

**PROPOSED BUDGET
"Programs and Services"**

FY 2012-2013



THIS BUDGET WILL RAISE LESS TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$319,371.00 (3.18 %). THIS YEAR'S PROPOSED TAX RATE WILL RAISE LESS TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE LOWERED BY 3.18 PERCENT AND WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$21.20.



PROPOSED BUDGET FY 2012-2013

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TOWN OF LITTLE ELM, TEXAS

Council Members

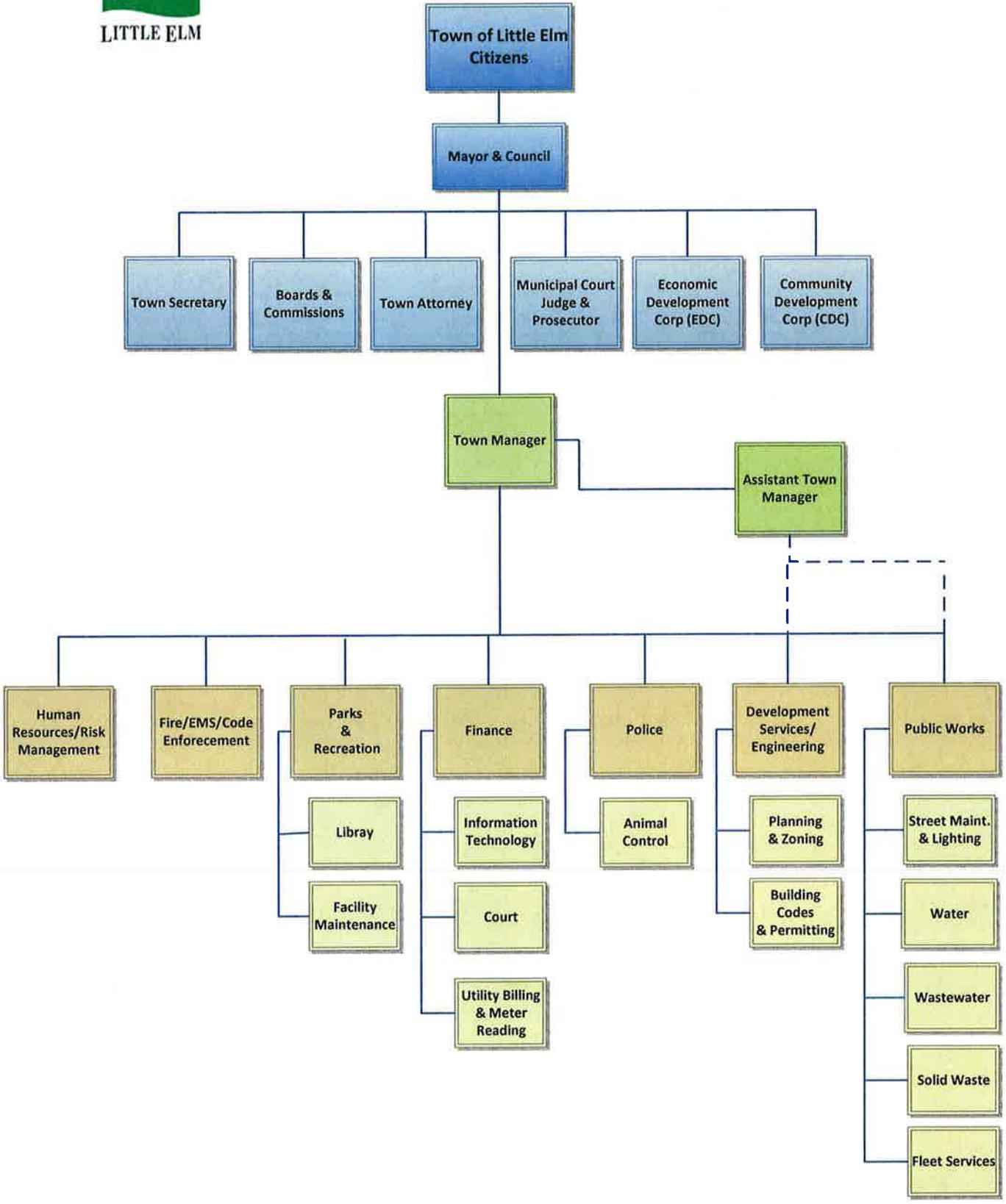
David Hillock	Mayor
Stephanie Shoemaker	Mayor Pro Tem, District 2
Richard C. Stevens	District 1
Curtis Cornelious	District 3
Chip Norman	District 4
Katie Gibson	District 5
Bill Roebken	District 6

Executive Staff

Doug Peach	Interim Town Manager
Alan Dickerson	Director of Finance
Waylan Rhodes	Chief of Police
Kathy Phillips	Town Secretary
Deidre Hale	Human Resources Director
Joe Florentino	Fire Chief
Kevin Mattingly	Director of Public Works
Tony Chrisman	Director of Parks and Library Services
Jason Laumer	Director of Development Services/Town Engineer
Jennette Killingsworth	EDC Executive Director



TOWN OF LITTLE ELM, TEXAS





TAXABLE VALUE AND RATES

Proposed Budget

FY 2012-2013

TRUTH IN TAXATION - 2012

Beginning in early August, taxing units take the first step toward adopting a tax rate by calculating and publishing the Effective and Roll-Back Tax Rates.

Effective Tax Rate

\$0.68617

The Effective Tax Rate is a calculated rate that would provide the taxing unit with about the same amount of revenue it received in the year before, on properties taxed in both years. If property values rise, the effective tax rate will go down and vice versa.

Rollback Tax Rate

\$0.70352

The Rollback Tax Rate is a calculated maximum rate allowed by law without voter approval. The rollback rate provides the taxing unit with about the same amount of tax revenue it spent the previous year for day-to-day operation, plus an extra 8 percent increase for those operations *plus sufficient funds to pay debts in the coming year.*

Debt Tax Rate

\$0.18369

The Debt Rate is the tax rate necessary to pay the Town's debt payments in the coming year. This part of the rate is not dependent on last year's debt taxes; it only concerns what is needed in property tax dollars to pay the coming year's debt.

Proposed Tax Rate

\$0.66497

The Tax Rate is proposed at the same rate as 2011-2012 and will generate less property taxes than last year's budget by \$319,371 or 3.18%. This year's proposed tax rate will raise less taxes for maintenance and operations than last year's tax rate. Taxes will be lower for maintenance and operations by \$21.20 on a \$100,000 home.

Property Tax Code requires that if the Proposed Tax Rate exceeds the Effective Rate, special notices must be published and two public hearings must be held.



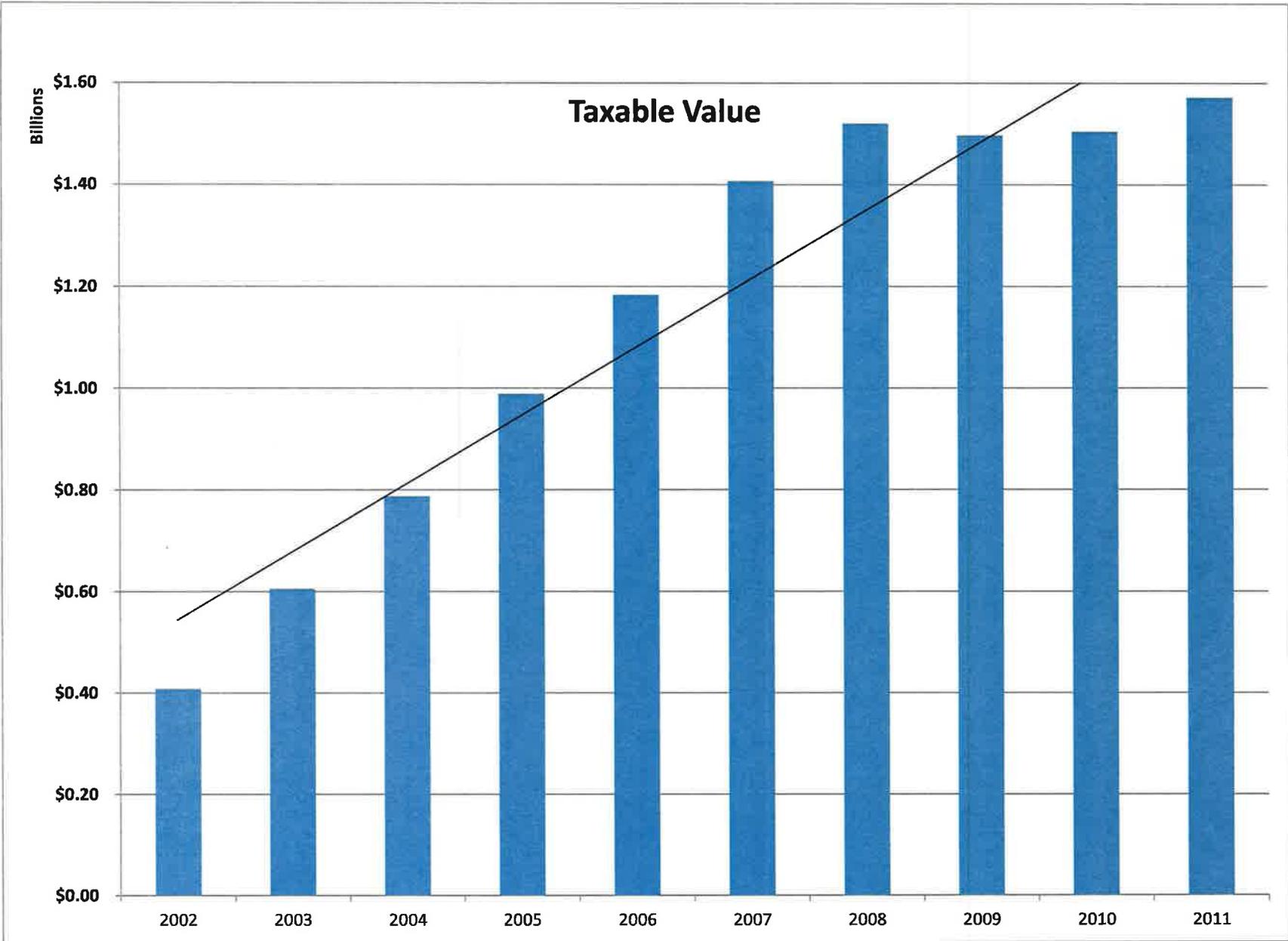
**TRUTH-IN-TAXATION
Texas Property Tax
Chapter 26 of Property Tax Code**

	2011 Tax Roll (Certified) ¹	2012 Tax Roll (Certified)	Change in Values and Rates	% Change to 2010 Certified
	FY 11-12	FY 12-13		
# of parcels on roll	11,116	11,417	301	2.71%
# of single family homesteads	8,212	8,531	319	3.88%
Market Values	1,747,202,077	1,801,780,927	54,578,850	3.12%
Adjustments to market value				
Ag/productivity use	84,457,010	81,513,925	(2,943,085)	-3.48%
Cap on homesteads	3,165,164	1,634,374	(1,530,790)	-48.36%
Local and State exemptions	87,866,420	103,096,023	15,229,603	17.33%
Total adjustments to market value	175,488,594	186,244,322	10,755,728	6.13%
Net taxable before senior tax ceiling	1,571,713,483	1,615,536,605	43,823,122	2.79%
Adjusted for senior tax ceiling				
# of Senior Homesteads	490	559	69	14.08%
Freeze taxable & Transfer	66,524,336	77,043,385	10,519,049	15.81%
Actual Tax Ceiling	349,446	432,832	83,386	23.86%
Levy loss due to frozen	89,408	79,485	(9,923)	-11.10%
Freeze adjusted taxable values	1,505,189,147	1,538,493,220	33,304,073	2.21%
New Construction Values	49,127,343	64,755,905	15,628,562	31.81%
Average Homestead Taxable Value	159,465	157,750	(1,715)	-1.08%
Average Homestead Tax Bill	1,060	1,049	(11)	-1.08%
1¢ on the tax rate (equivalent)	157,171	161,554	4,382	2.79%



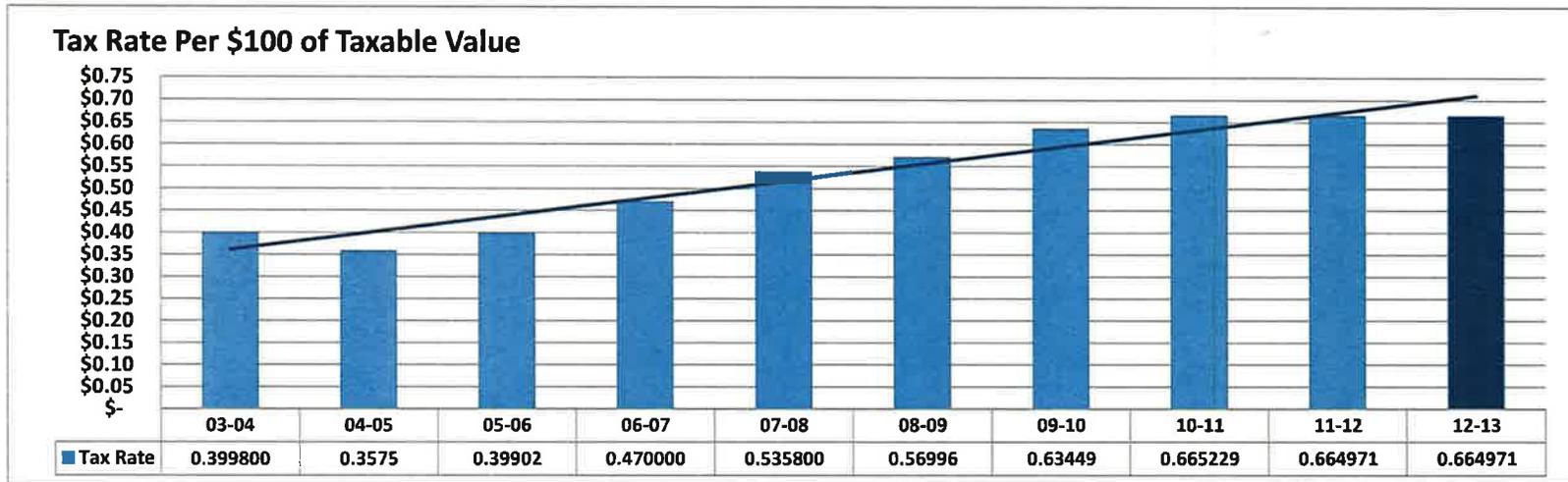
TRUTH-IN-TAXATION
Texas Property Tax
Chapter 26 of Property Tax Code

	2011 Tax Roll (Certified) ¹	2012 Tax Roll (Certified)	Change in Values and Rates	% Change to 2010 Certified
<u>Certified Rates and Values:</u>				
Effective Tax Rate	0.664971	0.686172	0.02120	3.19%
Roll Back Tax Rate (8%)	0.685757	0.703522	0.01776	2.59%
Debt Tax Rate	0.198065	0.183685	(0.01438)	-7.26%
Current / Proposed Tax Rate	0.664971	0.664971	(0.00000)	0.00%
Debt Rate	0.198065	0.183685	(0.01438)	-7.26%
O&M	0.466906	0.481286	0.01438	3.08%
Change over Effective Tax Rate	0.000000	(0.021201)	(0.02120)	-3.19%
Change over Roll Back Tax Rate	(0.020786)	(0.038551)	(0.01776)	85.46%
Total Property Tax Levy	10,288,790	10,633,813	345,023	3.35%
Total Budgeted Tax Levy	10,224,817	10,556,849	332,032	3.25%
% of Levy Estimated	99.38%	99.28%		-0.10%
Budgeted Levy & % change Over Budget	10,224,817	10,556,849	332,032	3.25%
Interest & Sinking Fund (I&S)	2,958,216	2,937,384	(20,832)	-0.70%
Operations & Maintenance (O&M)	7,266,601	7,619,465	352,864	4.86%

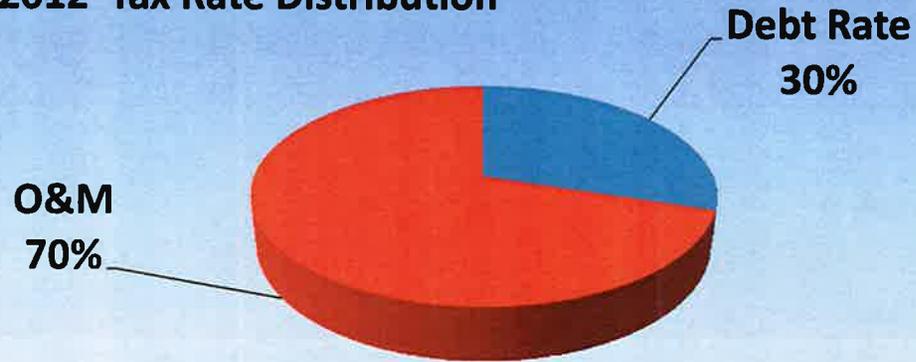


Tax Rate History

Tax Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Fiscal Year	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13
Total Rate	0.399800	0.3575	0.39902	0.470000	0.535800	0.56996	0.63449	0.665229	0.664971	0.664971
Change in Rate	(0.034)	(0.042)	0.042	0.071	0.066	0.034	0.065	0.031	(0.00026)	0.00000

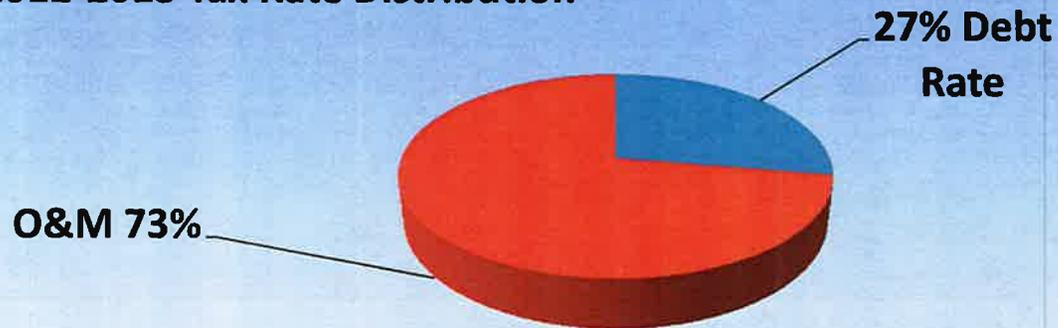


2011-2012 Tax Rate Distribution



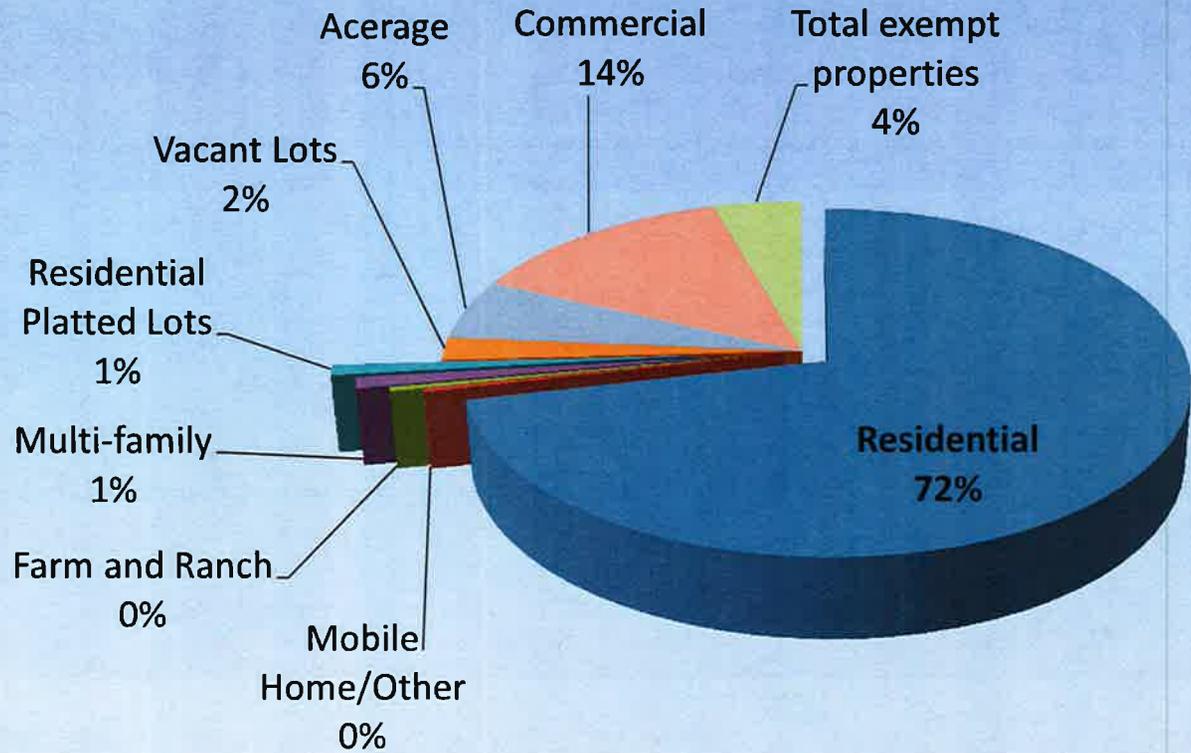
Total Rate: \$.664971

2012-2013 Tax Rate Distribution



Total Rate: \$.664971

2012 Property Tax Categories



\$1,801,780,927 - 100% Market Value Total
\$1,615,536,605 - 90% of Market is Taxable



**Supplemental Requests
Other Information**

**Proposed Budget
FY 2012-2013**

Preliminary Procedures

The Finance Department begins the budget process in March by preparing electronic spreadsheets for distribution to all Town departments. Preliminary estimates of wages and benefits are prepared by Human Resources and Finance and input into the electronic budget documents by the Finance Staff. At the same time, department directors are meeting to discuss proposed changes in business practices, service delivery, new mandates the Town is required to comply with, and any staffing proposals necessary to deliver services. In addition to discussing proposed changes, department directors also discuss guiding principles for the budget as delivered by the Town Manager. Electronic budget documents are distributed to departments in mid-April. Departments are expected to prepare preliminary budgets within the guiding principles and recognizing budget constraints.

2012-2013 Budget Guiding Principles

- The budget must be balanced using current revenues and current expenditures.
- Programs and services should remain stable unless additional resources are identified.
- Department should budget for what they need, recognizing the City's budget constraints.
- Capital (construction/infrastructure) needs will not be ignored.
- All staffing requests must be made during phase I of the budget process.
- The 2012-2013 budgets must preserve the mission, vision, and values of the Town of Little Elm and its Comprehensive Plan.

While departments are preparing preliminary budget estimates, the Finance Department is analyzing revenue and preparing forecasts for discussion with departments. The following departments are responsible for assisting with these forecasts:

- Public Works – Impact Fees
- Public Works – Solid Waste Fees and Charges
- Public Works – Water and Sewer Fees and Charges
- Parks – recreation and programming fees
- Police – municipal court fees and fines
- Fire/EMS – ambulance fees
- Public Safety (Fire and Police) - funds from other entities
- Community Development – construction related fees and charges

Capital Improvement Program

The Capital Improvement Program is a critical component to the budget process. The Town's 5-year Capital Improvement Program (Plan) is reviewed and updated. All capital improvements are integrated with the budgeted expenditures/expenses and incorporated in the revenue analysis. This is critical because the Town must be responsive to needs for infrastructure and park improvements, building renovations/upkeep, and technology and fleet requirements. By looking at long-term needs, the Town can limit significant increases to property taxes, fees, and utility rates. Finance staff continually works with departments during this time to address questions, concerns, and prepare additional analysis as requested.

The Town's CIP is reviewed to determine if alternative financing (i.e. bonds) are to be considered for authorization during the budget cycle or during the budget year.

Analysis and Continual Updates

Once all proposals are submitted to Finance, staff compiles this information for the Town Manager's review. After the Town Manager has reviewed this information, discussions are held with department directors, and, when additional revisions have been completed, staff presents the preliminary information to the Town Council. When the first draft of the preliminary budget is presented to council, the budget does not usually balance. There is still a great deal of work to do.



Tax Rate Analysis

A study is conducted by the Finance Department to ensure all staff time, overhead and other costs associated with performing programmed services are incorporated into the Town's total fees, charges and Taxes and other revenues.

Budget and Capital Improvement Program Discussions

July 2012

In July or early August, the first budget discussion is held with the Town Council. This session is intended to give council members an overview of the budget process, expectations, legal requirements, and general information. In addition, the guiding principles for the 2011-2013 budgets are reviewed and discussed.

August 2012

Council will meet to discuss the 2013 budget. Staff will present a balanced budget and a property tax levy relative to the General Fund (operating budget) that supports and meshes together the Town Council's directives and the Town Manager's. In addition to the General Fund the Town also budgets for Debt Service Funds, Special Revenue Funds, Enterprise Funds, and its' Component Units.

Public Meeting Work sessions are conducted with the Council and Public Hearings are held to discuss the following:

- Significant budget proposals
- Cost of Personnel and Benefits
- Property Tax and Property Tax Levy
- Major Funding Sources
- Reserve Balances
- Truth in Taxation Requirements
- Debt Requirements
- Various support functions may be highlighted that need specific attention
- Growing and expanding services may be discussed (ie. Parks and Recreation)

August 21, 2012 or September 04, 2012

Council will discuss potential utility increases and how decisions related to utilities; utility infrastructure improvements impact the community. Council will give direction as to Utility Rate potential increases and property tax requirements. The end results will be Council giving direction to staff to finalize the operating budgets. Public hearings are held.

September 18, 2012

Finalize budgets and adopt ordinances for Utility Rates, Tax Rates and the Final Budget Ordinance.

Town of Little Elm Budget Process

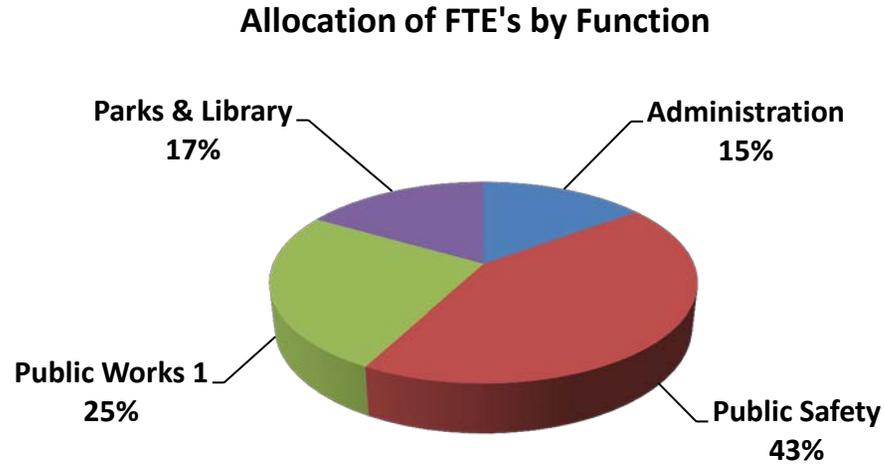
- **Set the budget calendar**
- **Set budget policy (Town Manager & Council)**
(Guidelines or instructions to departments for preparing budgets)
(Council to establish budget priorities through a goal-setting process)
- **Budget Manual to Department Heads**
- **Preliminary Budgets to Finance Dept.**
- **Department Head presentations to Town Manager regarding department spending requirements**
- **Staff/Council workshop**
- **Citizen input – Public Hearing(s)**
- **Proposed budget to Town Council for workshop**
Budget should be presented in the proper context and explain its connection with past trends, current events, emerging issues, and future directions (policy issues come in to play here)
- **Public Hearings**
- **Budget and tax rate adopted**
- **Budget implementation**

Town Facilities

<p>Town Hall 100 West Eldorado Parkway 214-975-0400</p>	<p>Offices of Town Manager, Town Secretary, Human Resources, Development Services, , Utility Billing, Finance and Town Council Chambers and Public Library</p>
<p>Public Works Service Center 200 Mark Tree Lane</p>	<p>Office of Public Works, which includes water, sewer, streets and parks and fleet services</p>
<p>Public Safety Center and Fire Station #1 88 Eldorado Parkway</p>	<p>Police, Jail, Municipal Court, Fire and EMS; Central Fire Station with 3 bays. Facility opened in January 2013.</p>
<p>Little Elm Fire Station #2</p>	<p>Command station houses ambulance and fire equipment, training/meeting room, office and housing space for staff and 24-hour personnel.</p>
<p>Animal Control Shelter (temporary) 100 Hartwick Lane</p>	<p>Shelter for animals in the care of the Animal Control Officer, animal adoption program and animal registration.</p>
<p>Little Elm Senior Center – Button Memorial Senior Center Main Street</p>	<p>Facility where seniors attend monthly meetings, conduct informative workshops and participate in organized activities. Facility opened in June 2013</p>
<p>Little Elm Recreation Center Main Street</p>	<p>Gymnasium, Exercise Facility and activity rooms; facility opened in July 2013</p>
<p>Little Elm Parks and Recreation Mark Tree Lane</p>	<p>Parks and Recreation administrative and operations building; small meeting rooms and offices.</p>
<p>Beard Park</p>	<p>Historical Park with playground amenities</p>
<p>Cottonwood Park and Softball Complex - Lobo Lane</p>	<p>Baseball and Softball competitive fields utilized by Little Sports Leagues.</p>
<p>Cottonwood Marina Lobo Lan</p>	<p>Marina is operated privately and the Town has an interlocal agreement for rents and concessions.</p>
<p>Little Elm Park Eldorado Parkway</p>	<p>Major recreational facility with playgrounds, soccer fields, practice fields, swim beach, pavilion, amphitheater and boat ramp</p>
<p>Little Elm Hike and Bike Trails</p>	<p>Lake from jogging and walking trails approximately 2 miles.</p>

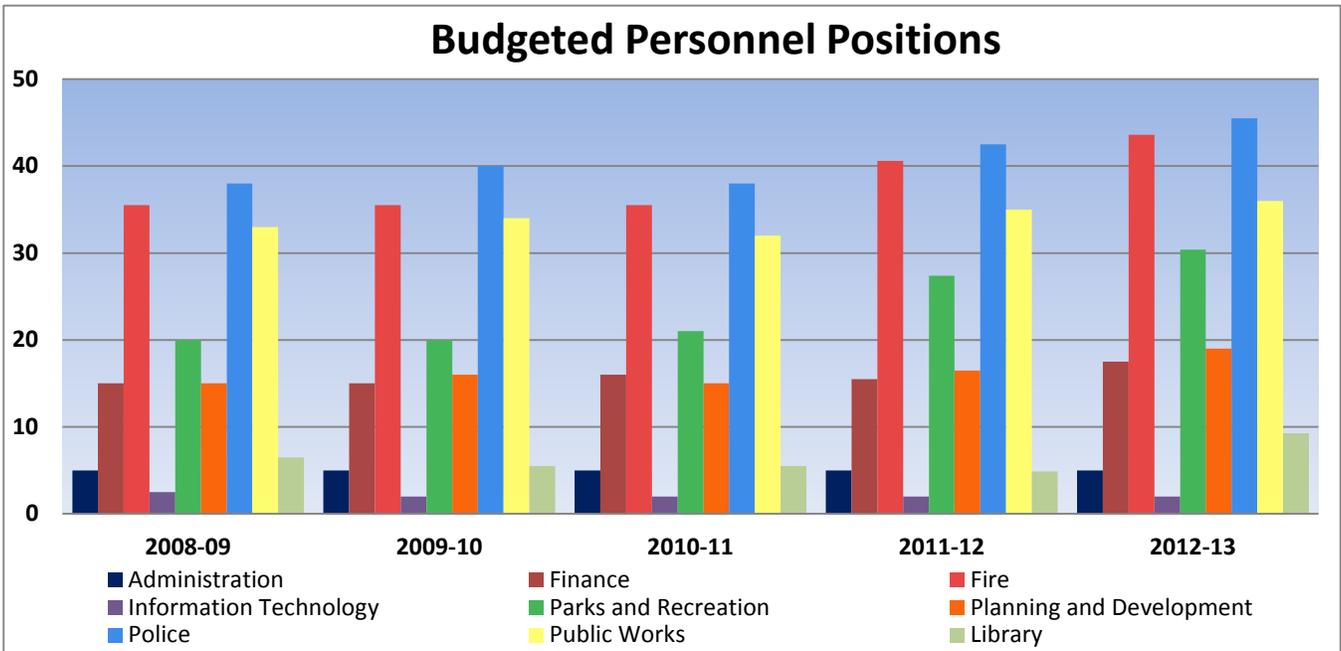
Employees by Function	2011-2012 Budgeted Positions	2012-2013 Proposed Additions	Total FTE's
Administration	31.0	0	31.0
Public Safety	83.1	6	89.1
Public Works ¹	48.1	5	53.1
Parks & Library	28.3	6.41	34.7
	190.5	17.41	207.9

¹ Includes Streets, Engineering, Development Services, Inspections and all Utilities



Budgeted Personnel Postions

<u>Department</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Administration	5	5	5	5	5
Finance	15	15	16	15.5	17.5
Fire	35.5	35.5	35.5	40.6	43.6
Information Technology	2.5	2	2	2	2
Library	6.5	5.5	5.5	4.875	9.275
Parks and Recreation	20	20	21	27.38	30.38
Planning and Development	15	16	15	16.49	19
Police	38	40	38	42.5	45.5
Public Works	33	34	32	35	36
Total	170.5	173	170	190.5	207.9



Personnel Costs - FTE's Added in 2012-2013

Dept	Code	Description	Original Request	Manager Proposed
Fin/Court	7	PT Deputy Court Clerk - Juvenile	\$ 16,584	\$ -
Fin/Court	7	Court Administrator-Reclass	\$ 11,594	\$ -
		Total for Fin/Court	\$ 28,178	\$ -
Parks/Library	9	PT to FT Youth Services Librarian	\$ 34,519	\$ 34,519
Parks/Library	9	Technology Specialist Clerk	\$ 43,581	\$ 43,581
Parks/Library	9	PT (10 hrs) Student Shelver	\$ 4,070	\$ 4,070
Parks/Library	9	PT Library Pages - 19 Hrs each (2)	\$ 18,940	\$ 18,940
		Total for Parks/Library	\$ 101,110	\$ 101,110
Dev Serv/Eng	10	Construction Inspector	\$ 64,103	\$ -
Dev Serv/Eng	10	Engineering Manager-Reclass	\$ 11,631	
Dev Serv/Eng	10	GIS Intern	\$ 25,021	\$ -
Dev Serv/Eng	10	Senior Administrative Assistant	\$ 56,916	\$ -
		Total for Dev Services/Eng	\$ 157,671	\$ -
Fin/IT	11	PT Desk Top Lan Specialist	\$ 16,048	\$ -
		Total for Finance/IT	\$ 16,048	\$ -
Dev Serv/Bldg Safety	21	Plans Reviewer	\$ 63,029	\$ 63,029
Dev Serv/Bldg Safety	21	Building Inspector Adj-Reclass	\$ 2,442	
Dev Serv/Bldg Safety	21	Permit Tech to Senior Permit Tech	\$ 6,567	
Dev Serv/Bldg Safety	21	Senior Building Inspector (chg to K-3)	\$ 70,673	\$ 56,456
		Total for Dev Serv/Bldg Safety	\$ 142,711	\$ 119,485
Police	30	Patrol Officer	\$ 69,980	\$ 69,980
Police	30	Traffic Officer	\$ 69,980	\$ 69,980
Police	30	Narcotics Detective	\$ 84,155	\$ -
Police	30	Sargeants to Corporals - reclass	\$ 49,325	\$ -
		Total for Police	\$ 273,440	\$ 139,960
Public Works/Fleet	46	PT Fleet Records Clerk	\$ 14,596	\$ -
Public Works/Fleet	46	Fleet Tech I to File Tech II -Reclass	\$ 10,372	\$ -
Public Works/Fleet	46	Fleet Manager - step and grade increase	\$ 13,261	\$ -
Public Works/Sewer	72	Wastewater Operator I	\$ 45,310	\$ 45,310
			\$ 83,539	\$ 45,310

Parks/Bldg Maint	47	Facility Manager	\$ 93,669	\$ -
Parks/Bldg Maint	47	Facility Technician	\$ 52,365	\$ 52,365
		Total Parks/Bldg Maint	\$ 146,034	\$ 52,365
Streets	50	Street Supervisor - step and grade increase	\$ 10,785	\$ -
		Total Streets	\$ 10,785	\$ -
Parks/Recreation	54	Special Events Coordinator	\$ 61,425	\$ -
Parks/Recreation	54	Recreation Manager	\$ 94,795	\$ 94,795
Parks/Recreation	54	Seasonal Summer Camp Leaders	\$ 39,136	\$ -
		Total Parks/Recreation	\$ 195,356	\$ 94,795
Parks/Maintenance	55	Parks Manager	\$ 96,317	\$ -
Parks/Maintenance	55	Parks Maintenance Worker	\$ 44,043	\$ -
Parks/Maintenance	55	Irrigation Technician	\$ 53,840	\$ 53,840
Parks/Maintenance	55	Parks Maintenance Crewleader	\$ 55,635	\$ -
Parks/Maintenance	55	Parks Chemical Applicator	\$ 53,025	\$ -
		Total Parks/Maintenance	\$ 302,860	\$ 53,840
Fire/EMS	58	Firefighter/Paramedic	\$ 79,036	\$ 79,036
Fire/EMS	58	Firefighter/Paramedic	\$ 79,036	\$ 79,036
Fire/EMS	58	Firefighter/Paramedic	\$ 79,036	\$ 79,036
Fire/EMS	58	Life Safety Education Coordinator	\$ 75,670	\$ -
Fire/EMS	58	Emergency Mgmt Support- Step and Grade	\$ 66,673	\$ 10,659
		Total Firefighter/Paramedic	\$ 379,451	\$ 247,767
		Grand Total	\$ 1,837,183	\$ 854,632
		Total Hours		28,382 hours
		Total FTE;'s		13.65 FTE's
		Current FTE's		195.60
		Projected FTE's 2013		209.25

**GENERAL FUND
PROGRAM AND SERVICE ENHANCEMENTS**

General Fund Discretionary Funds

840,484

Use of Fund Balance Reserves (Non-Re-occurring)

1,313,714

Total available sources of funds:

2,154,198

Dept	Code	Description New Program	(Incremental or Category (Pers, Ops or Capital)		Cnt	Orig Request	1st Review (Manager)	One-Time	To be Funded	Balance	Alloc
Fin/Court	7	Increase in Judge Compensation	Operations		1	11,000	-	-	11,000	2,143,198	1
Fin/Court	7	PT Deputy Court Clerk-Juvenile	Personnel		2	16,584	(16,584)	-	-	2,143,198	2
Fin/Court	7	Court Administrator (reclass from Court Supervisor)	Personnel	Reclass	3	11,594	(11,594)	-	(0)	2,143,198	2
Parks/Library	9	PT to FT Youth Services Librarian	Personnel		4	34,519	-	-	34,519	2,108,679	2
Parks/Library	9	Technology Specialist Clerk	Personnel		5	43,581	-	-	43,581	2,065,098	2
Parks/Library	9	PT (10hrs) Student Shelver	Personnel		6	4,070	-	-	4,070	2,061,028	2
Parks/Library	9	PT Library Pages - 19 Hrs ea (2)	Personnel		7	18,940	-	-	18,940	2,042,088	2
Parks/Library	9	Collections-Books (6400)	Operations		8	7,500	-	-	7,500	2,034,588	1
Dev Serv/Eng	10	Construction Inspector	Personnel		9	62,482	-	-	62,482	1,972,106	2
Dev Serv/Eng	10	Construction Inspector - proposed Truck	Capital		10	25,000	-	-	25,000	1,947,106	3
Dev Serv/Eng	10	GIS Intern	Personnel		11	25,021	(25,021)	-	-	1,947,106	2
Dev Serv/Eng	10	Senior Administrative Assistant	Personnel		12	56,916	(56,916)	-	-	1,947,106	2
Dev Serv/Eng	10	Engineering Manager (Reclassification)	Personnel	Reclass	13	11,631	(11,631)	-	-	1,947,106	2
Fin/IT	11	PT Desk Top Lan Specialist	Personnel		14	16,048	(16,048)	-	-	1,947,106	2
Fin/IT	11	Add Equipment to Network/Wireless Access	Operations		15	8,000	-	5	8,000	1,939,106	1
Fin/IT	11	New Rolling Technology Operating Lease	Operations		16	30,000	-	5	30,000	1,909,106	1
HR	12	Wage and Comp Study	Operations		17	30,000	-	5	30,000	1,879,106	1
Dev Serv/Planning	16	Comprehensive Plan Update (1st Year)	Operations		18	62,250	(62,250)	5	-	1,879,106	1
Dev Serv/Planning	16	Blais & Assoc - Grant Search & Admin	Operations		19	72,000	(36,000)	5	36,000	1,843,106	1
Dev Serv/Bldg Safety	21	Building Inspector Adjustment - Reclass	Personnel	Reclass	20	2,442	(2,442)	-	-	1,843,106	2
Dev Serv/Bldg Safety	21	Reclass-Permit Tech to Senior Permit Tech	Personnel	Reclass	21	6,567	(6,567)	-	-	1,843,106	2
Dev Serv/Bldg Safety	21	Plans Reviewer	Personnel		22	63,029	-	-	63,029	1,780,077	2
Dev Serv/Bldg Safety	21	Senior Building Inspector (Change to Bldg Insp K-3)	Personnel		23	70,673	(14,217)	-	56,456	1,723,621	2
Police	30	Reclass Corporal and Sargent Positions	Personnel	Reclass	24	49,325	(49,325)	-	-	1,723,621	2
Police	30	Patrol Officer	Personnel		25	68,100	-	-	68,100	1,655,521	2
Police	30	Traffic Officer	Personnel		26	68,100	-	-	68,100	1,587,421	2
Police	30	Narcotic Detective	Personnel		27	82,573	-	-	82,574	1,504,847	2
Police	30	Reduction of Base Budget (Traffic Officers)	Personnel		28	-	-	-	(154,100)	1,658,947	2
Police	30	Chev Tahoe- (replace 802 - 2008)	Capital		29	42,500	-	5	42,500	1,616,447	3
Police	30	Chev Tahoe- (replace 808 - 2008)	Capital		30	42,500	-	5	42,500	1,573,947	3
Police	30	Incremental increase for Ballistic Vests - 112-6346)	Operations		31	13,275	(1,275)	5	12,000	1,561,947	1
Police	30	(4) Vie Vu Video Cameras (6346)	Operations		32	3,600	-	5	3,600	1,558,347	1
Police	30	Sungard Jail Module (License & Software)	Operations		33	24,080	-	5	24,080	1,534,267	1
Police	30	Citizen Pol Academy Program Startup(6351)	Operations		34	5,910	-	-	5,910	1,528,357	1
Public Works/Fleet	46	Reclass-Fleet Tech I to Fleet Tech II	Personnel	Reclass	35	10,372	(10,372)	-	-	1,528,357	2
Public Works/Fleet	46	PT Fleet Records Clerk	Personnel		36	14,596	(14,596)	-	-	1,528,357	2
Public Works/Fleet	46	Reclass Fleet Manager-grade and step inc.	Personnel	Reclass	37	13,261	(13,261)	-	-	1,528,357	2
Public Works/Fleet	46	Bulk Storage for Oil and Dispensing Equip	Operations		38	6,525	-	5	6,525	1,521,832	1
Parks/Bldg Maint	47	Facility Manager	Personnel		39	93,669	(93,669)	-	-	1,521,832	2
Parks/Bldg Maint	47	Facility Technician-	Personnel		40	52,365	-	-	52,365	1,469,467	2
Parks/Bldg Maint	47	Facility Technician - Proposed Truck	Capital		41	22,000	(22,000)	-	-	1,469,467	3
Parks/Bldg Maint	47	Jeni-Lift - (New Buildings - for cleaning)	Capital		42	15,000	-	5	15,000	1,454,467	3
Public Works/Streets	50	Assemblies for Lighting Standards (6310)	Capital		43	15,000	(15,000)	5	-	1,454,467	3
Public Works/Streets	50	Replace Sand Spreader (Slide in Unit)	Capital		44	12,500	-	5	12,500	1,441,967	3
Public Works/Streets	50	Reclass -Street Supervisor	Personnel	Reclass	45	10,785	(10,785)	-	-	1,441,967	2
Parks/Recreation	54	Special Events Coordinator	Personnel		46	61,425	(61,425)	-	-	1,441,967	2
Parks/Recreation	54	Recreation Manager	Personnel		47	94,795	-	-	94,795	1,347,172	2
Parks/Recreation	54	Seasonal Summer Camp Leaders	Personnel		48	39,136	(39,136)	-	-	1,347,172	2
Parks/Recreation	54	Summer Camp Transportation	Capital		49	20,000	(20,000)	-	-	1,347,172	3
Parks/Recreation	54	Pick-Up Truck Crew Cab (Addition to Fleet)	Capital		50	25,000	(25,000)	-	-	1,347,172	3
Parks/Recreation	54	Wi-Fi Spots; Membership Card Readers	Operations		51	10,000	(10,000)	5	-	1,347,172	1

Dept	Code	Description (Incremental or New Program)	Category (Pers, Ops or Capital)	Cnt	Orig Request	1st Review (Manager)	One-Time	To be Funded	Balance	Alloc
Parks/Recreation	54	Exercise Fitness Equipment; Outdoor Bootcamp	Operations	52	10,000	(10,000)	5	-	1,347,172	1
Parks/Recreation	54	Recreation Marketing Guide (Printing and Mailing)	Operations	53	8,500	-	-	8,500	1,338,672	1
Parks/Maintenance	55	Parks Manager	Personnel	54	96,317	(96,317)	-	-	1,338,672	2
Parks/Maintenance	55	Parks Maintenance Worker	Personnel	55	44,043	(44,043)	-	-	1,338,672	2
Parks/Maintenance	55	Irrigation Technician (includes vehicle - \$25K)	Personnel	56	53,840	-	-	53,840	1,284,832	2
Parks/Maintenance	55	Irrigation Technician - proposed truck	Capital	57	25,000	-	5	25,000	1,259,832	3
Parks/Maintenance	55	Parks Maintenance Crewleader	Personnel	58	55,635	(55,635)	-	-	1,259,832	2
Parks/Maintenance	55	Parks Chemical Applicator	Personnel	59	53,025	(53,025)	-	-	1,259,832	2
Parks/Maintenance	55	Fencing- Repair Fence at Softball Fields	Capital	60	35,000	(35,000)	5	-	1,259,832	3
Parks/Maintenance	55	Fencing-Iron Fence at LE Park Soccer Field	Capital	61	45,000	(45,000)	5	-	1,259,832	3
Fire/EMS	58	Firefighter/Paramedic	Personnel	62	79,036	-	-	79,036	1,180,796	2
Fire/EMS	58	Firefighter/Paramedic	Personnel	63	79,036	-	-	79,036	1,101,760	2
Fire/EMS	58	Firefighter/Paramedic	Personnel	64	79,036	-	-	79,036	1,022,724	2
Fire/EMS	58	Life Safety Education Coordinator	Personnel	65	75,670	(75,670)	-	-	1,022,724	2
Fire/EMS	58	Emergency Mgmt Support - Step and Grade	Personnel	66	66,673	(56,014)	-	10,659	1,012,065	2
Fire/EMS	58	EOC Management-base increase for supplies	Operations	67	3,000	-	-	3,000	1,009,065	1
Fire/EMS	58	Medical Supplies-Incremental	Operations	68	13,250	-	-	13,250	995,815	1
Fire/EMS	58	Ticket Writer and Printers	Capital	69	3,800	(3,800)	5	-	995,815	3
Fire/EMS	58	Phillips Heart Monitor	Capital	70	25,507	-	5	25,507	970,308	3
Fire/EMS	58	AV Equipment for EOC	Capital	71	50,000	(50,000)	5	-	970,308	3
Fire/EMS	58	SCBA REPAIR Equipment	Capital	72	11,000	-	5	11,000	959,308	3
Fire/EMS	58	Heavy Duty 4x4 Truck for Brush Unit 621	Capital	73	40,000	(40,000)	5	-	959,308	3
Fire/EMS	58	PU Truck Crew 4x4 for towing and hauling	Capital	74	44,000	-	5	44,000	915,308	3
Fire/EMS	58	Floor Cleaning Machine-Walk Behind Equipment	Capital	75	7,000	-	5	7,000	908,308	3
Fire/EMS	58	Year 1 Portable Radios for Command Staff	Capital	76	139,708	-	5	139,708	768,600	3
					2,749,315	(1,209,618)		1,385,598		
Finance	8	Transfer to CIP Program for Building	Transfer	77	700,000	(200,000)	5	500,000	268,600	4
Finance	8	Transfer to Equip Replc and Reserve (policy)	Transfer	78	387,200	(193,600)	5	193,600	75,000	4
Dev Services	21	Neighborhood Integrity - Dev Services	Transfer	79	100,000	(100,000)	-	-	75,000	1
Town Manager	3	Wage Contingency	Personnel	80	75,000	-		75,000	0	2
					1,262,200	(493,600)		768,600		
Total					4,011,515	(1,703,218)		2,154,198		

One Time Expenditures:	1,910,445	0	0	1,208,520
Recurring Expenditures:	2,101,070	0	0	945,678
	4,011,515	0	0	2,154,198

Personnel	1,859,910	(982,551)	871,518
Operations	418,890	(219,525)	199,365
Capital	645,515	(280,800)	389,715
Transfers & Contingency	1,087,200	(393,600)	693,600
Total Requests	4,011,515	(1,876,476)	2,154,198

**UTILITY FUND
BUDGET ITEMS - MAJOR CHANGES**

			Proposed Funding
Revenues:			
Revenue and Rates	Proposed Increase in Water Rates (Rate Study Driven)	0.00	-
Expenses:			
Water Operations (61)	Reclassification - Water Supervisor Position	18,996	-
Water Operations (61)	Riney Waterline Construcion	360,000	360,000
Water Operations (61)	Marion Waterline Construction	150,000	150,000
Water Operations (61)	423 (PHII) Construction	190,000	190,000
Water Operations (61)	Smotherman Finish Out	50,000	50,000
Water Operations (61)	Woodlake Irrg Well	400,000	400,000
Water Operations (61)	5/8 Inch Meter Testing Portable Kit	1,549	1,549
Water Operations (61)	Large Meter Tester Unit	7,332	7,332
Water Operations (61)	TCEQ's Sampling Fee Projection	16,000	22,000
WW Collections (71)	Op 1 Camera and vac-truck crew	44,012	44,012
WW Collections (71)	Portable Flow Meter	7,000	7,000
WW Collections (71)	Equipment Trailer	3,000	3,000
WW Collections (71)	CCTV Software Upgrade & Laptop	10,200	10,200
WW Collections (71)	Interceptor	60,000	-
WW Collections (71)	423 North (PHII) Construction	310,000	310,000
WW Collections (71)	Marion Sewer Construction	80,000	80,000
WW Collections (71)	Riney Rd Sewer Construction	50,000	50,000
WW Collections (71)	West Side WW Line Ext Design	250,000	250,000
WW Collections (71)	APWA	300	300
WW Collections (71)	NTCOG membership payment	35	-
WW Collections (71)	Mission Communication SCADA alarm auto dialer	3,600	
WW Collections (71)	Siemens Industries Bioxide Odor Control	134,000	
WW Treatment (72)	WW Super from M-9 to R-1	7,157	-
WW Treatment (72)	WW Op I	5,822	-
WW Treatment (72)	PH/DO/ORP meter	3,000	3,000
WW Treatment (72)	Weather Station	3,000	3,000
WW Treatment (72)	Belt Press Sludge Pump	17,500	17,500
Water & WW Admin (73)	Admin I to Senior Admin Assistant	2,864	-
Water & WW Admin (73)	Order Asst Management System	60,000	60,000
Summary Total			<u>2,018,893</u>

TOWN WIDE BUDGET SUMMARY
"Programs and Services"
Proposed 2012-2013



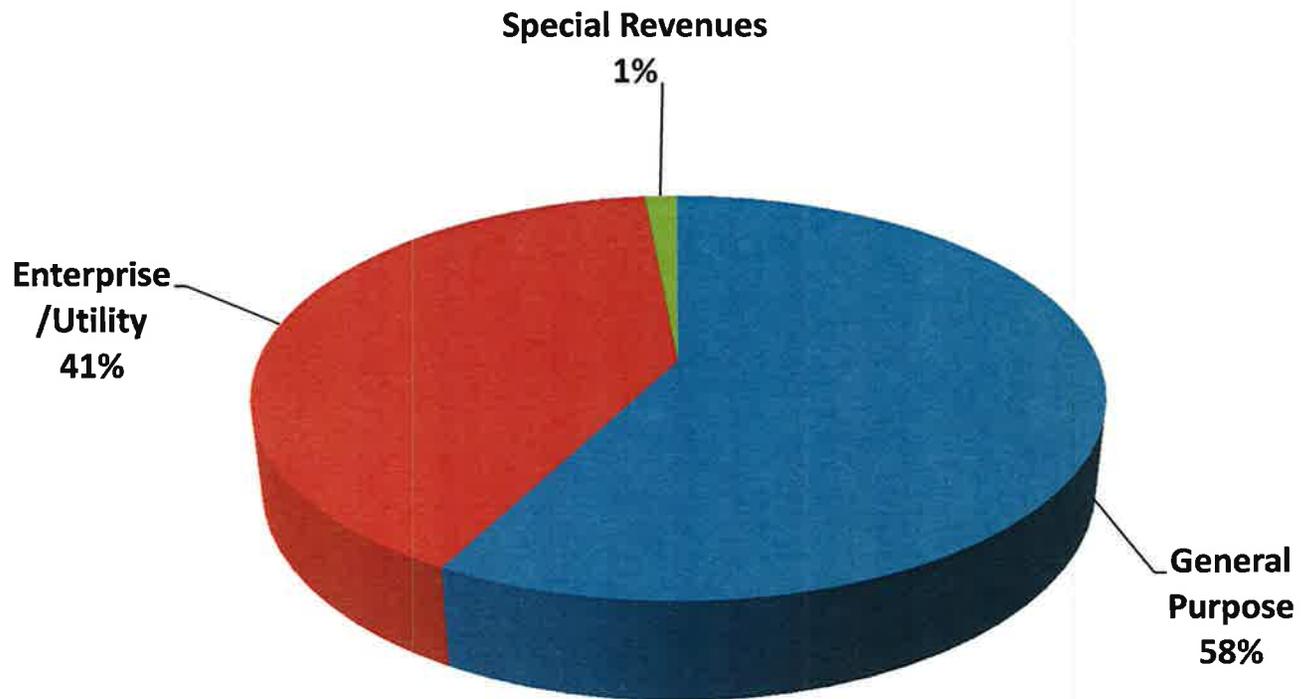


LITTLE ELM

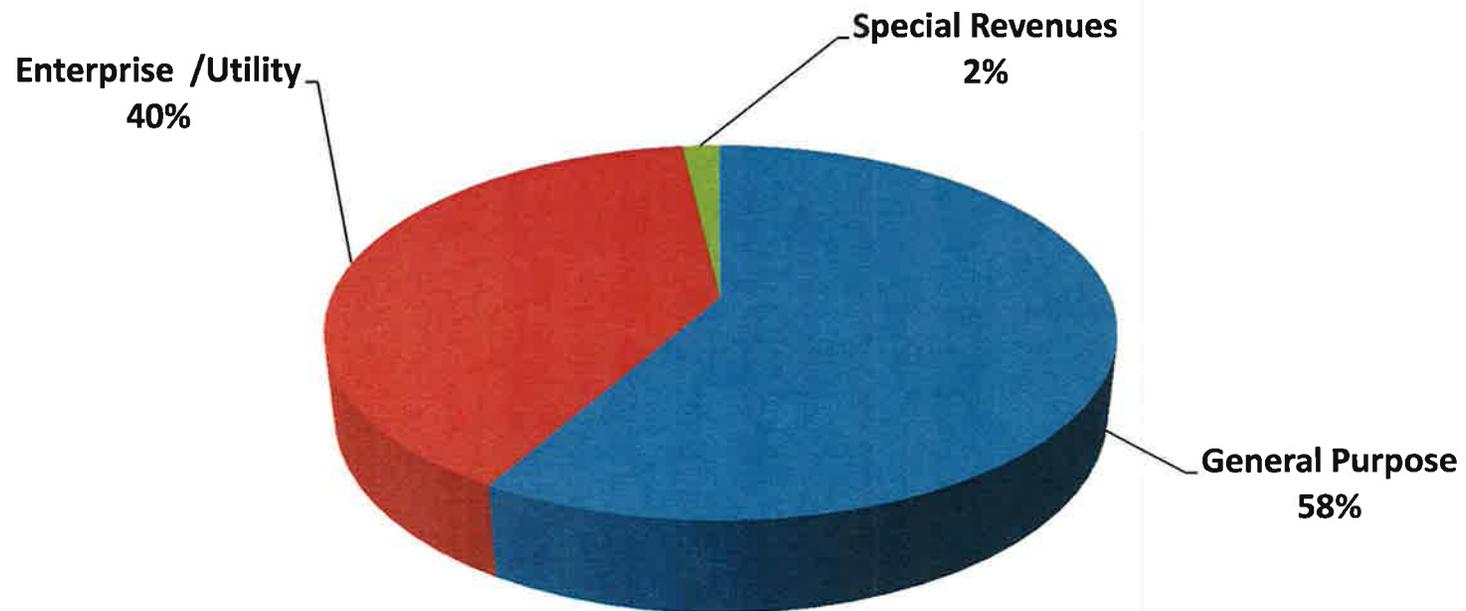
TOWN WIDE BUDGET SUMMARY FY 2012-2013

Proposed Budget

Governmental Funds (Major and Non-Major Funds)	Beginning Fund Balances	Revenues	Expenses	Net Revenues	Ending Fund Balances
General Fund	\$ 6,202,569	\$ 16,085,521	\$ 17,553,336	\$ (1,467,814)	\$ 4,734,754
Debt Service Fund	813,202	3,128,067	3,117,029	11,039	824,241
Utility fund	5,955,079	11,574,000	11,654,877	(80,877)	5,874,202
Solid Waste Fund	509,022	1,918,153	2,308,632	(390,479)	118,543
Drainage Utility System Fund	307,525	437,125	655,281	(218,156)	89,369
Street Maint Fund	254,098	545,610	700,000	(154,390)	99,708
Special Revenue Funds	7,982	-	7,899	(7,899)	83
Special Revenue-Police Lease	15,546	2,500	12,000	(9,500)	6,046
Court Technology Fund	21,241	10,250	12,500	(2,250)	18,991
Court Security Fund	38,497	8,144	10,000	(1,856)	36,641
Child Safety Program Fund	8,885	10,700	19,585	(8,885)	-
Juvenile/Teen Court Fund	6,676	-	-	-	6,676
Streetscape Fund	209,312	97,500	108,000	(10,500)	198,812
Traffic Safety Fund	180,775	352,941	427,821	(74,880)	105,895
Donation Fund	40,504	200	40,704	(40,504)	-
Forfeiture Fund	19,408	10,600	17,000	(6,400)	13,008
SECO Grant Fund	-	-	-	-	-
Park Development Fee Fund	96,802	1,000	-	1,000	97,802
Fund Totals	\$ 14,687,120	\$ 34,182,312	\$ 36,644,663	\$ (2,462,351)	\$ 12,224,770

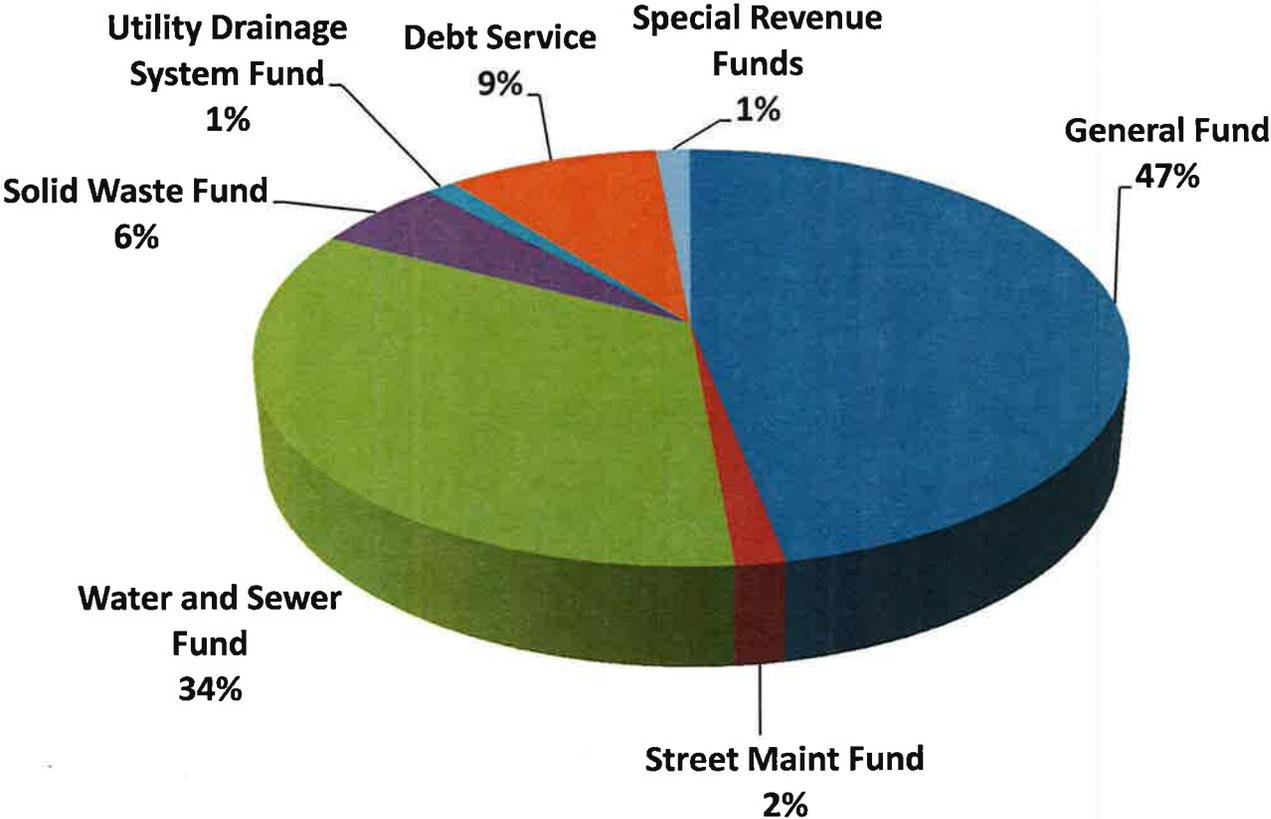


**2013 Revenues-Town Wide
\$34,182,312**

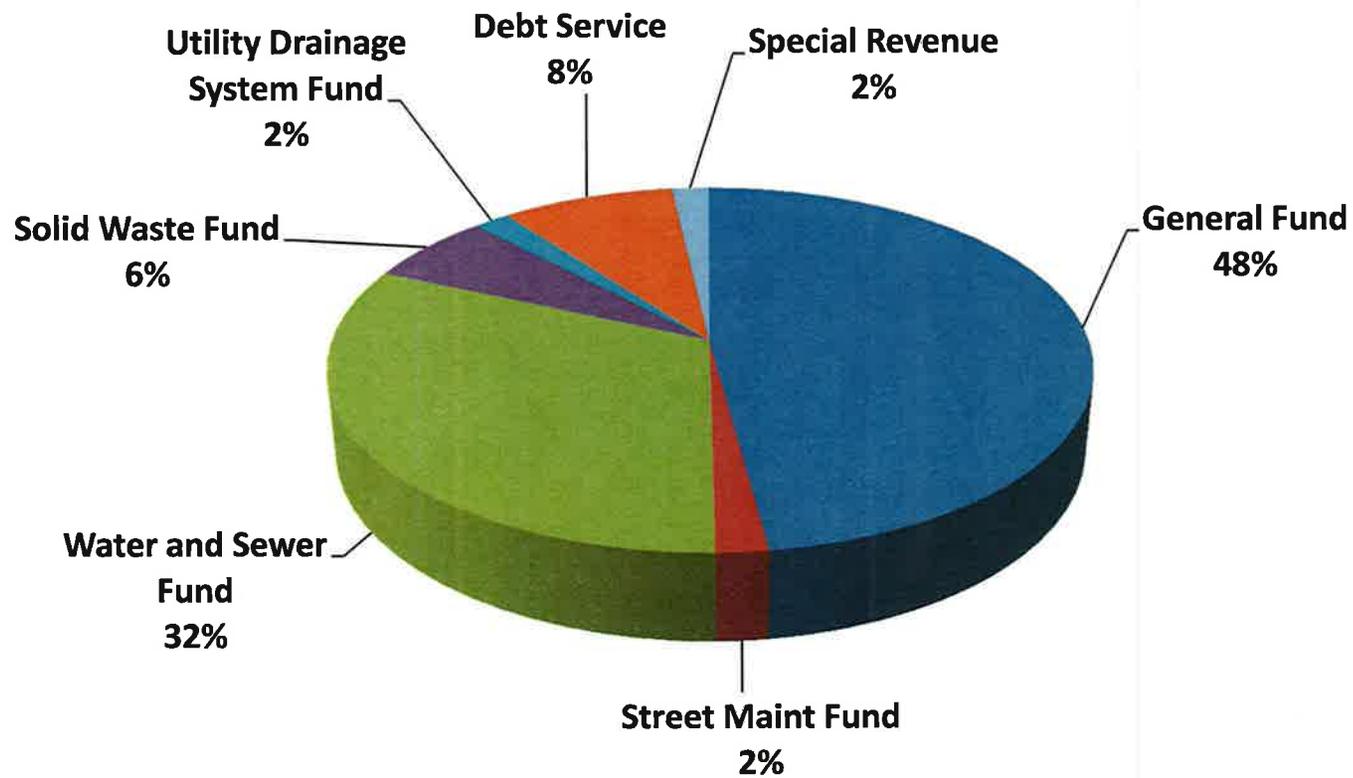


Town Wide Budget \$36,644,663

**2013 Townwide Budget of Revenues:
\$34,182,312**



**2013 Townwide Expenditure Budget
\$36,644,663**





LITTLE ELM

FUND STATEMENTS (Major Operating Funds)

Fund #	
112	General Fund
115	Street Maintenance (1/4¢ Sales Tax) Fund
312	Debt Service Fund
612	Utility Fund
712	Solid Waste Fund
715	Drainage Utility Fund

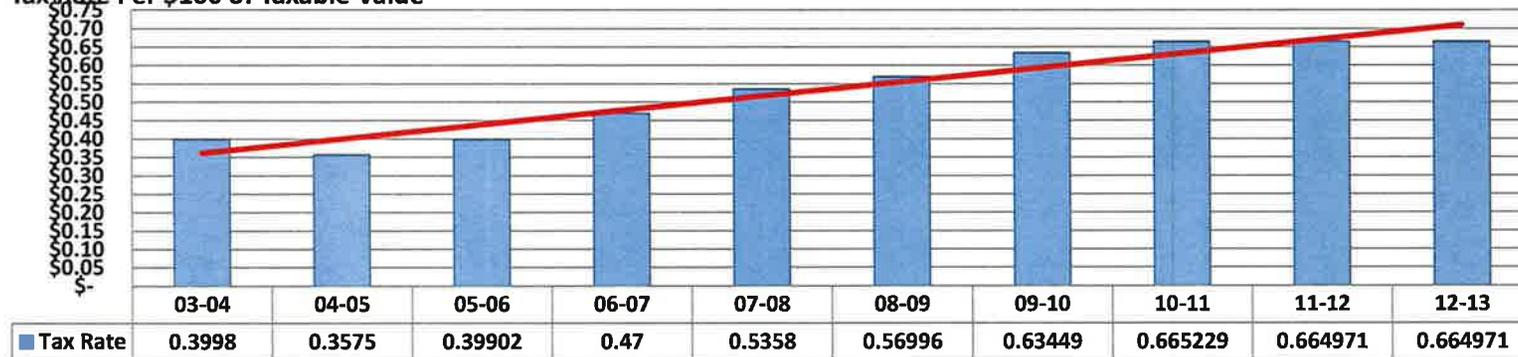


GENERAL FUND

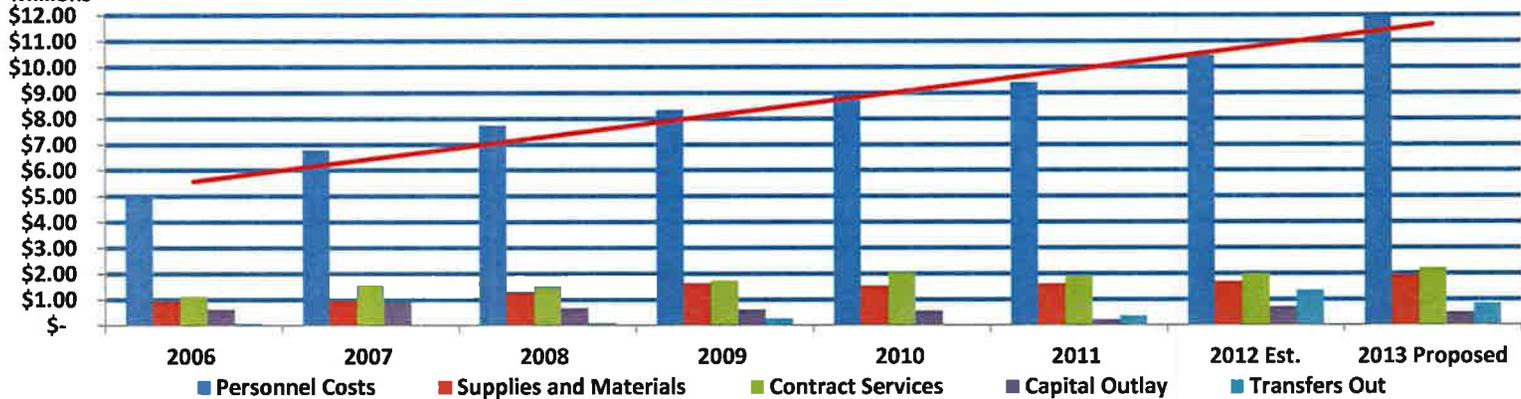
This fund is the General Operating Fund of the Town and is supported with property taxes, sales tax and other charges and services. The General Fund supports all general governmental purposes such as public safety, streets, facility maintenance, culture and recreation and administrative functions.

Proposed Budget FY 2012-2013

Tax Rate Per \$100 of Taxable Value



Millions



2012-2013 General Fund Proposed Budget	FY 2011-2012	FY 2012-2013
Beginning Fund Balance	\$ 5,837,236	\$ 6,202,569
Revenues	\$ 16,579,574	\$ 16,085,521
Expenses	\$ 16,214,240	\$ 17,553,336
Excess(Deficiency)	\$ 365,333	\$ (1,467,814)
Ending Fund Balance	\$ 6,202,569	\$ 4,734,754
Unreserved, designated for unbudgeted items		\$ 1,200,782
Unreserved, undesignated @25% of expend.		\$ 3,533,973
Total % of Operating Expenditures		29%



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

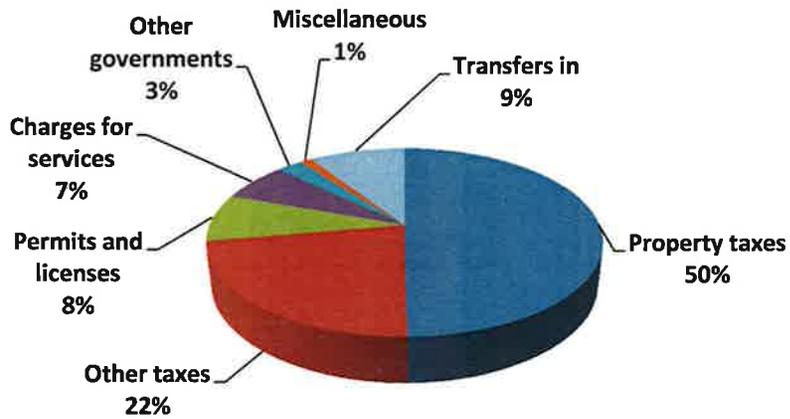
	ACTUAL 2009-2010	ACTUAL 2010- 2011	BUDGET 2011-2012	AMENDED 2011-2012	ESTIMATE 2011-2012	PROPOSED 2012-2013	\$ Change (over 2012 Budget)	% Change (over 2012 Budget)
BEGINNING FUND BALANCE	\$ 4,264,881	\$ 5,006,212	\$ 5,837,236	\$ 5,837,236	\$ 5,837,236	\$ 6,202,569	xxx	xxx
REVENUES								
Property taxes	\$ 7,008,667	\$ 6,991,196	\$ 7,413,601	\$ 7,413,601	\$ 7,343,689	\$ 7,754,465	340,864	4.6%
Other taxes	2,774,940	2,949,639	3,342,069	3,342,069	3,546,138	3,803,266	461,197	13.8%
Permits and licenses	1,389,979	1,571,253	1,204,892	1,204,892	2,151,850	1,487,000	282,108	23.4%
Fees and charges	838,478	908,233	998,675	998,675	1,246,748	1,140,850	142,175	14.2%
Intergovernmental	496,304	389,495	371,759	371,759	385,868	302,032	(69,727)	-18.8%
Miscellaneous	250,258	198,797	170,200	170,200	523,085	184,075	13,875	8.2%
Capital leases	-	-	-	-	-	-	-	0.0%
Transfers In	1,258,443	1,334,042	1,382,195	1,382,195	1,382,195	1,413,834	31,639	2.3%
TOTAL OPERATING REVENUES	\$ 14,017,069	\$ 14,342,654	\$ 14,883,391	\$ 14,883,391	\$ 16,579,574	\$ 16,085,521	1,202,130	8.1%
TOTAL FUNDS AVAILABLE								
	\$ 18,281,950	\$ 19,348,867	\$ 20,720,627	\$ 20,720,627	\$ 22,416,809	\$ 22,288,090		
EXPENDITURES								
Town Council	\$ 26,149	\$ 25,326	\$ 36,120	\$ 36,120	\$ 28,025	\$ 33,306	(2,814)	-7.8%
Town Manager	219,356	220,905	232,304	232,304	162,647	334,747	102,443	44.1%
Town Secretary	131,329	129,829	140,151	140,151	137,211	141,695	1,544	1.1%
Town Attorney	149,231	237,417	210,000	210,000	195,000	195,000	(15,000)	-7.1%
Court	220,270	245,153	259,355	259,355	265,840	318,409	59,054	22.8%
Finance	758,645	659,137	770,141	770,141	851,109	916,935	146,794	19.1%
Library	230,519	235,377	438,498	313,498	339,585	424,568	111,070	35.4%
Engineering	565,697	624,941	580,226	580,226	650,019	698,831	118,605	20.4%
Information Technology	457,932	439,612	457,667	457,667	471,323	601,501	143,834	31.4%
Human Resources	354,089	330,755	402,467	402,467	376,961	378,022	(24,445)	-6.1%
Planning	288,627	253,650	263,081	355,774	239,724	293,802	(61,972)	-17.4%
Building Safety	269,660	347,229	398,116	398,116	408,162	487,604	89,488	22.5%
Police	3,257,105	3,260,642	3,619,240	3,619,240	3,610,085	3,805,981	186,741	5.2%
Animal Control	144,198	128,480	145,107	145,107	168,500	120,389	(24,718)	-17.0%
Fleet Services	183,852	189,170	220,352	220,352	225,630	220,084	(268)	-0.1%
Building Maint	374,135	381,132	593,650	593,650	600,511	626,128	32,478	5.5%
Streets	915,139	843,768	939,710	939,710	877,685	953,037	13,327	1.4%
Parks and Recreation	1,164,048	1,058,639	1,372,749	1,372,749	1,143,808	1,802,556	429,807	31.3%
Fire	3,336,123	3,378,173	4,447,372	4,354,679	4,102,998	4,427,141	72,462	1.7%
TOTAL EXPENDITURES	\$ 13,236,894	\$ 13,135,340	\$ 15,526,306	\$ 15,401,306	\$ 14,854,823	\$ 16,779,736	1,378,429	9.0%



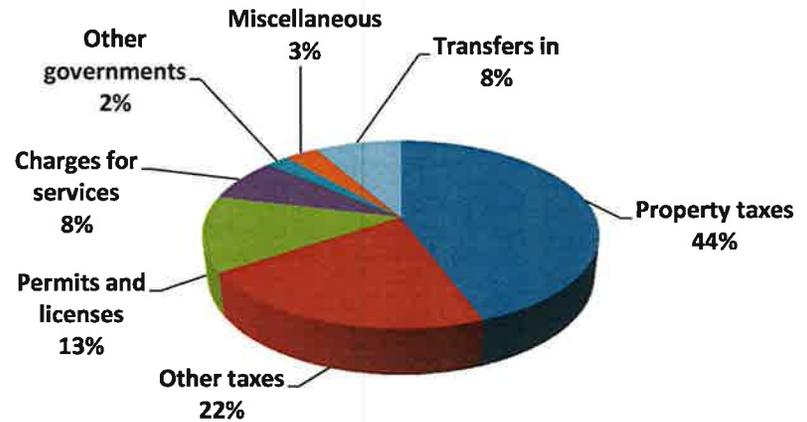
GENERAL FUND
(Revenues, Expenditures and Change in Fund Balance)
Fund 112
(unaudited)

	ACTUAL 2009-2010	ACTUAL 2010- 2011	BUDGET 2011-2012	AMENDED 2011-2012	ESTIMATE 2011-2012	PROPOSED 2012-2013	\$ Change (over 2012 Budget)	% Change (over 2012 Budget)
							8.86%	
Transfers Out	\$ 38,844	\$ 376,291	\$ 850,000	\$ 975,000	\$ 1,359,417	\$ 773,600	(201,400)	-20.7%
TOTAL OPERATING TRANSFERS	\$ 38,844	\$ 376,291	\$ 850,000	\$ 975,000	\$ 1,359,417	\$ 773,600	-	-20.7%
TOTAL EXPENDITURES AND TRANSFERS	\$ 13,275,738	\$ 13,511,631	\$ 16,376,306	\$ 16,376,306	\$ 16,214,240	\$ 17,553,336	1,177,029	7.2%
Excess (deficiency) of revenues over (under) expenditures	\$ 741,331	\$ 831,023	\$ (1,492,915)	\$ (1,492,915)	\$ 365,333	\$ (1,467,814)		\$ 0
ENDING FUND BALANCE	\$ 5,006,212	\$ 5,837,236	\$ 4,344,321	\$ 4,344,320	\$ 6,202,569	\$ 4,734,754	xxx	xxx
Unreserved, designated for unbudgeted items	\$ 1,697,696	\$ 2,510,947	\$ 1,018,032	\$ 1,018,031	\$ 2,668,596	\$ 1,200,782		
Unreserved, undesignated @25% of exp.	\$ 3,309,224	\$ 3,326,289	\$ 3,326,289	\$ 3,326,289	\$ 3,533,973	\$ 3,533,973		
	\$ 5,006,920	\$ 5,837,236	\$ 4,344,321	\$ 4,344,320	\$ 6,202,569	\$ 4,734,754		
Revenue Basis		12,972,933	13,476,196	13,476,196	14,490,605	14,633,763		
25%		3,243,233	3,369,049	3,369,049	3,622,651	3,658,441		
Expenditure Basis		12,910,688	14,856,806	14,824,431	14,135,892	16,199,641		
25%		3,227,672	3,714,202	3,706,108	3,533,973	4,049,910		
								28.22%

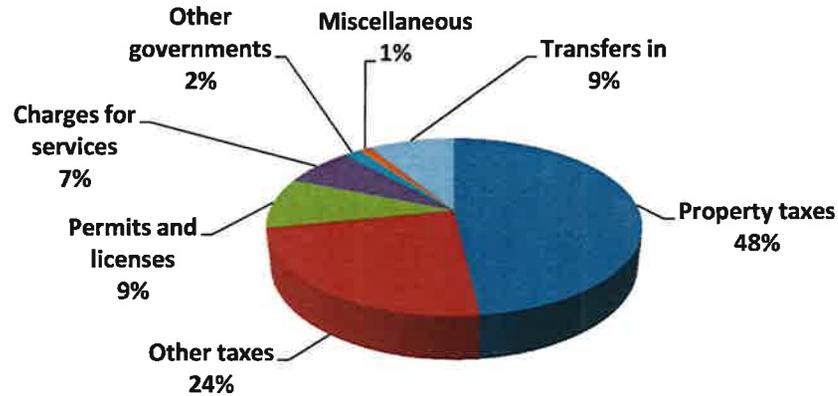
REVENUE BUDGET GRAPHS



2012 Revenue Budget: \$14,883,391



2012 Revenue Estimated Actual :\$16,579,574

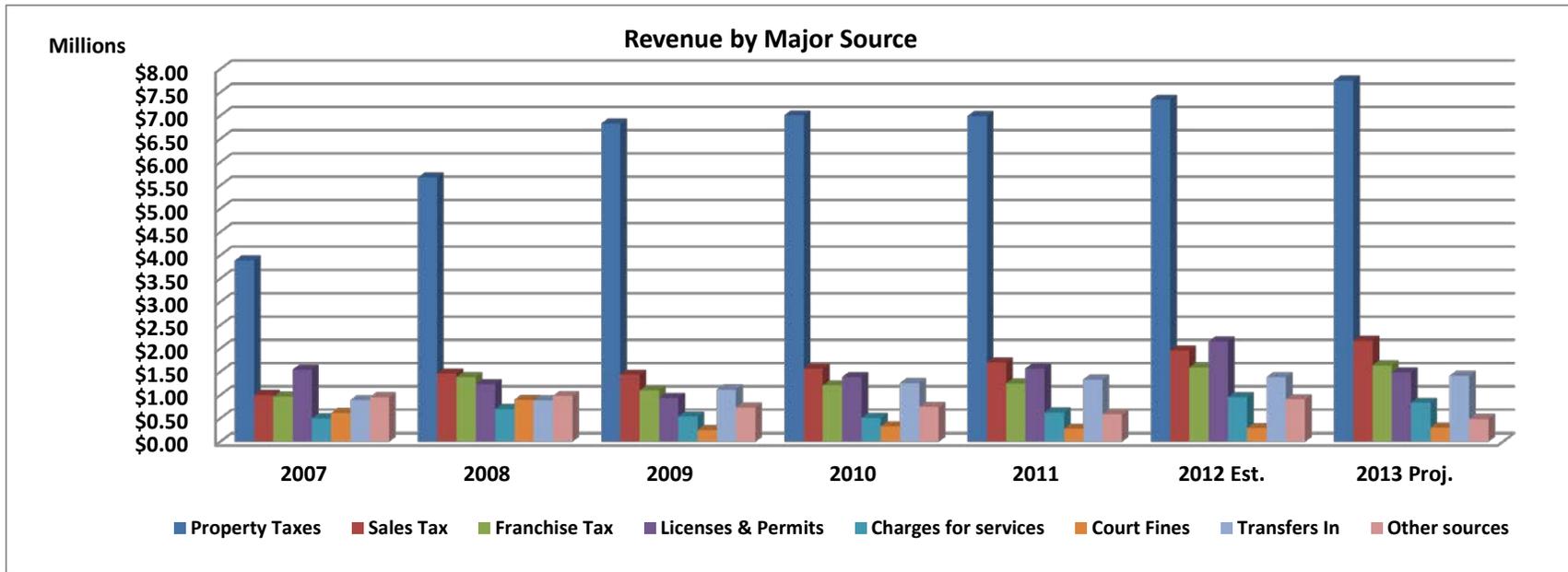


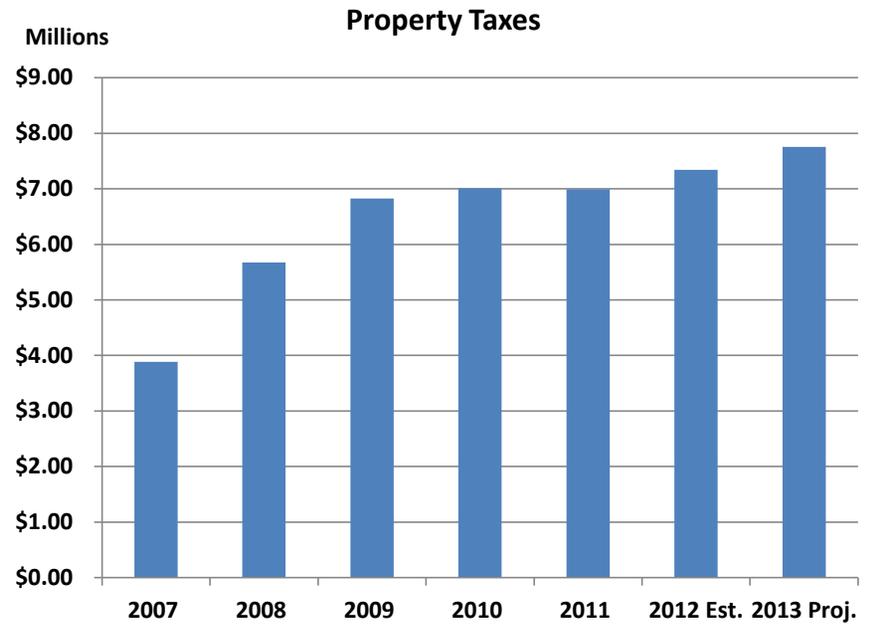
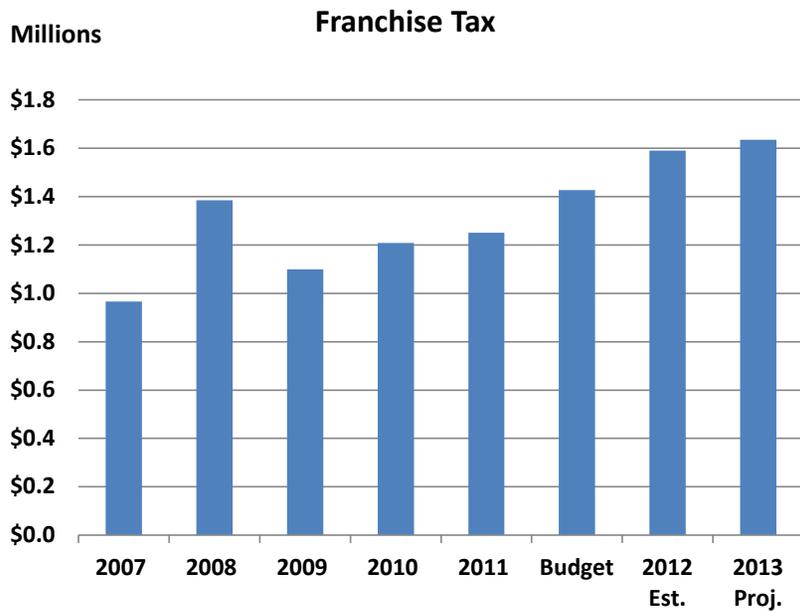
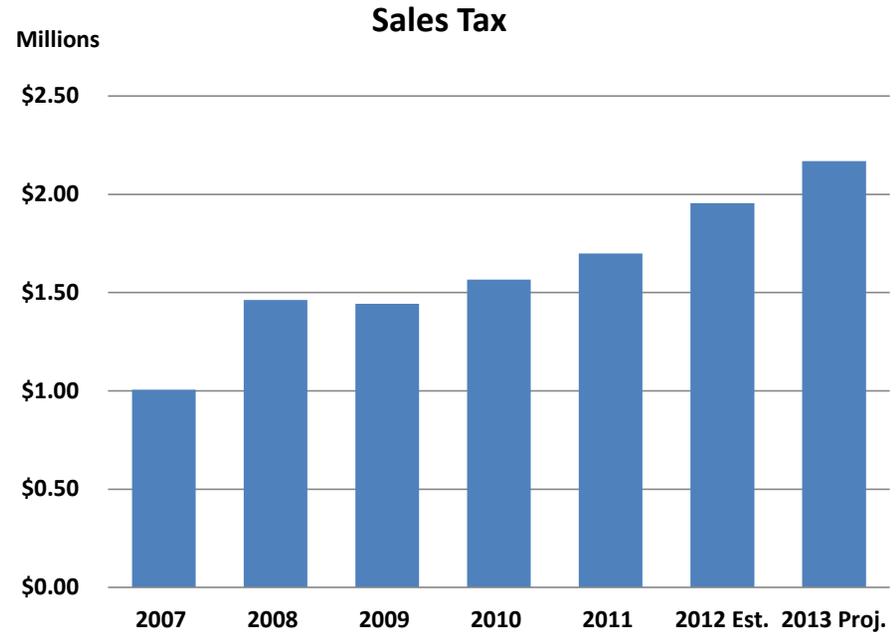
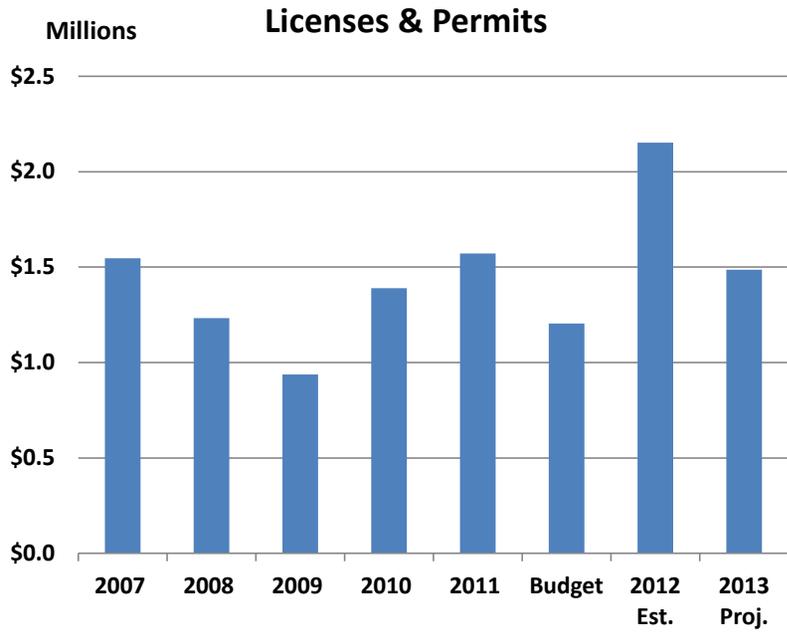
2013 Revenue Proposed: \$16,086,349

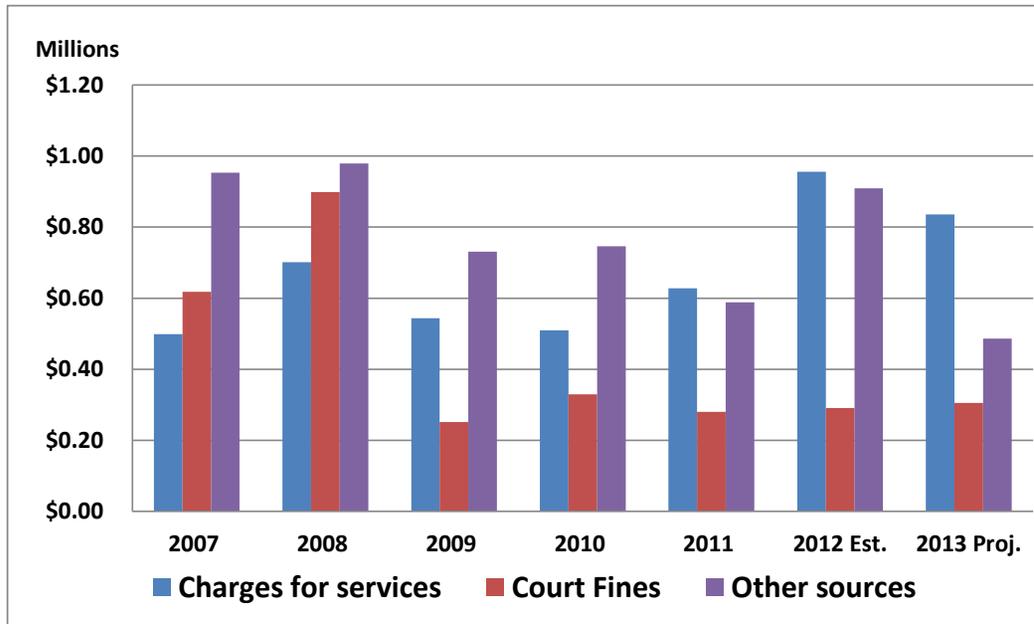
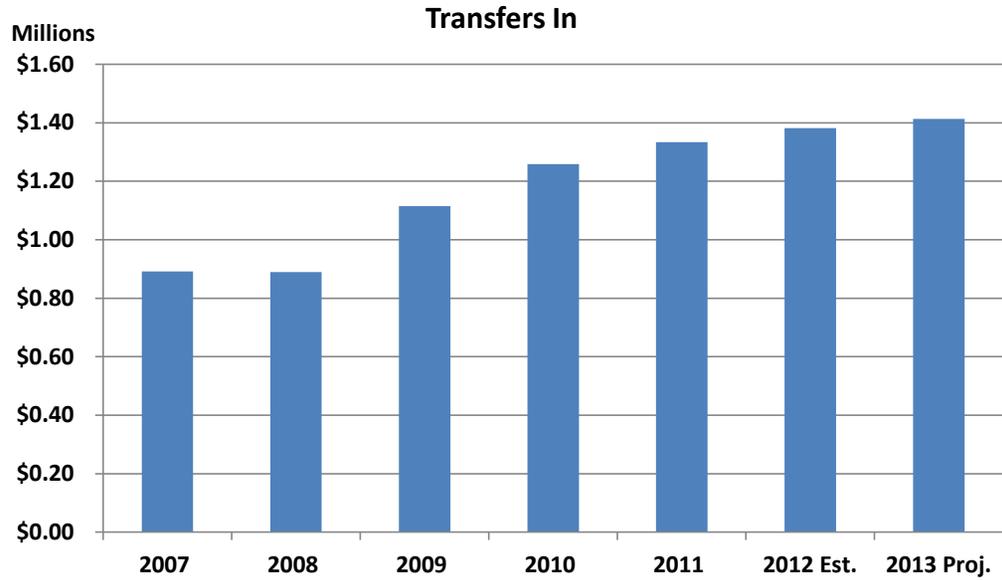


GENERAL FUND

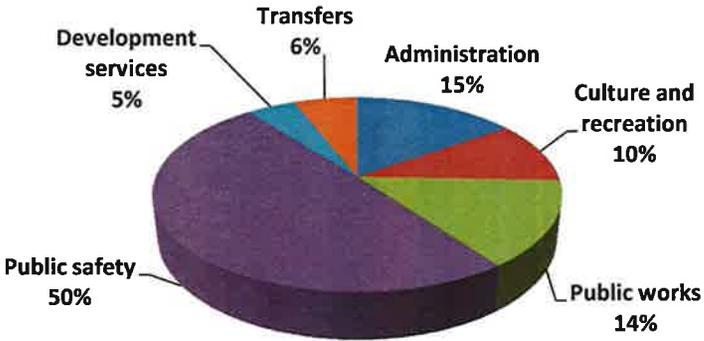
	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008- 2009	ACTUAL 2009- 2010	ACTUAL 2010- 2011	BUDGET 2011-2012	AMENDED 2011-2012	ESTIMATED 2011-2012	PROPOSED 2012-2013
Property Taxes	3,885,868	5,672,030	6,827,171	7,008,667	6,991,196	7,413,601	7,413,601	7,343,689	7,754,465
Sales Tax	1,006,237	1,462,043	1,442,552	1,566,752	1,698,965	1,915,629	1,915,629	1,955,248	2,168,091
Franchise Tax	966,512	1,384,438	1,099,550	1,208,188	1,250,674	1,426,440	1,426,440	1,590,889	1,635,175
Licenses & Permits	1,546,491	1,232,527	936,753	1,389,979	1,571,253	1,204,892	1,204,892	2,151,850	1,487,000
Charges for services	498,665	701,744	543,367	509,332	628,010	713,675	713,675	955,529	835,850
Court Fines	618,150	898,407	251,563	329,146	280,223	285,000	285,000	291,219	305,000
Transfers In	891,904	888,999	1,115,211	1,258,443	1,334,042	1,382,195	1,382,195	1,382,195	1,413,834
Other sources	952,836	978,791	730,773	746,563	588,292	541,959	541,959	908,953	486,107
Total Revenue	10,366,663	13,218,980	\$ 12,946,940	\$ 14,017,069	\$ 14,342,654	\$ 14,883,391	\$ 14,883,391	\$ 16,579,574	\$ 16,085,521
	2007	2008	2009	2010	2011	Budget	Budget	2012 Est.	2013 Proj.



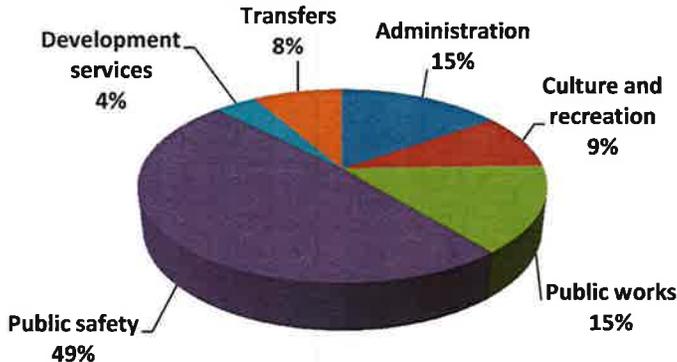




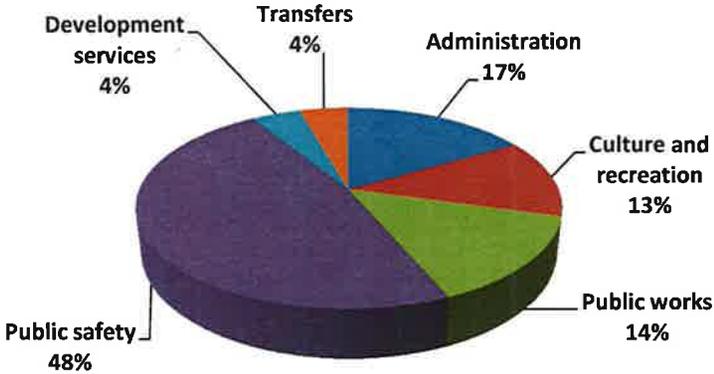
EXPENDITURE BUDGET GRAPHS



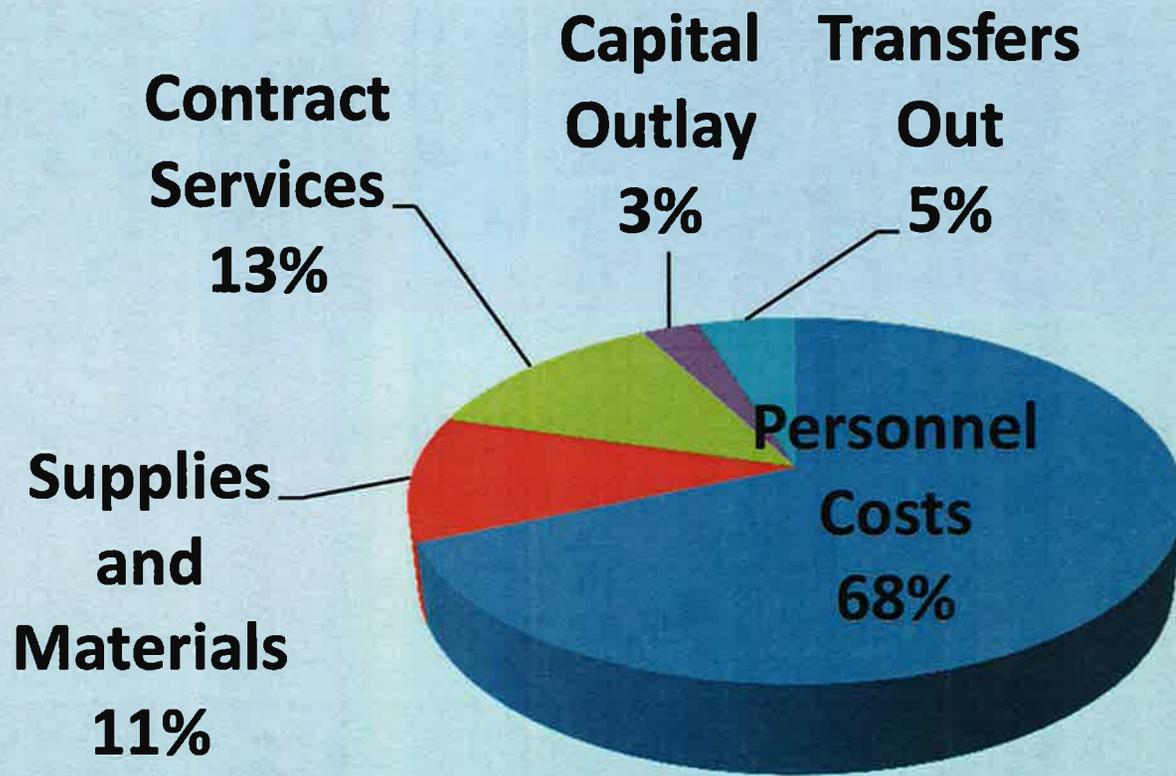
2012 Expenditure Budget: \$16,376,306



2012 Estimated Actual: \$16,214,240



2013 Proposed Budget: \$17,553,336





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 2012- 2013 Proposed Budget

Fiscal Year	Total Sales Tax Received	1¢ General Fund	.50¢	EDC	.25¢ Street Maint.	% Change
2006	1,583,648	932,081		466,041	185,526	
2007	1,730,338	976,025		488,012	266,301	43.5%
2008	2,533,974	1,291,747		645,874	322,310	21.0%
2009	2,898,131	1,449,065		724,533	362,266	12.4%
2010	3,143,026	1,571,513		785,756	392,878	8.5%
2011	3,416,151	1,708,076		854,038	427,019	8.7%
2012 Estimate	\$3,946,256	1,973,128		986,564	493,282	15.5%
2013 Proposed	\$4,340,882	\$2,170,441		\$1,085,220	\$542,610	



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

ACCOUNT DESCRIPTION	ACTUAL 2008-2009	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	FYE ESTIMATE	PROPOSED 2012-2013
Beginning Fund Balance	\$ 227,961	\$ 142,226	\$ 162,847	\$ 162,847	\$ 162,847	\$ 254,098
Operating Revenues:						
Sales tax	362,266	427,019	469,290	469,290	493,282	542,610
Interest	7,816	2,905	2,500	2,500	4,154	3,000
Total Operating Revenues	370,082	429,924	471,790	471,790	497,436	545,610
Total Funds Available	598,043	572,150	634,637	634,637	660,283	799,708
Operating Expenses:						
Personnel services	-	-	-	-	-	-
Contract services	96,570	409,303	500,000	500,000	406,185	700,000
Supplies and materials	2,006	-	-	-	-	-
Transfer Out	-	-	-	-	-	-
Total Expenditures	98,576	409,303	500,000	500,000	406,185	700,000
Excess (deficiency) of revenues over (under) expenditures	271,506	20,621	(28,210)	(28,210)	91,251	(154,390)
Ending Fund Balance	\$ 499,467	\$ 162,847	\$ 134,637	\$ 134,637	\$ 254,098	\$ 99,708

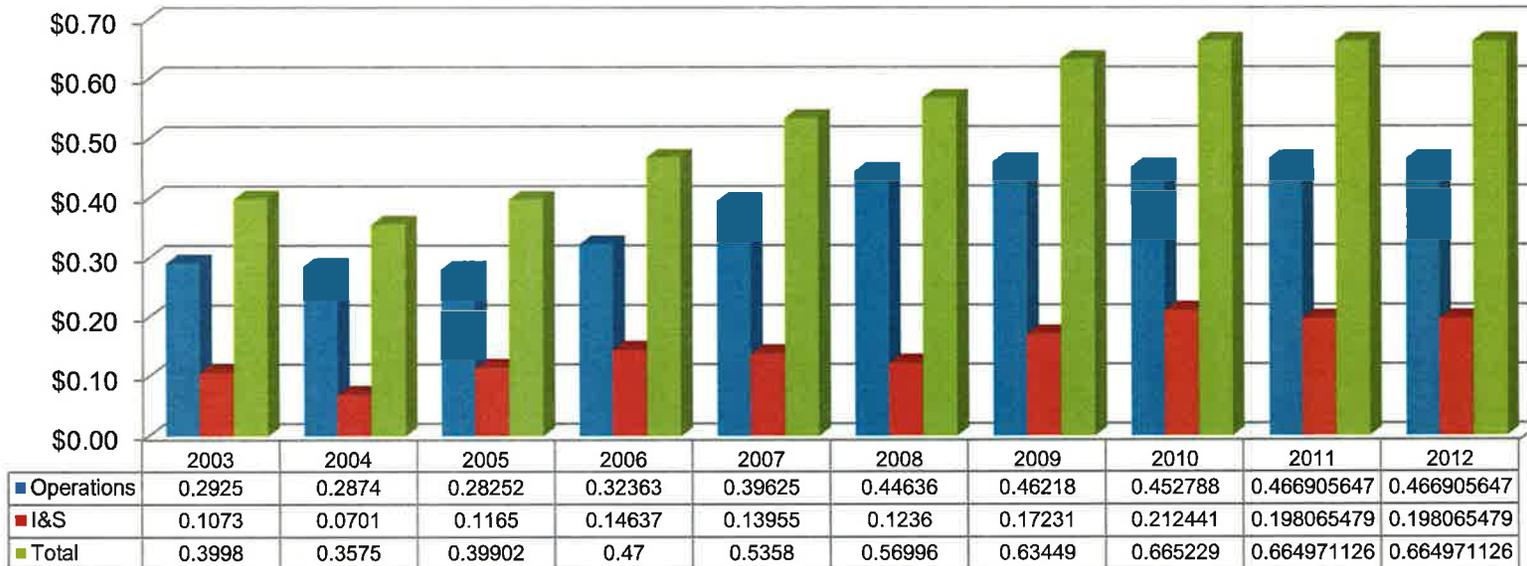


DEBT SERVICE FUND

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.

Proposed Budget FY 2012-2013

■ Operations ■ I&S ■ Total





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

ACCOUNT DESCRIPTION	ACTIAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	ESTIMATE 2011-2012	PROPOSED 2012-2013
BEGINNING FUND BALANCE	\$ 226,226	\$ 301,862	\$ 451,193	\$ 451,193	\$ 451,193	\$ 813,202
<u>REVENUES:</u>						
Property taxes	2,605,302	3,255,376	3,029,715	3,029,715	3,109,573	2,915,812
Interest income	19,848	17,870	15,000	15,000	23,500	23,500
Transfers in	180,955	184,000	186,305	186,305	186,305	188,755
TOTAL REVENUES	2,806,105	3,457,246	3,231,020	3,231,020	3,319,378	3,128,067
TOTAL FUNDS AVAILABLE	\$ 3,032,331	\$ 3,759,108	\$ 3,682,213	\$ 3,682,213	\$ 3,770,571	\$ 3,941,269
<u>EXPENDITURES:</u>						
Principal	1,431,310	1,537,070	1,710,200	1,500,200	1,501,146	1,706,968
Interest	1,296,137	1,766,305	1,474,706	1,352,377	1,451,223	1,405,061
Agent Fees	3,022	4,540	3,500	5,000	5,000	5,000
TOTAL EXPENDITURES	\$ 2,730,469	\$ 3,307,915	\$ 3,188,406	\$ 2,857,577	\$ 2,957,369	\$ 3,117,029
Excess (deficiency) of revenues over (under) expenditures	\$ 75,636	\$ 149,331	\$ 42,614	\$ 373,444	\$ 362,009	\$ 11,039
ENDING FUND BALANCE	\$ 301,862	\$ 451,193	\$ 493,808	\$ 824,637	\$ 813,202	\$ 824,241

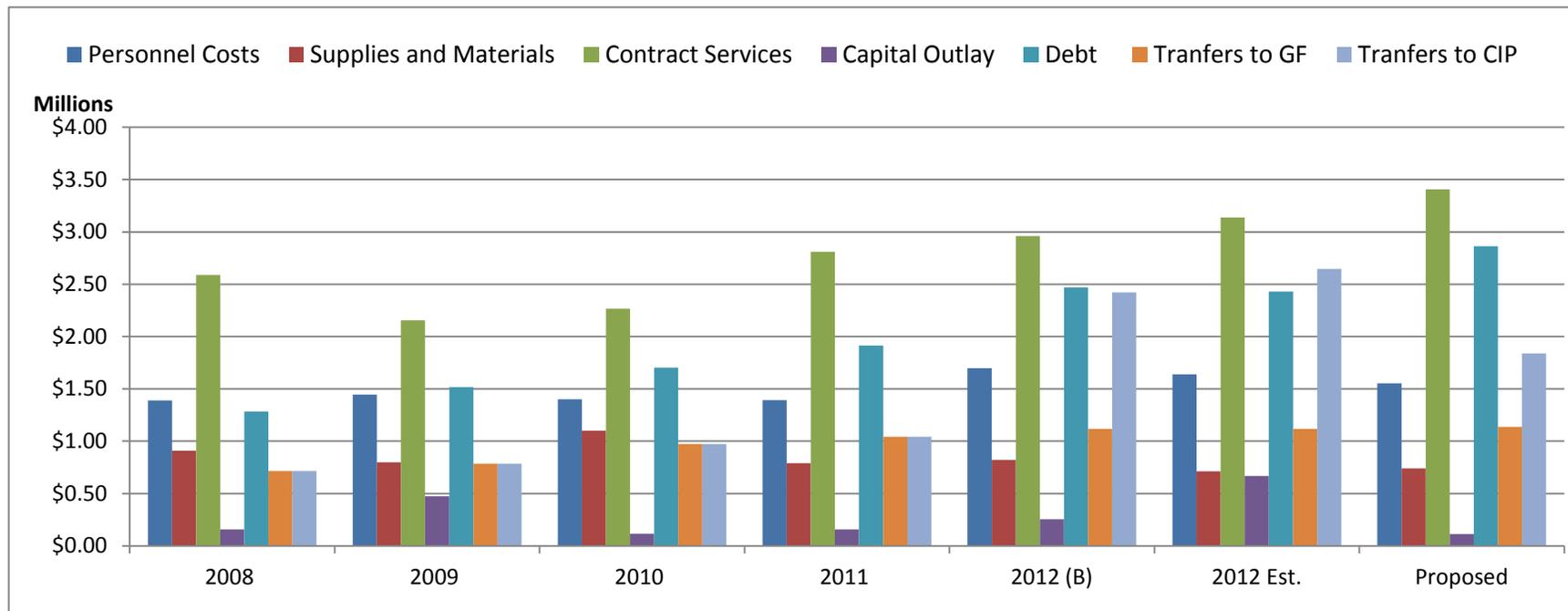


UTILITY FUND (612)

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.

☺ THIS PROPOSED BUDGET DOES NOT INCLUDE A RATE INCREASE

Proposed Budget FY 2012-2013

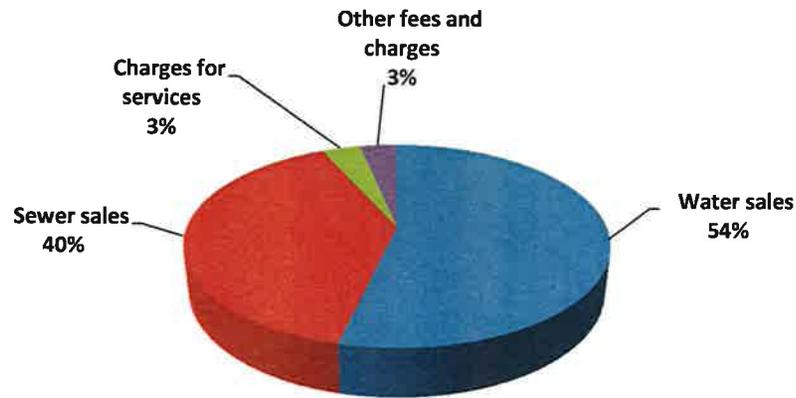




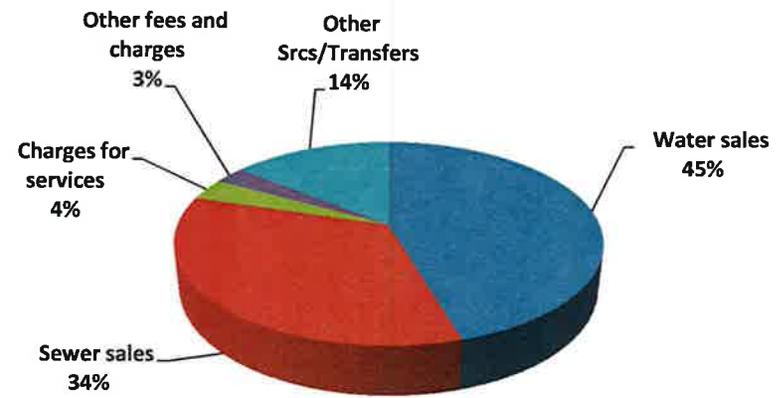
WATER AND WASTEWATER FUND
Revenue, Expenses and Changes in Working Capital
Fund 612

ACCOUNT DESCRIPTION	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	ESTIMATE 2011-2012	PROPOSED 2012-2013
Operating Revenues:					
Water sales	5,452,480	5,157,892	5,157,892	5,049,829	5,250,000
Sewer sales	3,633,157	3,794,866	3,794,866	3,836,156	3,950,000
Charges for services	377,724	329,000	329,000	520,322	396,000
Other fees and charges	370,146	325,000	325,000	385,337	320,000
Other financing sources	-	-	-	1,363,312	1,658,000
Total Operating Revenues	9,833,507	9,606,758	9,606,758	11,154,956	11,574,000
Operating Expenses:					
Administration (73)	542,206	480,199	480,199	474,810	432,419
Water operations(61)	2,866,492	3,102,729	3,102,729	3,234,076	3,426,659
Wastewater collections (71)	323,955	436,670	436,670	362,123	453,359
Wastewater treatment (72)	769,977	907,557	907,557	904,107	915,766
Billing/Collecton and Meter Reading	491,963	549,546	549,546	513,988	448,391
Total Operating Expenses	4,994,592	5,476,702	5,476,701	5,489,104	5,676,594
Non-Operating Expenses:					
Transfers out - PILOT	1,042,953	1,117,592	1,117,592	1,117,593	1,137,734
Transfer to Risk Insurance Fund	-	25,000	25,000	-	25,000
Capital outlays	158,267	255,874	255,874	667,273	112,589
Debt Requirements	1,884,005	2,467,747	2,467,747	2,427,822	2,861,960
Transfer to CIP	-	1,280,000	1,280,000	1,530,000	1,840,000
Other non-operating	29,732	-	-	1,200	1,000
Total Non-Operating Expenses	3,114,957	5,146,213	5,146,213	5,743,889	5,978,283
Total Operating and Non-Operating	8,109,550	10,622,914	10,622,914	11,232,993	11,654,877
Excess (deficiency of Revenues over expenses)	1,723,957	(1,016,156)	(1,016,156)	(78,037)	(80,877)
Beginning Working Capital	4,309,158	6,033,115	6,033,115	6,033,115	5,955,079
Adjust to CAFR	-	-	-	-	-
Ending Working Capital	6,033,115	5,016,959	5,016,959	5,955,079	5,874,202
Working Capital Days	272	172	172.38	194	184
Working Capital to operations	74%	47%	47%	53%	50%
60 Day Requirement	2,458,377	2,401,690	2,401,690	2,788,739	2,893,500
Debt Coverage	3.20	2.03	2.03	2.45	2.05

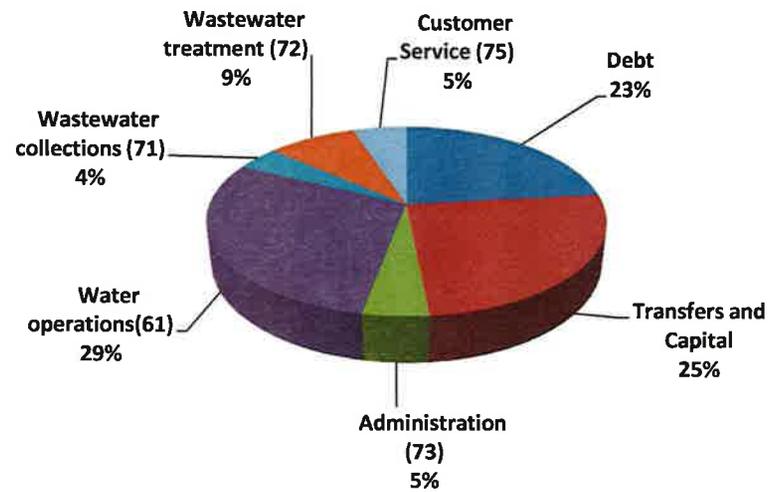
Enterprise funds distinguish between current and non-current assets and liabilities. It is possible to take advantage of this distinction to calculate working capital (i.e. current assets less current liabilities). The measure of working capital indicates the relatively liquid portion of total enterprise fund capital, which constitutes a margin or buffer for meeting obligations. It is essential that adequate levels of working capital in the Enterprise Fund be maintained to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenses) and to ensure stable services and fees. Working capital is also critical and crucial in long-term financial planning...



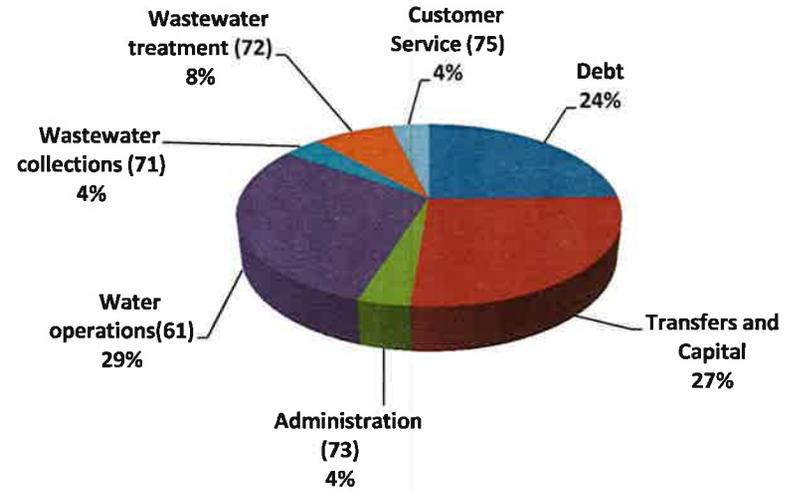
2012 Revenue Budget: \$9,606,758



2013 Revenue Budget: \$11,574,000



2012 Expense Budget: \$10,622,914



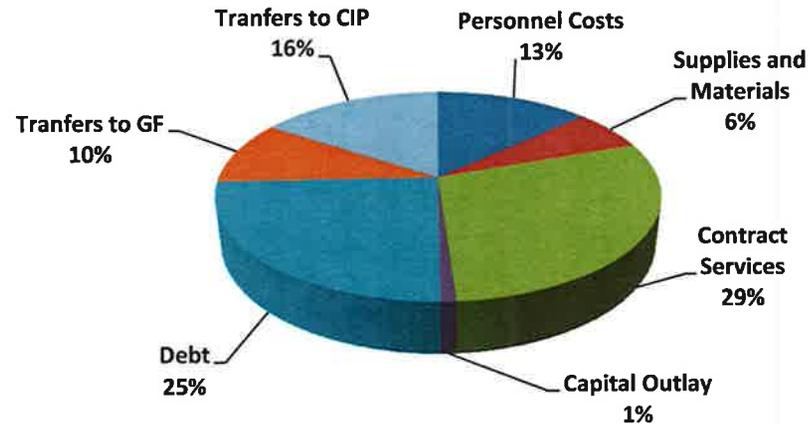
2013 Expense Budget: \$11,654,877



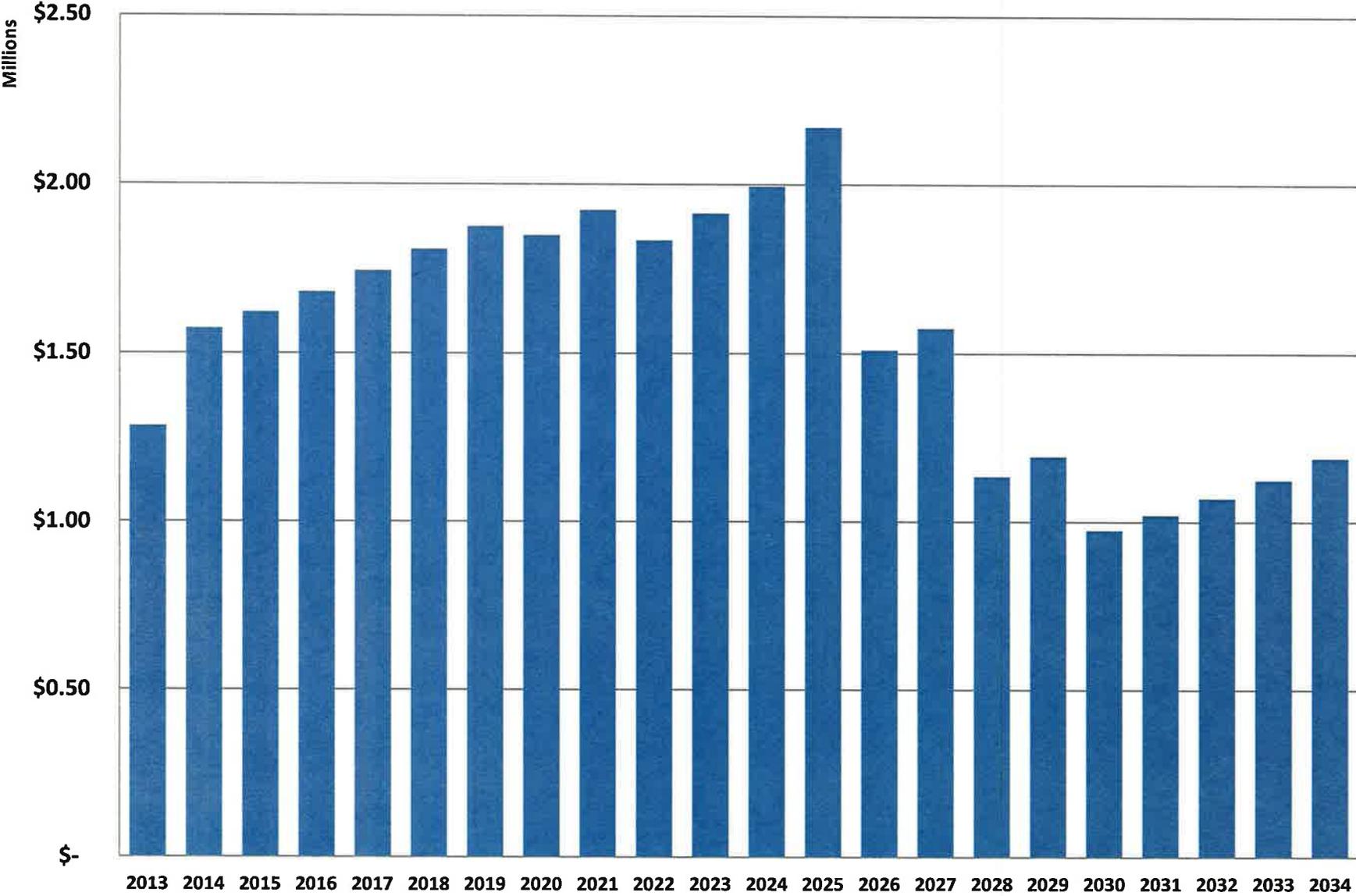
UTILITY FUND CATEGORY SUMMARY

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	Estimated 2011-2012	Proposed 2011-2012
Personnel Costs	1,301,169	1,390,684	1,444,237	1,399,829	1,391,971	1,697,997	1,697,996	1,639,015	1,553,005
Supplies and Materials	1,004,170	909,630	798,786	1,102,338	791,501	819,345	819,345	711,591	740,600
Contract Services	1,940,889	2,587,086	2,155,639	2,265,001	2,811,120	2,959,360	2,959,360	3,138,498	3,407,989
Capital Outlay	301,658	157,346	474,574	115,523	158,267	255,874	255,874	667,273	112,589
Debt	770,998	1,282,818	1,517,752	1,702,242	1,913,737	2,467,747	2,467,747	2,429,022	2,862,960
Tranfers to GF	530,840	715,429	784,783	974,443	1,042,953	1,117,592	1,117,592	1,117,592	1,137,734
Tranfers to CIP	705,840	715,429	784,783	974,443	1,042,953	2,422,592	2,422,592	2,647,592	1,840,000
Total	6,555,565	7,758,421	7,960,555	8,533,818	9,152,503	11,740,506	11,740,506	12,350,584	11,654,877
	2007	2008	2009	2010	2011	2012	2012 (B)	2012 Est.	Proposed

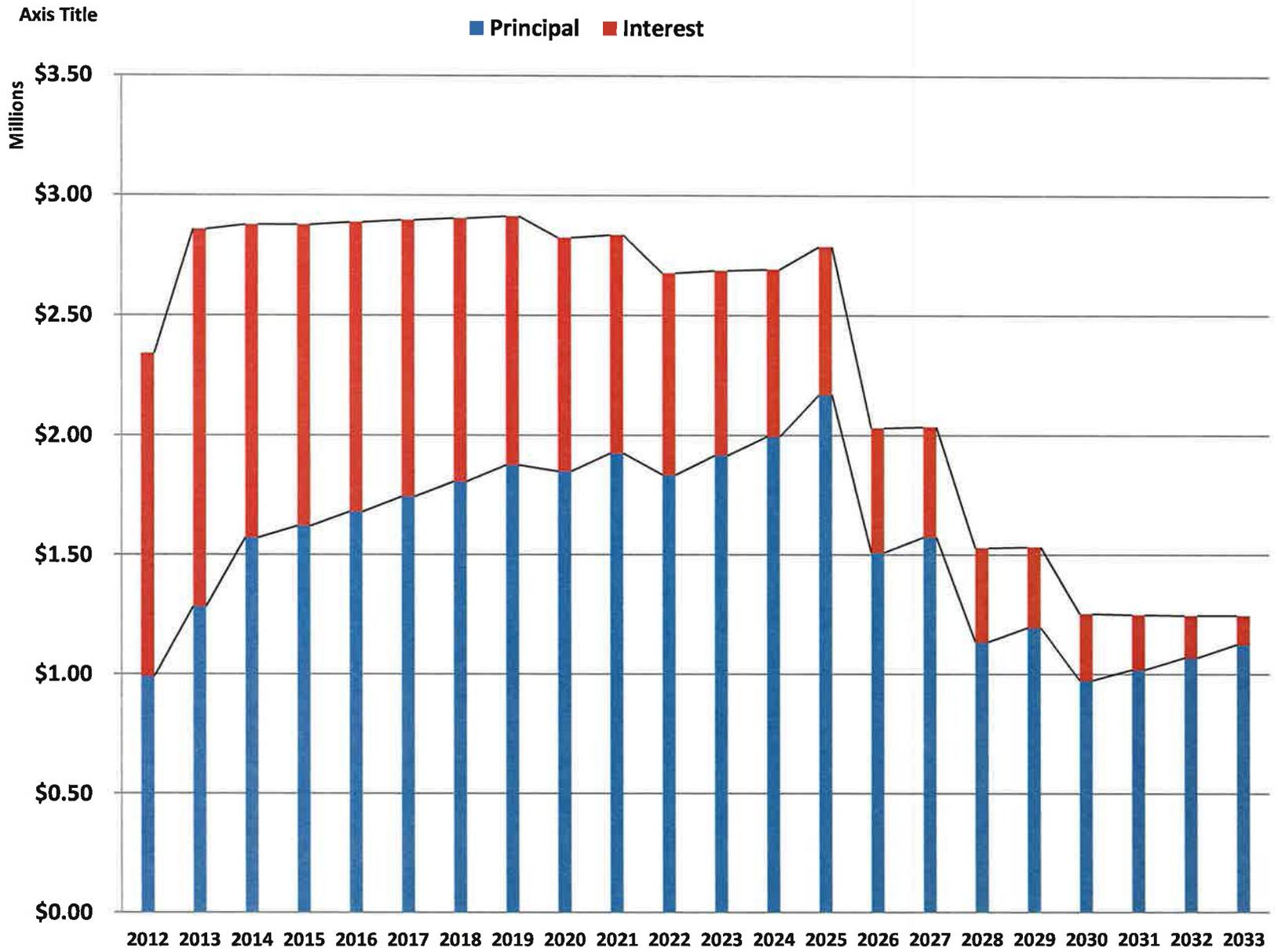
FY 2012-2013 - Budget By Category



Principal Amortized Water and Sewer Debt



Water and Sewer Debt Amortization

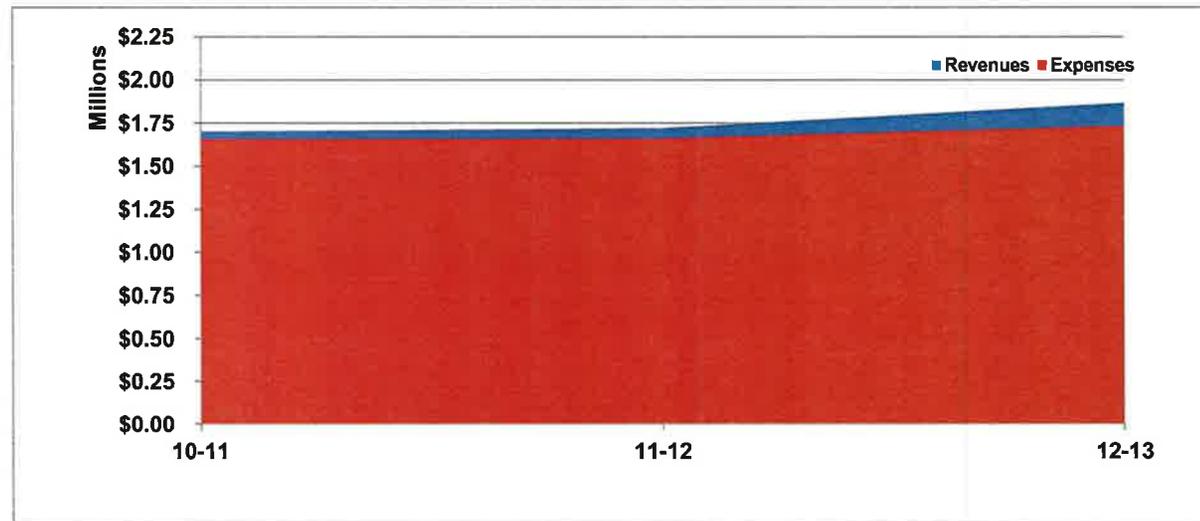




SOLID WASTE FUND (712)

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.

PROPOSED BUDGET FY 2012-2013





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

ACCOUNT DESCRIPTION	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	ESTIMATE 2011-2012	PROPOSED 2012-2013
Beginning Working Capital	336,912	379,905	379,905	379,905	509,022
Operating Revenues:					
Franchise Fees-Comm Solid Waste	56,342	76,140	76,140	83,021	89,675
Charges for services	1,645,533	1,646,688	1,646,688	1,780,002	1,825,278
Interest	2,149	1,500	1,500	5,500	3,200
Total Operating Revenues	1,704,024	1,724,328	1,724,328	1,868,524	1,918,153
Operating Expenses:					
Personnel Costs	7,513	15,822	15,822	12,357	26,356
Solid Waste Contract	1,292,966	1,179,760	1,179,760	1,297,869	1,396,676
Mowing Contracts	53,603	125,000	125,000	116,250	225,000
Litter Contracts	12,910	9,000	9,000	28,810	41,000
Spring and Fall Cleanup	10,525	15,000	15,000	3,880	15,000
Hazardous Waste Contract	350	23,000	23,000	100	-
Dump Station	87,164	100,000	100,000	33,231	112,000
Other Expenses	-	-	-	-	15,000
Capital	-	-	-	49,307	80,000
Total Expenditures	1,465,031	1,467,582	1,467,582	1,541,804	1,911,032
Net Income (Loss) Before Transfers	238,993	256,746	256,746	326,720	7,121
Other Financing Sources (Uses):					
Transfers in from other funds	-	-	-	-	-
Transfers to other funds	(196,000)	(197,603)	(197,603)	(197,604)	(397,600)
Net Other Financing Sources (Uses)	(196,000)	(197,603)	(197,603)	(197,604)	(397,600)
Change in Net Assets	42,993	59,143	59,143	129,116	(390,479)
Prior Year Adjustment					
Ending Working Capital	379,905	439,049	439,049	509,022	118,543

Near Cash item with a receivable balance



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.

PROPOSED 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	PROPOSED 2012-2013
Beginning Working Capital	\$ -	\$ -	\$ -	\$ -	\$ 307,525
Operating Revenues:					
Drainage fees	-	-	-	351,150	435,000
Other fees and charges	-	-	-	-	-
Interest	-	-	-	1,375	2,125
Contributions	-	-	-	-	-
Total Operating Revenues	-	-	-	352,525	437,125
Operating Expenses:					
Personnel services	-	-	-	-	186,201
Professional services	-	-	-	45,000	71,000
Contract services	-	-	-	-	157,780
Supplies and materials	-	-	-	-	34,800
Capital outlays	-	-	-	-	187,500
Contingency	-	-	-	-	9,000
Drainage projects	-	-	-	-	-
Total Expenditures	-	-	-	45,000	646,281
Net Income (Loss) Before Other Sources	-	-	-	307,525	(209,156)
Other Financing Sources(uses) :					
Contributions	-	-	-	-	-
Other sources	-	-	-	-	-
Transfers in from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	(9,000)
Total Other Financing Sources (Uses)	-	-	-	-	(9,000)
Change in Net Assets	-	-	-	307,525	(218,156)
Ending Working Capital	\$ -	\$ -	\$ -	\$ 307,525	\$ 89,369



LITTLE ELM

FUND STATEMENTS SPECIAL REVENUE FUNDS

Fund #	
200	Court Technology
200	Court Security
200	Child Safety
200	Library Grant - Lone Star
200	Library Grant - Cornerstone of Science
200	Police Training - LEOSE
200	Police Grant - JAG
200	Police -McGruff
200	Fire Training - TCLEOSE
200	Fire- Citizen Corp - FEMA
200	Fire and EMS - Trauma Care
200	Fire and EMS - CoServ Grant
201	Teen Court
202	Streetscape - Tower Leases and Escrow Funds
205	Traffic Safety - Photographic Camera
210	SECO Grant - Solar Panels
250	Donations - Library Building
250	Donations - Library Operations
250	Donations - Police
250	Donations - Police Explorer
250	Donations - Animal Shelter
250	Donations - Fire
412	Police - Fine and Forfeitures
825	Park Development Fees



SPECIAL REVENUE FUNDS

(Fund 200)
Court Technology

Proposed Budget FY 2012-2013

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	ESTIMATE 2011-2012	PROPOSED 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ 4,513	\$ 9,419	\$ 13,897	\$ 13,897	\$ 13,897	\$ 21,241
REVENUES:							
Court Technology Fees	200-5513-00-00	12,250	10,756	12,000	12,000	10,183	10,000
Interest	200-5611-00-00	179	260	250	250	350	250
TOTAL REVENUES		12,429	11,016	12,250	12,250	10,533	10,250
TOTAL FUNDS AVAILABLE		\$ 16,942	\$ 20,435	\$ 26,147	\$ 26,147	\$ 24,430	\$ 31,491
EXPENDITURES:							
Court Technology Expense	200-6324-07-00	7,523	6,538	10,000	10,000	3,189	5,000
Transfer to General Fund	200-6250-07-00	-	-	10,000	10,000	-	7,500
TOTAL EXPENDITURES		\$ 7,523	\$ 6,538	\$ 20,000	\$ 20,000	\$ 3,189	\$ 12,500
Excess (deficiency) of revenues over (under) expenditures		4,906	4,478	(7,750)	(7,750)	7,344	(2,250)
ENDING FUND BALANCE	200-3111-00-00	\$ 9,419	\$ 13,897	\$ 6,147	\$ 6,147	\$ 21,241	\$ 18,991

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

Proposed Budget FY 2012-2013

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	ESTIMATE 2011-2012	PROPOSED 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ 31,322	\$ 40,051	\$ 33,403	\$ 33,403	\$ 33,403	\$ 38,497
REVENUES:							
Court Security Fees	200-5514-00-00	8,214	7,366	8,000	8,000	7,419	7,419
Interest	200-5611-00-00	515	362.35	500	500	675	725
TOTAL REVENUES		8,729	7,728	8,500	8,500	8,094	8,144
TOTAL FUNDS AVAILABLE		\$ 40,051	\$ 47,779	\$ 41,903	\$ 41,903	\$ 41,497	\$ 46,641
EXPENDITURES:							
Court Security Expense	200-6323-07-00	-	-	-	-	-	-
Transfer to General Fund	200-6250-07-00	-	14,376	15,000	15,000	3,000	10,000
TOTAL EXPENDITURES		\$ -	\$ 14,376	\$ 15,000	\$ 15,000	\$ 3,000	\$ 10,000
Excess (deficiency) of revenues over (under) expenditures		8,729	(6,648)	(6,500)	(6,500)	5,094	(1,856)
ENDING FUND BALANCE	200-3111-00-00	\$ 40,051	\$ 33,403.09	\$ 26,903	\$ 26,903	\$ 38,497	\$ 36,641

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

Proposed Budget FY 2012-2013

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	ESTIMATE 2011-2012	PROPOSED 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ 23,743	\$ 11,296	\$ 45,253	\$ 45,253	\$ 45,253	\$ 8,885
REVENUES:							
Child Safety Fees	200-5503-00-00	5,257	7,017	6,000	6,000	3,875	6,500
Other Govt's-Denton County	200-5310-00-00	5,825	26,490	-	-	4,200	4,200
Interest	200-5611-00-00	214	450	180	180	810	-
TOTAL REVENUES		11,296	33,957	6,180	6,180	8,885	10,700
TOTAL FUNDS AVAILABLE		\$ 35,039	\$ 45,253	\$ 51,433	\$ 51,433	\$ 54,138	\$ 19,585
EXPENDITURES:							
Child Safety Program Expense	200-6340-30-00	23,743	-	20,000	20,000	38,753	19,585
Transfer to Fund 201 (Juvenile)	200-8995-30-00	-	-	6,500	6,500	6,500	-
TOTAL EXPENDITURES		\$ 23,743	\$ -	\$ 26,500	\$ 26,500	\$ 45,253	\$ 19,585
Excess (deficiency) of revenues over (under) expenditures		(12,447)	33,957	(20,320)	(20,320)	(36,368)	(8,885)
ENDING FUND BALANCE	200-3111-00-00	\$ 11,296	\$ 45,253	\$ 24,933	\$ 24,933	\$ 8,885	\$ 0



SPECIAL REVENUE FUNDS
(Fund 200)
LONE STAR LIBRARY GRANT

Grants: to account for grant of funds from the State Library Archives.

Proposed Budget
FY 2012-2013



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	ESTIMATE 2011-2012	PROPOSED 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ 28	\$ 27.69	\$ (0)	\$ (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)	\$ (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)	\$ (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 FUNDS
(Fund 200)
LIBRARY-CORNERSTONE OF SCIENCE GRANT

Grants: 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.

Proposed Budget
FY 2012-2013



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	ESTIMATE 2011-2012	PROPOSED 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ 3,767	\$ 3,967	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667
REVENUES:							
Interest	200-5611-00-00	-	-	-	-	-	-
Other agencies	200-5905-00-00	200	1,200	-	-	-	-
TOTAL REVENUES		200	1,200	-	-	-	-
TOTAL FUNDS AVAILABLE		\$ 3,967	\$ 5,167	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667
EXPENDITURES:							
IT Services	200-6328-09-00	-	-	-	-	-	-
Supplies and equipment	200-6330-09-00	-	1,500	-	-	-	3,667
Lone Star Grant expense	200-6331-09-00	-	-	-	-	-	-
Miscellaneous expense	200-6339-09-00	-	-	-	-	-	-
Training and travel	200-6715-09-00	-	-	-	-	-	-
TOTAL EXPENDITURES		-	1,500	-	-	-	3,667
Excess (deficiency) of revenues over (under) expenditures		200	(300)	-	-	-	(3,667)
ENDING FUND BALANCE	200-3111-00-00	\$ 3,967	\$ 3,667	\$ 3,667	\$ 3,667	\$ 3,667	\$ (0)

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



SPECIAL REVENUE FUNDS (Fund 200) POLICE LEOSE FUNDS

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.

Proposed Budget FY 2012-2013



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	ESTIMATE 2011-2012	PROPOSED 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ 8,438	\$ 11,522	\$ 12,631	\$ 10,331	\$ 12,631	\$ 15,546
REVENUES:							
Other agencies	200-5301-00-00	2,834	2,919	3,500	3,500	2,765	2,500
Interest	200-5611-00-00	250	185	200	200	150	-
TOTAL REVENUES		3,084	3,104	3,700	3,700	2,915	2,500
TOTAL FUNDS AVAILABLE		\$ 11,522	\$ 14,626	\$ 16,331	\$ 14,031	\$ 15,546	\$ 18,046
EXPENDITURES:							
Supplies and equipment	200-6330-30-00	-	1,995	1,000	1,000	-	1,000
Miscellaneous expense	200-6333-30-00	-	-	-	-	-	1,000
Training and travel	200-6715-30-00	-	-	5,000	5,000	-	10,000
TOTAL EXPENDITURES		\$ -	\$ 1,995	\$ 6,000	\$ 6,000	\$ -	\$ 12,000
Excess (deficiency) of revenues over (under) expenditures		3,084	1,109	(2,300)	(2,300)	2,915	(9,500)
ENDING FUND BALANCE	200-3111-00-00	\$ 11,522	\$ 12,631	\$ 10,331	\$ 8,031	\$ 15,546	\$ 6,046



SPECIAL REVENUE FUNDS
(Fund 200)
JUSTICE ASSISTANCE GRANT (JAG) -POLICE DEPARTMENT

Grants: 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 installation; the grant is closed out and completed.

Proposed Budget
FY 2012-2013



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	ESTIMATE 2011-2012	PROPOSED 2012-2013
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)	\$ -	\$ -



SPECIAL REVENUE FUNDS
(Fund 200)
POLICE-MCGRUFF NEIGHBORHOOD TEAM FUND

Grants: 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.

Proposed Budget
FY 2012-2013



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	ESTIMATE 2011-2012	PROPOSED 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ 1,404	\$ 1,404	\$ 1,404	\$ 1,404	\$ 1,404	\$ 1,404
REVENUES:							
Other agencies	200-5309-00-00	-	-	-	-	-	-
Interest	200-5611-00-00	-	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-	-
TOTAL FUNDS AVAILABLE		\$ 1,404	\$ 1,404	\$ 1,404	\$ 1,404	\$ 1,404	\$ 1,404
EXPENDITURES:							
IT Services	200-6328-30-00	-	-	-	-	-	-
Supplies and equipment	200-6330-30-00	-	-	-	-	-	-
Miscellaneous expense	200-6333-30-00	-	-	1,404	1,404	-	1,404
Training and travel	200-6715-30-00	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ -	\$ 1,404	\$ 1,404	\$ -	\$ 1,404
Excess (deficiency) of revenues over (under) expenditures		-	-	(1,404)	(1,404)	-	(1,404)
ENDING FUND BALANCE	200-3111-00-00	\$ 1,404	\$ 1,404	\$ 0	\$ 0	\$ 1,404	\$ 0

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



SPECIAL REVENUE FUNDS
(Fund 200)
Fire Training - State Funds

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.

Proposed Budget
FY 2012-2013



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	ESTIMATE 2011-2012	PROPOSED 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ 2,574	\$ 2,182	\$ 2,828	\$ 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	\$ 2,828
EXPENDITURES:							
Supplies and equipment	200-6330-58-00	-	-	-	-	-	-
Miscellaneous expense	200-6333-58-00	1,166	145	2,000	2,000	-	2,828
Training and travel	200-6715-58-00	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 1,166	\$ 145	\$ 2,000	\$ 2,000	\$ -	\$ 2,828
Excess (deficiency) of revenues over (under) expenditures		(392)	646	(1,000)	(1,000)	-	(2,828)
ENDING FUND BALANCE	200-3111-00-00	\$ 2,182	\$ 2,828	\$ 1,828	\$ 1,828	\$ 2,828	\$ 0



**SPECIAL REVENUE FUNDS
(Fund 200)
FIRE CITIZEN CORP**

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 FEMA.

**Proposed Budget
FY 2012-2013**



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	ESTIMATE 2011-2012	PROPOSED 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ (1,699)	\$ (8,861)	\$ 170	\$ 170	\$ 170	\$ 83
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	-	-	-	-	2,140	-
TOTAL REVENUES		6,852	10,015	-	-	2,140	-
TOTAL FUNDS AVAILABLE		\$ 5,153	\$ 1,153	\$ 170	\$ 170	\$ 2,310	\$ 83
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	-	-	(87)	-
ENDING FUND BALANCE	200-3111-00-00	\$ (8,861)	\$ 170	\$ 170	\$ 170	\$ 83	\$ 83

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 FUNDS
(Fund 200)
NCT TRAUMA FUNDS - FIRE AND EMS

Proposed Budget
FY 2012-2013

NCTCOG: Funds distributed back to the Town through the State of Texas



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	ESTIMATE 2011-2012	PROPOSED 2012-2013
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 FUNDS
(Fund 200)
COSERV GRANT FOR FIRE AND EMS

Grants: to account for grants distributed to the Town by Coserv Electric for equipment and other uses.

Proposed Budget
FY 2012-2013



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	ESTIMATE 2011-2012	PROPOSED 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ -	\$ 1,914	\$ (0)	\$ (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)	\$ (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)	\$ (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.

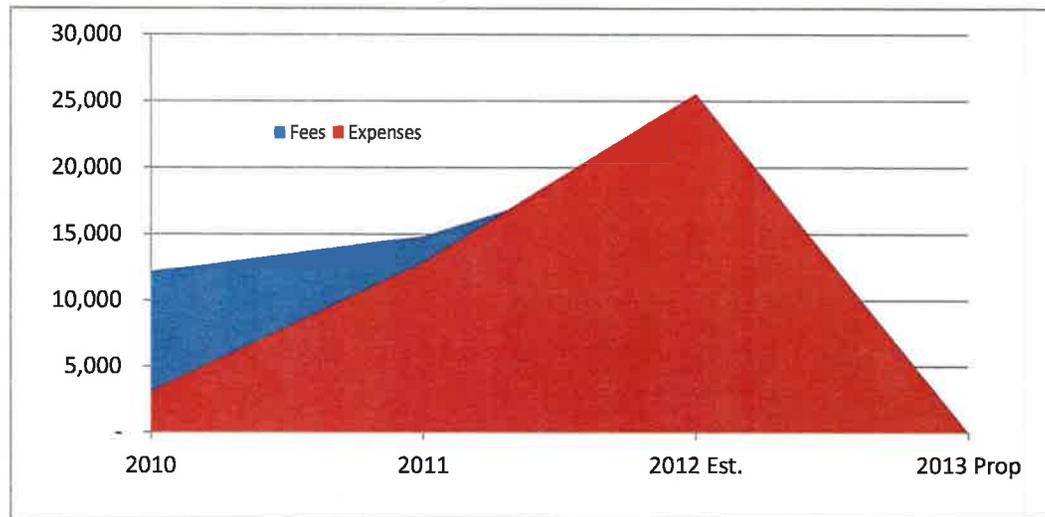


TEEN COURT FUND (201)

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.

PROPOSED BUDGET FY 2012-2013

	2010	2011	2012 Est.	2013 Prop
Fees	12,233	14,853	21,328	-
Expenses	3,214	12,917	25,570	-



Notes:



TEEN COURT FUND
Revenue, Expenses and Changes in Working Capital
Fund 201

ACCOUNT DESCRIPTION	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	ESTIMATE 2011-2012	PROPOSED 2012-2013
Beginning Working Capital	\$ 8,981	\$ 10,917	\$ 10,917	\$ 10,917	\$ 6,676
Operating Revenues:					
Case Manager Fees	12,493	12,000	12,000	12,289	-
Teen Court Fees	2,060	2,000	2,000	2,480	-
Interest	300	300	300	59	-
Total Operating Revenues	14,853	14,300	14,300	14,828	-
Operating Expenses:					
Personnel Costs	-	-	17,955	19,019	-
Operations	12,917	26,250	8,295	6,550	-
Total Expenditures	12,917	26,250	26,250	25,570	-
Net Income (Loss) Before Transfers	1,936	(11,950)	(11,950)	(10,742)	-
Other Financing Sources (Uses):					
Transfers in from other funds	-	6,500	6,500	6,500	-
Transfers to other funds	-	-	-	-	-
Net Other Financing Sources (Uses)	-	6,500	6,500	6,500	-
Change in Net Assets	1,936	(5,450)	(5,450)	(4,242)	-
Prior Year Adjustment					
Ending Working Capital	\$ 10,917	\$ 5,467	\$ 5,467	\$ 6,676	\$ 6,676



SPECIAL REVENUE FUNDS

(Fund 202)

Streetscape

Proposed Budget

FY 2012-2013

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	ESTIMATE 2011-2012	PROPOSED 2012-2013
BEGINNING FUND BALANCE	202-3111-00-00	\$ 38,845	92,217.84	\$ 205,039	\$ 205,039	\$ 205,039	\$ 209,312
REVENUES:							
Developer Contributions	202-5460-00-00	-	-	-	-	5,500	-
Streetscape-Tower Lease	202-5720-00-00	53,373	62,007	50,000	50,000	93,720	90,000
Streetscape-Mitigation	202-5722-00-00	-	-	-	-	19,855	5,000
Transfer In from other funds	202-7997-00-00	-	50,000	50,000	50,000	50,000	-
Interest	202-5611-00-00	-	815	500	500	2,697	2,500
TOTAL REVENUES		53,373	112,822	100,500	100,500	171,772	97,500
TOTAL FUNDS AVAILABLE		\$ 92,218	205,039.35	\$ 305,539	\$ 305,539	\$ 376,812	\$ 306,812
EXPENDITURES:							
Administrative Costs	202-6725-10-00	-	-	-	-	-	-
Engineering Costs	202-6726-10-00	-	-	-	-	7,500	8,000
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	-	-	-	-	-	-
Landscape and Signage	202-6731-10-00	-	-	-	-	-	-
Transfer to Capital Projects	202-6250-10-00	-	-	150,000	150,000	150,000	100,000
TOTAL EXPENDITURES		\$ -	-	\$ 150,000	\$ 150,000	\$ 167,500	\$ 108,000
Excess (deficiency) of revenues over (under) expenditures		53,373	112,821.51	(49,500)	(49,500)	4,272	(10,500)
ENDING FUND BALANCE	202-3111-00-00	\$ 92,218	205,039.35	\$ 155,539	\$ 155,539	\$ 209,312	\$ 198,812

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 FUNDS

(Traffic Safety Fund-205)

TRANSPORTATION 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

Proposed Budget

FY 2012-2013

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	ESTIMATED 2011-2012	PROPOSED 2012-2013
Operating Revenues:						
Charges for services	202,981	476,793	425,000	425,000	390,941	350,941
Interest	102	2,225	2,000	2,000	2,357	2,000
Total Operating Revenue:	203,084	479,018	427,000	427,000	393,298	352,941
Operating Expenses:						
Personnel Costs	-	-	-	-	-	154,100
Supplies and Equipment	-	89,388	105,500	105,500	36,561	-
ATS Service Fees	76,232	180,242	181,500	181,500	180,738	181,500
State Fees	49,661	124,908	45,000	45,000	97,762	77,221
Capital	-	30,533	-	-	-	-
Total Expenditures	125,893	425,070	332,000	332,000	315,061	412,821
Net Income (Loss) Before Transfers	77,190	53,948	95,000	95,000	78,238	(59,880)
Other Financing Sources (Uses):						
Transfers to General Fund	-	23,163	22,200	22,200	14,680	15,000
Net Other Financing Sources (Uses)	-	23,163	22,200	22,200	14,680	15,000
Change in Net Assets	77,190	30,785	72,800	72,800	63,558	(74,880)
Beginning Fund Balance	-	77,190	107,975	107,975	107,975	180,775
Ending Funding Balance	77,190	107,975	180,775	180,775	171,533	105,895



SPECIAL REVENUE FUNDS

(Fund 210
SECO Grant Fund

Proposed Budget FY 2012-2013

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	ESTIMATE 2011-2012	PROPOSED 2012-2013
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).



LITTLE ELM

**FUND STATEMENTS
SPECIAL REVENUE FUNDS
DONATIONS - FUND 250**



SPECIAL REVENUE FUNDS
(Fund 250)
Donation Fund-Library Building Funds

Donations: to account for donations made by civic organizations, businesses, and citizens for specific uses which include the Library is to use for the renovation of the public library.

Proposed Budget
FY 2012-2013



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	ESTIMATE 2011-2012	PROPOSED 2012-2013
BEGINNING FUND BALANCE	250-3111-00-00	\$ 11,745	\$ 19,378	\$ 18,052	\$ 18,052	\$ 18,052	\$ 24,708
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	471	200
TOTAL REVENUES		7,633	4,324	300	300	6,656	200
TOTAL FUNDS AVAILABLE		\$ 19,378	\$ 23,702	\$ 18,352	\$ 18,352	\$ 24,708	\$ 24,908
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	-	24,908
Miscellaneous expense	250-6334-09-00	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ 5,650	\$ 15,000	\$ 15,000	\$ -	\$ 24,908
Excess (deficiency) of revenues over (under) expenditures		7,633	(1,326)	(14,700)	(14,700)	6,656	(24,708)
ENDING FUND BALANCE	250-3111-00-00	\$ 19,378	\$ 18,052	\$ 3,352	\$ 3,352	\$ 24,708	\$ 0

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



SPECIAL REVENUE FUNDS

(Fund 250)

Donation Fund-Library

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.

**Proposed Budget
FY 2012-2013**



LITTLE ELM

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	ESTIMATE 2011-2012	PROPOSED 2012-2013
BEGINNING FUND BALANCE	250-3111-00-00	\$ 3,849	\$ 3,708	\$ 5,033	\$ 5,033	\$ 5,033	\$ 4,286
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	\$ 4,286
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	4,286
TOTAL EXPENDITURES		\$ 2,183	\$ 349	\$ 4,000	\$ 4,000	\$ 1,059	\$ 4,286
Excess (deficiency) of revenues over (under) expenditures		(141)	1,326	(3,500)	(3,500)	(747)	(4,286)
ENDING FUND BALANCE	250-3111-00-00	\$ 3,708	\$ 5,033	\$ 1,533	\$ 1,533	\$ 4,286	\$ 0

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



SPECIAL REVENUE FUNDS
(Fund 250)
Donation Fund - Police Department

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.

Proposed Budget
FY 2012-2013



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	ESTIMATE 2011-2012	PROPOSED 2012-2013
BEGINNING FUND BALANCE	250-3111-00-00	\$ 4,272	\$ 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	\$ 4,272
EXPENDITURES:							
Miscellaneous expense	250-6339-30-00	-	-	3,153	3,153	-	4,272
Anti-Drug Program expense	250-6336-30-00	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ -	\$ 3,153	\$ 3,153	\$ -	\$ 4,272
Excess (deficiency) of revenues over (under) expenditures		-	-	(3,153)	(3,153)	-	(4,272)
ENDING FUND BALANCE	250-3111-00-00	\$ 4,272	\$ 4,272	\$ 1,119	\$ 1,119	\$ 4,272	\$ (0)

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



SPECIAL REVENUE FUNDS

(Fund 250)

Donation Fund - Police Explorer

Donations: 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.

**Proposed Budget
FY 2012-2013**



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	ESTIMATE 2011-2012	PROPOSED 2012-2013
BEGINNING FUND BALANCE	250-3111-00-00	\$ 567	\$ 229	\$ 729	\$ 729	\$ 729	\$ 729
REVENUES:							
Explorer Program Donation	250-5302-00-00	-	500	-	-	-	-
Interest	250-5611-00-00	-	-	-	-	-	-
TOTAL REVENUES		-	500	-	-	-	-
TOTAL FUNDS AVAILABLE		\$ -	\$ 729	\$ 729	\$ 729	\$ 729	\$ 729
EXPENDITURES:							
Explorer Program	250-6361-30-00	337	-	500	500	-	729
TOTAL EXPENDITURES		\$ 337	\$ -	\$ 500	\$ 500	\$ -	\$ 729
Excess (deficiency) of revenues over (under) expenditures		(337)	500	(500)	(500)	-	(729)
ENDING FUND BALANCE	250-3111-00-00	\$ 229	\$ 729	\$ 229	\$ 229	\$ 729	\$ 0



SPECIAL REVENUE FUNDS
(Fund 250)
Donation Fund - Animal Shelter

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.

Proposed Budget
FY 2012-2013



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	ESTIMATE 2011-2012	PROPOSED 2012-2013
BEGINNING FUND BALANCE	250-3111-00-00	\$ 1,463	\$ 1,583	\$ 1,703	\$ 1,703	\$ 1,703	\$ 1,703
<u>REVENUES:</u>							
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	\$ 1,703
<u>EXPENDITURES:</u>							
Animal Shelter Expense	250-6334-44-00	-	-	1,500	1,500	-	1,703
Building Improvements	250-6630-44-00	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,703
Excess (deficiency) of revenues over (under) expenditures		120	120	(1,500)	(1,500)	-	(1,703)
ENDING FUND BALANCE	250-3111-00-00	\$ 1,583	\$ 1,703	\$ 203	\$ 203	\$ 1,703	\$ (0)

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



SPECIAL REVENUE FUNDS
(Fund 250)
Donation Fund-Fire Department

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.

Proposed Budget
FY 2012-2013



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	ESTIMATE 2011-2012	PROPOSED 2012-2013
BEGINNING FUND BALANCE	250-3111-00-00	\$ 3,847	\$ 4,011	\$ 4,511	\$ 4,511	\$ 4,511	\$ 4,806
REVENUES:							
Miscellaneous Donations	250-5324-00-00	864	500	-	-	295	-
Interest	250-5611-00-00	-	-	-	-	-	-
TOTAL REVENUES		864	500	-	-	295	-
TOTAL FUNDS AVAILABLE		\$ -	\$ 4,511	\$ 4,511	\$ 4,511	\$ 4,806	\$ 4,806
EXPENDITURES:							
Miscellaneous expense	250-6338-58-00	700	-	4,011	4,011	-	4,806
TOTAL EXPENDITURES		\$ 700	\$ -	\$ 4,011	\$ 4,011	\$ -	\$ 4,806
Excess (deficiency) of revenues over (under) expenditures		164	500	(4,011)	(4,011)	295	(4,806)
ENDING FUND BALANCE	250-3111-00-00	\$ 4,011	\$ 4,511	\$ 500	\$ 500	\$ 4,806	\$ (0)

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



SPECIAL REVENUE FUNDS
(Fund 412)
Forfeiture Fund

Proposed Budget
FY 2012-2013

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	ESTIMATE 2011-2012	PROPOSED 2012-2013
BEGINNING FUND BALANCE	412-3111-00-00	\$ 7,746	\$ 9,477	\$ 9,293	\$ 9,293	\$ 9,293	\$ 19,408
REVENUES:							
Sale of confiscated assets	412-5675-00-00	2,615	-	-	-	-	2,500
Forfeitures and fines	412-5698-00-00	-	-	-	-	10,000	8,000
Interest	412-5611-00-00	135	115	-	-	115	100
TOTAL REVENUES		2,751	115	-	-	10,115	10,600
TOTAL FUNDS AVAILABLE		\$ 10,496	\$ 9,593	\$ 9,293	\$ 9,293	\$ 19,408	\$ 30,008
EXPENDITURES:							
Other agencies seizure share	412-6200-01-00	1,019	300	5,000	5,000	-	5,000
Miscellaneous expenses	412-6333-01-00	-	-	-	-	-	12,000
TOTAL EXPENDITURES		\$ 1,019	\$ 300	\$ 5,000	\$ 5,000	\$ -	\$ 17,000
Excess (deficiency) of revenues over (under) expenditures		1,732	(185)	(5,000)	(5,000)	10,115	(6,400)
ENDING FUND BALANCE	412-3111-00-00	\$ 9,477	\$ 9,293	\$ 4,293	\$ 4,293	\$ 19,408	\$ 13,008

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

Proposed Budget
FY 2012-2013

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	ESTIMATE 2011-2012	PROPOSED 2012-2013
BEGINNING FUND BALANCE	825-3111-00-00	\$ 152,747	\$ 113,705	\$ 95,492	\$ 95,492	\$ 95,492	\$ 96,802
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	1,310	1,000
TOTAL REVENUES		30,101	1,337	1,400	1,400	1,310	1,000
TOTAL FUNDS AVAILABLE		\$ 182,848	\$ 115,042	\$ 96,892	\$ 96,892	\$ 96,802	\$ 97,802
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	1,310	1,000
ENDING FUND BALANCE	825-3111-00-00	\$ 113,705	\$ 95,492	\$ 96,892	\$ 96,892	\$ 96,802	\$ 97,802

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



COMPONENT UNIT FUND STATEMENTS

Fund #

- 811 Economic Development Type 4A Fund**
- 814 Community Development Type 4B Fund**



Economic Development Corporation

4A Sales Tax

**FY 2012- 2013
PROPOSED BUDGET**

Board of Directors
Jason Olson- President
Micheal Blazer - Vice President
Marc Matney - Secretary/Treasurer
Curtis Cornelius, Director
Stephanie Shoemaker - Council Liaison
Robert Anderson - Alternate Director
Neil Blais- Alternate Director

The Little Elm Economic Development Corporation is tasked with bringing much needed commercial, industrial and tourist opportunities to the Town of Little Elm. The mission of the EDC is to advance the economic development in Little Elm while maintaining traditional values and a sense of community. The Little Elm EDC was founded in 1993 and has served the Town since that time. The EDC is made up of four members from the community and a Town Council Liaison.



FY 2012-2013 BUDGET
(Revenues, Expenditures and Change in Fund Balance)

ACCOUNT CODES	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	FYE ESTIMATE	PROPOSED 2012-2013
Revenue and Other Sources							
811-5132-00-00	CITY SALES TAXES	785,756	854,038	934,050	980,000	977,774	\$1,078,852
811-5400-00-00	MISCELLANEOUS	-	-	-	7,540	7,540	-
811-5611-00-00	INTEREST EARNINGS	17,873	15,412	15,000	17,000	16,868	15,000
811-5682-00-00	RENTAL FEES	117,403	83,775	77,100	67,000	66,885	12,600
811-8900-00-00	LOAN PROCEEDS	-	-	-	7,780,815	7,780,815	-
811-8900-00-00	TRANSFERS IN	-	-	-	-	-	-
Total Revenues and Other Sources		921,033	953,225	1,026,150	8,852,355	8,849,882	1,106,452
Expenditures							
Principal and Interest on Debt							
811-5720-80-00	PRINCIPAL-POINT BANK-ONE ELM PLACE	47,209	45,417	-	301,131	301,131	-
811-5721-80-00	INTEREST-POINT BANK -ONE ELM PLACE	21,642	17,695	-	2,021	2,021	-
811-6001-80-00	INTEREST-SHAE PROMISSORY NOTE - \$2.9M	118,250	118,250	-	22,993	22,993	-
811-6002-80-00	INTEREST-POINT BANK NOTE-BRAEWOOD - \$3.4M	158,978	160,296	-	16,688	16,688	-
811-6003-80-00	INTEREST-BRETT COCHRAN NOTE - \$1M	-	-	-	101,643	101,643	-
811-6004-80-00	PRINCIPAL-LOAN CONSOLIDATION	-	-	274,275	274,273	274,273	283,957
811-6005-80-00	INTEREST-LOAN CONSOLIDATION	-	-	269,950	269,950	269,950	260,266
811-6006-80-00	PRINCIPAL-SHAE NOTE/ MDS REALITY	-	-	-	2,910,981	2,910,981	-
811-6007-80-00	PRINCIPAL-BRAEWOOD NOTE-POINT BANK	-	-	-	3,400,000	3,400,000	-
811-6008-80-00	PRINCIPAL-BRET COCHRAN NOTE	-	-	-	1,000,000	1,000,000	-
811-6009-80-00	LAND ACQUISTION LOAN (Proposed)	-	-	-	-	-	108,300
811-6591-80-00	FINANCING COSTS	-	-	-	122,534	122,534	-
Total Debt Expenditures		346,079	341,658	544,225	8,422,214	8,422,214	652,523
Personnel Costs							
811-6108-80-00	SALARIES AND WAGES	-	28,596	87,550	96,000	95,753	103,464
811-6114-80-00	TMRS	-	3,077	9,160	9,600	9,597	10,390
811-6115-80-00	LONGEVITY PAY	-	-	-	-	-	60
811-6118-80-00	CAR ALLOWANCE	-	1,477	4,800	6,250	6,215	6,400
811-6141-80-00	SOCIAL SECURITY	-	2,378	7,065	7,650	7,647	8,409
811-6142-80-00	GROUP INSURANCE	-	1,717	7,485	6,700	6,681	7,528
811-6143-80-00	WORKERS COMPENSATION	-	74	265	325	303	311
811-6145-80-00	TEXAS EMPLOYMENT COMMISSION	-	72	117	380	377	522
Total Personnel Expenditures		-	37,391	116,442	126,905	126,573	137,084



FY 2012-2013 BUDGET
(Revenues, Expenditures and Change in Fund Balance)

ACCOUNT CODES	ACCOUNT DESCRIPTION	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	FYE ESTIMATE	PROPOSED 2012-2013
Other Operating Costs							
811-6211-80-00	LEGAL SERVICES (Attorney)	26,462	15,661	15,000	15,000	14,183	15,000
811-6214-80-00	PROFESSIONAL SERVICES	3,533	130,479	-	-	-	5,000
811-6229-80-00	OFFICE DEVELOPMENT	-	9,292	7,000	5,000	4,578	5,000
811-6231-80-00	CONTRACTED SERVICES	81,120	68,060	35,000	50,000	49,885	25,000
811-6232-80-00	GENERAL ADVERTISING AND WEBSITE	-	1,820	4,840	4,840	2,870	2,500
811-6272-80-00	COMMUNICATIONS	-	333	660	2,000	1,981	1,800
811-6276-80-00	TUITION REIMBURSEMENT		2,500	2,500	2,500	2,465	2,500
811-6278-80-00	PROPERTY MANAGEMENT	30,643	23,771	15,000	20,500	20,249	5,000
811-6333-80-00	MISC. EXPENDITURES	1,669	1,500	-	-	-	-
811-6342-80-00	OFFICE SUPPLIES	69	3,277	2,500	4,000	3,797	3,500
811-6343-80-00	ADVERTISING	5,562	9,948	94,000	94,000	76,748	107,800
811-6344-80-00	PRINTING AND MAILING	-	-	-	6,000	5,766	6,000
811-6346-80-00	TRADE SHOW BOOTH EXPENSE	5,509	739	1,500	4,500	4,364	4,500
811-6347-80-00	TRADE SHOWS EXPENSE	6,357	5,971	9,000	15,000	14,659	12,500
811-6349-80-00	SPECIALTY ITEMS EXPENSE	1,696	1,515	2,330	2,330	1,964	2,500
811-6354-80-00	EMPLOYEE & PUBLIC RELATIONS		862	1,000	3,100	3,023	3,000
811-6719-80-00	UNIFORMS		926	600	750	691	750
811-6712-80-00	DUES & MEMBERSHIPS	450	3,748	6,500	7,500	7,480	7,500
811-6715-80-00	SCHOOLS AND SEMINARS	11,287	12,223	35,000	25,000	18,683	35,000
811-6730-80-00	INCENTIVES	58,016	70,080	48,053	40,000	35,500	50,000
	Total Operating Expenditures	232,373	362,704	280,483	302,020	268,884	294,850
Transfers to Other Funds							
811-6250-80-00	TRANSFER TO GENERAL FUND	26,000	26,000	30,000	30,000	30,000	30,000
811-6251-80-00	TRANSFER TO CAP PROJECT FUND	40,250	-	-	-	-	-
811-6252-80-00	TRANSFER TO TIRZ (80% OF SALES TAX)	-	101,753	55,000	45,000	43,450	52,000
	Total Transfers	66,250	127,753	85,000	75,000	73,450	82,000
	TOTAL EXPENDITURES	644,702	869,506	1,026,150	8,926,139	8,891,121	1,166,457
	EXCESS REVENUES OVER (UNDER) EXPENDITURES	276,331	83,719	-	(73,784)	(41,240)	(60,005)
	BEGINNING FUND BALANCE	8,686,039	8,962,369	9,046,088	9,046,088	9,046,088	9,004,849
	ENDING FUND BALANCE	8,962,369	9,046,088	9,046,088	8,972,304	9,004,849	8,944,843
	△ Reduce for inventory value of land:					7,322,953	7,322,953
	△ Cash and Cash Equivalents or Fund Balance					1,681,896	1,621,890
	△ Total Fund Balance with Cash and Inventories:					9,004,849	8,944,843
	△ Excess revenues over (under expenditures if the 10% Carry over Advertising/Promotional Budget is added back:						(60,005)



LITTLE ELM

Community Development Corporation

4B Sales Tax

FY 2012-2013 PROPOSED BUDGET

Board of Directors

Jerry Beliveau, President

Roger Housel, Vice-President

Julie Lawson, Secretary

Jeanette Westenhoefer, Treasurer

Charlet Cornelious, Director

Cynthia Mayes, Director

Katie Gibson, Council Liaison

Tony Chrisman - Staff Liaison

Parks and Recreation Department

The Little Elm Community Development Corporation is tasked with bringing much needed recreational, facility development and tourism opportunities to the Town of Little Elm. The mission of the CDC is to plan the growth and development of the Little Elm Park & Recreation system by administering the Town's quarter-cent sales tax and apply it towards capital projects benefiting town parks and related projects. The Little Elm CDC was founded in 2007 and is made up of seven members from the community.



COMMUNITY DEVELOPMENT CORPORATION
PROPOSED FY 2012-2013 BUDGET
 (Revenues, Expenditures and Change in Fund Balance)

ACCOUNT CODES	ACCOUNT DESCRIPTION	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	AMENDED 2011-2012	ESTIMATED ACTUAL	BUDGET 2012-2013
BEGINNING FUND BALANCE		\$ 331,950	\$ 694,983	\$ 907,854	\$ 1,098,214	\$ 1,098,214	\$ 1,098,214	1,272,314
OPERATING REVENUES								
814-5132-00-00	CITY SALES TAXES	362,266	392,878	427,019	474,850	490,000	489,000	540,000
814-5611-00-00	INTEREST EARNINGS	14,093	13,558	11,341	12,000	13,500	13,500	13,500
814-5400-00-00	MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL REVENUES		376,360	406,437	438,360	486,850	503,500	502,500	553,500
OPERATING EXPENDITURES								
814-6211-90-00	PROFESSIONAL/LEGAL	1,327	606	2,000	5,000	5,000	0	100,000
814-6333-90-00	MISC. EXPENDITURES	0	5	0	250	250	0	250
814-6343-90-00	ADVERTISING	0	0	0	150	150	0	150
814-6707-90-00	SIGNS	0	0	0	200	200	0	200
814-6715-90-00	SEMINARS/TRAINING	0	0	0	400	400	0	400
814-6250-90-00	TRANSFER TO GENERAL FUND	12,000	12,000	12,000	12,000	12,000	12,000	12,000
814-6275-90-00	TRANSFER TO CAPITAL PROJ FUND	0	0	0	0	75,000	65,525	75,000
814-6276-90-00	TRANSFER TO DEBT SERVICE FUND	0	180,955	184,000	186,500	186,500	186,500	189,000
814-6277-90-00	TRANSFER TO STREETScape FUND	0	0	50,000	50,000	50,000	50,000	50,000
TOTAL OPERATING EXPENDITURES		13,327	193,566	248,000	254,500	329,500	314,025	427,000
PROJECT EXPENDITURES								
814-6335-90-00	STREETScape WALKER LANE	0	0	0	0	0	0	0
814-6336-90-00	LAKESHORE LAND ACQUISITION	0	0	0	0	20,000	14,375	0
TOTAL PROJECT EXPENDITURES		0	0	0	0	20,000	14,375	0
TOTAL OPERATING AND PROJECT EXPENDITURES		13,327	193,566	248,000	254,500	349,500	328,400	427,000
NET GAIN (LOSS)		363,033	212,871	190,360	232,350	154,000	174,100	126,500
ENDING FUND BALANCE		\$ 694,983	\$ 907,854	\$ 1,098,214	\$ 1,330,564	\$ 1,252,214	\$ 1,272,314	\$ 1,398,814

¹ Debt Service Committed for FY 09-10 on \$2,500,000 Certificate of Obligation