195</b>	<b>1,374,931</b>	<b>99.5%</b>
112-8970-00-00	CAPITAL LEASE PROCEEDS		-	328,242	328,242	0.0%
112-5675-00-00	AUCTION PROCEEDS	35,679	25,000	25,000	13,924	55.7%
	<b>OTHER FINANCING SOURCES</b>	<b>35,679</b>	<b>25,000</b>	<b>353,242</b>	<b>342,166</b>	<b>1368.7%</b>
	<b>TOTAL REVENUE</b>	<b>14,342,654</b>	<b>14,883,391</b>	<b>17,029,227</b>	<b>16,875,686</b>	<b>113.4%</b>

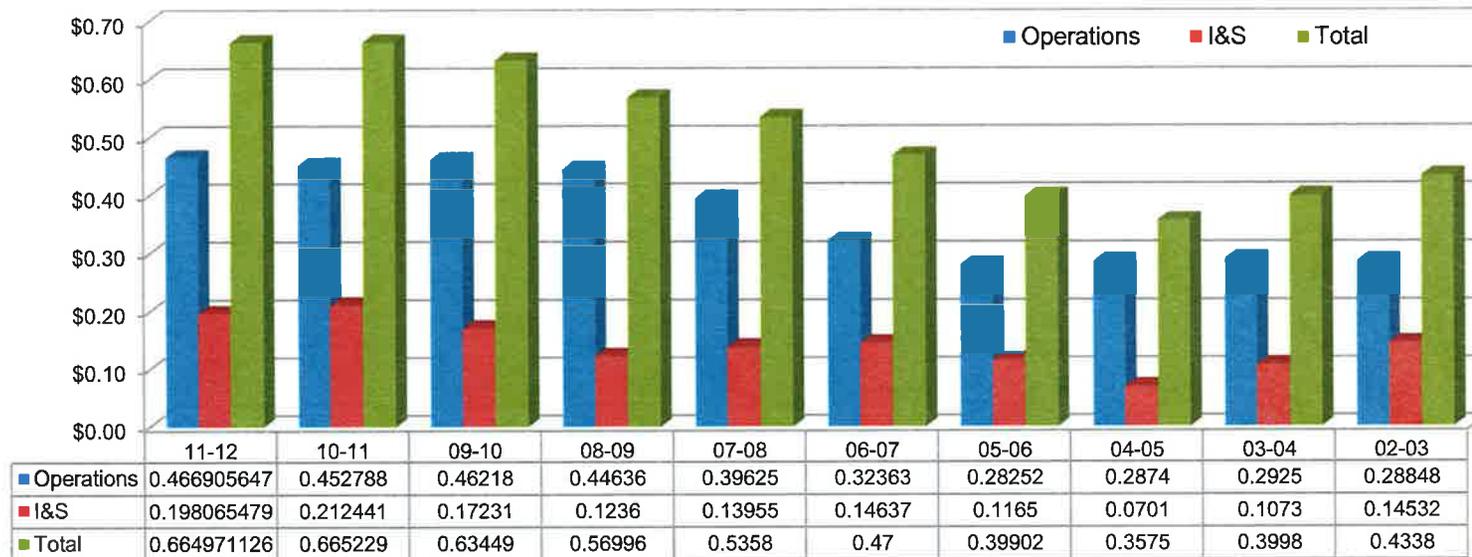
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## DEBT SERVICE FUND

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



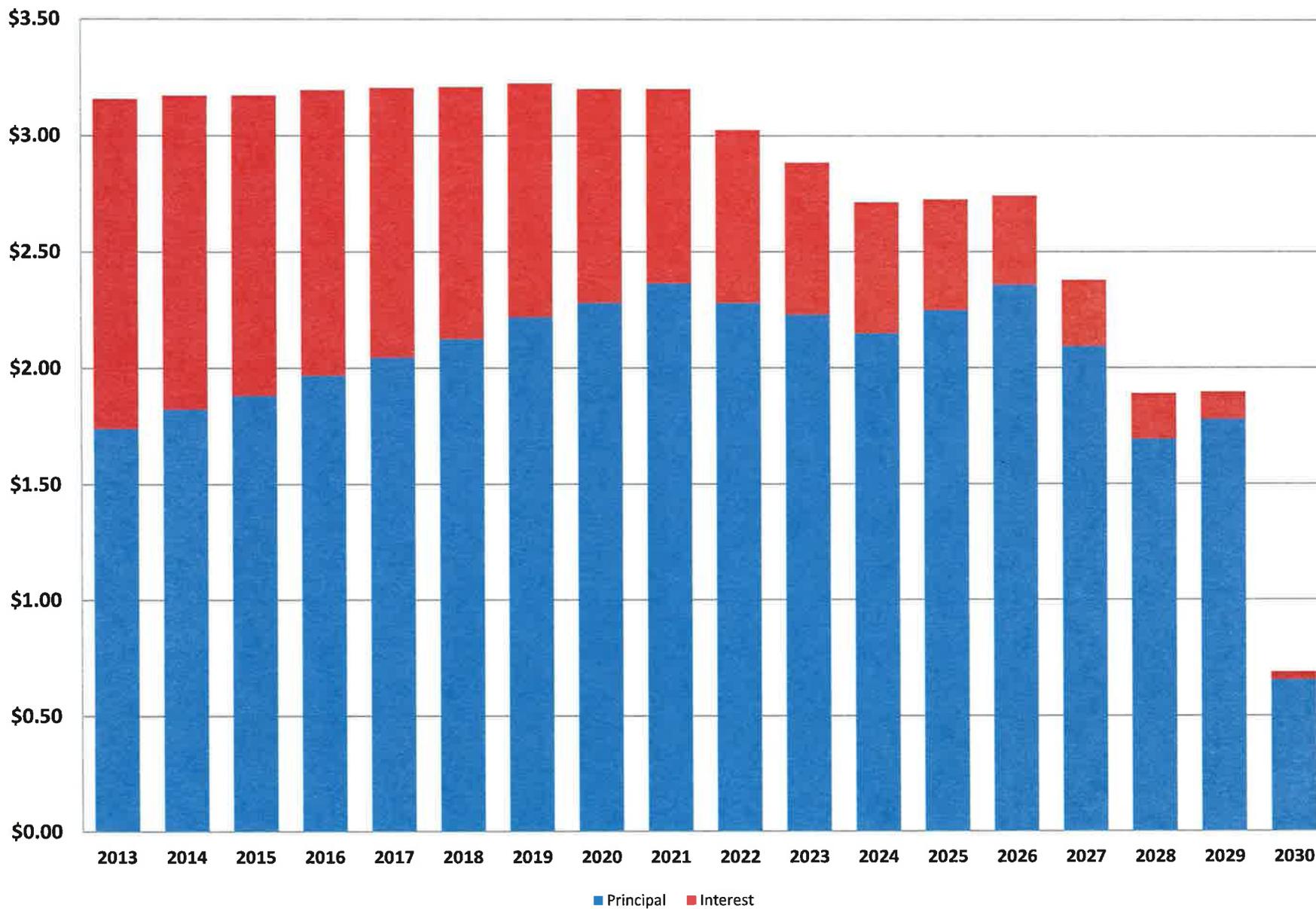


**DEBT SERVICE**  
**Revenue, Expenses and Changes in Fund Balance**  
**Fund 312**

ACCOUNT DESCRIPTION	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTIAL 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
<b>REVENUES:</b>							
Property taxes	2,006,082	1,890,488	2,605,302	3,351,705	3,029,715	3,112,000	3,110,899
Interest income	38,680	24,728	19,848	17,870	15,000	20,000	20,822
Transfers in	151,567	151,914	180,955	184,000	186,305	186,305	186,215
<b>TOTAL REVENUES</b>	<b>2,196,329</b>	<b>2,067,130</b>	<b>2,806,105</b>	<b>3,553,575</b>	<b>3,231,020</b>	<b>3,318,305</b>	<b>3,317,936</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 2,273,262</b>	<b>\$ 2,285,974</b>	<b>\$ 3,032,331</b>	<b>\$ 3,855,437</b>	<b>\$ 3,778,542</b>	<b>\$ 3,865,827</b>	<b>\$ 3,865,458</b>
<b>EXPENDITURES:</b>							
Principal	1,132,700	1,185,222	1,431,310	1,537,070	1,710,200	1,710,200	1,671,146
Interest	918,010	872,328	1,296,137	1,766,305	1,474,705	1,474,705	1,549,922
Agent Fees	3,708	2,197	3,022	4,540	3,500	3,500	62,355
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,054,418</b>	<b>\$ 2,059,748</b>	<b>\$ 2,730,469</b>	<b>\$ 3,307,915</b>	<b>\$ 3,188,405</b>	<b>\$ 3,188,405</b>	<b>\$ 3,283,423</b>
Excess (deficiency) of revenues over (under) expenditures	\$ 141,911	\$ 7,382	\$ 75,636	\$ 245,660	\$ 42,615	\$ 129,900	\$ 34,513
<b>ENDING FUND BALANCE</b>	<b>\$ 218,844</b>	<b>\$ 226,226</b>	<b>\$ 301,862</b>	<b>\$ 547,522</b>	<b>\$ 590,137</b>	<b>\$ 677,422</b>	<b>\$ 582,035</b>

## Principal and Interest Payments by Year

Millions



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## 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 (Est)	\$3,840,537	\$1,920,269		\$960,134	\$480,067	\$480,067	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
<b>Beginning Fund Balance</b>	\$ 227,961	\$ 499,467	\$ 142,226	\$ 162,847	\$ 162,847	\$ 162,847
<b>Operating Revenues:</b>						
Sales tax	362,266	392,878	427,019	469,290	469,290	480,067
Interest	7,816	7,901	2,905	2,500	2,500	4,379
<b>Total Operating Revenues</b>	<b>370,082</b>	<b>400,780</b>	<b>429,924</b>	<b>471,790</b>	<b>471,790</b>	<b>484,446</b>
<b>Total Funds Available</b>	<b>598,043</b>	<b>900,246</b>	<b>572,150</b>	<b>634,637</b>	<b>634,637</b>	<b>647,293</b>
<b>Operating Expenses:</b>						
Personnel services	-	-	-	-	-	-
Contract services	96,570	758,021	409,303	500,000	500,000	32,431
Supplies and materials	2,006	-	-	-	-	-
Transfer Out	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>98,576</b>	<b>758,021</b>	<b>409,303</b>	<b>500,000</b>	<b>500,000</b>	<b>32,431</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>271,506</b>	<b>(357,241)</b>	<b>20,621</b>	<b>(28,210)</b>	<b>(28,210)</b>	<b>452,015</b>
<b>Ending Fund Balance</b>	<b>\$ 499,467</b>	<b>\$ 142,226</b>	<b>\$ 162,847</b>	<b>\$ 134,637</b>	<b>\$ 134,637</b>	<b>\$ 614,862</b>

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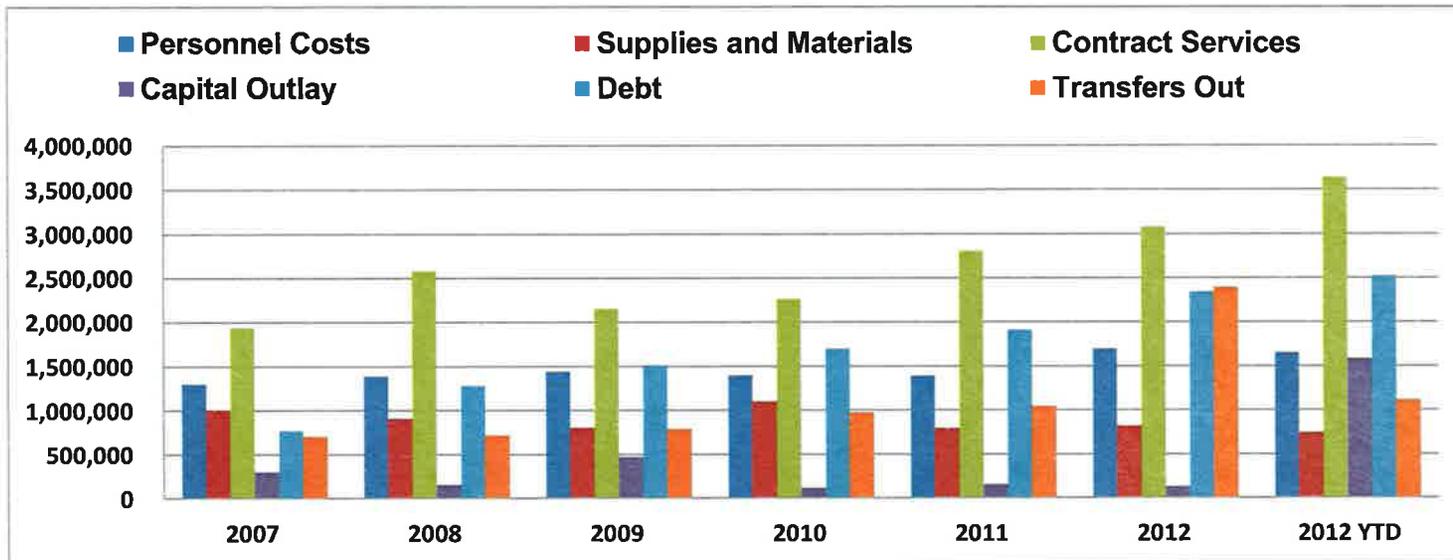


**LITTLE ELM**

## 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



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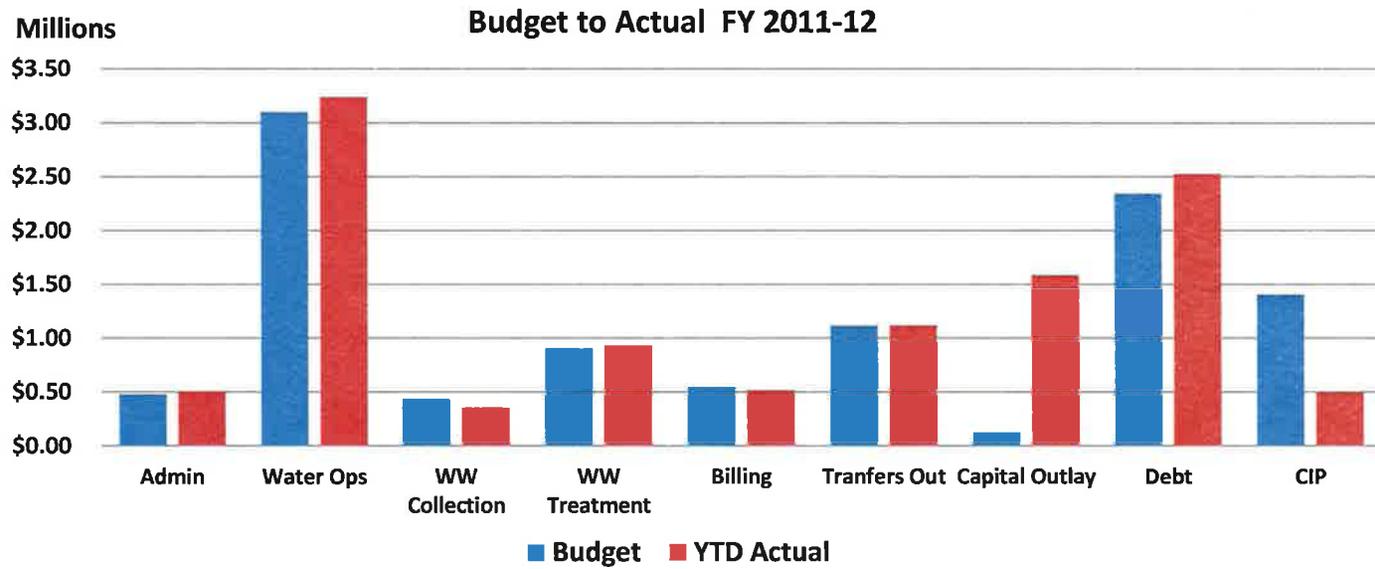
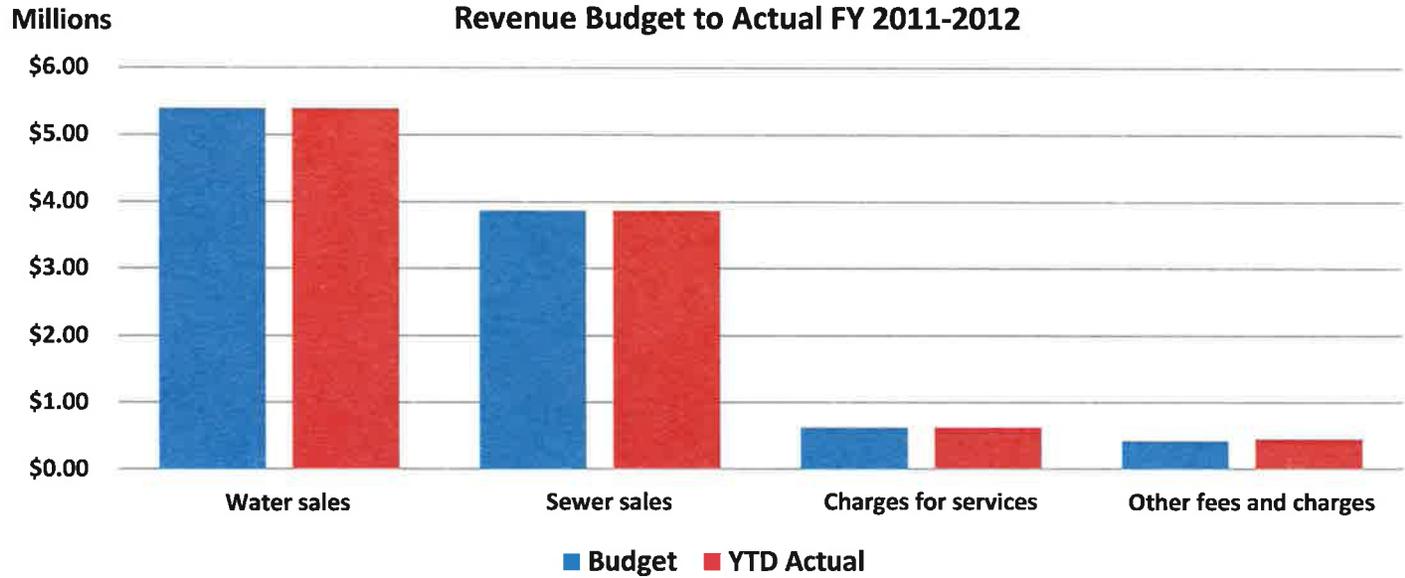
## WATER AND WASTEWATER FUND

### Revenue, Expenses and Changes in Working Capital

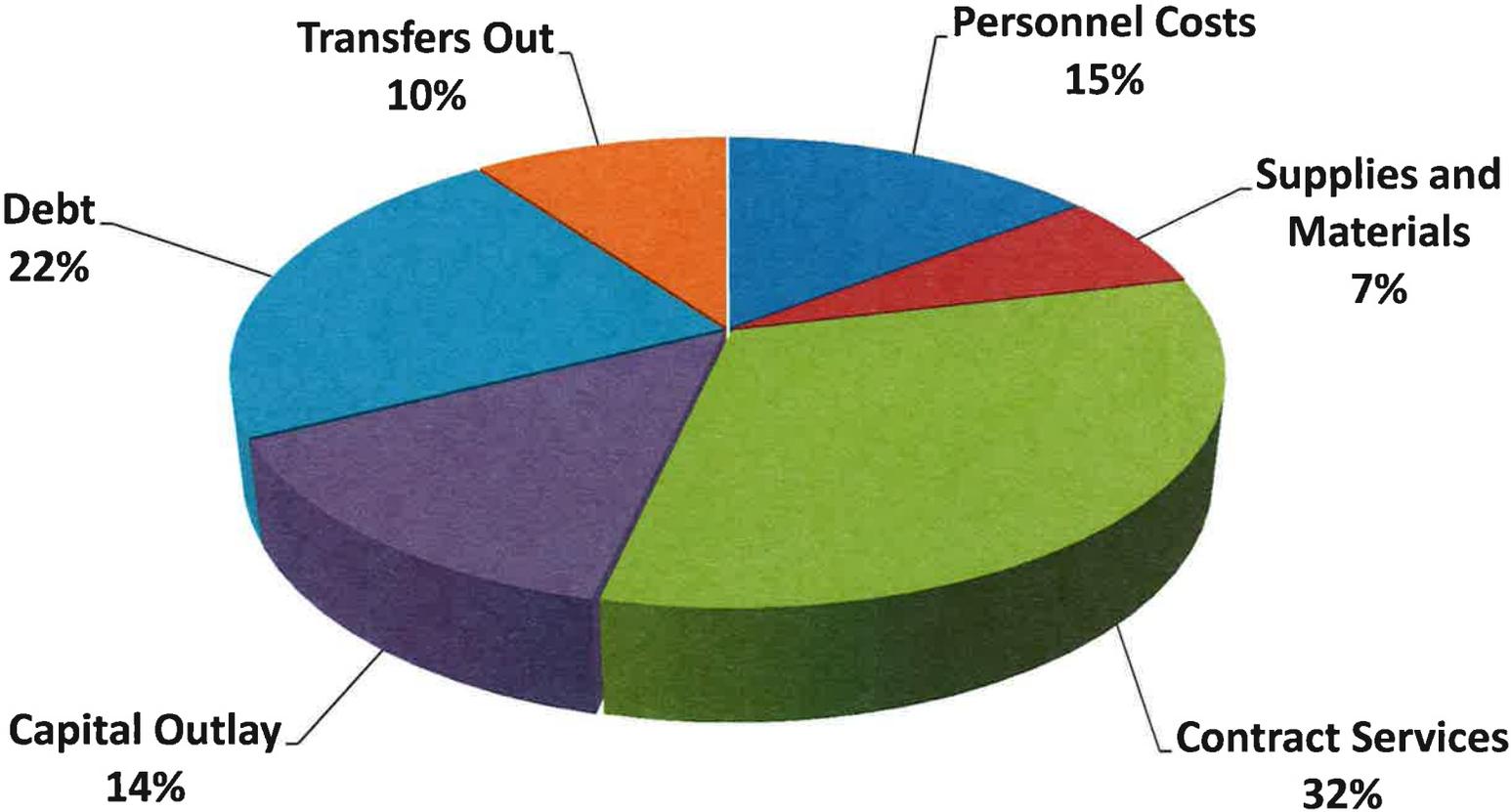
#### Fund 612

ACCOUNT DESCRIPTION	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD ACTUAL 2011-2012	% VAR	\$ VAR
<b>Operating Revenues:</b>								
Water sales	4,548,840	4,430,578	5,449,414	5,157,892	5,400,000	5,392,767	100%	7,233
Sewer sales	3,198,198	3,499,539	3,633,157	3,794,866	3,875,000	3,869,653	100%	5,347
Charges for services	283,992	334,248	377,724	329,000	627,175	625,475	100%	1,700
Other fees and charges	548,544	418,634	442,222	325,000	425,000	452,399	106%	(27,399)
Other financing sources	563,073	173,845	-	-	83,625	54,512	65%	29,113
<b>Total Operating Revenues</b>	<b>9,142,647</b>	<b>8,856,843</b>	<b>9,902,518</b>	<b>9,606,758</b>	<b>10,410,800</b>	<b>10,394,805</b>	<b>100%</b>	<b>15,995</b>
<b>Operating Expenses:</b>								
Administration (73)	-	302,128	542,206	480,200	480,200	505,075	105%	(24,875)
Water operations(61)	2,486,093	2,212,747	2,866,492	3,102,730	3,102,730	3,239,138	104%	(136,408)
Wastewater collections (71)	378,099	338,313	323,955	436,170	436,670	351,439	80%	85,231
Wastewater treatment (72)	800,483	756,126	769,977	907,557	907,557	926,381	102%	(18,824)
Billing/Collecton and Meter Reading	907,148	1,157,855	491,963	549,546	549,546	516,026	94%	33,520
<b>Total Operating Expenses</b>	<b>4,571,823</b>	<b>4,767,168</b>	<b>4,994,592</b>	<b>5,476,203</b>	<b>5,476,703</b>	<b>5,538,059</b>	<b>101%</b>	<b>(61,356)</b>
<b>Non-Operating Expenses:</b>								
Transfers out - PILOT	784,783	974,443	1,042,953	1,117,592	1,117,592	1,117,592	100%	-
Transfer to Risk Insurance Fund	-	-	-	-	-	-	-	-
Capital outlays	474,574	115,523	158,267	130,874	130,874	1,585,273	1211%	(1,454,399)
Debt Requirements	1,344,591	1,694,039	1,884,005	2,344,744	2,344,744	2,526,676	108%	(181,932)
Transfer to CIP	-	-	-	1,405,000	1,405,000	500,000	36%	905,000
Other non-operating	-	8,203	29,732	-	-	608	-	(608)
<b>Total Non-Operating Expenses</b>	<b>2,603,948</b>	<b>2,792,207</b>	<b>3,114,957</b>	<b>4,998,210</b>	<b>4,998,210</b>	<b>5,730,148</b>	<b>115%</b>	<b>(731,938)</b>
<b>Total Operating and Non-Operating</b>	<b>7,175,772</b>	<b>7,559,375</b>	<b>8,109,550</b>	<b>10,474,413</b>	<b>10,474,913</b>	<b>11,268,207</b>		
<b>Excess (deficiency of Revenues over expenses)</b>	<b>1,966,875</b>	<b>1,297,468</b>	<b>1,792,968</b>	<b>(867,655)</b>	<b>(64,113)</b>	<b>(873,402)</b>		
<b>Beginning Working Capital</b>	<b>3,363,319</b>	<b>4,090,977</b>	<b>5,388,445</b>	<b>7,181,413</b>	<b>7,181,413</b>	<b>7,181,413</b>		
<b>Adjust to CAFR</b>	<b>(1,239,217)</b>							
<b>Ending Working Capital</b>	<b>4,090,977</b>	<b>5,388,445</b>	<b>7,181,413</b>	<b>6,313,758</b>	<b>7,117,300</b>	<b>6,308,011</b>		
<b>Working Capital Days</b>	<b>208</b>	<b>260</b>	<b>323</b>	<b>220</b>	<b>248.00</b>	<b>204</b>		
<b>Working Capital to operations</b>	<b>57%</b>	<b>71%</b>	<b>89%</b>	<b>60%</b>	<b>68%</b>	<b>56%</b>		

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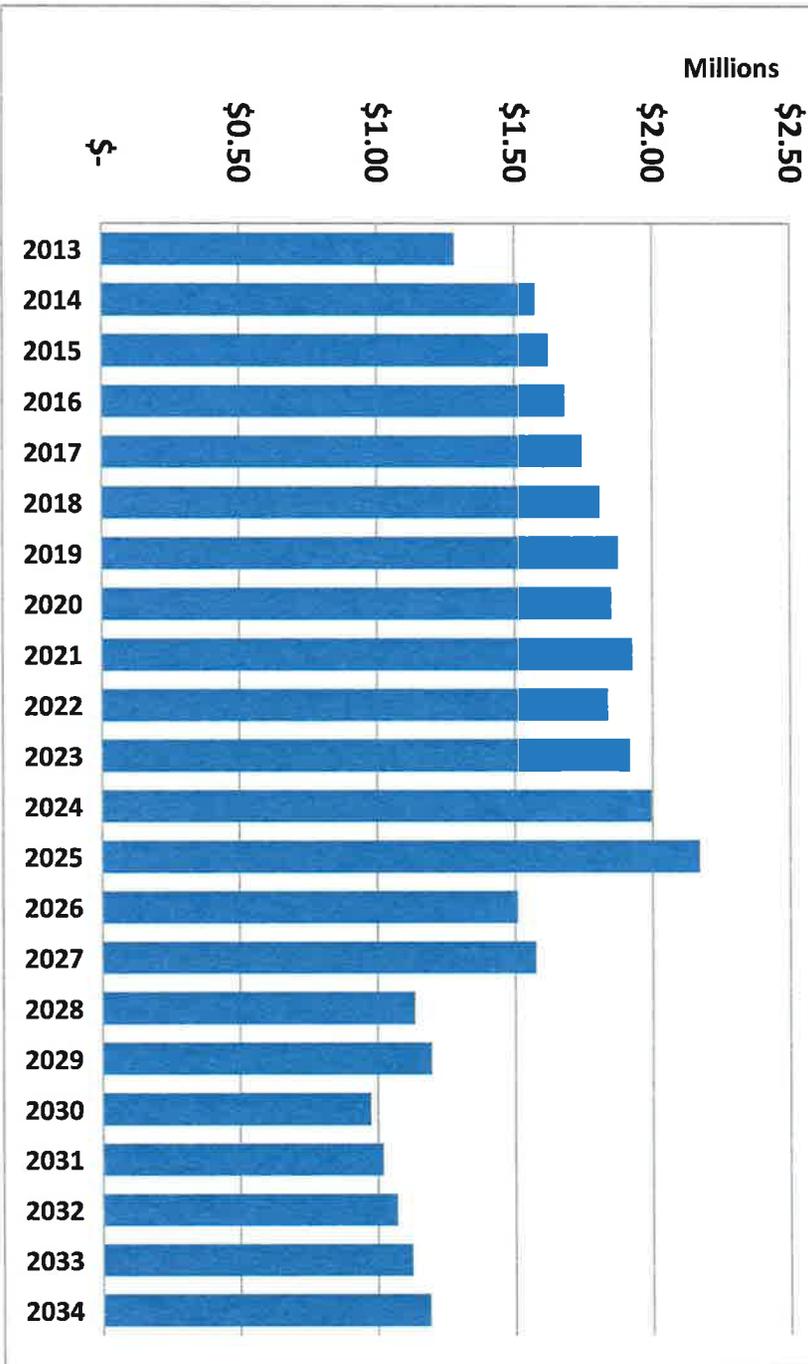


# FY 2011-2012 Actual by Category



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### Principal Amortized Water and Sewer Debt

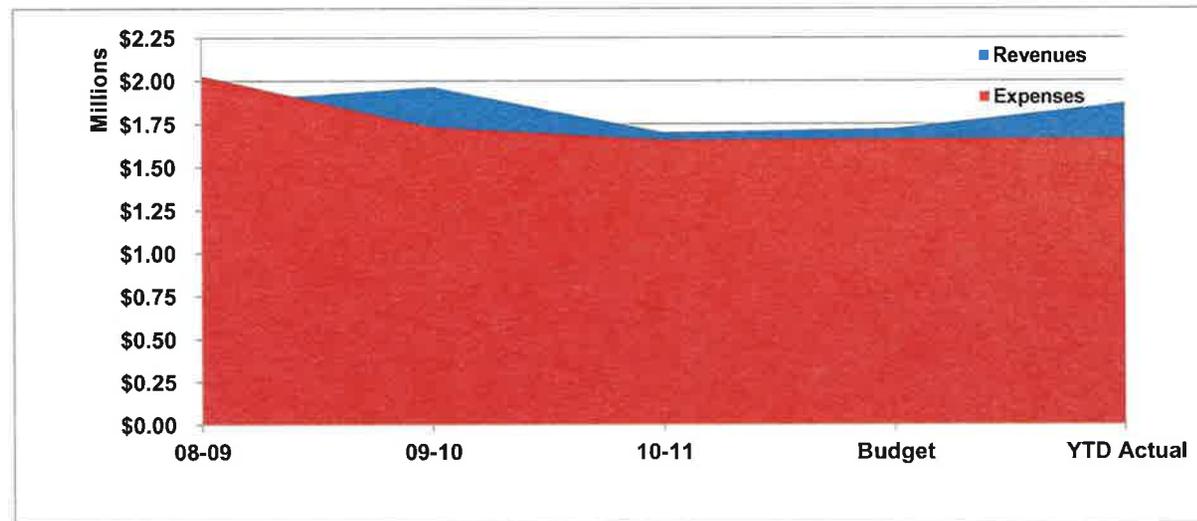




## SOLID WASTE FUND (712)

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



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**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
<b>Beginning Working Capital</b>	\$ 45,936	\$ 87,841	\$ 317,822	\$ 360,815	\$ 360,815	\$ 360,815
<b>Operating Revenues:</b>						
Franchise Fees-Comm Solid Waste	-	-	56,342	76,140	76,140	82,977
Charges for services	1,845,096	1,965,611	1,645,533	1,646,688	1,646,688	1,785,576
Interest	1,251	1,481	2,149	1,500	1,500	4,975
<b>Total Operating Revenues</b>	<b>1,846,347</b>	<b>1,967,092</b>	<b>1,704,024</b>	<b>1,724,328</b>	<b>1,724,328</b>	<b>1,873,528</b>
<b>Operating Expenses:</b>						
Personnel Costs	9,912	4,762	7,513	15,822	15,822	12,763
Solid Waste Contract	1,608,339	1,406,940	1,292,966	1,179,760	1,179,760	1,187,221
Mowing Contracts	23,715	4,365	53,603	125,000	125,000	163,718
Litter Contracts	13,000	15,675	12,910	9,000	9,000	26,210
Spring and Fall Cleanup	14,074	16,889	10,525	15,000	15,000	3,877
Hazardous Waste Contract	35,862	42,681	350	23,000	23,000	250
Dump Station	100,561	111,858	87,164	100,000	100,000	26,938
Other Expenses/Capital	22,071	37,940	-	-	-	49,307
<b>Total Expenditures</b>	<b>1,827,534</b>	<b>1,641,111</b>	<b>1,465,031</b>	<b>1,467,582</b>	<b>1,467,582</b>	<b>1,470,283</b>
<b>Net Income (Loss) Before Transfers</b>	<b>18,813</b>	<b>325,981</b>	<b>238,993</b>	<b>256,746</b>	<b>256,746</b>	<b>403,246</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in from other funds	31,285	-	-	-	-	-
Transfers to other funds	(202,592)	(96,000)	(196,000)	(197,603)	(197,603)	(197,604)
<b>Net Other Financing Sources (Uses)</b>	<b>(171,307)</b>	<b>(96,000)</b>	<b>(196,000)</b>	<b>(197,603)</b>	<b>(197,603)</b>	<b>(197,604)</b>
<b>Change in Net Assets</b>	<b>(152,494)</b>	<b>229,981</b>	<b>42,993</b>	<b>59,143</b>	<b>59,143</b>	<b>205,642</b>
<b>Ending Working Capital</b>	<b>\$ 87,841</b>	<b>\$ 317,822</b>	<b>\$ 360,815</b>	<b>\$ 419,958</b>	<b>\$ 419,958</b>	<b>\$ 566,457</b>



## **DRAINAGE UTILITY FUND (715)**

**Ordinance No. 1087** was adopted and approved in November 2011 establishing a Municipal Drainage Utility System to protect the public health and safety of the Town's residents from the loss of life and property caused by surface water overflows, surface water stagnation, and pollution arising from onpoint source runoff with the boundaries of the Town of Little Elm. The ordinance further sets forth adoption of rates based on a property's contribution to the public storm water utility system for which the contribution is based on the impervious area for the property whereby an equivalent residential unit (ERU) is defined as 3,687 square feet of impervious area. The rate per ERU was set at \$3.35 per month and is billed through the Town's Utility Billing System. All other non-exempt properties are assessed based on their measured impervious area at a rate of \$3.35 per ERU per month. The ordinance further sets out an appeals and penalty procedure.

### **BUDGET FY 2012-2013**



**DRAINAGE UTILITY FUND**  
**Revenue, Expenses and Changes in Working Capital**  
**Fund 715**

	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	ESTIMATE 2011-2012
<b>Beginning Working Capital</b>	\$ -	\$ -	\$ -	\$ -
<b>Operating Revenues:</b>				
Drainage fees	-	-	-	370,498
Other fees and charges	-	-	-	-
Interest	-	-	-	1,313
Contributions	-	-	-	-
<b>Total Operating Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>371,811</u>
<b>Operating Expenses:</b>				
Personnel services	-	-	-	-
Professional services	-	-	-	48,330
Contract services	-	-	-	-
Supplies and materials	-	-	-	-
Capital outlays	-	-	-	-
Contingency	-	-	-	-
Drainage projects	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,330</u>
<b>Net Income (Loss) Before Other Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>323,480</u>
<b>Other Financing Sources(uses) :</b>				
Contributions	-	-	-	-
Other sources	-	-	-	-
Transfers in from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in Net Assets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>323,480</u>
<b>Ending Working Capital</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 323,480</u>

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## **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*

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

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



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

ACCOUNT DESCRIPTION	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
<b>Operating Revenues:</b>					
Charges for services	202,981	468,527	425,000	425,000	398,400
Interest	102	2,225	2,000	2,000	2,303
<b>Total Operating Revenues</b>	<b>203,084</b>	<b>470,752</b>	<b>427,000</b>	<b>427,000</b>	<b>400,703</b>
<b>Operating Expenses:</b>					
Supplies and Equipment	-	89,388	105,500	105,500	56,315
ATS Service Fees	76,232	180,242	181,500	181,500	185,171
State Fees	49,661	124,908	45,000	45,000	100,283
Capital	-	30,533	-	-	-
<b>Total Expenditures</b>	<b>125,893</b>	<b>425,070</b>	<b>332,000</b>	<b>332,000</b>	<b>341,768</b>
<b>Net Income (Loss) Before Transfers</b>	<b>77,190</b>	<b>45,682</b>	<b>95,000</b>	<b>95,000</b>	<b>58,935</b>
<b>Other Financing Sources (Uses):</b>					
Transfers to General Fund	-	23,163	22,200	22,200	12,664
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>23,163</b>	<b>22,200</b>	<b>22,200</b>	<b>12,664</b>
<b>Change in Net Assets</b>	<b>77,190</b>	<b>22,519</b>	<b>72,800</b>	<b>72,800</b>	<b>46,271</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>77,190</b>	<b>99,709</b>	<b>99,709</b>	<b>99,709</b>
<b>Ending Funding Balance</b>	<b>77,190</b>	<b>99,709</b>	<b>172,509</b>	<b>172,509</b>	<b>145,980</b>

**TRAFFIC SAFETY FUND (205)**

<b>ACCOUNT CODES</b>	<b>ACCOUNT DESCRIPTIONS</b>	<b>ACTUAL 2009-2010</b>	<b>ACTUAL 2010-2011</b>	<b>BUDGET 2011-2012</b>	<b>AMENDED 2011-2012</b>	<b>YTD 2011-2012</b>
205-5517-00-00	Fines	202,981	468,527	425,000	425,000	398,400
205-5611-00-00	Interest	102	2,225	2,000	2,000	2,303
205-5671-00-00	Miscellaneous	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>203,084</b>	<b>470,752</b>	<b>427,000</b>	<b>427,000</b>	<b>400,703</b>

**TRAFFIC SAFETY FUND (31)**

<b>ACCOUNT CODES</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2009-2010</b>	<b>ACTUAL 2010-2011</b>	<b>BUDGET 2011-2012</b>	<b>AMENDED 2011-2012</b>	<b>YTD 2011-2012</b>
<b>CONTRACTUAL OBLIGATIONS</b>						
205-6256-31-00	STATE FEES (50%)	49,661	124,908	45,000	45,000	100,283
205-6257-31-00	ATS SERVICE FEES	76,232	180,242	181,500	181,500	185,171
<b>TOTAL CONTRACTUAL OBLIGATIONS</b>		<b>125,893</b>	<b>305,149</b>	<b>226,500</b>	<b>226,500</b>	<b>285,453</b>
<b>SUPPLIES AND MATERIALS</b>						
205-6333-31-00	MISCELLANEOUS EXPENSES	-	-	-	-	-
205-6336-31-00	BANK FEES AND CHARGES	-	-	-	-	-
205-6343-31-00	EQUIPMENT	-	40,031	60,000	60,000	-
205-6345-31-00	SAFETY SUPPLIES	-	5,202	2,000	2,000	20,552
205-6346-31-00	POLICE EQUIPMENT	-	40,490	35,000	35,000	33,441
205-6347-31-00	COMMUNITY SERVICES	-	-	5,000	5,000	-
205-6715-31-00	TRAINING	-	-	-	-	-
205-6719-31-00	UNIFORMS	-	3,665	3,500	3,500	2,321
<b>TOTAL SUPPLIES AND MATERIALS</b>		<b>-</b>	<b>89,388</b>	<b>105,500</b>	<b>105,500</b>	<b>56,315</b>
<b>CAPITAL OUTLAY</b>						
205-6630-31-00	CAPITAL OUTLAY	-	30,533	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>30,533</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS OUT</b>						
205-6250-31-00	TRANSFER TO GENERAL FUND	-	23,163	22,200	22,200	12,664
		<b>-</b>	<b>23,163</b>	<b>22,200</b>	<b>22,200</b>	<b>12,664</b>
<b>TOTAL TRAFFIC SAFETY FUND (31)</b>		<b>125,893</b>	<b>448,233</b>	<b>354,200</b>	<b>354,200</b>	<b>354,432</b>



## **SPECIAL REVENUE FUNDS**

**(Funds 200, 201, 202,210,250,412,825)**

### **Police, Fire, Library and Court, Grants, Fofeitures, Donations and Park Development**

**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.

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**SPECIAL REVENUE FUNDS**  
( Fund 200)  
Court Technology

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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
<b>BEGINNING FUND BALANCE</b>	<b>200-3111-00-00</b>	<b>\$ 4,513</b>	<b>\$ 9,419</b>	<b>\$ 13,897</b>	<b>\$ 13,897</b>	<b>\$ 13,897</b>
<b>REVENUES:</b>						
Court Technology Fees	200-5513-00-00	12,250	10,756	12,000	12,000	10,415
Interest	200-5611-00-00	179	260	250	250	500
<b>TOTAL REVENUES</b>		<b>12,429</b>	<b>11,016</b>	<b>12,250</b>	<b>12,250</b>	<b>10,915</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ 16,942</b>	<b>\$ 20,435</b>	<b>\$ 26,147</b>	<b>\$ 26,147</b>	<b>\$ 24,813</b>
<b>EXPENDITURES:</b>						
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	5,071
<b>TOTAL EXPENDITURES</b>		<b>\$ 7,523</b>	<b>\$ 6,538</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 7,410</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<b>4,906</b>	<b>4,478</b>	<b>(7,750)</b>	<b>(7,750)</b>	<b>3,505</b>
<b>ENDING FUND BALANCE</b>	<b>200-3111-00-00</b>	<b>\$ 9,419</b>	<b>\$ 13,897</b>	<b>\$ 6,147</b>	<b>\$ 6,147</b>	<b>\$ 17,403</b>

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

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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
<b>BEGINNING FUND BALANCE</b>	200-3111-00-00	\$ 31,322	\$ 40,051	\$ 33,403	\$ 33,403	\$ 33,403
<b>REVENUES:</b>						
Court Security Fees	200-5514-00-00	8,214	7,366	8,000	8,000	7,501
Interest	200-5611-00-00	515	362.35	500	500	500
<b>TOTAL REVENUES</b>		<b>8,729</b>	<b>7,728</b>	<b>8,500</b>	<b>8,500</b>	<b>8,001</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ 40,051</b>	<b>\$ 47,779</b>	<b>\$ 41,903</b>	<b>\$ 41,903</b>	<b>\$ 41,404</b>
<b>EXPENDITURES:</b>						
Court Security Expense	200-6323-07-00	-	-	-	-	-
Transfer to General Fund	200-6250-07-00	-	14,376	15,000	15,000	-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 14,376</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<b>8,729</b>	<b>(6,648)</b>	<b>(6,500)</b>	<b>(6,500)</b>	<b>8,001</b>
<b>ENDING FUND BALANCE</b>	200-3111-00-00	<b>\$ 40,051</b>	<b>\$ 33,403.09</b>	<b>\$ 26,903</b>	<b>\$ 26,903</b>	<b>\$ 41,404</b>

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
<b>REVENUES:</b>						
Child Safety Fees	200-5503-00-00	5,257	7,017	6,000	6,000	11,932
Other Govt's-Denton County	200-5310-00-00	5,825	26,490	-	-	-
Interest	200-5611-00-00	214	450	180	180	487
<b>TOTAL REVENUES</b>		<b>11,296</b>	<b>33,957</b>	<b>6,180</b>	<b>6,180</b>	<b>12,419</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ 35,039</b>	<b>\$ 45,253</b>	<b>\$ 51,433</b>	<b>\$ 51,433</b>	<b>\$ 57,672</b>
<b>EXPENDITURES:</b>						
Child Safety Program Expense	200-6340-30-00	23,743	-	20,000	20,000	-
Transfer to Fund 201 (Juvenile)	200-8995-07-00	-	-	6,500	6,500	10,917
<b>TOTAL EXPENDITURES</b>		<b>\$ 23,743</b>	<b>\$ -</b>	<b>\$ 26,500</b>	<b>\$ 26,500</b>	<b>\$ 10,917</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<b>(12,447)</b>	<b>33,957</b>	<b>(20,320)</b>	<b>(20,320)</b>	<b>1,502</b>
<b>ENDING FUND BALANCE</b>	200-3111-00-00	<b>\$ 11,296</b>	<b>\$ 45,253</b>	<b>\$ 24,933</b>	<b>\$ 24,933</b>	<b>\$ 46,755</b>

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;

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**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.

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**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
<b>REVENUES:</b>						
Interest	200-5611-00-00	-	\$ -	-	-	-
Other agencies	200-5905-00-00	200	\$ 1,200.00	-	-	675
<b>TOTAL REVENUES</b>		<b>200</b>	<b>\$ 1,200.00</b>	<b>-</b>	<b>-</b>	<b>675</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ 3,967</b>	<b>\$ 5,166.65</b>	<b>\$ 3,667</b>	<b>\$ 3,667</b>	<b>\$ 4,342</b>
<b>EXPENDITURES:</b>						
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	200-6339-09-00	-	\$ -	-	-	1,479
Training and travel	200-6715-09-00	-	\$ -	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 1,499.92</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,479</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<b>200</b>	<b>\$ (299.92)</b>	<b>-</b>	<b>-</b>	<b>(804)</b>
<b>ENDING FUND BALANCE</b>	200-3111-00-00	<b>\$ 3,967</b>	<b>\$ 3,666.73</b>	<b>\$ 3,667</b>	<b>\$ 3,667</b>	<b>\$ 2,862</b>

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.

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**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)
<b>REVENUES:</b>						
Interest	200-5611-00-00	-	\$ 66.28	-	-	-
Other agencies	200-5902-00-00	7,179	\$ 6,075.00	6,000	6,000	-
<b>TOTAL REVENUES</b>		<b>7,179</b>	<b>\$ 6,141.28</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ 7,207</b>	<b>\$ 6,168.97</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ (0)</b>
<b>EXPENDITURES:</b>						
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	-	\$ -	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 7,179</b>	<b>\$ 6,168.97</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<b>-</b>	<b>\$ (27.69)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>200-3111-00-00</b>	<b>\$ 28</b>	<b>\$ (0.00)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>

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-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
<b>REVENUES:</b>						
Other agencies	200-5301-00-00	2,834	2,919	3,500	3,500	-
Interest	200-5611-00-00	250	185	200	200	200
<b>TOTAL REVENUES</b>		<b>3,084</b>	<b>3,104</b>	<b>3,700</b>	<b>3,700</b>	<b>200</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ 11,522</b>	<b>\$ 14,626</b>	<b>\$ 16,331</b>	<b>\$ 14,031</b>	<b>\$ 12,831</b>
<b>EXPENDITURES:</b>						
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	-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 1,995</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<b>3,084</b>	<b>1,109</b>	<b>(2,300)</b>	<b>(2,300)</b>	<b>200</b>
<b>ENDING FUND BALANCE</b>	200-3111-00-00	<b>\$ 11,522</b>	<b>\$ 12,631</b>	<b>\$ 10,331</b>	<b>\$ 8,031</b>	<b>\$ 12,831</b>

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

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

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**SPECIAL REVENUE**  
**Revenue, Expenses and Changes in Fund Balance**  
**Fund 200-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
<b>REVENUES:</b>						
Other agencies	200-5309-00-00	-	-	-	-	-
Interest	200-5611-00-00	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ 1,404</b>	<b>\$ 1,404</b>	<b>\$ 1,404</b>	<b>\$ 1,404</b>	<b>\$ 1,404</b>
<b>EXPENDITURES:</b>						
IT Services	200-6328-30-00	-	-	-	-	-
Supplies and equipment	200-6330-30-00	-	-	-	-	-
Miscellaneous expense	200-6342-30-00	-	-	1,404	1,404	-
Training and travel	200-6715-30-00	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,404</b>	<b>\$ 1,404</b>	<b>\$ -</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<b>-</b>	<b>-</b>	<b>(1,404)</b>	<b>(1,404)</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	200-3111-00-00	<b>\$ 1,404</b>	<b>\$ 1,404</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,404</b>

In the early 1980's, the National Crime Prevention Council (NCPS) and the Ad Council introduced McGruff the Crime Dog to the nation and began encouraging Americans to help "take A Bite Out of Crime. Today, more than 93% of children recognize this icon that provides safety tips for adults and kids.

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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	YTD 2011-2012
<b>BEGINNING FUND BALANCE</b>	200-3111-00-00	\$ 2,574	\$ 2,182	\$ 2,828	\$ 2,828	\$ 2,828
<b>REVENUES:</b>						
Other agencies	200-5302-00-00	774	791	1,000	1,000	-
Interest	200-5611-00-00	-	-	-	-	200
<b>TOTAL REVENUES</b>		<b>774</b>	<b>791</b>	<b>1,000</b>	<b>1,000</b>	<b>200</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ 3,348</b>	<b>\$ 2,973</b>	<b>\$ 3,828</b>	<b>\$ 3,828</b>	<b>\$ 3,028</b>
<b>EXPENDITURES:</b>						
Supplies and equipment	200-6330-58-00	-	-	-	-	-
Miscellaneous expense	200-6333-58-00	1,166	145	2,000	2,000	180
Training and travel	200-6715-58-00	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,166</b>	<b>\$ 145</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 180</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<b>(392)</b>	<b>646</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>20</b>
<b>ENDING FUND BALANCE</b>	200-3111-00-00	<b>\$ 2,182</b>	<b>\$ 2,828</b>	<b>\$ 1,828</b>	<b>\$ 1,828</b>	<b>\$ 2,848</b>

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

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

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**SPECIAL REVENUE**  
**Revenue, Expenses and Changes in Fund Balance**  
**Fund 200-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
<b>REVENUES:</b>						
Other agencies	200-5305-00-00	-	2,051	-	-	-
Interest	200-5611-00-00	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>-</b>	<b>2,051</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ -</b>	<b>\$ 2,051</b>	<b>\$ 2,051</b>	<b>\$ 2,051</b>	<b>\$ 2,051</b>
<b>EXPENDITURES:</b>						
Supplies and equipment	200-6330-30-00	-	-	-	-	-
Miscellaneous expense	200-6335-30-00	-	-	2,051	2,051	2,051
Training and travel	200-6715-30-00	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,051</b>	<b>\$ 2,051</b>	<b>\$ 2,051</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<b>-</b>	<b>2,051</b>	<b>(2,051)</b>	<b>(2,051)</b>	<b>(2,051)</b>
<b>ENDING FUND BALANCE</b>	200-3111-00-00	<b>\$ -</b>	<b>\$ 2,051</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

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**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
<b>BEGINNING FUND BALANCE</b>	200-3111-00-00	\$ (1,699)	\$ (8,861)	\$ 170	\$ 170	\$ 170
<b>REVENUES:</b>						
Other agencies	200-5305-00-00	-	-	-	-	-
Other agencies-CoServ	200-5307-00-00	-	-	-	-	-
Other agencies-Fema	200-5308-00-00	6,852	10,015	-	-	2,140
Interest	200-5611-00-00	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>6,852</b>	<b>10,015</b>	<b>-</b>	<b>-</b>	<b>2,140</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ 5,153</b>	<b>\$ 1,153</b>	<b>\$ 170</b>	<b>\$ 170</b>	<b>\$ 2,310</b>
<b>EXPENDITURES:</b>						
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	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 14,015</b>	<b>\$ 984</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,227</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<b>(7,163)</b>	<b>9,031</b>	<b>-</b>	<b>-</b>	<b>(87)</b>
<b>ENDING FUND BALANCE</b>	200-3111-00-00	<b>\$ (8,861)</b>	<b>\$ 170</b>	<b>\$ 170</b>	<b>\$ 170</b>	<b>\$ 83</b>

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)
<b>REVENUES:</b>						
Other agencies-Denton County	200-5310-00-00	-	-	5,563	5,563	11,063
Interest	200-5611-00-00	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>-</b>	<b>-</b>	<b>5,563</b>	<b>5,563</b>	<b>11,063</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ -</b>	<b>\$ (5,500)</b>	<b>\$ 63</b>	<b>\$ 63</b>	<b>\$ 5,563</b>
<b>EXPENDITURES:</b>						
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	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 5,500</b>	<b>\$ -</b>	<b>\$ 5,563</b>	<b>\$ 5,563</b>	<b>\$ 5,500</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<b>(5,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,563</b>
<b>ENDING FUND BALANCE</b>	200-3111-00-00	<b>\$ (5,500)</b>	<b>\$ (5,500)</b>	<b>\$ (5,500)</b>	<b>\$ (5,500)</b>	<b>\$ 63</b>

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 conversion. Pure Data, LLC is doing the data conversion and install.

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**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
<b>BEGINNING FUND BALANCE</b>	200-3111-00-00	\$ -	\$ 1,914	\$ (0)	\$ (0)	\$ (0)
<b><u>REVENUES:</u></b>						
Other agencies	200-5305-00-00	-	-	-	-	-
Other agencies-CoServ	200-5307-00-00	20,638				
Interest	200-5611-00-00	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>20,638</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ 20,638</b>	<b>\$ 1,914</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>
<b><u>EXPENDITURES:</u></b>						
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	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 18,724</b>	<b>\$ 1,914</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<b>1,914</b>	<b>(1,914)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	200-3111-00-00	<b>\$ 1,914</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>

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 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
<b>REVENUES:</b>						
Juvenile Case Manager Fees	201-5515-00-00	11,332	12,493.09	12,000	12,000	12,520
Teen Court Fees	201-5516-00-00	740	2,060.00	2,000	2,000	2,380
Interest	201-5611-00-00	161	300.00	300	300	45
Transfer in from Child Safety	201-5805-00-00	-	-	6,500	6,500	10,917
<b>TOTAL REVENUES</b>		<b>12,233</b>	<b>14,853.09</b>	<b>20,800</b>	<b>20,800</b>	<b>25,862</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ 12,195</b>	<b>23,833.95</b>	<b>\$ 31,717</b>	<b>\$ 31,717</b>	<b>\$ 36,779</b>
<b>EXPENDITURES:</b>						
Salaries and Benefits	201-6626-07-00	3,000	11,000.00	24,000	18,955	19,877
IT Services	201-6328-07-00	-	-	-	600	827
Office Supplies	201-6342-07-00	-	-	-	1,500	1,349
Teen Court expenses	201-6627-07-00	214	1,916.84	1,000	1,000	590
Dues and memberships	201-6712-07-00	-	-	250	250	35
Training and travel	201-6715-07-00	-	-	1,000	3,945	2,201
<b>TOTAL EXPENDITURES</b>		<b>\$ 3,214</b>	<b>12,916.84</b>	<b>\$ 26,250</b>	<b>\$ 26,250</b>	<b>\$ 24,878</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<b>9,019</b>	<b>1,936.25</b>	<b>(5,450)</b>	<b>(5,450)</b>	<b>984</b>
<b>ENDING FUND BALANCE</b>	<b>201-3111-00-00</b>	<b>\$ 8,981</b>	<b>10,917.11</b>	<b>\$ 5,467</b>	<b>\$ 5,467</b>	<b>\$ 11,901</b>

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.

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## **SPECIAL REVENUE FUNDS** ( Fund 202) Streetscape

### Quarterly Budget Report 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.



**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
<b>REVENUES:</b>						
Streetscape-from developers	202-5460-00-00	-	-	-	-	5,500
Streetscape-tower lease	202-5720-00-00	53,373	62,006.99	50,000	50,000	96,497
Streetscape-tree mitigation	202-5722-00-00	-	-	-	-	21,151
Transfer In from other funds	202-7997-00-00	-	50,000.00	50,000	50,000	255,039
Interest	202-5611-00-00	-	814.52	500	500	2,968
<b>TOTAL REVENUES</b>		<b>53,373</b>	<b>112,822</b>	<b>100,500</b>	<b>100,500</b>	<b>381,155</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ 92,218</b>	<b>205,039.35</b>	<b>\$ 305,539</b>	<b>\$ 305,539</b>	<b>\$ 586,194</b>
<b>EXPENDITURES:</b>						
Administrative Costs	202-6725-10-00	-	-	-	-	-
Engineering Costs	202-6726-10-00					16,895
Architectural Costs	202-6727-10-00					
Construction Costs	202-6728-10-00			-	-	-
ROW and TOPO Costs	202-6729-10-00					10,000
Environmental and Testing	202-6730-10-00					
Landscapte and Signage	202-6731-10-00					
Transfer to Capital Projects	202-6250-10-00	-	-	150,000	150,000	150,000
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>-</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 176,895</b>
Excess (deficiency) of revenues over (under) expenditures		<b>53,373</b>	<b>112,821.51</b>	<b>(49,500)</b>	<b>(49,500)</b>	<b>204,260</b>
<b>ENDING FUND BALANCE</b>	202-3111-00-00	<b>\$ 92,218</b>	<b>205,039.35</b>	<b>\$ 155,539</b>	<b>\$ 155,539</b>	<b>\$ 409,300</b>

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## **SPECIAL REVENUE FUNDS**

( Fund 210

SECO Grant Fund

Quarterly Budget Report

FY 2011-2012

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)
<b>REVENUES:</b>						
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
<b>TOTAL REVENUES</b>		<b>-</b>	<b>804,851</b>	<b>247,595</b>	<b>247,595</b>	<b>153,560</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ -</b>	<b>\$ 804,851</b>	<b>\$ 205,234</b>	<b>\$ 205,234</b>	<b>\$ 111,200</b>
<b>EXPENDITURES:</b>						
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	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 847,212</b>	<b>\$ 247,595</b>	<b>\$ 247,595</b>	<b>\$ 111,200</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<b>-</b>	<b>(42,361)</b>	<b>-</b>	<b>-</b>	<b>42,361</b>
<b>ENDING FUND BALANCE</b>	210-3111-00-00	<b>\$ -</b>	<b>\$ (42,361)</b>	<b>\$ (42,361)</b>	<b>\$ (42,361)</b>	<b>\$ -</b>

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).

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## **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
<b>REVENUES:</b>						
Miscellaneous Donations	250-5322-00-00	-	-	-	-	-
Anti-Drug Donations	250-5325-00-00	-	-	-	-	-
Interest	250-5611-00-00	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ -</b>	<b>\$ 4,272</b>	<b>\$ 4,272</b>	<b>\$ 4,272</b>	<b>\$ 4,272</b>
<b>EXPENDITURES:</b>						
Miscellaneous expense	250-6339-30-00	-	-	3,153	3,153	-
Anti-Drug Program expense	250-6336-30-00	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,153</b>	<b>\$ 3,153</b>	<b>\$ -</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<b>-</b>	<b>-</b>	<b>(3,153)</b>	<b>(3,153)</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>250-3111-00-00</b>	<b>\$ 4,272</b>	<b>\$ 4,272</b>	<b>\$ 1,119</b>	<b>\$ 1,119</b>	<b>\$ 4,272</b>

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
<b>BEGINNING FUND BALANCE</b>	250-3111-00-00	\$ 567	\$ 229	\$ 729	\$ 729	\$ 729
<b>REVENUES:</b>						
Explorer Program Donation	250-5302-00-00	-	500	-	-	1,791
Interest	250-5611-00-00	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>1,791</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ -</b>	<b>\$ 729</b>	<b>\$ 729</b>	<b>\$ 729</b>	<b>\$ 2,520</b>
<b>EXPENDITURES:</b>						
Explorer Program	250-6361-30-00	337	-	500	500	216
<b>TOTAL EXPENDITURES</b>		<b>\$ 337</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 216</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<b>(337)</b>	<b>500</b>	<b>(500)</b>	<b>(500)</b>	<b>1,575</b>
<b>ENDING FUND BALANCE</b>	250-3111-00-00	<b>\$ 229</b>	<b>\$ 729</b>	<b>\$ 229</b>	<b>\$ 229</b>	<b>\$ 2,305</b>

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
<b>BEGINNING FUND BALANCE</b>	<b>250-3111-00-00</b>	<b>\$ 3,847</b>	<b>\$ 4,011</b>	<b>\$ 4,511</b>	<b>\$ 4,511</b>	<b>\$ 4,511</b>
<b>REVENUES:</b>						
Miscellaneous Donations	250-5324-00-00	864	500	-	-	2,130
Interest	250-5611-00-00	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>864</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>2,130</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ -</b>	<b>\$ 4,511</b>	<b>\$ 4,511</b>	<b>\$ 4,511</b>	<b>\$ 6,640</b>
<b>EXPENDITURES:</b>						
Miscellaneous expense	250-6338-58-00	700	-	4,011	4,011	-
		-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 700</b>	<b>\$ -</b>	<b>\$ 4,011</b>	<b>\$ 4,011</b>	<b>\$ -</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<b>164</b>	<b>500</b>	<b>(4,011)</b>	<b>(4,011)</b>	<b>2,130</b>
<b>ENDING FUND BALANCE</b>	<b>250-3111-00-00</b>	<b>\$ 4,011</b>	<b>\$ 4,511</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 6,640</b>

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

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

<b>ACCOUNT DESCRIPTION</b>	<b>ACCOUNT CODES</b>	<b>ACTUAL 2009-2010</b>	<b>ACTUAL 2010-2011</b>	<b>BUDGET 2011-2012</b>	<b>AMENDED 2011-2012</b>	<b>YTD 2011-2012</b>
<b>BEGINNING FUND BALANCE</b>	250-3111-00-00	\$ 3,849	\$ 3,708	\$ 5,033	\$ 5,033	\$ 5,033
<b>REVENUES:</b>						
Miscellaneous Donations	250-5900-00-00	2,042	1,675	500	500	527
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	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>2,042</b>	<b>1,675</b>	<b>500</b>	<b>500</b>	<b>527</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ -</b>	<b>\$ 5,383</b>	<b>\$ 5,533</b>	<b>\$ 5,533</b>	<b>\$ 5,560</b>
<b>EXPENDITURES:</b>						
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	2,803
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,183</b>	<b>\$ 349</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 2,803</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<b>(141)</b>	<b>1,326</b>	<b>(3,500)</b>	<b>(3,500)</b>	<b>(2,276)</b>
<b>ENDING FUND BALANCE</b>	250-3111-00-00	<b>\$ 3,708</b>	<b>\$ 5,033</b>	<b>\$ 1,533</b>	<b>\$ 1,533</b>	<b>\$ 2,757</b>

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
<b>REVENUES:</b>						
Oak Point Donation	250-5904-00-00	2,890	-	-	-	-
Misc Library Building Donations	250-5907-00-00	4,245	3,896	-	-	6,250
Interest	250-5611-00-00	499	429	300	300	440
<b>TOTAL REVENUES</b>		<b>7,633</b>	<b>4,324</b>	<b>300</b>	<b>300</b>	<b>6,689</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ 19,378</b>	<b>\$ 23,702</b>	<b>\$ 18,352</b>	<b>\$ 18,352</b>	<b>\$ 24,742</b>
<b>EXPENDITURES:</b>						
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	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 5,650</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<b>7,633</b>	<b>(1,326)</b>	<b>(14,700)</b>	<b>(14,700)</b>	<b>6,689</b>
<b>ENDING FUND BALANCE</b>	250-3111-00-00	<b>\$ 19,378</b>	<b>\$ 18,052</b>	<b>\$ 3,352</b>	<b>\$ 3,352</b>	<b>\$ 24,742</b>

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

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

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

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

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# **SPECIAL REVENUE FUNDS**

( Fund 412)

Forfeiture Fund

Quarterly Budget Report  
FY 2011-2012

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.

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

<b>ACCOUNT DESCRIPTION</b>	<b>ACCOUNT CODES</b>	<b>ACTUAL 2009-2010</b>	<b>ACTUAL 2010-2011</b>	<b>BUDGET 2011-2012</b>	<b>AMENDED 2011-2012</b>	<b>YTD 2011-2012</b>
<b>BEGINNING FUND BALANCE</b>	<b>412-3111-00-00</b>	<b>\$ 7,746</b>	<b>\$ 9,477</b>	<b>\$ 9,293</b>	<b>\$ 9,293</b>	<b>\$ 9,293</b>
<b>REVENUES:</b>						
Sale of confiscated assets	412-5675-00-00	2,615	-	-	-	-
Forfeitures and fines	412-5698-00-00			-	-	45,257
Interest	412-5611-00-00	135	115	-	-	259
<b>TOTAL REVENUES</b>		<b>2,751</b>	<b>115</b>	<b>-</b>	<b>-</b>	<b>45,516</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ 10,496</b>	<b>\$ 9,593</b>	<b>\$ 9,293</b>	<b>\$ 9,293</b>	<b>\$ 54,809</b>
<b>EXPENDITURES:</b>						
Other agencies seizure share	412-6200-01-00	1,019	300	5,000	5,000	9,650
Miscellaneous expenses	412-6333-01-00	-	-	-	-	500
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,019</b>	<b>\$ 300</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 10,150</b>
<b>over (under) expenditures</b>		<b>1,732</b>	<b>(185)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>35,366</b>
<b>ENDING FUND BALANCE</b>	<b>412-3111-00-00</b>	<b>\$ 9,477</b>	<b>\$ 9,293</b>	<b>\$ 4,293</b>	<b>\$ 4,293</b>	<b>\$ 44,659</b>

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.

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**SPECIAL REVENUE FUNDS**  
( Fund 825)

Park Development Fees

Quarterly Budget Report  
FY 2011-2012

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

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**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
<b>REVENUES:</b>						
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	1,118
<b>TOTAL REVENUES</b>		<b>30,101</b>	<b>1,337</b>	<b>1,400</b>	<b>1,400</b>	<b>1,118</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>\$ 182,848</b>	<b>\$ 115,042</b>	<b>\$ 96,892</b>	<b>\$ 96,892</b>	<b>\$ 96,609</b>
<b>EXPENDITURES:</b>						
Transfers out	825-8994-00-00	-	19,550	-	-	-
Miscellaneous expenses	825-6333-78-00	-	-	-	-	-
Kings Crossing HOA expense	825-6637-78-00	69,143	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 69,143</b>	<b>\$ 19,550</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>		<b>(39,042)</b>	<b>(18,213)</b>	<b>1,400</b>	<b>1,400</b>	<b>1,118</b>
<b>ENDING FUND BALANCE</b>	825-3111-00-00	<b>\$ 113,705</b>	<b>\$ 95,492</b>	<b>\$ 96,892</b>	<b>\$ 96,892</b>	<b>\$ 96,609</b>

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

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