



Finance Department
Alan Dickerson, Director of Finance
Phone: 214-975-0415
adickerson@littleelm.org

TOWN COUNCIL CONSENT AGENDA

Date: March 05, 2013

PROJECT

Approve and accept Budget Report for period ending 01-31-2013.

BACKGROUND

The purpose of this item is to provide town Council a report of financial performance of the town regarding its Budget of Revenues and Expenditures and changes in fund balance for the period ending January 31, 2013.

FISCAL IMPACT

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

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

RECOMMENDED ACTION

The Finance Director recommends approval and acceptance the Budget Report as presented.

ATTACHMENTS

- Budget Reports

Initial:
Town Manager _____ Finance *ad* Library _____ Public Works _____ Parks _____

Town Secretary _____ Police _____ Fire _____ HR _____ Development Services _____

APPROVED DENIED TABLED WITHDRAWN

MEMORANDUM

TO: MATT MUELLER, TOWN MANAGER
FROM: ALAN DICKERSON, FINANCE DIRECTOR *and*
SUBJ: BUDGET REPORT FOR PERIOD JANUARY 31, 2013
CC: MAYOR AND COUNCIL

The attached is Budget Information for the fiscal period ending January 31, 2013. This period ending represents 33.3% of the Town's fiscal year (4 months).

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

Budget: At January 31, 2013, the budget is as follows for operations with the target at 33%; the major operating and capital funds are presented in summary below.

Revenues:

<i>Operating Funds - Sources</i>	<i>Budget</i>	<i>YTD</i>	<i>% Used</i>
General Fund	\$ 16,171,893	\$ 9,156,105	57%
Street Maint Fund	545,610	76,996	14%
Water and Sewer Fund	11,574,000	2,951,002	25%
Solid Waste Fund	1,918,153	645,514	34%
Utility Drainage System Fund	437,125	130,949	n/a
Debt Service	3,128,384	2,663,908	85%
Special Revenue Funds	140,894	63,810	45%
Traffic Safety Fund	352,941	114,331	32%
Total Sources	\$ 34,269,000	\$ 15,802,615	46%

Expenditures:

<i>Operating Funds - Uses</i>	<i>Budget</i>	<i>YTD</i>	<i>% Used</i>
General Fund	\$ 17,608,673	\$ 5,353,050	30%
Street Maintenance Fund	700,000	3,500	1%
Water and Sewer Fund	11,654,877	2,162,040	19%
Solid Waste Fund	2,308,632	493,614	21%
Utility Drainage System Fund	655,281	56,161	n/a
Debt Service	3,117,029	10,035	0%
Special Revenue	227,688	16,787	7%
Traffic Safety Fund	427,820	78,939	18%
Total Uses	\$ 36,700,000	\$ 8,174,126	22%

Net Change YTD	\$ (2,431,000)	\$ 7,628,489
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Outlook: The Town's Financial Position is Excellent; cash flows are good and the Town is meeting all obligations. The budget year is going well and our departments continue to manage their budgets conservatively.

QUARTERLY BUDGET REPORTS
"Programs and Services"
Budget Reports
For Period Ending 01-31-2013



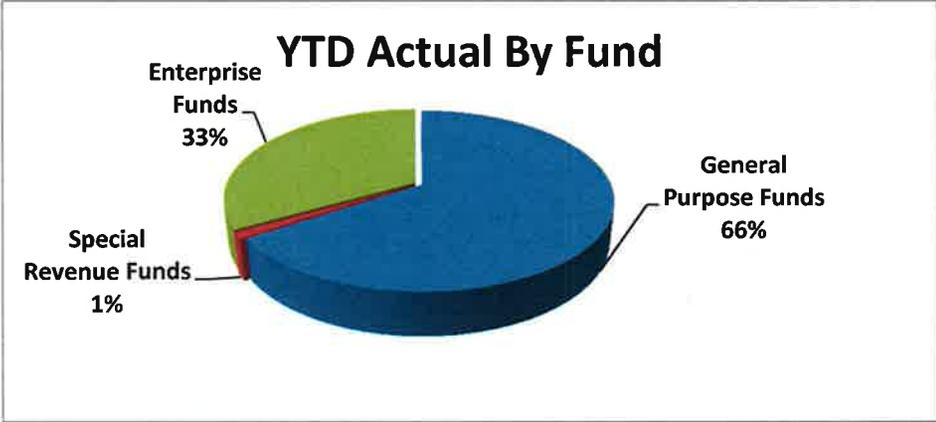
LITTLE ELM

TOWN WIDE BUDGET SUMMARY
"Programs and Services"
Fiscal Year 2013

Budget Report



LITTLE ELM





LITTLE ELM

TOWN WIDE BUDGET SUMMARY

Fiscal Year 2013

Budget Report

Governmental Funds (Major and Non-Major Funds)	Beginning Fund Balances	Revenues	Expenses	Net Revenues	Ending Fund Balances
General Fund	\$ 6,880,022	\$ 9,156,105	\$ 5,353,050	\$ 3,803,055	\$ 10,683,077
Debt Service Fund	554,895	2,663,908	10,035	2,653,873	3,208,768
Utility fund	5,764,871	2,951,002	2,162,040	788,962	6,553,833
Solid Waste Fund	419,548	645,514	493,614	151,900	571,448
Drainage Utility System Fund	314,496	130,949	56,161	74,788	389,284
Street Maint Fund	617,424	76,996	3,500	73,496	690,920
Special Revenue Funds	22,573	-	-	-	22,573
Court Technology Fund	22,321	3,048	1,589	1,459	23,780
Court Security Fund	36,517	2,185	1,897	288	36,805
Child Safety Program Fund	55,107	1,669	-	1,669	56,776
Streetscape Fund	221,155	31,835	-	31,835	252,990
Traffic Safety Fund	138,363	114,331	78,939	35,392	173,755
Donation Fund	37,573	3,916	12,355	(8,439)	29,134
Forfeiture Fund	46,728	20,768	946	19,822	66,550
SECO Grant Fund	-	-	-	-	-
Park Development Fee Fund	96,609	389	-	389	96,998
Fund Totals	\$ 15,228,202	\$ 15,802,615	\$ 8,174,126	\$ 7,628,489	\$ 22,856,691
General Purpose Funds	\$ 8,052,341	\$ 11,897,009	\$ 5,366,585	\$ 6,530,424	\$ 14,582,765
Special Revenue Funds	676,946	178,141	95,726	82,415	759,361
Enterprise Funds	6,498,915	3,727,465	2,711,815	1,015,650	7,514,565
	\$ 15,228,202	\$ 15,802,615	\$ 8,174,126	\$ 7,628,489	\$ 22,856,691



LITTLE ELM

**FUND STATEMENTS
(Operating Funds)**

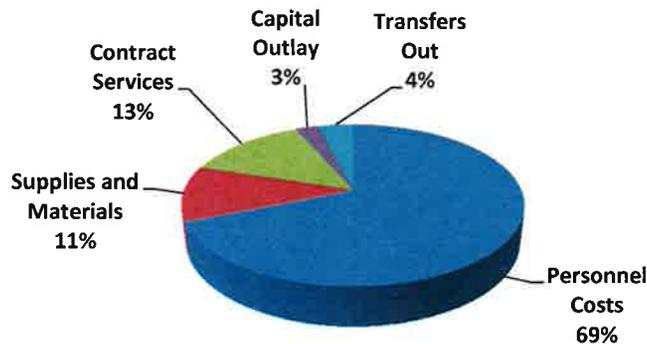
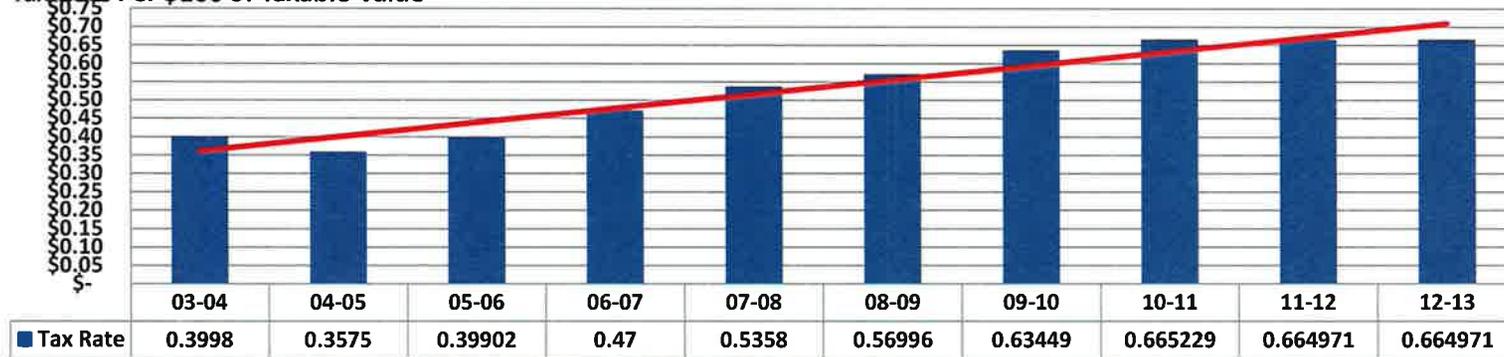


GENERAL FUND

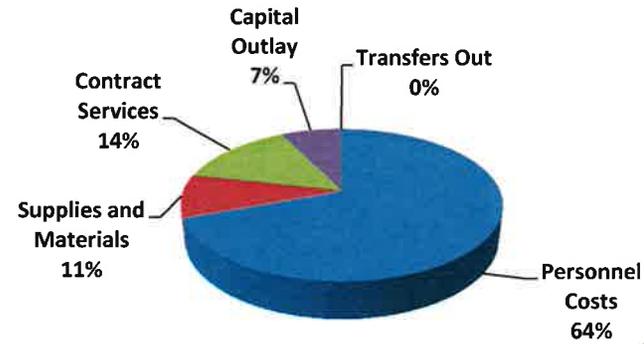
This fund is the General Operating Fund of the Town and is supported with property taxes, sales tax and other charges and services. The General Fund supports all general governmental purposes such as public safety, streets, facility maintenance, culture and recreation and administrative functions.

BUDGET REPORT FY 2012-2013

Tax Rate Per \$100 of Taxable Value



2012-2013 Budget: \$17,608,673



2012-2013 YTD: \$5,353,050



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

	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ACTUAL 2012-2013	<i>Variance Actual to Amended</i>	<i>% Variance Actual to Amended</i>
BEGINNING FUND BALANCE	\$ 5,837,943	\$ 6,880,022	\$ 6,880,022	\$ 6,880,022	xxx	xxx
REVENUES						
Property taxes	\$ 7,348,738	\$ 7,753,502	\$ 7,753,502	\$ 6,962,053	\$ 791,449	10.2%
Other taxes	3,556,963	3,805,175	3,805,175	606,184	3,198,991	84.1%
Permits and licenses	2,485,206	1,537,000	1,537,000	559,607	977,393	63.6%
Fees and charges	1,246,027	1,175,850	1,175,850	467,812	708,038	60.2%
Intergovernmental	415,234	302,032	302,032	144,926	157,106	52.0%
Miscellaneous	242,043	184,500	184,500	67,040	117,460	63.7%
Capital leases	386,487	-	-	-	-	0.0%
Transfers In	1,374,931	1,413,834	1,413,834	348,481	1,065,353	75.4%
TOTAL OPERATING REVENUES	\$ 17,055,631	\$ 16,171,893	\$ 16,171,893	\$ 9,156,105	\$ 7,015,788	43.4%
TOTAL FUNDS AVAILABLE	\$ 22,893,574	\$ 23,051,915	\$ 23,051,915	\$ 16,036,127		
EXPENDITURES						
Town Council	\$ 30,114	\$ 33,307	\$ 33,307	\$ 16,355	\$ 16,952	50.9%
Town Manager	170,919	334,746	334,746	86,691	248,055	74.1%
Town Secretary	131,413	141,694	141,694	38,779	102,915	72.6%
Town Attorney	181,608	195,000	195,000	87,213	107,787	55.3%
Court	260,522	318,409	318,409	87,342	231,067	72.6%
Finance	831,119	916,936	1,016,936	584,442	432,494	42.5%
Library	337,868	424,568	424,568	117,652	306,916	72.3%
Engineering	632,353	698,831	698,831	231,568	467,263	66.9%
Information Technology	520,890	601,501	601,501	167,730	433,771	72.1%
Human Resources	371,592	433,022	433,022	149,918	283,104	65.4%

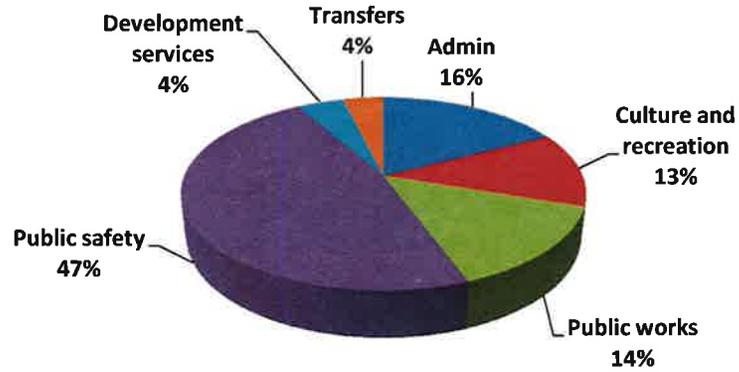


GENERAL FUND
(Revenues, Expenditures and Change in Fund Balance)
Fund 112

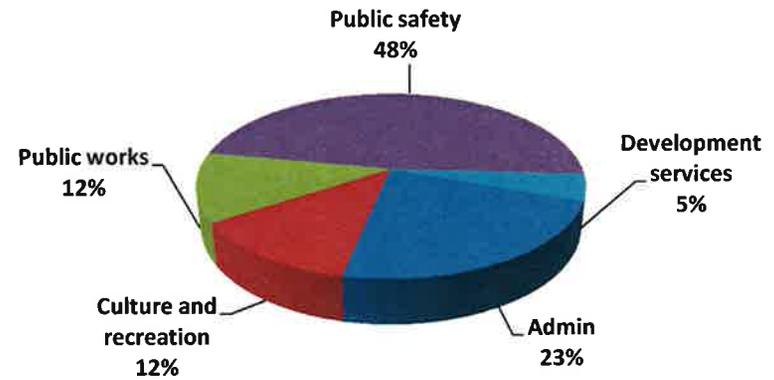
	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ACTUAL 2012-2013	Variance Actual to Amended	% Variance Actual to Amended			
Planning	234,478	293,802	293,802	90,028	203,774	69.4%			
Building Safety	407,141	487,605	487,605	158,302	329,303	67.5%			
Police	3,566,124	3,805,982	3,805,982	1,148,168	2,657,814	69.8%			
Animal Control	168,702	120,389	120,389	38,969	81,421	67.6%			
Fleet Services	211,767	220,084	220,084	65,610	154,475	70.2%			
Building Maint	588,420	626,128	626,128	135,454	490,674	78.4%			
Streets	808,352	953,036	953,036	217,376	735,660	77.2%			
Parks and Recreation	1,211,333	1,802,892	1,802,892	553,363	1,249,529	69.3%			
Fire	4,001,423	4,427,141	4,427,141	1,378,092	3,049,049	68.9%			
TOTAL EXPENDITURES	\$ 14,666,135	\$ 16,835,073	\$ 16,935,073	\$ 5,353,050	\$ 11,582,023	68.4%			
Transfers Out	\$ 1,347,417	\$ 773,600	\$ 673,600	\$ -	\$ 673,600	100.0%			
TOTAL OPERATING TRANSFERS	\$ 1,347,417	\$ 773,600	\$ 673,600	\$ -	\$ 673,600	100.0%			
TOTAL EXPENDITURES AND TRANSFERS	\$ 16,013,552	\$ 17,608,673	\$ 17,608,673	\$ 5,353,050	\$ 12,255,623	69.6%			
Excess (deficiency) of revenues (under) expenditures			over	\$ 1,042,079	\$ (1,436,780)	\$ (1,436,780)	\$ 3,803,055	<i>n/a</i>	<i>n/a</i>
ENDING FUND BALANCE	\$ 6,880,022	\$ 5,443,242	\$ 5,443,242	\$ 10,683,077	<i>n/a</i>	<i>n/a</i>			
Unreserved, designated for unbudgeted items	\$ 1,946,987	\$ 1,946,987	\$ 1,946,987	\$ 5,750,042	<i>n/a</i>	<i>n/a</i>			
Designated for FY 2012-2013 One Time Uses	\$ 1,436,780			1,436,780					
Unreserved, undesignated @25% of exp.	\$ 3,496,255	\$ 3,496,255	\$ 3,496,255	3,496,255	<i>n/a</i>	<i>n/a</i>			
	\$ 6,880,022	\$ 5,443,242	\$ 5,443,242	\$ 10,683,077	<i>n/a</i>	<i>n/a</i>			

2012-2013 General Fund - Fund Balance	FY 2011-2012	FY 2012-2013
Beginning Fund Balance	\$ 5,837,943	\$ 6,880,022
Revenues	\$ 17,055,631	\$ 9,156,105
Expenses	\$ 16,013,552	\$ 5,353,050
Excess(Deficiency)	\$ 1,042,079	\$ 3,803,055
Ending Fund Balance	\$ 6,880,022	\$ 10,683,077
Unreserved, designated for unbudgeted items	\$ 1,946,987	\$ 5,750,042
Designated for one-time purchases in FY 13	\$ 1,436,780	\$ 1,436,780
Unreserved, undesignated @25% of expend.	\$ 3,496,255	\$ 3,496,255
Fund Balance Total	\$ 6,880,022	\$ 10,683,077
Total % of Operating Expenditures	43%	

2011-2012 GENERAL FUND EXPENDITURE BUDGET GRAPHS

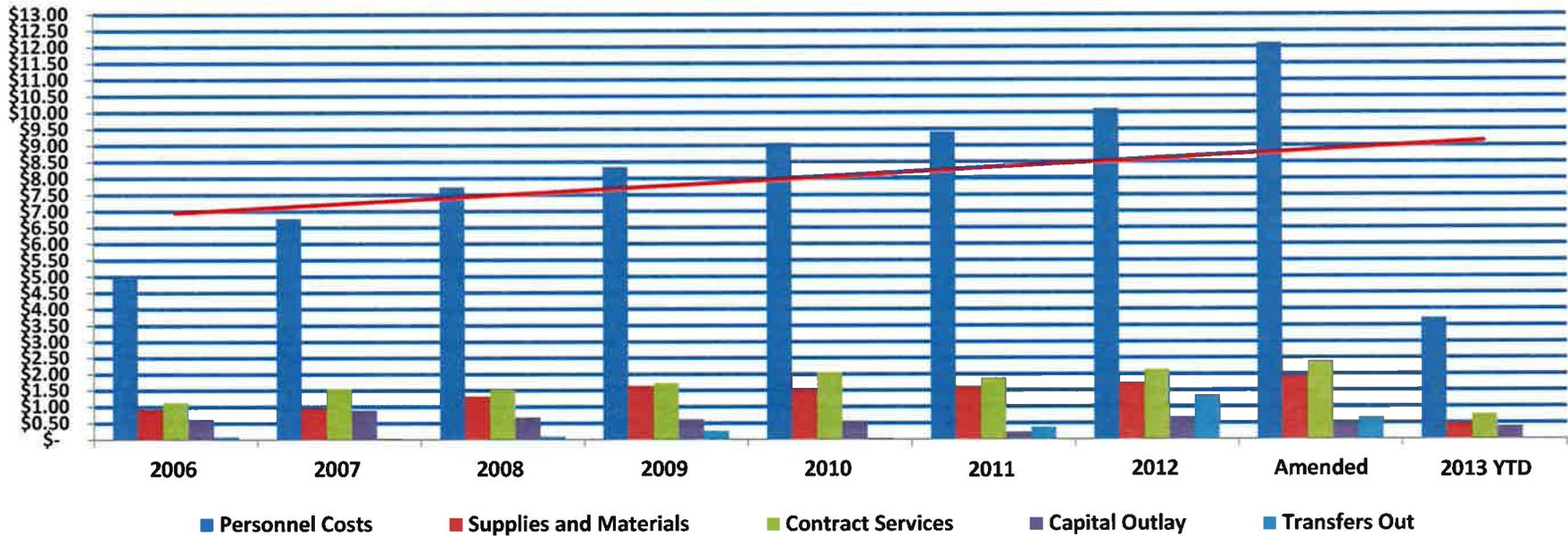


2013 Expenditure Budget: \$17,608,673



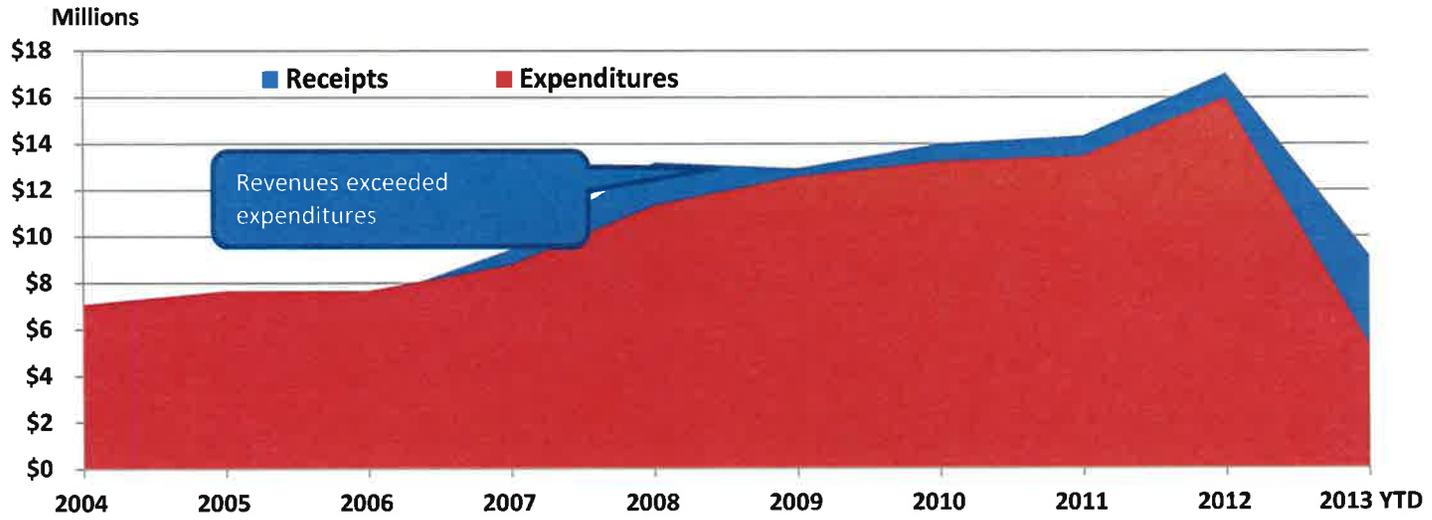
2013 YTD Actual: \$5,303,050

Millions

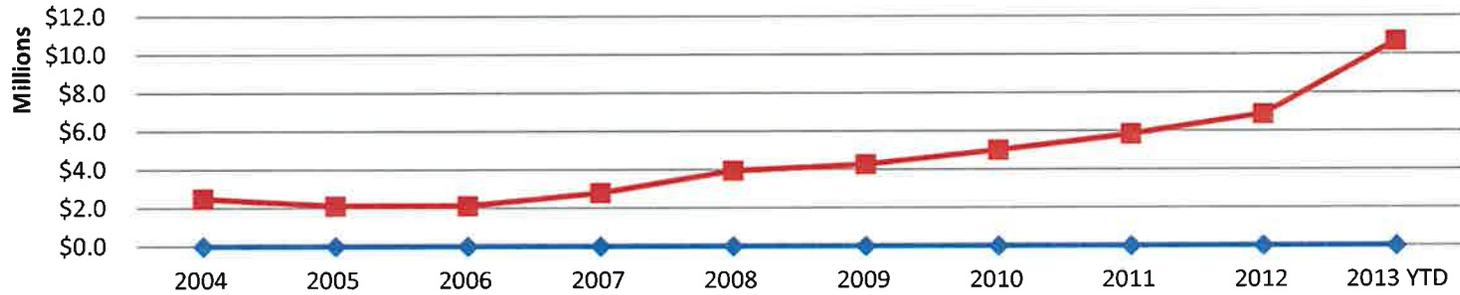




TEN YEAR FUND BALANCE HISTORY



Ten Years Fund Balance History





GENERAL FUND REVENUE SCHEDULE

GENERAL FUND DETAIL REVENUE SCHEDULE

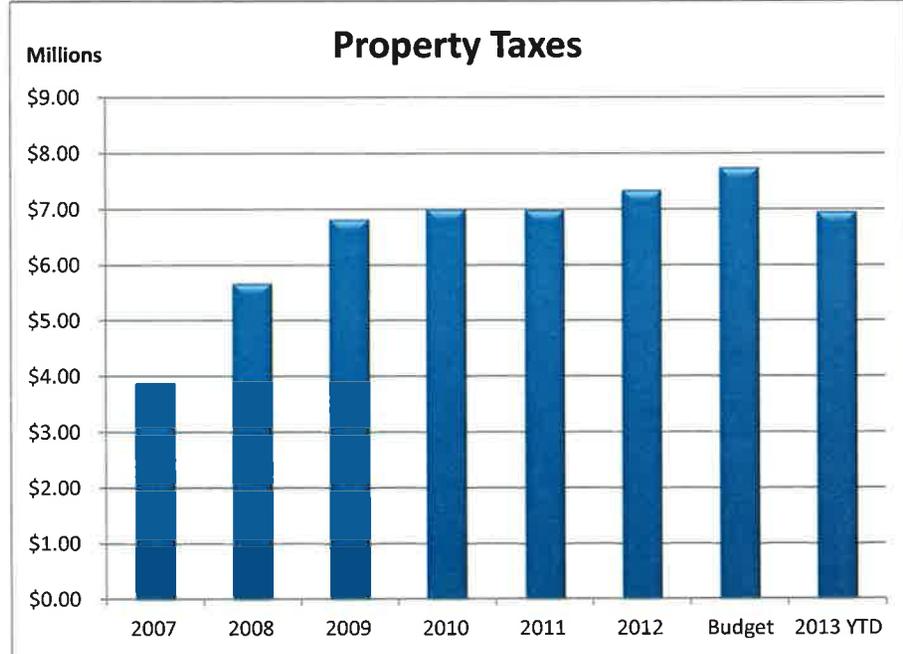
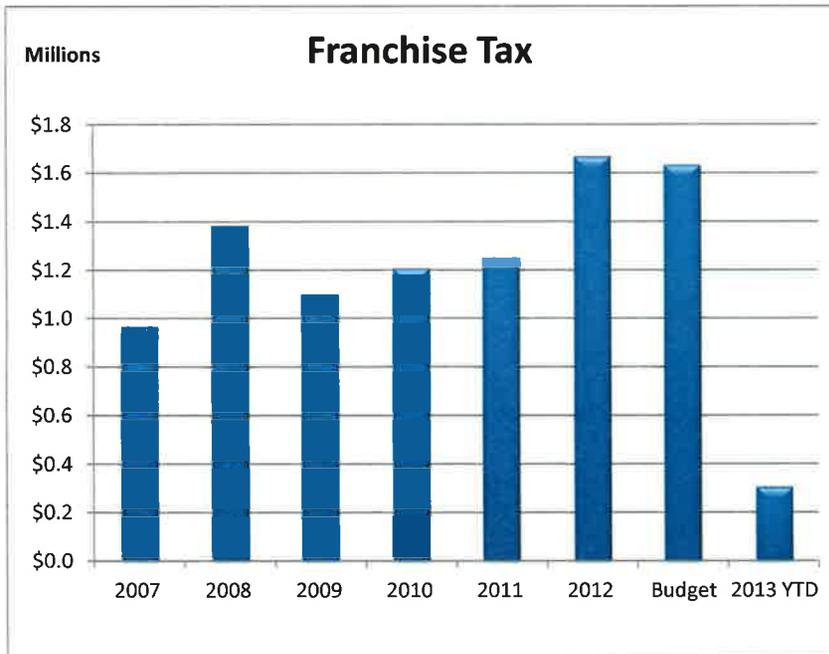
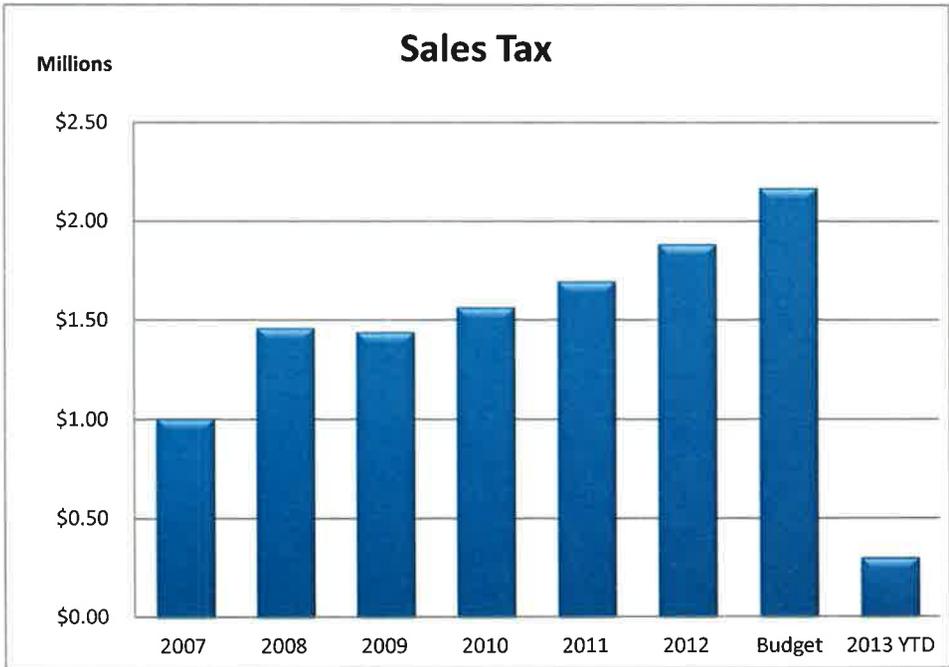
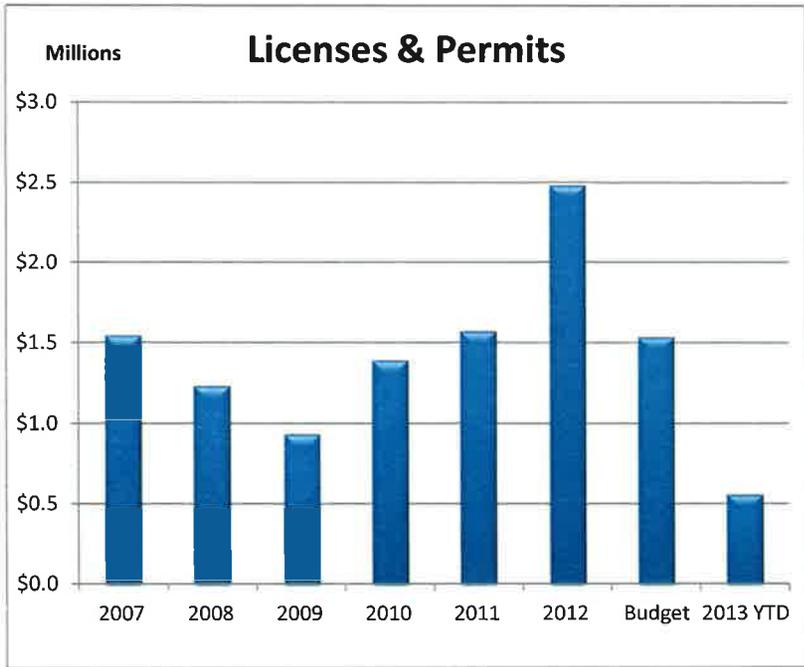
ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ACTUAL 2012-2013	% of Budget Received
112-5111-00-00	CURRENT YEAR PROPERTY TAXES	7,251,099	7,618,502	7,618,502	6,931,057	91%
112-5115-00-00	PENALTY & INTEREST ON DELINQUE	28,549	35,000	35,000	6,304	18%
112-5121-00-00	PRIOR YEAR PROPERTY TAXES	69,090	100,000	100,000	24,692	25%
	PROPERTY TAXES	7,348,738	7,753,502	7,753,502	6,962,053	90%
112-5132-00-00	CITY SALES TAX	1,875,330	2,158,000	2,158,000	297,826	14%
112-5141-00-00	MIXED DRINK TAX	11,399	12,000	12,000	2,618	22%
112-5143-00-00	FRANCHISE FEE - ELECTRIC	1,223,793	1,235,000	1,235,000	252,224	20%
112-5144-00-00	FRANCHISE FEE - GAS	120,607	126,150	126,150	-	0%
112-5145-00-00	FRANCHISE FEE - CABLE	269,439	210,000	210,000	53,499	25%
112-5146-00-00	COMMUNICATIONS R-O-W ACCESS FEES	56,394	64,025	64,025	17	0%
	OTHER TAXES	3,556,963	3,805,175	3,805,175	606,184	16%
112-5211-00-00	MOBILE HOME PARK LICENSE	11,796	12,000	12,000	11,796	98%
112-5214-00-00	ANNUAL PERMITS	26,132	28,000	28,000	700	3%
112-5221-00-00	CERTIFICATE OF OCCUPANCY	1,429	1,500	1,500	700	47%
112-5222-00-00	BUILDING PERMITS	2,117,224	1,250,000	1,250,000	413,085	33%
112-5223-00-00	ELECTRICAL PERMITS	-	-	-	-	
112-5224-00-00	PLUMBING PERMITS	-	-	-	-	
112-5225-00-00	MECHANICAL PERMITS	-	-	-	-	
112-5226-00-00	CONTRACTOR REG AND REINSPECTS	55,683	50,000	50,000	16,930	34%
112-5227-00-00	OTHER PERMITS	3,940	5,000	5,000	860	17%
112-5228-00-00	RENTAL REGISTRATIONS	136,223	85,000	85,000	74,392	88%
112-5229-00-00	IRRIGATION PERMITS	78,395	60,000	60,000	24,615	41%
112-5230-00-00	SIGN PERMITS	13,680	10,000	10,000	5,010	50%
112-5516-00-00	ALARM PERMITS	40,305	35,000	35,000	11,469	33%
112-5690-00-00	MISC. INCOME/BURN PERMITS	400	500	500	50	10%
	PERMITS AND LICENSES	2,485,206	1,537,000	1,537,000	559,607	36%

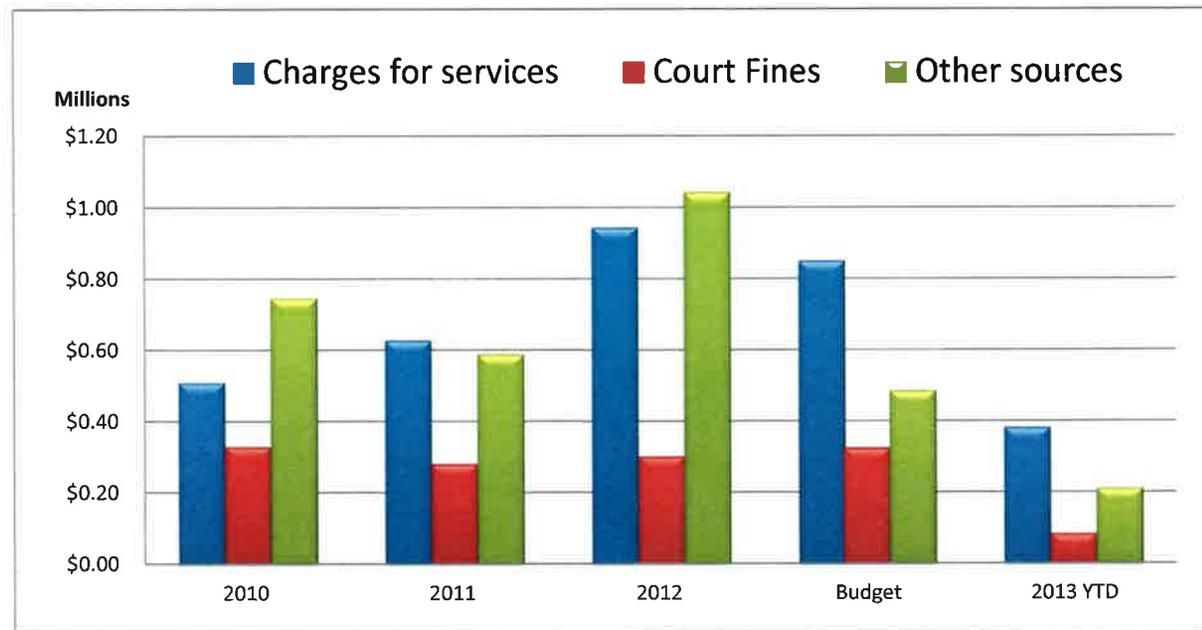
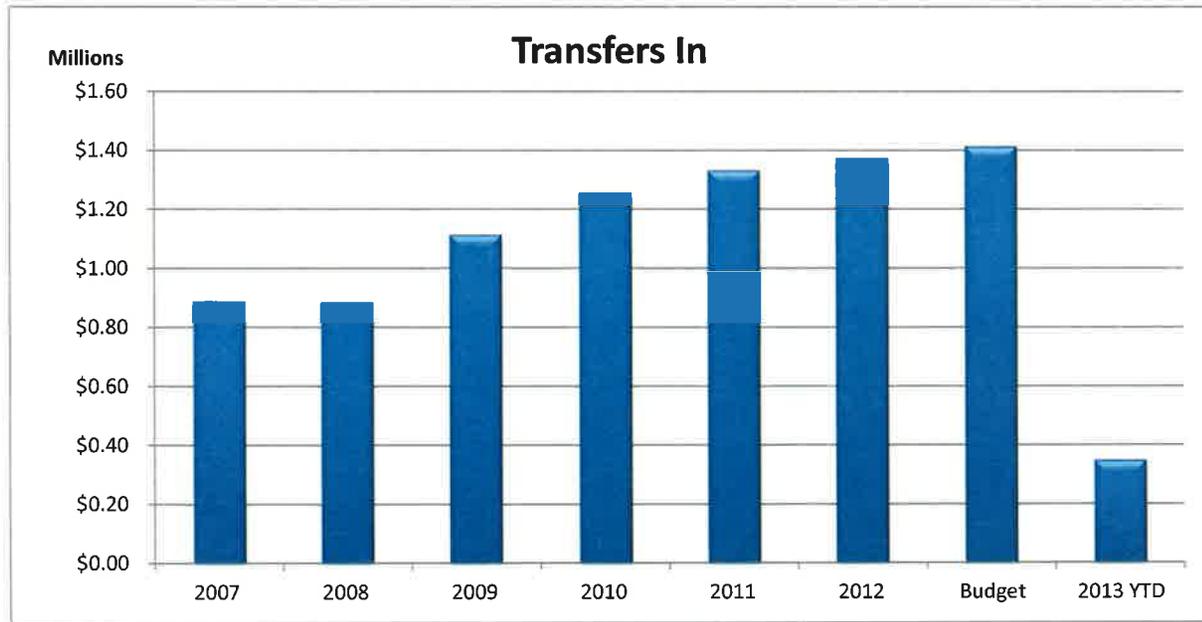
GENERAL FUND DETAIL REVENUE SCHEDULE

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ACTUAL 2012-2013	% of Budget Received
112-5401-00-00	INFRASTRUCTURE INSPECTION FEES	36,968	18,000	18,000	11,931	66%
112-5402-00-00	FIRE CODE INSPECTION FEES	14,626	8,000	8,000	32,451	406%
112-5403-00-00	RENTAL PROPERTY REGISTRATIONS	-	-	-	-	
112-5421-00-00	PLATTING FEES	13,163	12,000	12,000	4,862	41%
112-5422-00-00	ZONING FEES	-	-	-	5,190	
112-5423-00-00	PLAN REVIEW FEES	306,200	215,000	215,000	101,788	47%
112-5425-00-00	ANIMAL CONTROL FEES	9,447	10,000	10,000	2,174	22%
112-5511-00-00	MUNICIPAL COURT FINES	301,390	325,000	325,000	84,735	26%
112-5512-00-00	ACCIDENT REPORT FEES	-	-	-	-	
112-5515-00-00	TEEN COURT FEES	-	14,850	14,850	3,733	25%
112-5694-00-00	AMBULANCE FEES	477,046	450,000	450,000	171,661	38%
112-5721-00-00	IN-HOME DAY CARE REGISTRATIONS	-	-	-	-	
112-5677-00-00	LIBRARY FEES	3,637	3,000	3,000	871	29%
112-5678-00-00	CONCESSION FEES	876	2,000	2,000	2,376	119%
112-5683-00-00	BOAT RAMP FEES/COURTESY GATE	33,054	30,000	30,000	1,215	4%
112-5684-00-00	RECREATION PROGRAM FEES	-	5,000	5,000	-	0%
112-5685-00-00	ATHLETIC REGISTRATION FEES	44,841	50,000	50,000	8,252	17%
112-5680-00-00	RECREATION MEMBERSHIP FEES	4,780	25,000	25,000	36,516	146%
112-5687-00-00	FITNESS PROGRAMMING	-	8,000	8,000	57	1%
	CHARGES FOR SERVICES	1,246,027	1,175,850	1,175,850	467,812	40%
112-5672-00-00	COTTONWOOD CRK MARINA - LAND	2,500	2,500	2,500	-	0%
112-5679-00-00	COTTONWOOD CRK MARINA - SALES	33,470	25,000	25,000	-	0%
112-5621-00-00	FACILITY RENTAL	6,710	12,000	12,000	2,465	21%
112-5681-00-00	JULY JUBILEE	1,690	-	-	-	
112-5671-00-00	MISCELLANEOUS	92,154	35,000	35,000	31,656	90%
112-5611-00-00	INTEREST EARNINGS	91,595	90,000	90,000	32,920	37%
	MISCELLANEOUS	228,120	164,500	164,500	67,040	41%

GENERAL FUND DETAIL REVENUE SCHEDULE

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ACTUAL 2012-2013	% of Budget Received
112-5697-00-00	SRO REIMBURSEMENTS	98,698	110,032	110,032	25,170	23%
112-5717-00-00	REIMBURSEMENTS-OTHER	-	5,000	5,000	-	0%
112-5718-00-00	REIMBURSEMENTS-INSURANCE	-	-	-	-	
112-5719-00-00	ABATEMENT REIMBURSEMENTS	11,335	12,000	12,000	570	5%
112-5691-00-00	LAKEWOOD VILLAGE AGREEMENT	30,950	32,000	32,000	13,000	41%
112-5692-00-00	HACKBERRY AGREEMENT	-	-	-	-	
112-5720-00-00	STREETSCAPE PROJECTS	-	-	-	-	
112-5330-00-00	LIBRARY QTR PLEDGE DENTON CO	23,916	25,000	25,000	6,470	26%
112-5340-00-00	FIRE SERVICES PLEDGE DENTON CO	46,900	45,000	45,000	18,875	42%
112-5341-00-00	AMBULANCE PLEDGE DENTON COUNTY	40,751	40,000	40,000	17,713	44%
112-5686-00-00	DCFWS-D-POLICE SERVICES	33,000	33,000	33,000	20,000	61%
112-5696-00-00	OTHER GRANTS/REIMBURSEMENTS	129,684	-	-	43,128	
112-5343-00-00	CONTRIBUTIONS	-	-	-	-	
	OTHER GOVERNMENTS	415,234	302,032	302,032	144,926	48%
112-5800-00-00	TRANSFER IN WATER UTILITIES	1,117,592	1,137,734	1,137,734	284,434	25%
112-5801-00-00	TRANSFER IN SOLID WASTE	197,604	197,600	197,600	49,400	25%
112-5802-00-00	TRANSFER IN EDC	30,000	30,000	30,000	7,500	25%
112-5803-00-00	TRANSFER IN CDC	12,000	12,000	12,000	3,000	25%
112-5805-00-00	TRANSFERS IN FROM OTHER FUNDS	17,735	36,500	36,500	4,147	11%
	TRANSFERS IN	1,374,931	1,413,834	1,413,834	348,481	25%
112-8970-00-00	CAPITAL LEASE PROCEEDS	386,487	-	-	-	
112-5675-00-00	AUCTION PROCEEDS	13,924	20,000	20,000	-	0%
	OTHER FINANCING SOURCES	400,411	20,000	20,000	-	0%
	TOTAL REVENUE	17,055,631	16,171,893	16,171,893	9,156,105	57%





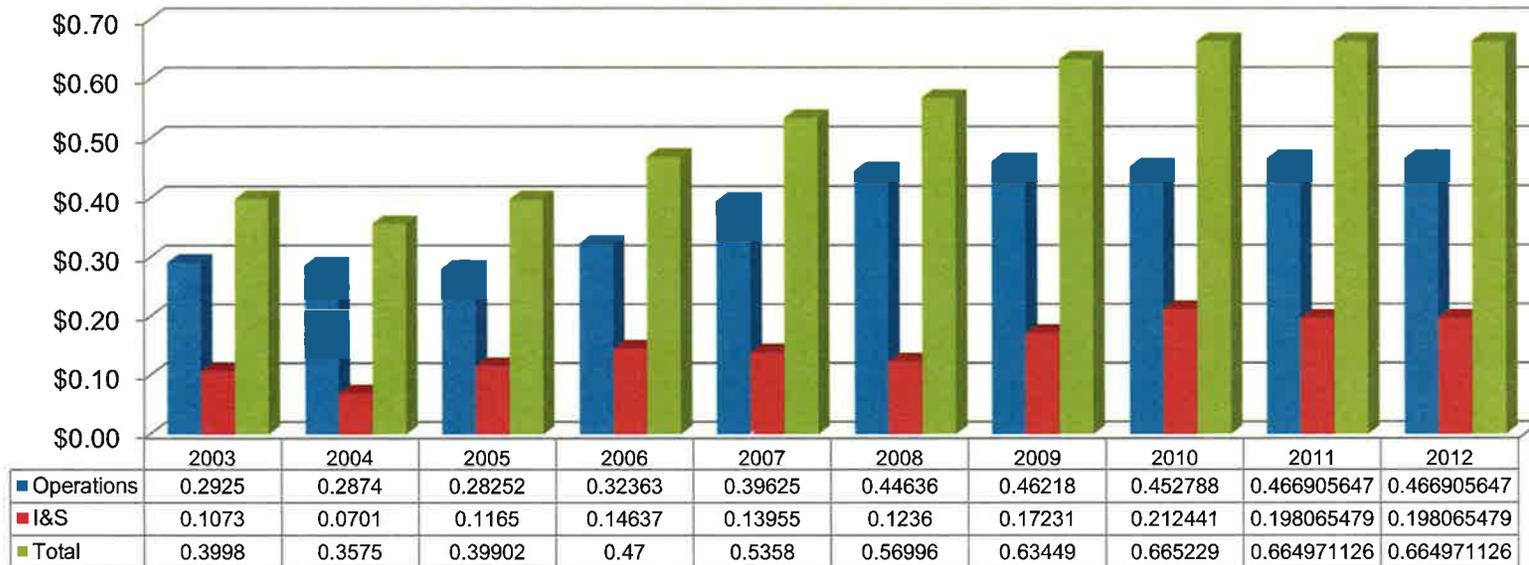


DEBT SERVICE FUND

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.

Budget FY 2012-2013

■ Operations ■ I&S ■ Total





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

ACCOUNT DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	\$ 301,862	\$ 451,193	\$ 554,895	\$ 554,895	\$ 554,895
REVENUES:					
Property taxes	3,255,376	3,110,899	2,916,129	2,916,129	2,656,962
Interest income	17,870	20,822	23,500	23,500	6,945
Transfers in	184,000	4,251,931	188,755	188,755	-
TOTAL REVENUES	<u>3,457,246</u>	<u>7,383,652</u>	<u>3,128,384</u>	<u>3,128,384</u>	<u>2,663,908</u>
TOTAL FUNDS AVAILABLE	\$ 3,759,108	\$ 7,834,845	\$ 3,683,279	\$ 3,683,279	\$ 3,218,803
EXPENDITURES:					
Principal	1,537,070	1,671,146	1,706,968	1,706,968	-
Interest	1,766,305	1,547,252	1,405,062	1,405,062	-
Other Uses and Fees	4,540	4,061,551	5,000	5,000	10,035
TOTAL EXPENDITURES	<u>\$ 3,307,915</u>	<u>\$ 7,279,950</u>	<u>\$ 3,117,029</u>	<u>\$ 3,117,029</u>	<u>\$ 10,035</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 149,331</u>	<u>\$ 103,702</u>	<u>\$ 11,355</u>	<u>\$ 11,355</u>	<u>\$ 2,653,873</u>
ENDING FUND BALANCE	<u>\$ 451,193</u>	<u>\$ 554,895</u>	<u>\$ 566,250</u>	<u>\$ 566,250</u>	<u>\$ 3,208,768</u>



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 Budget Report

Fiscal Year	Total Sales Tax Received	1¢ General Fund	.50¢	EDC	.25¢ CDC	.25¢ Street Maint.	% Change
2006	1,583,648	932,081		466,041	0	185,526	
2007	1,730,338	976,025		488,012	0	266,301	43.5%
2008	2,533,974	1,291,747		645,874	274,044	322,310	21.0%
2009	2,898,131	1,449,065		724,533	362,266	362,266	12.4%
2010	3,143,026	1,571,513		785,756	392,878	392,878	8.5%
2011	3,416,151	1,708,076		854,038	427,019	427,019	8.7%
2012	3,861,035	1,930,518		965,259	482,629	482,629	13.0%
2013(Budg)	\$4,315,408	\$2,157,704		\$1,078,852	\$539,426	\$539,426	11.8%
2013 YTD	\$1,757,219	\$878,609		\$439,305	\$219,652	\$219,652	FYTD

Cash Basis



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

ACCOUNT DESCRIPTION	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
Beginning Fund Balance	\$ 499,467	\$ 142,226	\$ 162,847	\$ 617,424	\$ 617,424	\$ 617,424
Operating Revenues:						
Sales tax	392,878	427,019	482,629	542,610	542,610	74,457
Interest	7,901	2,905	4,379	3,000	3,000	2,539
Total Operating Revenues	400,780	429,924	487,008	545,610	545,610	76,996
Total Funds Available	900,246	572,150	649,855	1,163,034	1,163,034	694,419
Operating Expenses:						
Personnel services	-	-	-	-	-	-
Contract services	758,021	409,303	32,431	700,000	700,000	3,500
Supplies and materials	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-
Total Expenditures	758,021	409,303	32,431	700,000	700,000	3,500
Excess (deficiency) of revenues over (under) expenditures	(357,241)	20,621	454,577	(154,390)	(154,390)	73,496
Ending Fund Balance	\$ 142,226	\$ 162,847	\$ 617,424	\$ 463,034	\$ 463,034	\$ 690,919

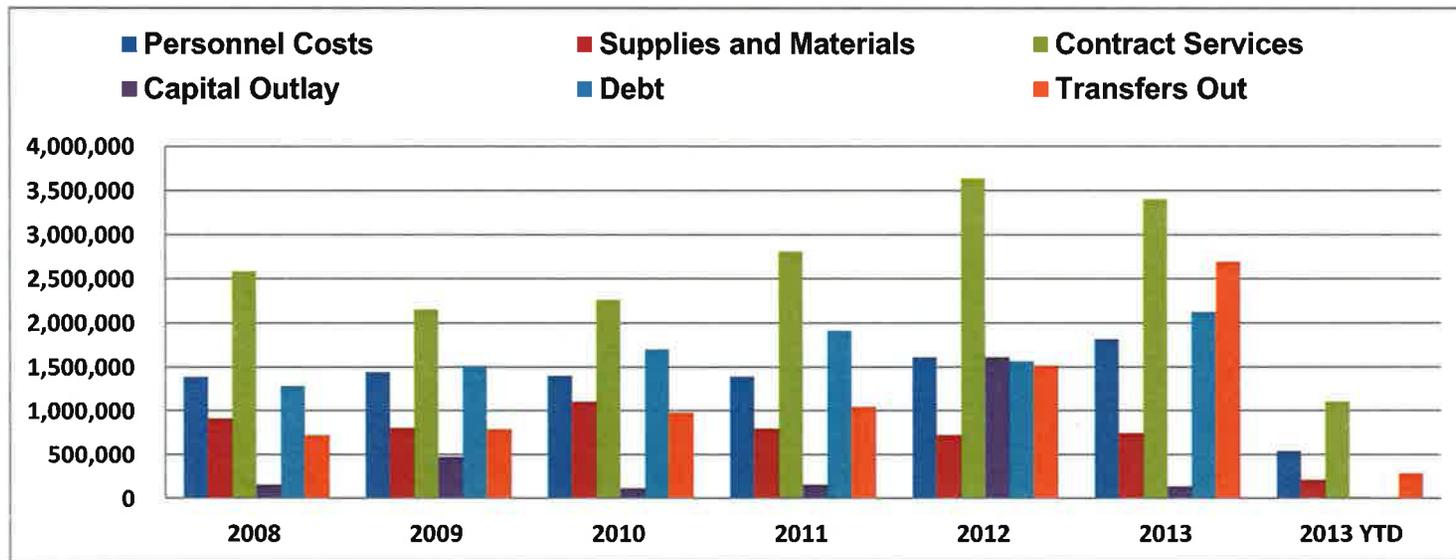


LITTLE ELM

UTILITY FUND (612)

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

BUDGET REPORT FY 2012-2013



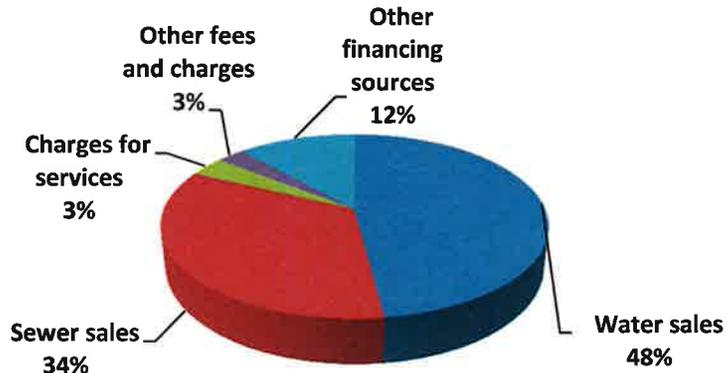


WATER AND WASTEWATER FUND

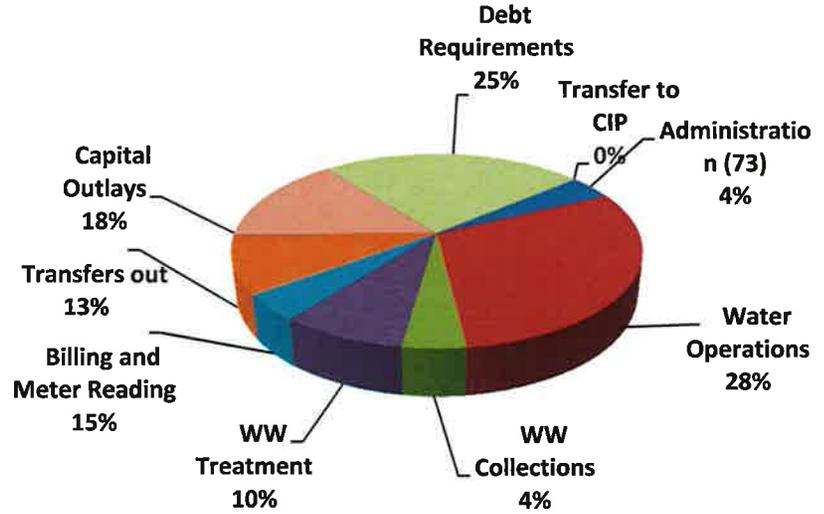
Revenue, Expenses and Changes in Working Capital

Fund 612

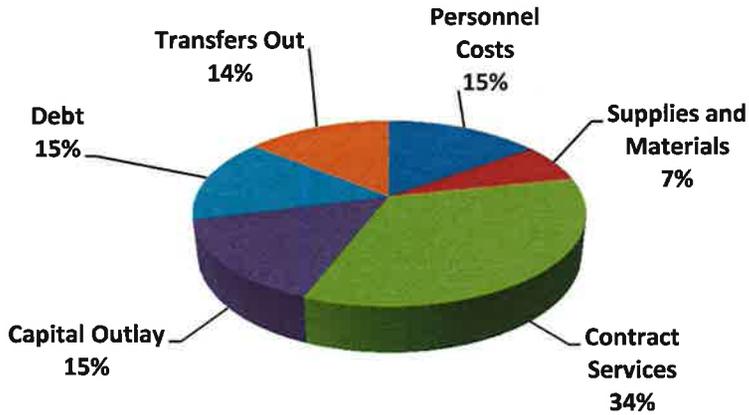
ACCOUNT DESCRIPTION	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD ACTUAL 2012-2013	% VAR	\$ VAR
Operating Revenues:								
Water sales	4,430,578	5,449,414	5,263,386	5,550,000	5,550,000	1,531,314	28%	4,018,686
Sewer sales	3,499,539	3,633,157	3,869,653	3,950,000	3,950,000	1,173,529	30%	2,776,471
Charges for services	334,248	377,724	652,908	396,000	396,000	113,808	29%	282,192
Other fees and charges	418,634	442,222	421,090	320,000	320,000	132,350	41%	187,650
Other financing sources	173,845	-	33,802	1,358,000	1,358,000	-	0%	1,358,000
Total Operating Revenues	8,856,843	9,902,518	10,240,838	11,574,000	11,574,000	2,951,002	25%	8,622,998
Operating Expenses:								
Administration (73)	302,128	542,206	504,765	473,118	473,118	146,106	31%	327,012
Water operations(61)	2,212,747	2,866,492	3,208,195	3,512,889	3,512,889	1,127,491	32%	2,385,398
Wastewater collections (71)	338,313	323,955	357,875	488,504	488,504	118,112	24%	370,392
Wastewater treatment (72)	756,126	769,977	926,592	974,578	974,578	307,261	32%	667,317
Billing/Collecton and Meter Reading	1,157,855	491,963	974,229	512,505	512,505	162,440	32%	350,065
Total Operating Expenses	4,767,168	4,994,592	5,971,655	5,961,594	5,961,594	1,861,411	31%	4,100,183
Non-Operating Expenses:								
Transfers out - PILOT	974,443	1,042,953	1,117,592	1,137,734	1,137,734	284,434	25%	853,301
Transfer to Risk Insurance Fund	-	-	-	-	-	-	-	-
Capital outlays	115,523	158,267	1,610,379	137,646	137,646	16,175	12%	121,471
Debt Requirements	1,694,039	1,884,005	2,557,146	2,125,424	2,125,424	-	0%	2,125,424
Transfer to CIP	-	-	400,000	1,555,000	1,555,000	-	0%	1,555,000
Other non-operating	8,203	29,732	608	1,000	1,000	20	-	980
Total Non-Operating Expenses	2,792,207	3,114,957	5,685,725	4,956,804	4,956,804	300,629	6%	4,656,175
Total Operating and Non-Operating	7,559,375	8,109,550	11,657,380	10,918,398	10,918,398	2,162,040		
Excess (deficiency of Revenues over expenses)	1,297,468	1,792,968	(1,416,542)	655,602	655,602	788,962		
Beginning Working Capital	4,090,977	5,388,445	7,181,413	5,764,871	5,764,871	5,764,871		
Adjust to CAFR								
Ending Working Capital	5,388,445	7,181,413	5,764,871	6,420,473	6,420,473	6,553,833		
Working Capital Days	260	323	181	215	214.64	1,106		
Working Capital to operations	71%	89%	49%	59%	59%	303%		



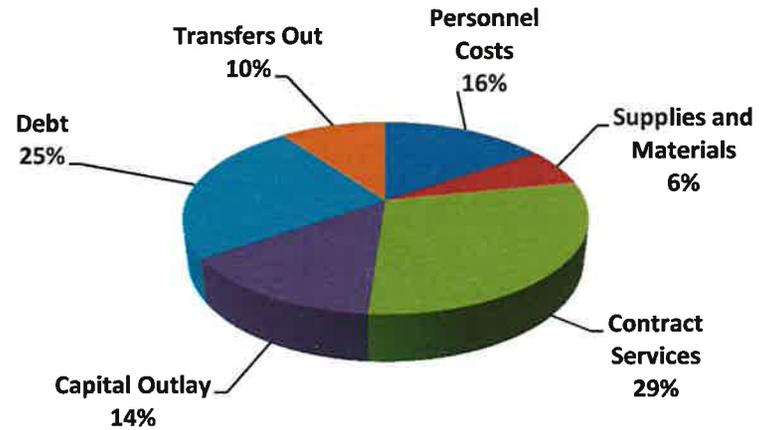
Utility Fund Revenue Budget: \$11,574,000



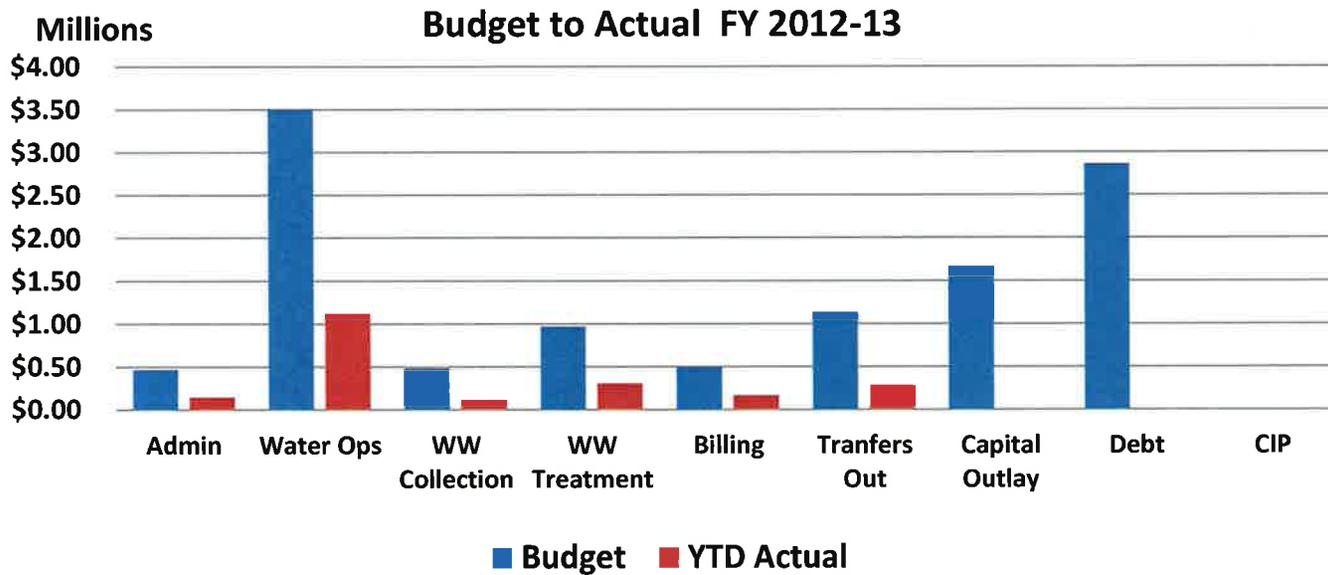
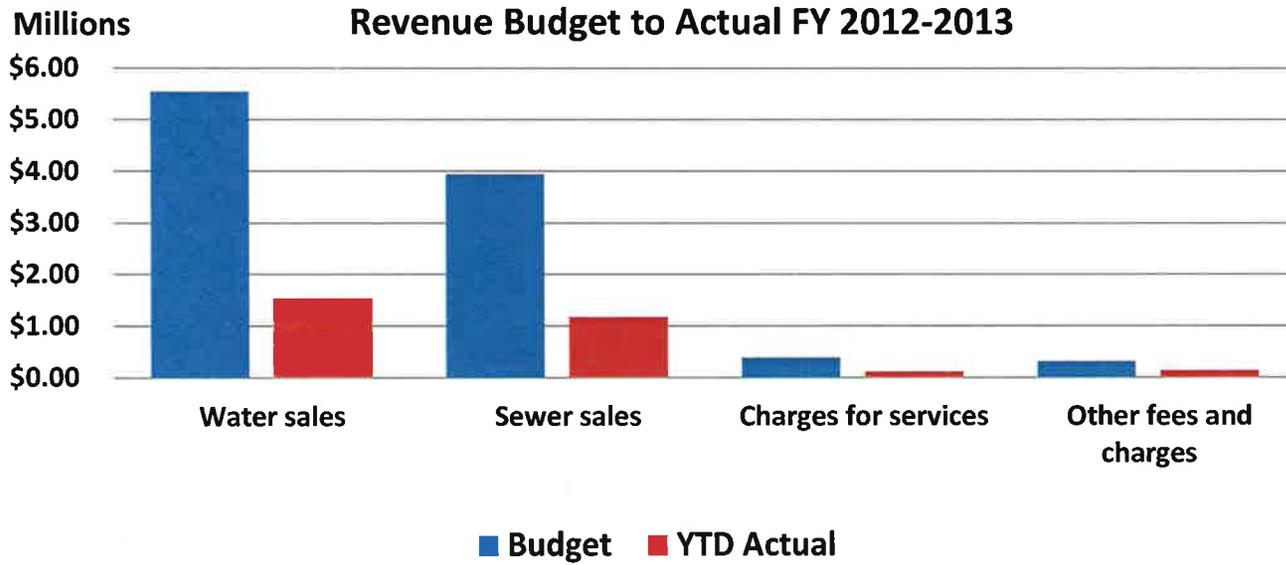
Utility Fund Expense Budget: \$11,654,878



2011-2012 Utility Fund Expense By Category



2012-2013 Utility Fund Expense By Category

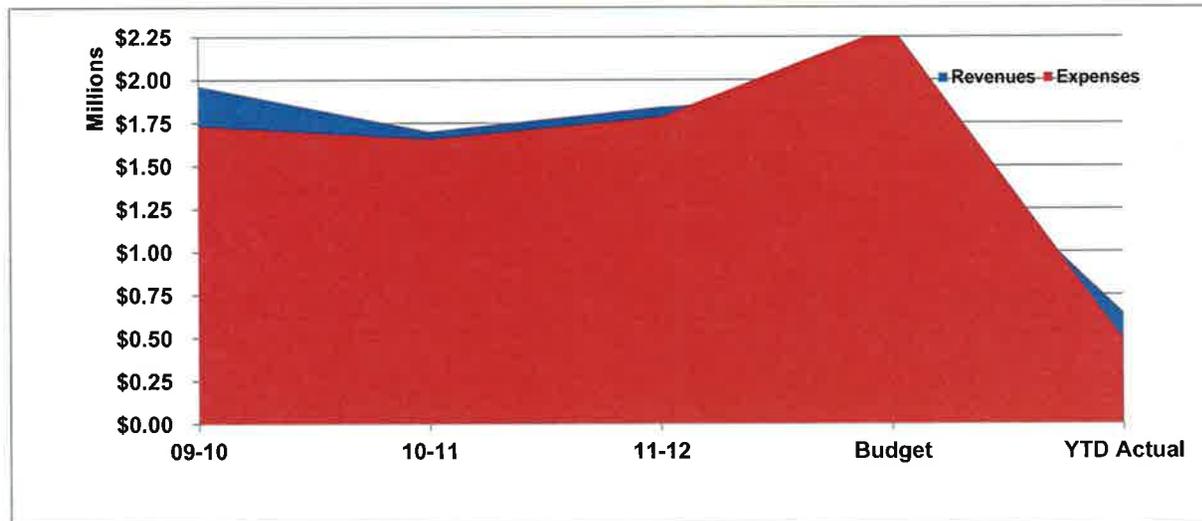




SOLID WASTE FUND (712)

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.

BUDGET REPORT FY 2012-2013





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

ACCOUNT DESCRIPTION	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013	2012
Beginning Working Capital	\$ 87,841	\$ 317,822	\$ 360,815	\$ 419,548	\$ 419,548	\$ 419,548	\$ 419,548
Operating Revenues:							
Franchise Fees-Comm Solid Waste	-	56,342	82,977	89,675	89,675	89,675	21,879
BUDGET REPORT	1,965,611	1,645,533	1,758,790	1,825,000	1,825,000	1,825,000	621,862
Interest	1,481	2,149	4,975	3,200	3,200	3,200	1,773
Total Operating Revenues	1,967,092	1,704,024	1,846,743	1,917,875	1,917,875	1,917,875	645,514
Operating Expenses:							
Personnel Costs	4,762	7,513	12,793	26,356	26,356	26,356	4,509
Solid Waste Contract	1,406,940	1,292,966	1,299,397	1,396,676	1,396,676	1,396,676	342,948
Mowing Contracts	4,365	53,603	169,188	225,000	225,000	225,000	64,773
Litter Contracts	15,675	12,910	26,210	41,000	41,000	41,000	-
Spring and Fall Cleanup	16,889	10,525	3,877	15,000	15,000	15,000	2,347
Hazardous Waste Contract	42,681	350	250	-	-	-	-
Dump Station	111,858	87,164	26,938	112,000	112,000	112,000	22,829
Other Expenses/Capital	37,940	-	51,754	95,000	95,000	95,000	6,809
Total Expenditures	1,641,111	1,465,031	1,590,406	1,911,032	1,911,032	1,911,032	444,214
Net Income (Loss) Before Transfers	325,981	238,993	256,337	6,843	6,843	6,843	201,299
Other Financing Sources (Uses):							
Transfers in from other funds	-	-	-	-	-	-	-
Transfers to other funds	(96,000)	(196,000)	(197,604)	(397,600)	(397,600)	(397,600)	(49,400)
Net Other Financing Sources (Uses)	(96,000)	(196,000)	(197,604)	(397,600)	(397,600)	(397,600)	(49,400)
Change in Net Assets	229,981	42,993	58,733	(390,757)	(390,757)	(390,757)	151,899
Ending Working Capital	\$ 317,822	\$ 360,815	\$ 419,548	\$ 28,791	\$ 28,791	\$ 28,791	\$ 571,447



DRAINAGE SYSTEM 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.

QUARTERLY BUDGET REPORT FY 2012-2013



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

	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD ACTUAL 2012-2013
Beginning Working Capital	\$ -	\$ -	\$ 314,496	\$ 314,496	\$ 314,496
Operating Revenues:					
Drainage fees	-	361,513	435,000	435,000	129,723
Other fees and charges	-	-	-	-	-
Interest	-	1,313	2,125	2,125	1,226
Contributions	-	-	-	-	-
Total Operating Revenues	-	362,826	437,125	437,125	130,949
Operating Expenses:					
Personnel services	-	-	186,201	186,201	-
Professional services	-	48,330	71,000	71,000	32,275
Contract services	-	-	157,780	157,780	292
Supplies and materials	-	-	34,800	34,800	-
Capital outlays	-	-	187,500	187,500	21,343
Drainage projects	-	-	-	-	-
Total Expenditures	-	48,330	637,281	637,281	53,911
Net Income (Loss) Before Other Sources	-	314,496	(200,156)	(200,156)	77,038
Other Financing Sources(uses) :					
Contributions	-	-	-	-	-
Other sources	-	-	-	-	-
Transfers in from other funds	-	-	-	-	-
Transfers to other funds	-	-	(9,000)	(9,000)	(2,250)
Total Other Financing Sources (Uses)	-	-	(9,000)	(9,000)	(2,250)
Change in Net Assets	-	314,496	(209,156)	(209,156)	74,788
Ending Working Capital	\$ -	\$ 314,496	\$ 105,340	\$ 105,340	\$ 389,284



BUDGET REPORT FY 2012-2013

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

Budget Report
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.



LITTLE ELM

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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ 9,419	\$ 13,897	\$ 22,321	\$ 22,321	\$ 22,321
REVENUES:						
Court Technology Fees	200-5513-00-00	10,756	10,422	10,000	10,000	2,798
Interest	200-5611-00-00	260	341	250	250	250
TOTAL REVENUES		11,016	10,763	10,250	10,250	3,048
TOTAL FUNDS AVAILABLE		\$ 20,435	\$ 24,660	\$ 32,571	\$ 32,571	\$ 25,370
EXPENDITURES:						
Court Technology Expense	200-6324-07-00	6,538	2,339	5,000	5,000	1,589
Transfer to General Fund	200-6250-07-00	-	-	7,500	7,500	-
TOTAL EXPENDITURES		\$ 6,538	\$ 2,339	\$ 12,500	\$ 12,500	\$ 1,589
Excess (deficiency) of revenues over (under) expenditures		4,478	8,424	(2,250)	(2,250)	1,459
ENDING FUND BALANCE	200-3111-00-00	\$ 13,897	\$ 22,321	\$ 20,071	\$ 20,071	\$ 23,780



SPECIAL REVENUE FUNDS

(Fund 200)
Court Security

Budget Report **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	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ 31,322	\$ 40,051	\$ 33,403	\$ 36,517	\$ 36,517	\$ 36,517
REVENUES:							
Court Security Fees	200-5514-00-00	8,214	7,366	7,506	7,419	7,419	2,081
Interest	200-5611-00-00	515	362	679	350	350	104
TOTAL REVENUES		8,729	7,728	8,185	7,769	7,769	2,185
TOTAL FUNDS AVAILABLE		\$ 40,051	\$ 47,779	\$ 41,588	\$ 44,286	\$ 44,286	\$ 38,702
EXPENDITURES:							
Court Security Expense	200-6323-07-00	-	-	-	-	-	-
Transfer to General Fund	200-6250-07-00	-	14,376	5,071	10,000	10,000	1,897
TOTAL EXPENDITURES		\$ -	\$ 14,376	\$ 5,071	\$ 10,000	\$ 10,000	\$ 1,897
Excess (deficiency) of revenues over (under) expenditures		8,729	(6,648)	3,114	(2,231)	(2,231)	288
ENDING FUND BALANCE	200-3111-00-00	\$ 40,051	\$ 33,403	\$ 36,517	\$ 34,286	\$ 34,286	\$ 36,804



SPECIAL REVENUE FUNDS

(Fund 200)

Child Safety Program Fund

Budget Report

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 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ 11,296	\$ 42,343	\$ 55,107	\$ 55,107	\$ 55,107
REVENUES:						
Child Safety Fees	200-5503-00-00	7,017	5,920	6,500	6,500	1,461
Other Govt's-Denton County	200-5310-00-00	23,580	6,012	4,200	4,200	-
Interest	200-5611-00-00	450	832	375	375	208
TOTAL REVENUES		31,047	12,764	11,075	11,075	1,669
TOTAL FUNDS AVAILABLE		\$ 42,343	\$ 55,107	\$ 66,182	\$ 66,182	\$ 56,776
EXPENDITURES:						
Child Safety Program Expense	200-6340-30-00	-	-	19,585	19,585	-
Transfer to Fund 201 (Juvenile)	200-8995-30-00	-	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ -	\$ 19,585	\$ 19,585	\$ -
Excess (deficiency) of revenues over (under) expenditures		31,047	12,764	(8,510)	(8,510)	1,669
ENDING FUND BALANCE	200-3111-00-00	\$ 42,343	\$ 55,107	\$ 46,597	\$ 46,597	\$ 56,776



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 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ 28	\$ (0)	\$ (0)	\$ (0)	(0)
REVENUES:						
Interest	200-5611-00-00	66	-	-	-	-
Other agencies	200-5902-00-00	6,075	-	-	-	-
TOTAL REVENUES		6,141	-	-	-	-
TOTAL FUNDS AVAILABLE		6,169	(0)	(0)	(0)	(0)
EXPENDITURES:						
IT Services	200-6328-09-00	-	-	-	-	-
Supplies and equipment	200-6330-09-00	-	-	-	-	-
Lone Star Grant expense	200-6331-09-00	6,169	-	-	-	-
Miscellaneous expense	200-6333-09-00	-	-	-	-	-
Training and travel	200-6715-09-00	-	-	-	-	-
TOTAL EXPENDITURES		6,169	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures		(28)	-	-	-	-
ENDING FUND BALANCE	200-3111-00-00	\$ (0)	\$ (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.

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 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ 3,967	\$ 3,667	\$ 2,862	\$ 2,862	\$ 2,862
REVENUES:						
Interest	200-5611-00-00	-	-	-	-	-
Other agencies	200-5905-00-00	1,200	675	-	-	-
TOTAL REVENUES		1,200	675	-	-	-
TOTAL FUNDS AVAILABLE		\$ 5,167	\$ 4,342	\$ 2,862	\$ 2,862	\$ 2,862
EXPENDITURES:						
IT Services	200-6328-09-00	-	-	-	-	-
Supplies and equipment	200-6330-09-00	1,500	-	3,667	3,667	-
Lone Star Grant expense	200-6331-09-00	-	-	-	-	-
Miscellaneous expense	200-6339-09-00	-	1,479	-	-	-
Training and travel	200-6715-09-00	-	-	-	-	-
TOTAL EXPENDITURES		1,500	1,479	3,667	3,667	-
Excess (deficiency) of revenues over (under) expenditures		(300)	(804)	(3,667)	(3,667)	-
ENDING FUND BALANCE	200-3111-00-00	\$ 3,667	\$ 2,862	\$ (805)	\$ (805)	\$ 2,862

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.

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 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ 11,522	\$ 12,631	\$ 15,396	\$ 15,396	\$ 15,396
REVENUES:						
Other agencies	200-5301-00-00	2,919	2,765	2,500	2,500	-
Interest	200-5611-00-00	185	-	-	-	-
TOTAL REVENUES		3,104	2,765	2,500	2,500	-
TOTAL FUNDS AVAILABLE		\$ 14,626	\$ 15,396	\$ 17,896	\$ 17,896	\$ 15,396
EXPENDITURES:						
Supplies and equipment	200-6330-30-00	1,995	-	1,000	1,000	-
Miscellaneous expense	200-6333-30-00	-	-	1,000	1,000	-
Training and travel	200-6715-30-00	-	-	10,000	10,000	-
TOTAL EXPENDITURES		\$ 1,995	\$ -	\$ 12,000	\$ 12,000	\$ -
Excess (deficiency) of revenues over (under) expenditures		1,109	2,765	(9,500)	(9,500)	-
ENDING FUND BALANCE	200-3111-00-00	\$ 12,631	\$ 15,396	\$ 5,896	\$ 5,896	\$ 15,396



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.

Budget
FY 2012-2013



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ (5,500)	\$ (5,500)	\$ -	\$ -	\$ -
REVENUES:						
Other agencies-Denton County	200-5309-00-00	-	11,000	-	-	-
Interest	200-5611-00-00	-	-	-	-	-
TOTAL REVENUES		-	11,000	-	-	-
TOTAL FUNDS AVAILABLE		\$ (5,500)	\$ 5,500	\$ -	\$ -	\$ -
EXPENDITURES:						
IT Services	200-6328-30-00	-	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	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures		-	5,500	-	-	-
ENDING FUND BALANCE	200-3111-00-00	\$ (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.

Budget
FY 2012-2013



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ 1,404	\$ 1,404	\$ 1,404	\$ 1,404	\$ 1,404
<u>REVENUES:</u>						
Other agencies	200-5309-00-00	-	-	-	-	-
Interest	200-5611-00-00	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-
TOTAL FUNDS AVAILABLE		\$ 1,404	\$ 1,404	\$ 1,404	\$ 1,404	\$ 1,404
<u>EXPENDITURES:</u>						
IT Services	200-6328-30-00	-	-	-	-	-
Supplies and equipment	200-6330-30-00	-	-	-	-	-
Miscellaneous expense	200-6333-30-00	-	-	1,404	1,404	-
Training and travel	200-6715-30-00	-	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ -	\$ 1,404	\$ 1,404	\$ -
Excess (deficiency) of revenues over (under) expenditures		-	-	(1,404)	(1,404)	-
ENDING FUND BALANCE	200-3111-00-00	\$ 1,404	\$ 1,404	\$ 0	\$ 0	\$ 1,404

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



SPECIAL REVENUE 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.

Budget
FY 2012-2013



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ 2,182	\$ 2,793	\$ 2,828	\$ 2,828	\$ 2,828
REVENUES:						
Other agencies	200-5302-00-00	791	-	-	-	-
Interest	200-5611-00-00	-	35	-	-	-
TOTAL REVENUES		791	35	-	-	-
TOTAL FUNDS AVAILABLE		\$ 2,973	\$ 2,828	\$ 2,828	\$ 2,828	\$ 2,828
EXPENDITURES:						
Supplies and equipment	200-6330-58-00	-	-	-	-	-
Miscellaneous expense	200-6333-58-00	180	-	2,828	2,828	-
Training and travel	200-6715-58-00	-	-	-	-	-
TOTAL EXPENDITURES		\$ 180	\$ -	\$ 2,828	\$ 2,828	\$ -
Excess (deficiency) of revenues over (under) expenditures		611	35	(2,828)	(2,828)	-
ENDING FUND BALANCE	200-3111-00-00	\$ 2,793	\$ 2,828	\$ 0	\$ 0	\$ 2,828



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.

Budget
FY 2012-2013



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ (8,861)	\$ 170	\$ 83	\$ 83	\$ 83
<u>REVENUES:</u>						
Other agencies	200-5305-00-00	-	-	-	-	-
Other agencies-CoServ	200-5307-00-00	-	-	-	-	-
Other agencies-Fema	200-5308-00-00	10,015	2,140	-	-	-
Interest	200-5611-00-00	-	-	-	-	-
TOTAL REVENUES		10,015	2,140	-	-	-
TOTAL FUNDS AVAILABLE		\$ 1,153	\$ 2,310	\$ 83	\$ 83	\$ 83
<u>EXPENDITURES:</u>						
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	984	2,227	-	-	-
Training and travel	200-6715-58-00	-	-	-	-	-
TOTAL EXPENDITURES		\$ 984	\$ 2,227	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures		9,031	(87)	-	-	-
ENDING FUND BALANCE	200-3111-00-00	\$ 170	\$ 83	\$ 83	\$ 83	\$ 83



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

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 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ -	\$ 2,051	\$ -	\$ -	\$ -
REVENUES:						
Other agencies	200-5305-00-00	2,051	-	-	-	-
Interest	200-5611-00-00	-	-	-	-	-
TOTAL REVENUES		2,051	-	-	-	-
TOTAL FUNDS AVAILABLE		\$ 2,051	\$ 2,051	\$ -	\$ -	\$ -
EXPENDITURES:						
Supplies and equipment	200-6330-30-00	-	-	-	-	-
Miscellaneous expense	200-6333-30-00	-	2,051	-	-	-
Training and travel	200-6715-30-00	-	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ 2,051	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures		2,051	(2,051)	-	-	-
ENDING FUND BALANCE	200-3111-00-00	\$ 2,051	\$ -	\$ -	\$ -	\$ -

Membership in NCTTRAC is open to institutions, EMS agencies, trauma organizations and individuals. As part of the Texas Trauma Rules, to obtain disproportionate share funds, institutions must be active members of their Regional Advisory Councils (RAC). The Texas Department of State Health Services (DSHS) local EMS projects grants are tied to RAC involvement



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.

Budget
FY 2012-2013



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 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	-	-	-	-	-
Interest	200-5611-00-00	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-
TOTAL FUNDS AVAILABLE		\$ 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	1,914	-	-	-	-
Training and travel	200-6715-58-00	-	-	-	-	-
TOTAL EXPENDITURES		\$ 1,914	\$ -	\$ -	\$ -	-
Excess (deficiency) of revenues over (under) expenditures		(1,914)	-	-	-	-
ENDING FUND BALANCE	200-3111-00-00	\$ (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.



SPECIAL REVENUE FUNDS

(Fund 202)
Streetscape

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 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	202-3111-00-00	\$ 92,218	\$ 205,039	\$ 221,155	\$ 221,155	\$ 221,155
REVENUES:						
Developer Contributions	202-5460-00-00	-	5,500	-	-	-
Streetscape-Tower Lease	202-5720-00-00	62,007	96,497	90,000	90,000	29,234
Streetscape-Mitigation	202-5722-00-00	-	21,151	5,000	5,000	1,450
Transfer In from other funds	202-7997-00-00	50,000	50,000	-	-	-
Interest	202-5611-00-00	815	2,968	2,500	2,500	1,151
TOTAL REVENUES		112,822	176,116	97,500	97,500	31,835
TOTAL FUNDS AVAILABLE		\$ 205,039	\$ 381,155	\$ 318,655	\$ 318,655	\$ 252,990
EXPENDITURES:						
Administrative Costs	202-6725-10-00	-	-	-	-	-
Engineering Costs	202-6726-10-00	-	-	8,000	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	-	-	-	-	-
Landscapte and Signage	202-6731-10-00	-	-	-	-	-
Transfer to Capital Projects	202-6250-10-00	-	150,000	100,000	100,000	-
TOTAL EXPENDITURES		\$ -	\$ 160,000	\$ 108,000	\$ 108,000	\$ -
Excess (deficiency) of revenues over (under) expenditures		\$ 112,822	\$ 16,116	\$ (10,500)	\$ (10,500)	\$ 31,835
ENDING FUND BALANCE	202-3111-00-00	\$ 205,039	\$ 221,155	\$ 210,655	\$ 210,655	\$ 252,990



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

Budget Report

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 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
Operating Revenues:					
Charges for services	476,793	382,517	350,941	350,941	113,695
Interest	2,225	2,303	2,000	2,000	636
Total Operating Revenues	479,018	384,820	352,941	352,941	114,331
Operating Expenses:					
Personnel	-	-	154,100	154,100	14,012
Supplies and Equipment	89,388	56,315	-	-	19,026
ATS Service Fees	180,242	185,171	181,500	181,500	45,900
State Fees	124,908	100,283	77,221	77,221	-
Capital	30,533	-	-	-	-
Total Expenditures	425,070	341,768	412,821	412,821	78,939
Net Income (Loss) Before Transfers	53,948	43,052	(59,880)	(59,880)	35,392
Other Financing Sources (Uses):					
Transfers to General Fund	23,163	12,664	15,000	15,000	-
Net Other Financing Sources (Uses)	23,163	12,664	15,000	15,000	-
Change in Net Assets	30,785	30,388	(74,880)	(74,880)	35,392
Beginning Fund Balance	77,190	107,975	138,363	138,363	138,363
Ending Funding Balance	107,975	138,363	63,483	63,483	173,755



SPECIAL REVENUE FUNDS

(Fund 210
SECO Grant Fund

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 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	210-3111-00-00	\$ -	\$ (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	153,560	-	-	-
TOTAL REVENUES		804,851	153,560	-	-	-
TOTAL FUNDS AVAILABLE		\$ 804,851	\$ 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	111,200	-	-	-
Solar Equipment	210-6732-47-01	-	-	-	-	-
TOTAL EXPENDITURES		\$ 847,212	\$ 111,200	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures		(42,361)	42,361	-	-	-
ENDING FUND BALANCE	210-3111-00-00	\$ (42,361)	\$ -	\$ -	\$ -	\$ -

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



SPECIAL REVENUE FUNDS
(Fund 250)
Donation Fund-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.

Budget
FY 2012-2013



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	250-3111-00-00	\$ 19,378	\$ 18,052	\$ 18,098	\$ 18,098	\$ 18,098
REVENUES:						
Oak Point Donation	250-5904-00-00	-	-	-	-	-
Misc Library Building Donations	250-5907-00-00	3,896	2,410	-	-	221
Interest	250-5611-00-00	429	440	200	200	143
TOTAL REVENUES		4,324	2,849	200	200	364
TOTAL FUNDS AVAILABLE		\$ 23,702	\$ 20,902	\$ 18,298	\$ 18,298	\$ 18,463
EXPENDITURES:						
IT Services	250-6328-09-00	5,650	-	-	-	-
Oak Point Donation Expense	250-6332-09-00	-	-	-	-	-
Building Improvements	250-6630-09-00	-	-	24,908	24,908	11,766
Miscellaneous expense	250-6334-09-00	-	2,803	-	-	-
TOTAL EXPENDITURES		\$ 5,650	\$ 2,803	\$ 24,908	\$ 24,908	\$ 11,766
Excess (deficiency) of revenues over (under) expenditures		(1,326)	46	(24,708)	(24,708)	(11,401)
ENDING FUND BALANCE	250-3111-00-00	\$ 18,052	\$ 18,098	\$ (6,610)	\$ (6,610)	\$ 6,697

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.

**Budget
FY 2012-2013**



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	250-3111-00-00	\$ 3,708	\$ 5,033	\$ 4,555	\$ 4,555	\$ 4,555
REVENUES:						
Miscellaneous Donations	250-5900-00-00	1,675	527	-	-	895
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		1,675	527	-	-	895
TOTAL FUNDS AVAILABLE		\$ 5,383	\$ 5,560	\$ 4,555	\$ 4,555	\$ 5,450
EXPENDITURES:						
Girl Scout Donation Expense	250-6331-09-00	-	-	-	-	-
Lions Club Donation Expense	250-6333-09-00	-	-	-	-	-
Miscellaneous expense	250-6334-09-00	349	1,005	4,286	4,286	550
TOTAL EXPENDITURES		\$ 349	\$ 1,005	\$ 4,286	\$ 4,286	\$ 550
Excess (deficiency) of revenues over (under) expenditures		1,326	(478)	(4,286)	(4,286)	345
ENDING FUND BALANCE	250-3111-00-00	\$ 5,033	\$ 4,555	\$ 269	\$ 269	\$ 4,900



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.

**Budget
FY 2012-2013**



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	250-3111-00-00	\$ 4,272	\$ 4,272	\$ 4,272	\$ 4,272	\$ 4,272
REVENUES:						
Miscellaneous Donations	250-5322-00-00	-	-	-	-	2,500
Anti-Drug Donations	250-5325-00-00	-	-	-	-	-
Interest	250-5611-00-00	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	2,500
TOTAL FUNDS AVAILABLE		\$ 4,272	\$ 4,272	\$ 4,272	\$ 4,272	\$ -
EXPENDITURES:						
Miscellaneous expense	250-6339-30-00	-	-	4,272	4,272	-
Anti-Drug Program expense	250-6336-30-00	-	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ -	\$ 4,272	\$ 4,272	\$ -
Excess (deficiency) of revenues over (under) expenditures		-	-	(4,272)	(4,272)	2,500
ENDING FUND BALANCE	250-3111-00-00	\$ 4,272	\$ 4,272	\$ (0)	\$ (0)	\$ 6,772

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.

Budget
FY 2012-2013



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	250-3111-00-00	\$ 229	\$ 729	\$ 2,305	\$ 2,305	\$ 2,305
REVENUES:						
Explorer Program Donation	250-5302-00-00	500	1,791	-	-	57
Interest	250-5611-00-00	-	-	-	-	-
TOTAL REVENUES		500	1,791	-	-	57
TOTAL FUNDS AVAILABLE		\$ 729	\$ 2,520	\$ 2,305	\$ 2,305	\$ 2,361
EXPENDITURES:						
Explorer Program	250-6361-30-00	-	216	729	729	39
TOTAL EXPENDITURES		\$ -	\$ 216	\$ 729	\$ 729	\$ 39
Excess (deficiency) of revenues over (under) expenditures		500	1,575	(729)	(729)	18
ENDING FUND BALANCE	250-3111-00-00	\$ 729	\$ 2,305	\$ 1,576	\$ 1,576	\$ 2,323



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.

**Budget
FY 2012-2013**



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	250-3111-00-00	\$ 1,583	\$ 1,703	\$ 1,703	\$ 1,703	\$ 1,703
<u>REVENUES:</u>						
Animal Shelter Donations	250-5906-00-00	120	-	-	-	100
Interest	250-5611-00-00	-	-	-	-	-
TOTAL REVENUES		120	-	-	-	100
TOTAL FUNDS AVAILABLE		\$ 1,703	\$ 1,703	\$ 1,703	\$ 1,703	\$ 1,803
<u>EXPENDITURES:</u>						
Animal Shelter Expense	250-6334-44-00	-	-	1,703	1,703	-
Building Improvements	250-6630-44-00	-	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ -	\$ 1,703	\$ 1,703	\$ -
Excess (deficiency) of revenues over (under) expenditures		120	-	(1,703)	(1,703)	100
ENDING FUND BALANCE	250-3111-00-00	\$ 1,703	\$ 1,703	\$ (0)	\$ (0)	\$ 1,803

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.

Budget
FY 2012-2013



LITTLE ELM

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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	250-3111-00-00	\$ 4,011	\$ 4,511	\$ 6,640	\$ 6,640	\$ 6,640
REVENUES:						
Miscellaneous Donations	250-5324-00-00	500	2,130	-	-	-
Interest	250-5611-00-00	-	-	-	-	-
TOTAL REVENUES		500	2,130	-	-	-
TOTAL FUNDS AVAILABLE		\$ 4,511	\$ 6,640	\$ 6,640	\$ 6,640	\$ 6,640
EXPENDITURES:						
Miscellaneous expense	250-6338-58-00	-	-	4,806	4,806	-
TOTAL EXPENDITURES		\$ -	\$ -	\$ 4,806	\$ 4,806	\$ -
Excess (deficiency) of revenues over (under) expenditures		500	2,130	(4,806)	(4,806)	-
ENDING FUND BALANCE	250-3111-00-00	\$ 4,511	\$ 6,640	\$ 1,834	\$ 1,834	\$ 6,640

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

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.



LITTLE ELM

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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	412-3111-00-00	\$ 9,477	\$ 9,293	\$ 46,728	\$ 46,728	\$ 46,728
REVENUES:						
Sale of confiscated assets	412-5675-00-00	-	-	2,500	2,500	-
Forfeitures and fines	412-5698-00-00	-	47,326	8,000	8,000	20,560
Interest	412-5611-00-00	115	259	100	100	208
TOTAL REVENUES		115	47,585	10,600	10,600	20,768
TOTAL FUNDS AVAILABLE		\$ 9,593	\$ 56,878	\$ 57,328	\$ 57,328	\$ 67,495
EXPENDITURES:						
Other agencies seizure share	412-6200-01-00	300	9,650	5,000	5,000	946
Miscellaneous expenses	412-6333-01-00	-	500	12,000	12,000	-
TOTAL EXPENDITURES		\$ 300	\$ 10,150	\$ 17,000	\$ 17,000	\$ 946
Excess (deficiency) of revenues over (under) expenditures		(185)	37,435	(6,400)	(6,400)	19,822
ENDING FUND BALANCE	412-3111-00-00	\$ 9,293	\$ 46,728	\$ 40,328	\$ 40,328	\$ 66,550

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

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 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	825-3111-00-00	\$ 113,705	\$ 95,492	\$ 96,609	\$ 96,609	\$ 96,609
<u>REVENUES:</u>						
Park Development Fees	825-5462-00-00	-	-	-	-	-
HOA Matching Funds	825-5463-00-00	-	-	-	-	-
Interest	825-5611-00-00	1,337	1,118	1,000	1,000	389
TOTAL REVENUES		1,337	1,118	1,000	1,000	389
TOTAL FUNDS AVAILABLE		\$ 115,042	\$ 96,609	\$ 97,609	\$ 97,609	\$ 96,999
<u>EXPENDITURES:</u>						
Transfers out	825-8994-00-00	19,550	-	-	28,000	-
Miscellaneous expenses	825-6333-78-00	-	-	-	-	-
Kings Crossing HOA expense	825-6637-78-00	-	-	-	-	-
TOTAL EXPENDITURES		\$ 19,550	\$ -	\$ -	\$ 28,000	\$ -
Excess (deficiency) of revenues over (under) expenditures		(18,213)	1,118	1,000	(27,000)	389
ENDING FUND BALANCE	825-3111-00-00	\$ 95,492	\$ 96,609	\$ 97,609	\$ 69,609	\$ 96,999

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