



Finance Department
 Alan Dickerson, Director of Finance
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TOWN COUNCIL CONSENT AGENDA

Date: April 11, 2013

PROJECT

Approve and accept Budget Report for period ending 03-31-2013.

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 March 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APPROVED DENIED TABLED WITHDRAWN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 
SUBJ: BUDGET REPORT FOR PERIOD MARCH 31, 2013
CC: MAYOR AND COUNCIL

The attached is Budget Information for the fiscal period ending March 31, 2013. This period ending represents 50% of the Town's fiscal year (6 months).

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

Budget: At March 31, 2013, the budget is as follows for operations with the **target at 50%**; the major operating and capital funds are presented in summary below.

Revenues:

Operating Funds - Sources		Budget		YTD	% Used
General Fund	\$	16,171,893	\$	11,662,696	72%
Street Maint Fund		545,610		210,649	39%
Water and Sewer Fund		11,574,000		4,541,574	39%
Solid Waste Fund		1,918,153		966,034	50%
Utility Drainage System Fund		437,125		207,949	n/a
Debt Service		3,128,384		2,663,908	85%
Special Revenue Funds		140,894		121,472	86%
Traffic Safety Fund		352,941		171,118	48%
Total Sources	\$	34,269,000	\$	20,545,400	60%

Expenditures:

Operating Funds - Uses		Budget		YTD	% Used
General Fund	\$	17,608,673	\$	8,835,675	50%
Street Maint Fund		700,000		16,500	2%
Water and Sewer Fund		11,654,878		4,102,809	35%
Solid Waste Fund		2,308,632		837,425	36%
Utility Drainage System Fund		655,281		74,307	n/a
Debt Service		3,117,029		10,035	0%
Special Revenue		227,688		175,217	77%
Traffic Safety Fund		427,820		110,614	26%
Total Uses	\$	36,700,001	\$	14,162,582	39%

Net Change YTD	\$	(2,431,000)	\$	6,382,818	
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The overall budget for Town-wide Operations was at 39% while the Revenue Budget was at 60%. The net change in revenues over expenditures for the reporting period is \$6,382,818. This balance is primarily due to tax collections. All the Town's major revenue sources are trending upward and are on target for the reporting period.

FINANCE DEPARTMENT
BUDGET REPORT

General Fund Revenue and Expense Summary: The total all sources of revenue in the General Fund year-to-date is \$11,662,696 or 72% of budgeted revenues of \$16,171,893. Operationally, the Town is on target and within targeted projections. Building permit revenue is exceeding expectations at \$1,537,000 or 68% of budget (\$1,039,896) from all construction activity. The overall General Fund Budget is at 72% for operational revenues and other sources while General Fund expenditures are at 50% of budget. The Town's tax levy of at 100% collection. All property tax revenue to date is \$10,719,965.

General Fund Balance: The General Fund Balance (near cash) is at \$9,707,044 at march 31, 2013; the GF Balance at September 30, 2012 was \$6,880,022 and of this amount \$1,946,987 is unreserved, designated for unbudgeted items; during the fiscal year the Council has approved \$464,000 in amendments to draw this balance down to \$1,482,987. The Town's 25% reserve fund policy balance is \$3,496,255..

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

General & Debt	Levy/Budget	YTD Actual	% Coll'td
Current Levy	10,502,091	10,517,165	100%
Prior Years' Taxes	122,000	161,340	132%
Penalty & Interest	45,540	41,460	91%
Total	10,443,316	10,242,945	98%

Franchise Taxes: Under the newly adopted CoServ Electric Ordinance, the Town's franchise rate is 5%. The receipts for CoServ were \$252,224 which puts the Town at 20% of budget for Electric Franchise revenue. The budget for electric franchise is \$1,235,000 and is collected quarterly. The Atmos Gas franchise annual payment was somewhat less than projected due to a milder winter. Gas franchise was budgeted at \$126,150 and the Town is at 88,725. Over all year to date from all franchise revenue the total is \$354,498 or 22% of budget (\$1,635,175).

Sales Tax: Year over year the Town is at 13% or \$463,500 more in sales tax. The Town's total sales tax budget (2 cents) is \$4,315,408 and we are at 38% or \$1,656,621 on an accrual basis. On a cash basis the Town has collected \$2,359,868 or 14% (\$287,023) more than the same period last year. The table below summaries total sales tax collections through April 2013 collections.

Fiscal Year	Total Sales Tax Received	1¢ City	.50¢ EDC	.25¢ CDC	.25¢ SMF	Total Distributed	% Change (Yr. to Yr)
2008	2,533,974	1,291,747	645,874	274,044	322,310	2,533,974	46.4%
2009	2,896,603	1,448,302	724,151	362,075	362,075	2,896,603	14.3%
2010	3,051,371	1,525,685	762,843	381,421	381,421	3,051,371	5.3%
2011	3,374,699	1,687,349	843,675	421,837	421,837	3,374,699	10.6%
2012	3,788,950	1,894,475	947,238	473,619	473,619	3,788,950	12.3%
2013	2,359,868	1,179,934	589,967	294,983	294,983	2,359,868	

FINANCE DEPARTMENT
BUDGET REPORT

Municipal Court: The Court has processed 1,769 cases for the year with a fine assessment of \$226,155. Total court fines collected and settled to the Town treasury net of state fees was \$151,836 or 48% of budget (\$325,000).

Building Permits: Building permit revenue from all construction activities was \$1,039,896 or 68% of budget (\$1,537,000). New building starts are tracking with the Town projections. For a great amount of detail, please see the [Development Services Department March Monthly Report](#) on new building starts from Residential and Commercial construction. Construction activity is tracking very positively for the Town.

Interest Earnings and Cash Position: The Town's funds are fully invested and secure. Total interest earned for the quarter ending March 31, 2013 was \$58,986 and for the fiscal year the total is \$127,270.. Total cash and investments for the period ending March 31, 2013 was \$29,420,450. (See Cash and Investment Report for more detail)

Water and Sewer Fund: The Town's Utility is at 35% or \$4,102,809 of an expense budget of \$11,629,878. Water and Sewer rates were not increased this fiscal year. The rates and charges are generating revenues on target with the budget to cover operational costs for the reporting period. Water and Sewer revenues are at 39% of budget or \$4,541,574. For this reporting period, current revenues from the system are covering system operating expenses with a net gain of \$438,766. The Town is seeing an increase in Utility Revenues generated from the apartments and from construction meters.

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.



LITTLE ELM

BUDGET REPORT

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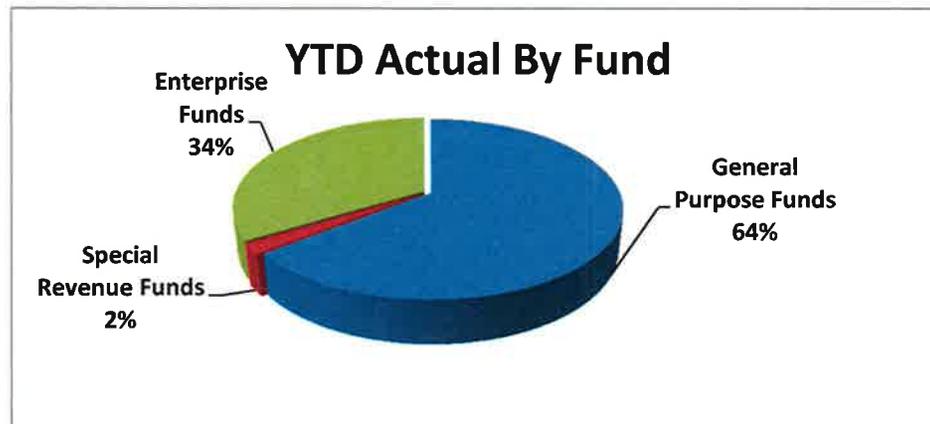
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TOWN WIDE BUDGET SUMMARY
"Programs and Services"
Fiscal Year 2013

Budget Report



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	\$ 11,662,696	\$ 8,835,675	\$ 2,827,022	\$ 9,707,044
Debt Service Fund	554,895	2,970,793	720,389	2,250,405	2,805,300
Utility fund	5,764,871	4,541,574	4,102,809	438,766	6,203,637
Solid Waste Fund	419,548	966,034	837,425	128,608	548,156
Drainage Utility System Fund	314,496	207,949	74,307	133,643	448,139
Street Maint Fund	617,424	210,649	16,500	194,149	811,573
Special Revenue Funds	22,573	-	605	(605)	21,968
Court Technology Fund	22,321	5,144	5,013	131	22,452
Court Security Fund	36,517	3,851	1,897	1,954	38,471
Child Safety Program Fund	55,107	2,732	-	2,732	57,839
Streetscape Fund	221,155	56,072	100,152	(44,080)	177,075
Traffic Safety Fund	138,363	171,118	110,614	60,504	198,867
Donation Fund	37,573	32,312	51,397	(19,085)	18,488
Forfeiture Fund	46,728	20,853	10,984	9,869	56,597
Farmers Mkt Grant Fund	-	-	5,169	(5,169)	(5,169)
Park Development Fee Fund	96,609	509	11,263	(10,754)	85,855
Fund Totals	\$ 15,228,202	\$ 20,852,286	\$ 14,884,198	\$ 5,968,087	\$ 21,196,289
General Purpose Funds	\$ 8,052,341	\$ 14,844,139	\$ 9,572,563	\$ 5,271,575	\$ 13,323,916
Special Revenue Funds	676,946	292,589	297,094	(4,505)	672,441
Enterprise Funds	6,498,915	5,715,558	5,014,541	701,017	7,199,932
	\$ 15,228,202	\$ 20,852,286	\$ 14,884,198	\$ 5,968,087	\$ 21,196,289

QUARTERLY BUDGET REPORTS
"Programs and Services"
Budget Reports
For Period Ending 03-31-2013





LITTLE ELM

**FUND STATEMENTS
(Operating Funds)**

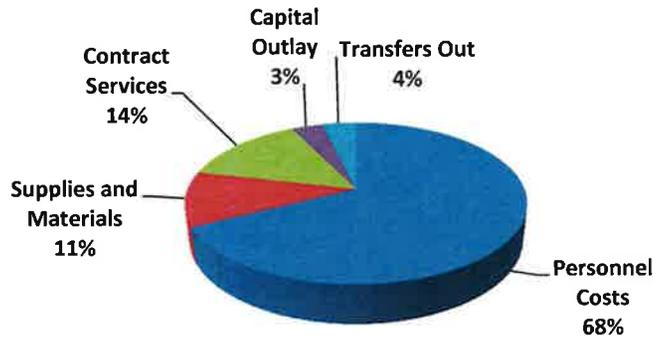
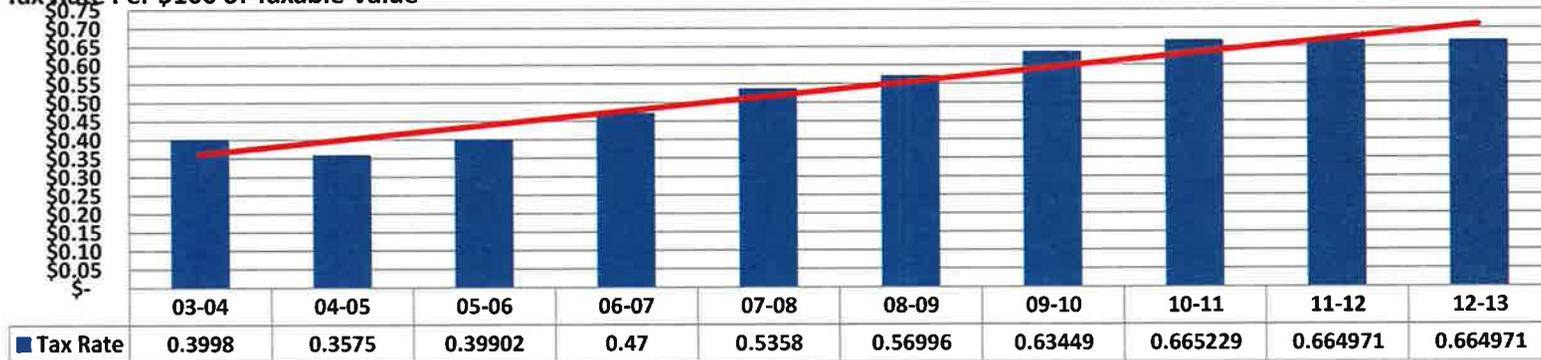


GENERAL FUND

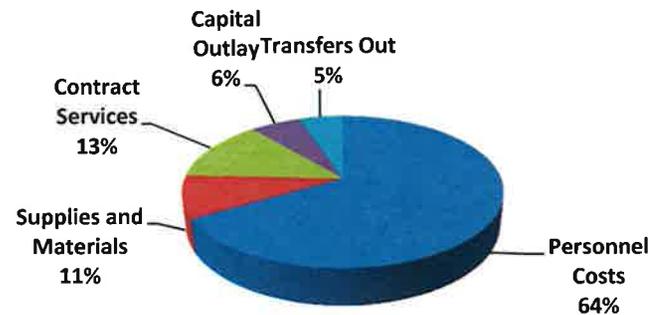
This fund is the General Operating Fund of the Town and is supported with property taxes, sales tax and other charges and services. The General Fund supports all general governmental purposes such as public safety, streets, facility maintenance, culture and recreation and administrative functions.

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	Variance Actual to Amended	% Variance Actual to Amended
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	\$ 7,759,738	\$ (6,236)	-0.1%
Other taxes	3,556,963	3,805,175	3,805,175	1,087,294	2,717,881	71.4%
Permits and licenses	2,485,206	1,537,000	1,537,000	1,039,896	497,104	32.3%
Fees and charges	1,246,027	1,175,850	1,175,850	774,747	401,103	34.1%
Intergovernmental	415,234	302,032	302,032	182,066	119,966	39.7%
Miscellaneous	242,043	184,500	184,500	123,890	60,610	32.9%
Capital leases	386,487	-	-	-	-	0.0%
Transfers In	1,374,931	1,413,834	1,413,834	695,064	718,770	50.8%
TOTAL OPERATING REVENUES	\$ 17,055,631	\$ 16,171,893	\$ 16,171,893	\$ 11,662,696	\$ 4,509,197	27.9%
TOTAL FUNDS AVAILABLE	\$ 22,893,574	\$ 23,051,915	\$ 23,051,915	\$ 18,542,719		
EXPENDITURES						
Town Council	\$ 30,114	\$ 33,307	\$ 48,307	\$ 27,626	\$ 20,681	57.2%
Town Manager	170,919	334,746	334,746	125,592	209,154	37.5%
Town Secretary	131,413	141,694	141,694	60,352	81,342	42.6%
Town Attorney	181,608	195,000	195,000	129,064	65,936	66.2%
Court	260,522	318,409	318,409	139,220	179,189	43.7%
Finance	831,119	916,936	1,173,936	771,685	402,251	65.7%
Library	337,868	424,568	424,568	187,711	236,857	44.2%
Engineering	632,353	698,831	803,831	368,251	435,580	45.8%
Information Technology	520,890	601,501	601,501	323,494	278,007	53.8%
Human Resources	371,592	433,022	433,022	177,007	256,015	40.9%

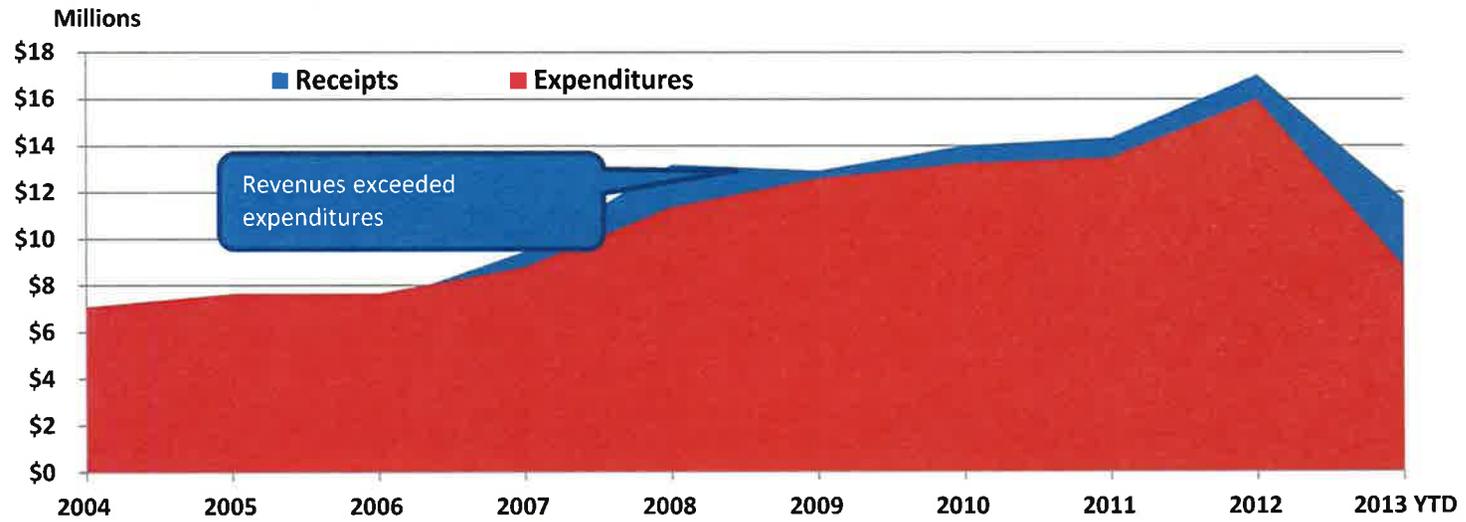


GENERAL FUND
(Revenues, Expenditures and Change in Fund Balance)
Fund 112

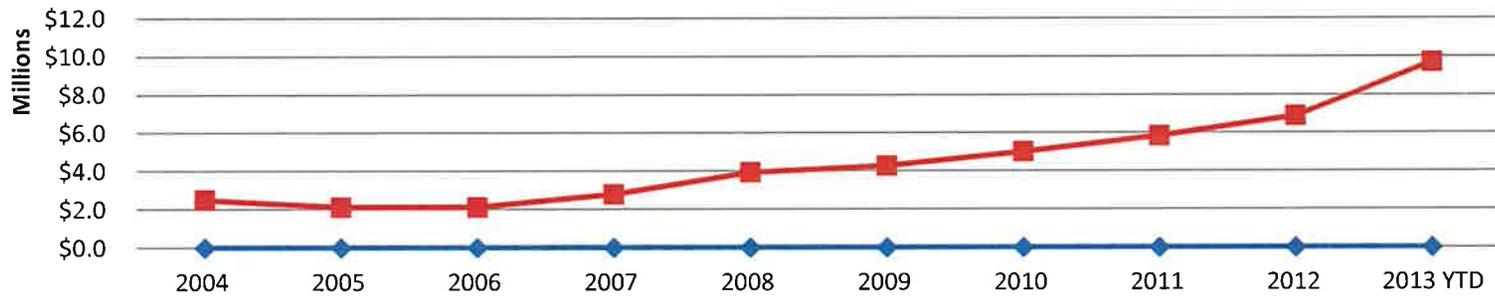
	ACTUAL 2011- 2012	BUDGET 2012- 2013	AMENDED 2012-2013	ACTUAL 2012- 2013	Variance Actual to Amended	% Variance Actual to Amended	
Planning	234,478	293,802	293,802	143,922	149,880	49.0%	
Building Safety	407,141	487,605	487,605	246,044	241,561	50.5%	
Police	3,566,124	3,805,982	3,805,982	1,901,672	1,904,310	50.0%	
Animal Control	168,702	120,389	120,389	59,820	60,569	49.7%	
Fleet Services	211,767	220,084	220,084	103,726	116,358	47.1%	
Building Maint	588,420	626,128	576,128	237,683	338,445	41.3%	
Streets	808,352	953,036	953,036	346,687	606,349	36.4%	
Parks and Recreation	1,211,333	1,802,892	1,802,892	856,773	946,119	47.5%	
Fire	4,001,423	4,427,141	4,427,141	2,172,061	2,255,080	49.1%	
TOTAL EXPENDITURES	\$ 14,666,135	\$ 16,835,073	\$ 17,162,073	\$ 8,378,393	\$ 8,783,680	48.8%	
Transfers Out	\$ 1,347,417	\$ 773,600	\$ 673,600	\$ 457,282	\$ 216,318	67.9%	
TOTAL OPERATING TRANSFERS	\$ 1,347,417	\$ 773,600	\$ 673,600	\$ 457,282	\$ 216,318	67.9%	
TOTAL EXPENDITURES AND TRANSFERS	\$ 16,013,552	\$ 17,608,673	\$ 17,835,673	\$ 8,835,675	\$ 8,999,998	50.5%	
Excess (deficiency) of revenues (under) expenditures	over	\$ 1,042,079	\$ (1,436,780)	\$ (1,663,780)	\$ 2,827,022	n/a	n/a
ENDING FUND BALANCE	\$ 6,880,022	\$ 5,443,242	\$ 5,216,242	\$ 9,707,044	n/a	n/a	
Unreserved, designated for unbudgeted items	\$ 1,946,987	\$ 1,946,987	\$ 1,719,987	\$ 4,774,009	n/a	n/a	
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	n/a	n/a	
	\$ 6,880,022	\$ 5,443,242	\$ 5,216,242	\$ 9,707,044	n/a	n/a	

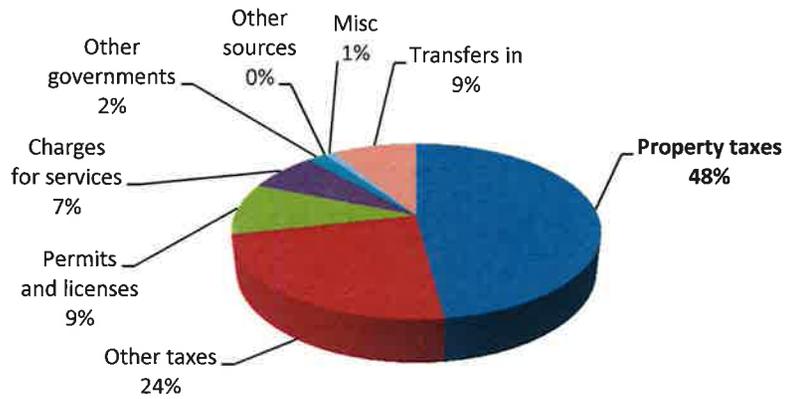


TEN YEAR FUND BALANCE HISTORY

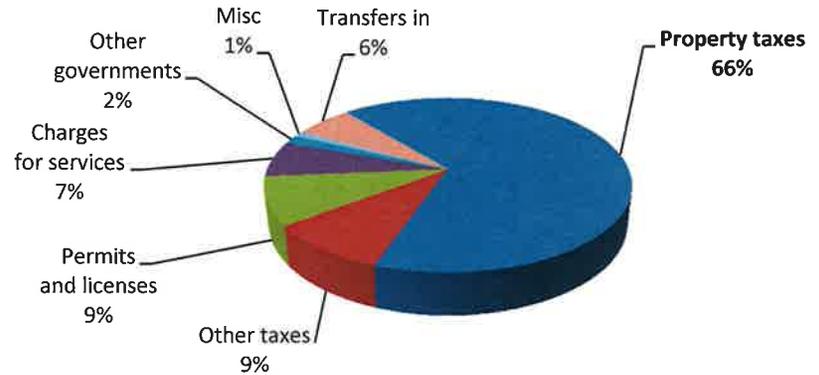


Ten Years Fund Balance History

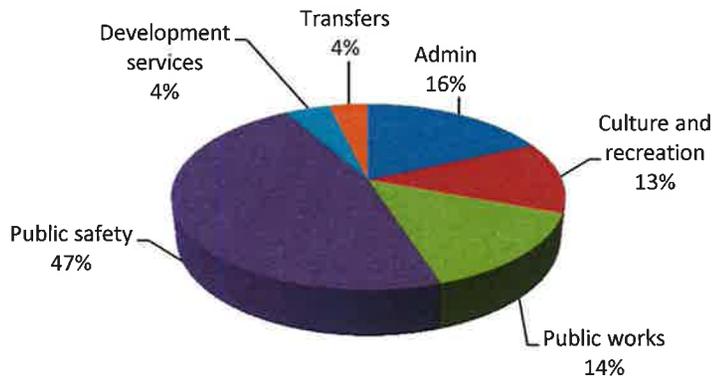




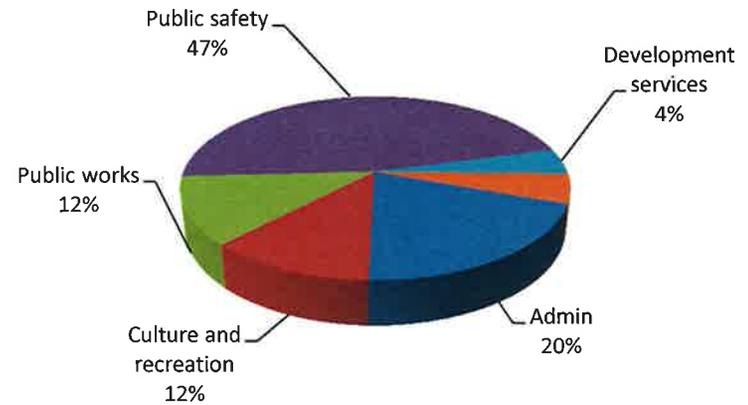
FY 2012-2013 Revenue Budget: \$16,171,893



FY 2012-2013 Revenue YTD \$11,662,696



2013 Expenditure Budget: \$17,608,673



2013 YTD Actual: \$8,835,675



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	7,612,008	100%
112-5115-00-00	PENALTY & INTEREST ON DELINQUE	28,549	35,000	35,000	31,588	90%
112-5121-00-00	PRIOR YEAR PROPERTY TAXES	69,090	100,000	100,000	116,142	116%
	PROPERTY TAXES	7,348,738	7,753,502	7,753,502	7,759,738	100%
112-5132-00-00	CITY SALES TAX	1,875,330	2,158,000	2,158,000	666,087	31%
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	88,725	70%
112-5145-00-00	FRANCHISE FEE - CABLE	269,439	210,000	210,000	64,321	31%
112-5146-00-00	COMMUNICATIONS R-O-W ACCESS FEES	56,394	64,025	64,025	13,318	21%
	OTHER TAXES	3,556,963	3,805,175	3,805,175	1,087,294	29%
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	1,050	4%
112-5221-00-00	CERTIFICATE OF OCCUPANCY	1,429	1,500	1,500	1,050	70%
112-5222-00-00	BUILDING PERMITS	2,117,224	1,250,000	1,250,000	818,502	65%
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	30,445	61%
112-5227-00-00	OTHER PERMITS	3,940	5,000	5,000	1,650	33%
112-5228-00-00	RENTAL REGISTRATIONS	136,223	85,000	85,000	96,959	114%
112-5229-00-00	IRRIGATION PERMITS	78,395	60,000	60,000	51,875	86%
112-5230-00-00	SIGN PERMITS	13,680	10,000	10,000	9,120	91%
112-5516-00-00	ALARM PERMITS	40,305	35,000	35,000	17,374	50%
112-5690-00-00	MISC. INCOME/BURN PERMITS	400	500	500	75	15%
	PERMITS AND LICENSES	2,485,206	1,537,000	1,537,000	1,039,896	68%

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	14,839	82%
112-5402-00-00	FIRE CODE INSPECTION FEES	14,626	8,000	8,000	38,602	483%
112-5403-00-00	RENTAL PROPERTY REGISTRATIONS	-	-	-	-	
112-5421-00-00	PLATTING FEES	13,163	12,000	12,000	9,877	82%
112-5422-00-00	ZONING FEES	-	-	-	6,740	
112-5423-00-00	PLAN REVIEW FEES	306,200	215,000	215,000	167,810	78%
112-5425-00-00	ANIMAL CONTROL FEES	9,447	10,000	10,000	28,723	287%
112-5511-00-00	MUNICIPAL COURT FINES	301,390	325,000	325,000	151,836	47%
112-5512-00-00	ACCIDENT REPORT FEES	-	-	-	-	
112-5515-00-00	TEEN COURT FEES	-	14,850	14,850	6,759	46%
112-5694-00-00	AMBULANCE FEES	477,046	450,000	450,000	251,389	56%
112-5721-00-00	IN-HOME DAY CARE REGISTRATIONS	-	-	-	-	
112-5677-00-00	LIBRARY FEES	3,637	3,000	3,000	1,202	40%
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	4,202	14%
112-5684-00-00	RECREATION PROGRAM FEES	-	5,000	5,000	1,308	26%
112-5685-00-00	ATHLETIC REGISTRATION FEES	44,841	50,000	50,000	18,965	38%
112-5680-00-00	RECREATION MEMBERSHIP FEES	4,780	25,000	25,000	69,022	276%
112-5687-00-00	FITNESS PROGRAMMING	-	8,000	8,000	1,099	14%
	CHARGES FOR SERVICES	1,246,027	1,175,850	1,175,850	774,747	66%
112-5672-00-00	COTTONWOOD CRK MARINA - LAND	2,500	2,500	2,500	625	25%
112-5679-00-00	COTTONWOOD CRK MARINA - SALES	33,470	25,000	25,000	3,806	15%
112-5621-00-00	FACILITY RENTAL	6,710	12,000	12,000	7,825	65%
112-5681-00-00	JULY JUBILEE	1,690	-	-	-	
112-5671-00-00	MISCELLANEOUS	92,154	35,000	35,000	61,228	175%
112-5611-00-00	INTEREST EARNINGS	91,595	90,000	90,000	46,582	52%
	MISCELLANEOUS	228,120	164,500	164,500	120,065	73%

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	50,339	46%
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	777	6%
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	12,940	52%
112-5340-00-00	FIRE SERVICES PLEDGE DENTON CO	46,900	45,000	45,000	26,950	60%
112-5341-00-00	AMBULANCE PLEDGE DENTON COUNTY	40,751	40,000	40,000	17,713	44%
112-5686-00-00	DCFWD-POLICE SERVICES	33,000	33,000	33,000	20,000	61%
112-5696-00-00	OTHER GRANTS/REIMBURSEMENTS	129,684	-	-	40,348	
112-5343-00-00	CONTRIBUTIONS	-	-	-	-	
	OTHER GOVERNMENTS	415,234	302,032	302,032	182,066	60%
112-5800-00-00	TRANSFER IN WATER UTILITIES	1,117,592	1,137,734	1,137,734	568,867	50%
112-5801-00-00	TRANSFER IN SOLID WASTE	197,604	197,600	197,600	98,800	50%
112-5802-00-00	TRANSFER IN EDC	30,000	30,000	30,000	15,000	50%
112-5803-00-00	TRANSFER IN CDC	12,000	12,000	12,000	6,000	50%
112-5805-00-00	TRANSFERS IN FROM OTHER FUNDS	17,735	36,500	36,500	6,397	18%
	TRANSFERS IN	1,374,931	1,413,834	1,413,834	695,064	49%
112-8970-00-00	CAPITAL LEASE PROCEEDS	386,487	-	-	-	
112-5675-00-00	AUCTION PROCEEDS	13,924	20,000	20,000	3,825	19%
	OTHER FINANCING SOURCES	400,411	20,000	20,000	3,825	19%
	TOTAL REVENUE	17,055,631	16,171,893	16,171,893	11,662,696	72%

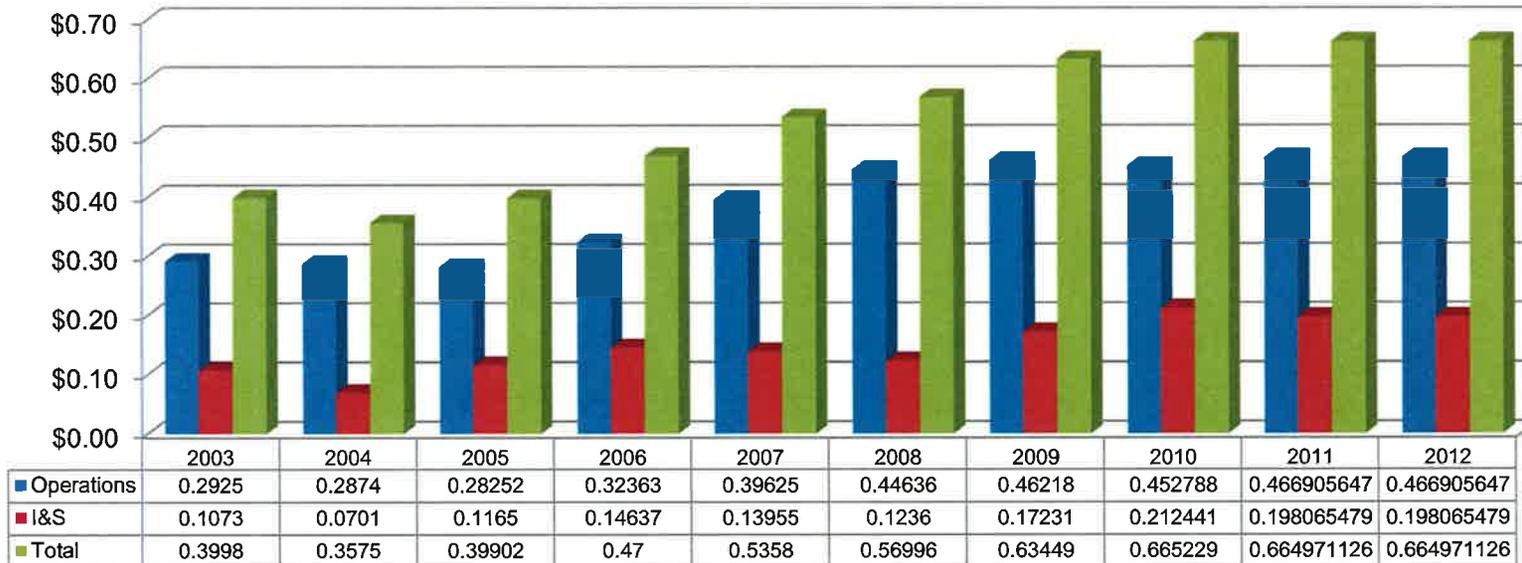


DEBT SERVICE FUND

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	2,960,227
Interest income	17,870	20,822	23,500	23,500	10,566
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>2,970,793</u>
 TOTAL FUNDS AVAILABLE	 \$ 3,759,108	 \$ 7,834,845	 \$ 3,683,279	 \$ 3,683,279	 \$ 3,525,688
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	709,754
Other Uses and Fees	4,540	4,061,551	5,000	5,000	10,635
TOTAL EXPENDITURES	<u>\$ 3,307,915</u>	<u>\$ 7,279,950</u>	<u>\$ 3,117,029</u>	<u>\$ 3,117,029</u>	<u>\$ 720,389</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>\$ 2,250,405</u>
 ENDING FUND BALANCE	 <u>\$ 451,193</u>	 <u>\$ 554,895</u>	 <u>\$ 566,250</u>	 <u>\$ 566,250</u>	 <u>\$ 2,805,300</u>

DEBT SERVICE FUND
REVENUE SCHEDULE

ACCOUNT CODES	DESCRIPTIONS	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
Property Taxes						
312-5111-00-00	Current Property Tax	3,146,411	3,075,969	2,883,589	2,883,589	2,905,157
312-5115-00-00	Penalty & Interest	23,759	10,054	10,540	10,540	9,872
312-5121-00-00	Delinquent Property Tax	85,205	24,875	22,000	22,000	45,197
	Total	3,255,376	3,110,899	2,916,129	2,916,129	2,960,227
Interest Income						
312-5611-00-00	Interest Income	17,870	20,822	23,500	23,500	10,566
	Total	17,870	20,822	23,500	23,500	10,566
Operating Transfers In & Other Sources						
312-5711-00-00	Transfer in -General Fund	-	-	-	-	-
312-5713-00-00	Transfer in - LECD	184,000	186,215	188,755	188,755	-
312-5999-00-00	Refunding Bond Proceeds	-	3,885,000	-	-	-
312-8952-00-00	Bond Premiums	-	180,716	-	-	-
	Total	184,000	4,251,931	188,755	188,755	-
TOTAL REVENUES		3,457,246	7,383,652	3,128,384	3,128,384	2,970,793
	Debt Service Tax Rate	\$0.21244		\$0.18369		
	% of Operations	32.0%		27%		

DEBT SERVICE FUND
ANNUAL PRINCIPAL AND INTEREST PAYMENTS

OBJ CODE	Line-Item Descriptions	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
Debt Service Obligations - Principal							
6511	Series 2006 GO - \$6,250,000	210,000	220,000	230,000	240,000	240,000	-
6512	2005 Tax Note - \$560,000	85,000	85,000	90,000	-	-	-
6513	2005A Tax Note - \$685,000	150,000	-	-	-	-	-
6514	Series 2000 CO - \$2,600,000	25,300	-	-	-	-	-
6515	Series 2002 CO - \$2,500,000	100,000	105,000	110,000	-	-	-
6517	Series 2001CO - \$3,700,000	155,000	165,000	170,000	-	-	-
6518	Series 2005 GO - \$3,380,000	90,000	90,000	95,000	100,000	100,000	-
6519	Series 2005 GO - \$4,750,000	-	-	-	-	-	-
6520	Series 2009 CO- CDC \$2,500,000	75,000	80,000	85,000	90,000	90,000	-
6522	2002 Fire Truck Note - \$478,405	56,745	59,977	-	-	-	-
6523	S2005 GO - \$4,750,000	145,000	155,000	165,000	200,000	200,000	-
6524	2006 Cisco Lease - \$174,060	34,265	37,493	-	-	-	-
6525	2007 - Lease for Public Safety	-	-	-	-	-	-
6526	Series 2009 GO - \$10,000,000	305,000	315,000	335,000	350,000	350,000	-
6527	Series 2010 GO - \$9,135,000	-	224,600	391,146	396,968	396,968	-
6563	Series 2012 GO Ref - \$6,985,000	-	-	-	330,000	330,000	-
	2011 GO Refunding	-	-	-	-	-	-
	Sub-total	1,431,310	1,537,070	1,671,146	1,706,968	1,706,968	-
Debt Service Obligations - Interest							
6554	Series 2000 CO - \$2,600,000	23,992	-	-	-	-	-
6555	Series 2002 CO - \$2,500,000	88,578	84,328	79,865	-	-	-
6556	Series 2005 GO - \$3,380,000	122,321	119,396	116,246	112,803	112,803	56,401
6557	Series 2001CO - \$3,700,000	136,615	129,640	122,215	-	-	-
6567	2002 Fire Truck Note - \$478,405	6,647	3,416	-	-	-	-
6568	Series 2006 GO - \$6,250,000	245,820	236,370	226,470	216,120	216,120	108,060
6569	2005 Tax Note - \$560,000	10,494	7,049	3,645	-	-	-
6570	2005A Tax Note - \$685,000	3,090	-	-	-	-	-
6571	2006 Cisco Lease - \$174,060	4,954	1,726	-	-	-	-

DEBT SERVICE FUND
ANNUAL PRINCIPAL AND INTEREST PAYMENTS

OBJ CODE	Line-Item Descriptions	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
6572	2007 - Lease for Public Safety	-	-	-	-	-	-
6573	Series 2009 CO- CDC \$2,500,000	100,363	103,705	101,305	98,755	98,755	49,378
6574	Series 2009 GO - \$10,000,000	375,190	397,886	388,432	378,386	378,386	189,193
6519	Series 2005 GO - \$4,750,000	178,073	172,998	167,185	160,998	160,998	80,499
6575	Series 2010 GO -\$9,135,000	-	509,791	341,889	336,879	336,879	168,440
6576	Series 2012 GO Ref - \$6,985,000	-	-	-	101,121	101,121	57,783
	Sub-total	<u>1,296,137</u>	<u>1,766,305</u>	<u>1,547,252</u>	<u>1,405,062</u>	<u>1,405,062</u>	<u>709,754</u>
Other Uses and Financing Costs							
6590	Other financing uses		-	3,999,197	-	-	9,535
6591	Paying Agent Fees	3,022	4,540	4,600	5,000	5,000	1,100
6900	Financing Costs	-	-	57,755	-	-	-
	Sub-total	<u>3,022</u>	<u>4,540</u>	<u>4,061,551</u>	<u>5,000</u>	<u>5,000</u>	<u>10,635</u>
Debt Service Fund Total		<u><u>2,730,469</u></u>	<u><u>3,307,915</u></u>	<u><u>7,279,950</u></u>	<u><u>3,117,029</u></u>	<u><u>3,117,029</u></u>	<u><u>720,389</u></u>

Town Wide Debt

Millions

\$7.0

\$6.0

\$5.0

\$4.0

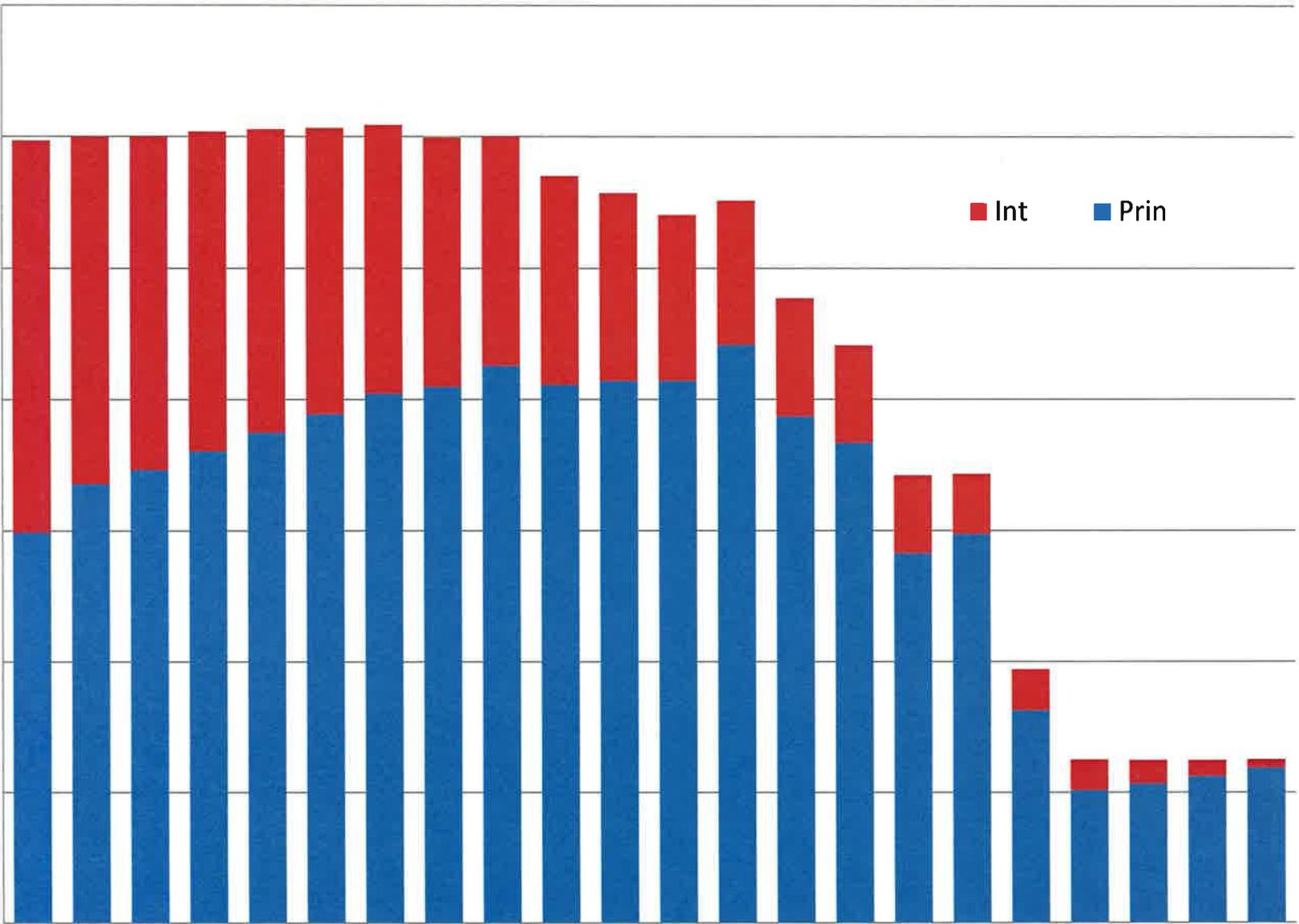
\$3.0

\$2.0

\$1.0

\$-

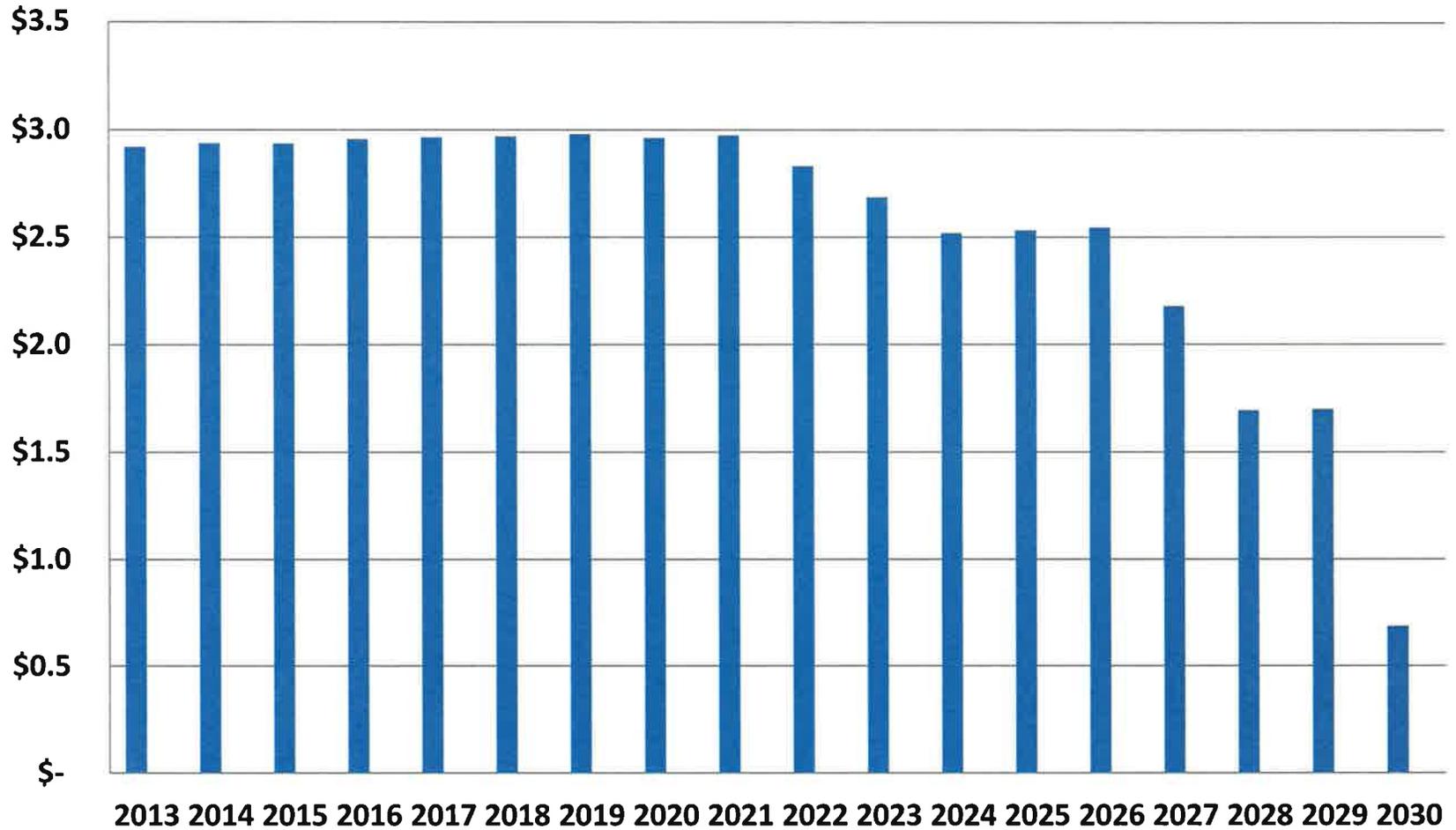
■ Int ■ Prin



2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034

Total Prin & Int (Net of Self-Supporting Debt - CDC, TIRZ and Utility)

Millions





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	\$2,359,868	\$1,179,934		\$589,967	\$294,983	\$294,983	FYTD

Cash Basis

22



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	207,085
Interest	7,901	2,905	4,379	3,000	3,000	3,564
Total Operating Revenues	400,780	429,924	487,008	545,610	545,610	210,649
Total Funds Available	900,246	572,150	649,855	1,163,034	1,163,034	828,073
Operating Expenses:						
Personnel services	-	-	-	-	-	-
Contract services	758,021	409,303	32,431	700,000	700,000	16,500
Supplies and materials	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-
Total Expenditures	758,021	409,303	32,431	700,000	700,000	16,500
Excess (deficiency) of revenues over (under) expenditures	(357,241)	20,621	454,577	(154,390)	(154,390)	194,149
Ending Fund Balance	\$ 142,226	\$ 162,847	\$ 617,424	\$ 463,034	\$ 463,034	\$ 811,573

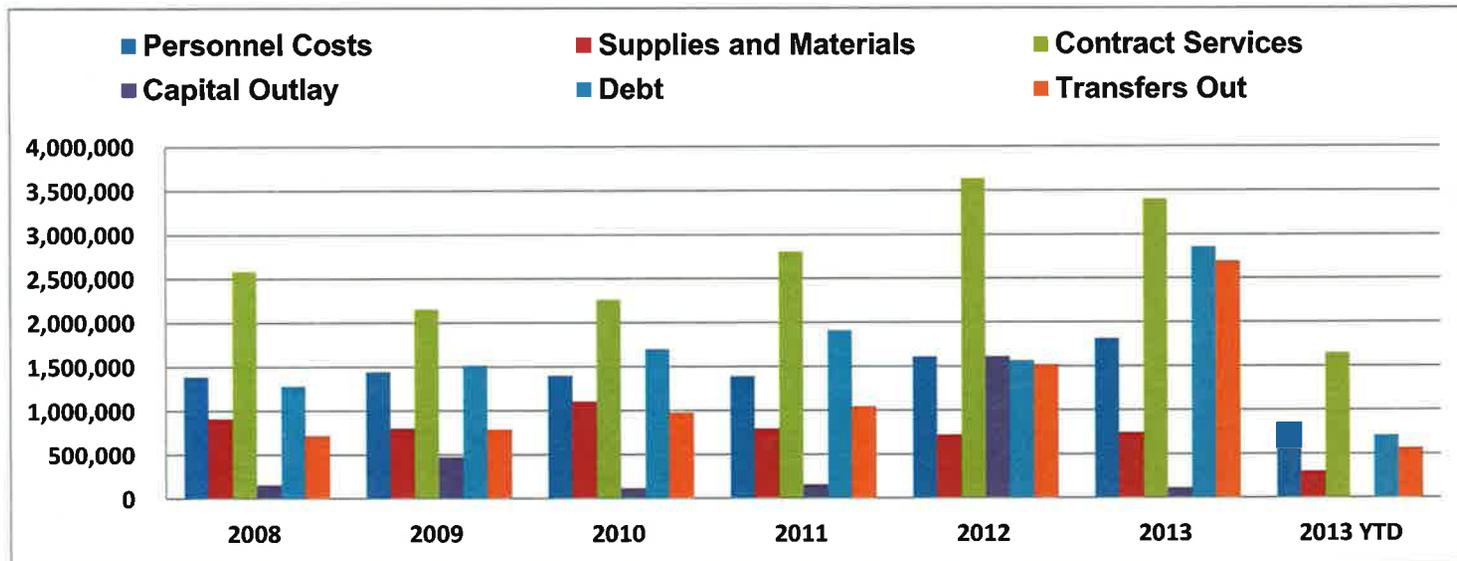


LITTLE ELM

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

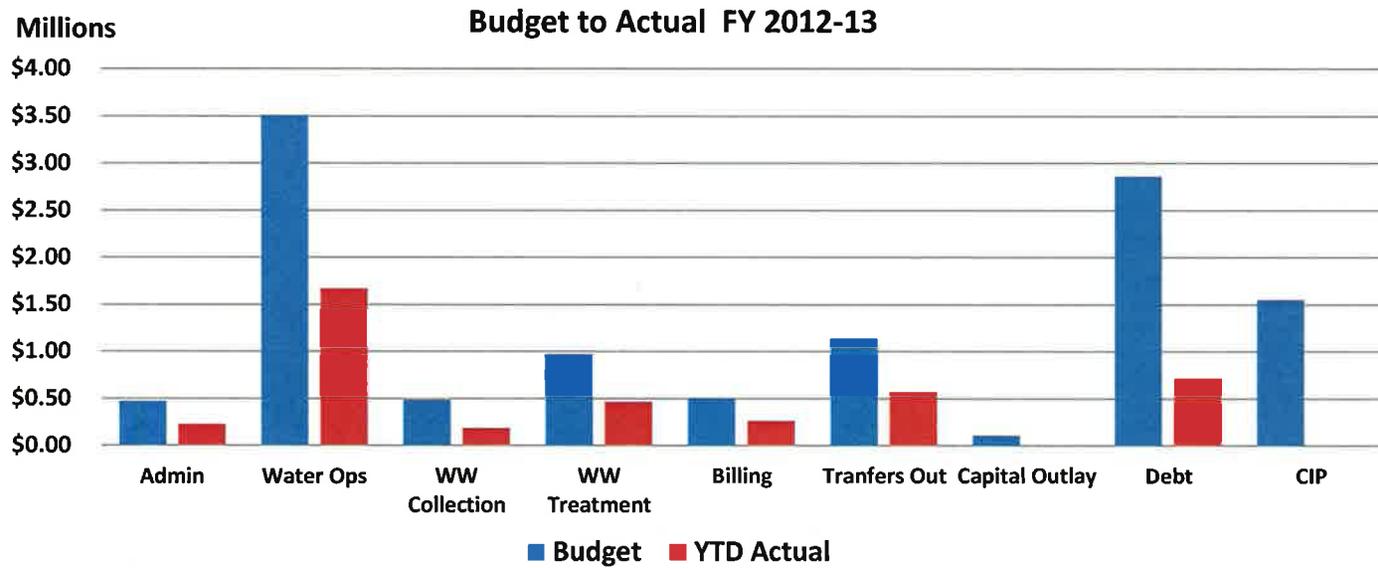
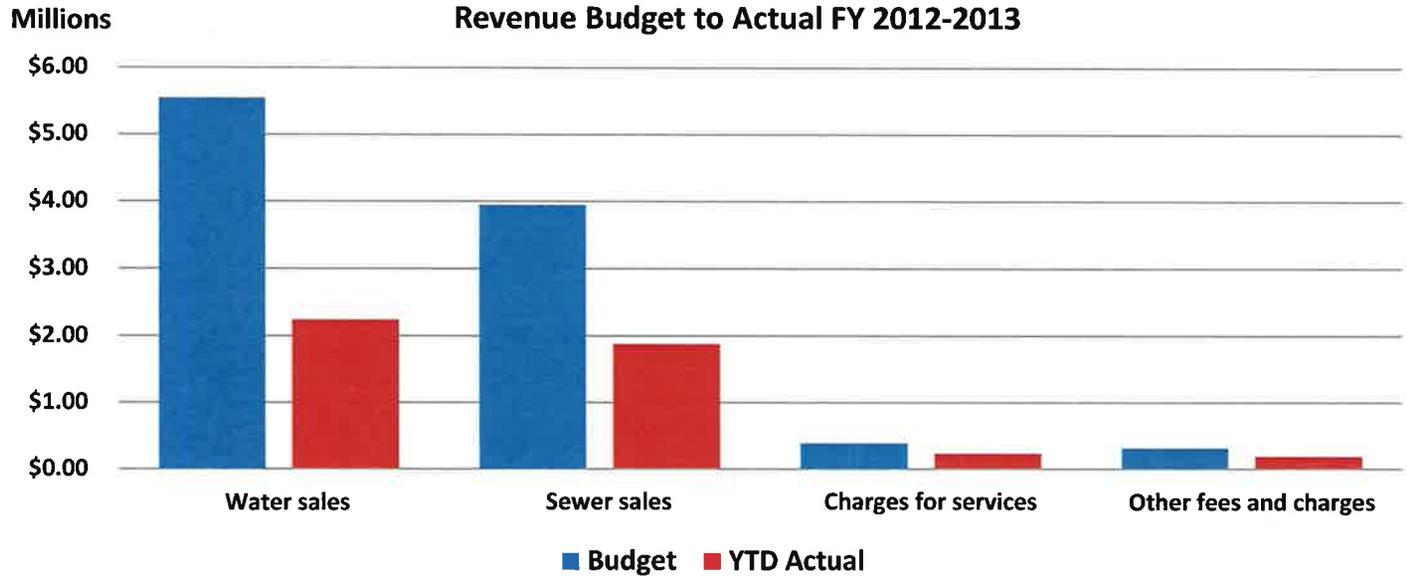
Fund 612

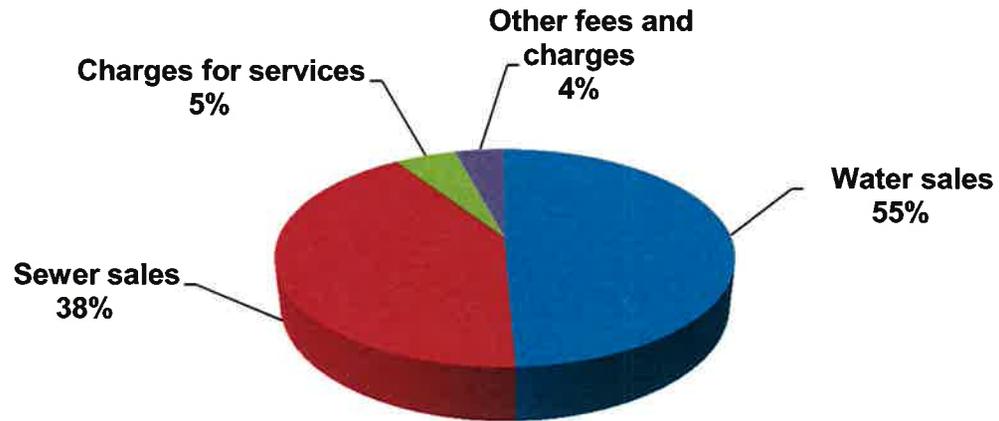
ACCOUNT DESCRIPTION	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD ACTUAL 2012-2013	% VAR	\$ VAR
Operating Revenues:								
Water sales	4,430,578	5,449,414	5,263,386	5,550,000	5,550,000	2,242,997	40%	3,307,003
Sewer sales	3,499,539	3,633,157	3,869,653	3,950,000	3,950,000	1,874,605	47%	2,075,395
Charges for services	334,248	377,724	652,908	396,000	396,000	234,459	59%	161,541
Other fees and charges	418,634	442,222	421,090	320,000	320,000	189,513	59%	130,487
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	4,541,574	39%	7,032,426
Operating Expenses:								
Administration (73)	302,128	542,206	504,765	473,118	473,118	226,560	48%	246,558
Water operations(61)	2,212,747	2,866,492	3,208,195	3,512,889	3,512,889	1,666,250	47%	1,846,639
Wastewater collections (71)	338,313	323,955	357,875	488,504	488,504	184,207	38%	304,297
Wastewater treatment (72)	756,126	769,977	926,592	974,578	974,578	468,140	48%	506,438
Billing/Collecton and Meter Reading	1,157,855	491,963	974,229	512,505	512,505	263,371	51%	249,134
Total Operating Expenses	4,767,168	4,994,592	5,971,655	5,961,594	5,961,594	2,808,529	47%	3,153,065
Non-Operating Expenses:								
Transfers out - PILOT	974,443	1,042,953	1,117,592	1,137,734	1,137,734	568,867	50%	568,867
Transfer to Risk Insurance Fund	-	-	-	-	-	-	-	-
Capital outlays	115,523	158,267	1,610,379	112,589	112,589	10,925	10%	101,664
Debt Requirements	1,694,039	1,884,005	2,557,146	2,861,961	2,861,961	714,419	25%	2,147,542
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	69		931
Total Non-Operating Expenses	2,792,207	3,114,957	5,685,725	5,668,284	5,668,284	1,294,280	23%	4,374,004
Total Operating and Non-Operating	7,559,375	8,109,550	11,657,380	11,629,878	11,629,878	4,102,809		
Excess (deficiency of Revenues over expenses)	1,297,468	1,792,968	(1,416,542)	(55,878)	(55,878)	438,766		
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	5,708,993	5,708,993	6,203,637		
Working Capital Days	260	323	181	179	179.17	552		
Working Capital to operations	71%	89%	49%	49%	49%	151%		



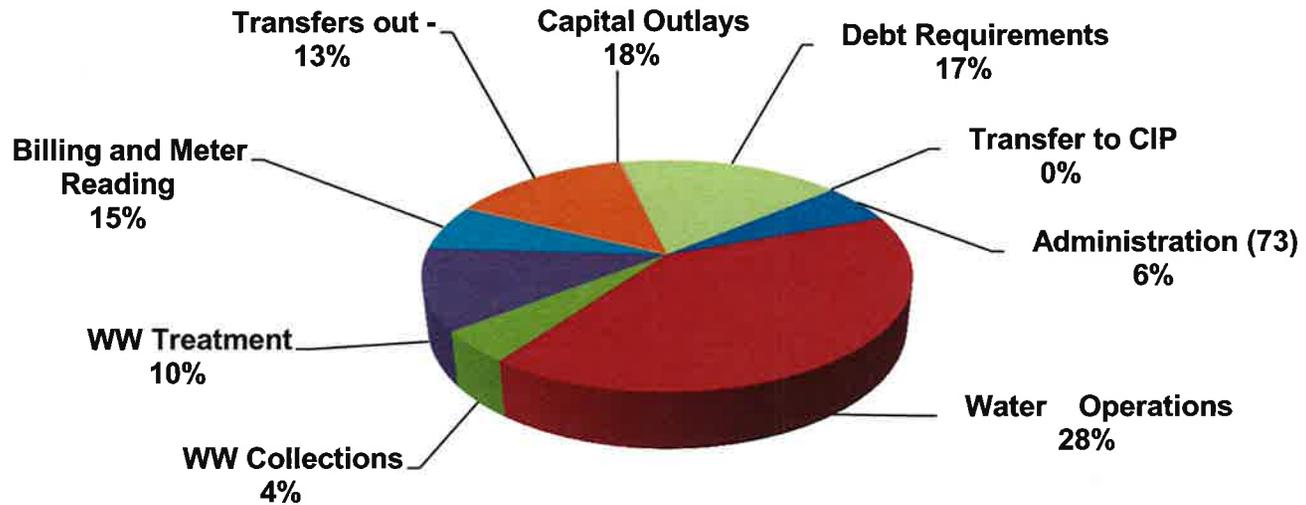
WATER AND WASTEWATER FUND
Revenue, Expenses and Changes in Working Capital
Fund 612

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	2,242,997	40%	3,307,003
Sewer sales	3,499,539	3,633,157	3,869,653	3,950,000	3,950,000	1,874,605	47%	2,075,395
Charges for services	334,248	377,724	652,908	396,000	396,000	234,459	59%	161,541
Other fees and charges	418,634	442,222	421,090	320,000	320,000	189,513	59%	130,487
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	4,541,574	39%	7,032,426
Operating Expenses:								
Admin	302,128	542,206	504,765	473,118	473,118	227,120	48%	245,998
Water Ops	2,212,747	2,866,492	3,208,195	3,512,889	3,512,889	1,666,250	47%	1,846,639
WW Collection	338,313	323,955	357,875	488,504	488,504	184,207	38%	304,297
WW Treatment	756,126	769,977	926,592	974,578	974,578	468,140	48%	506,438
Billing	1,157,855	491,963	474,229	512,505	512,505	263,371	51%	249,134
Transfers Out	974,443	1,042,953	1,117,592	1,137,734	1,137,734	568,867	50%	568,867
	-	-	-	-	-	-		-
Capital Outlay	115,523	158,267	1,610,379	112,589	112,589	10,925	10%	101,664
Debt	1,694,039	1,884,005	2,557,146	2,861,961	2,861,961	714,419	25%	2,147,542
CIP	-	-	900,000	1,555,000	1,555,000	-	0%	1,555,000
Other non-operating	8,203	29,732	608	1,000	1,000	69	0%	931
Total Non-Operating Expenses	7,559,375	8,109,550	11,657,380	11,629,878	11,629,878	4,103,369	35%	7,526,509



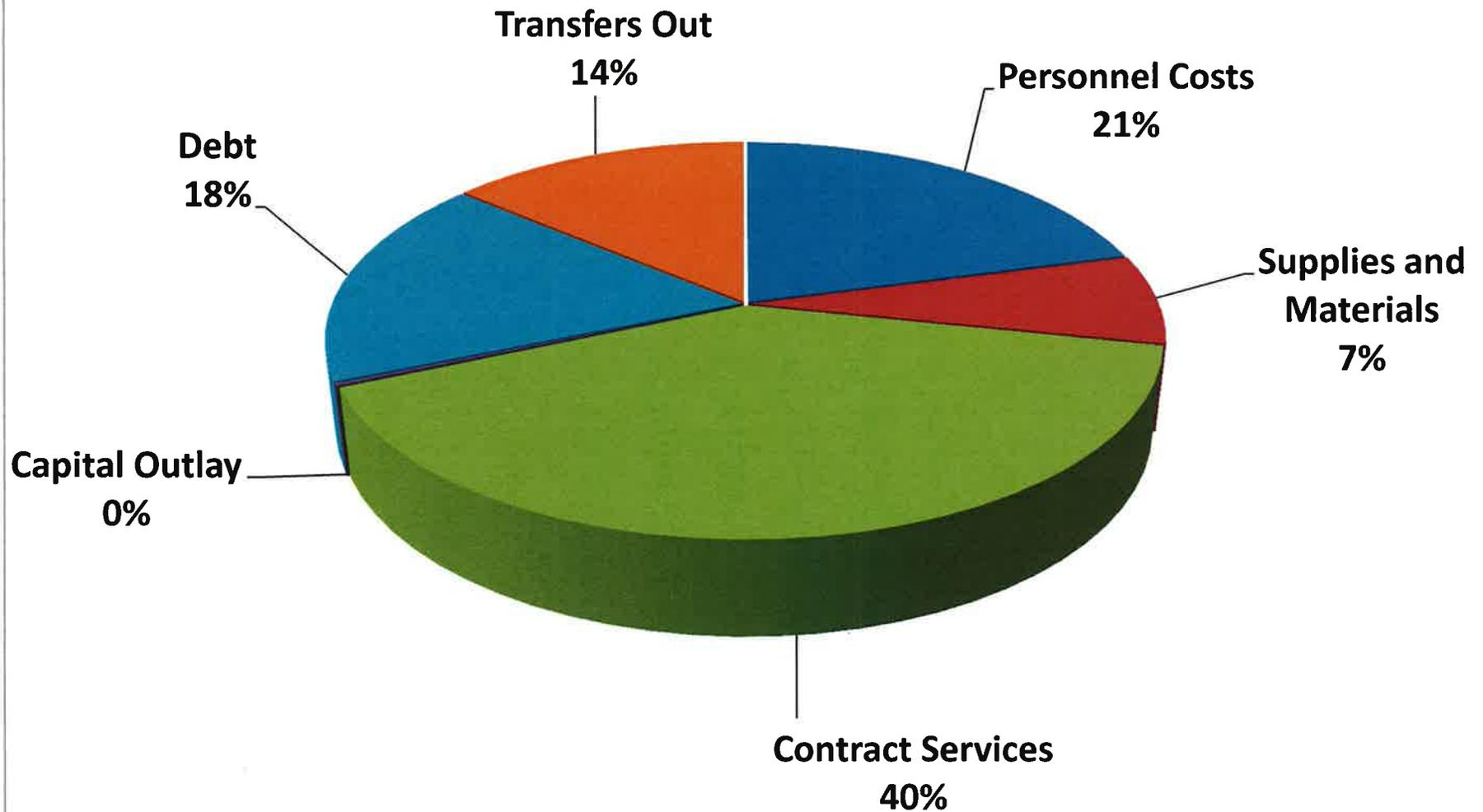


Revenue YTD: \$4,541,574



Expenses YTD: \$4,102,809

FY 2012-2013 Actual by Category

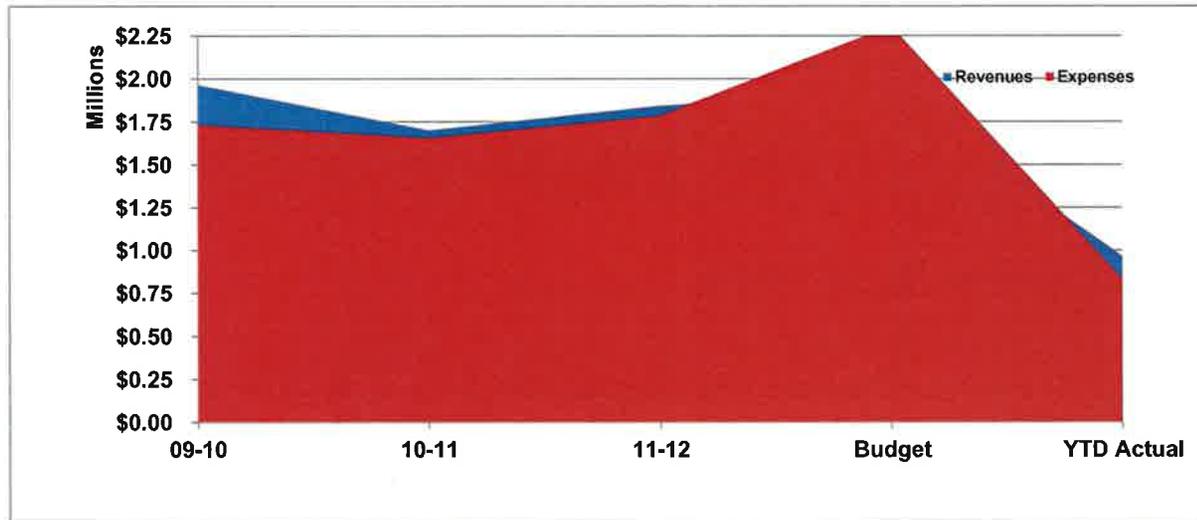




SOLID WASTE FUND (712)

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
Beginning Working Capital	\$ 87,841	\$ 317,822	\$ 360,815	\$ 419,548	\$ 419,548	\$ 419,548
Operating Revenues:						
Franchise Fees-Comm Solid Waste	-	56,342	82,977	89,675	89,675	21,879
BUDGET REPORT	1,965,611	1,645,533	1,758,790	1,825,000	1,825,000	941,791
Interest	1,481	2,149	4,975	3,200	3,200	2,364
Total Operating Revenues	1,967,092	1,704,024	1,846,743	1,917,875	1,917,875	966,034
Operating Expenses:						
Personnel Costs	4,762	7,513	12,793	26,356	26,356	7,068
Solid Waste Contract	1,406,940	1,292,966	1,299,397	1,396,676	1,396,676	578,616
Mowing Contracts	4,365	53,603	169,188	225,000	225,000	118,715
Litter Contracts	15,675	12,910	26,210	41,000	41,000	-
Spring and Fall Cleanup	16,889	10,525	3,877	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	25,071
Other Expenses/Capital	37,940	-	51,754	95,000	95,000	6,809
Total Expenditures	1,641,111	1,465,031	1,590,406	1,911,032	1,911,032	738,625
Net Income (Loss) Before Transfers	325,981	238,993	256,337	6,843	6,843	227,408
Other Financing Sources (Uses):						
Transfers in from other funds	-	-	-	-	-	-
Transfers to other funds	(96,000)	(196,000)	(197,604)	(397,600)	(397,600)	(98,800)
Net Other Financing Sources (Uses)	(96,000)	(196,000)	(197,604)	(397,600)	(397,600)	(98,800)
Change in Net Assets	229,981	42,993	58,733	(390,757)	(390,757)	128,608
Ending Working Capital	\$ 317,822	\$ 360,815	\$ 419,548	\$ 28,791	\$ 28,791	\$ 548,156



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 on equivalent residential unit (ERU) is defined as 3,687 square fee 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 EPORT 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	206,221
Other fees and charges	-	-	-	-	-
Interest	-	1,313	2,125	2,125	1,728
Contributions	-	-	-	-	-
Total Operating Revenues	-	362,826	437,125	437,125	207,949
Operating Expenses:					
Personnel services	-	-	186,201	186,201	-
Professional services	-	48,330	71,000	71,000	45,615
Contract services	-	-	157,780	157,780	292
Supplies and materials	-	-	34,800	34,800	-
Capital outlays	-	-	187,500	187,500	23,900
Drainage projects	-	-	-	-	-
Total Expenditures	-	48,330	637,281	637,281	69,807
Net Income (Loss) Before Other Sources	-	314,496	(200,156)	(200,156)	138,143
Other Financing Sources(uses) :					
Contributions	-	-	-	-	-
Other sources	-	-	-	-	-
Transfers in from other funds	-	-	-	-	-
Transfers to other funds	-	-	(9,000)	(9,000)	(4,500)
Total Other Financing Sources (Uses)	-	-	(9,000)	(9,000)	(4,500)
Change in Net Assets	-	314,496	(209,156)	(209,156)	133,643
Ending Working Capital	\$ -	\$ 314,496	\$ 105,340	\$ 105,340	\$ 448,138



LITTLE ELM

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**
- 202 Streetscape - Tower Leases and Escrow Funds**
- 203 PEG Fund**
- 205 Traffic Safety - Photographic Camera**
- 210 SECO Grant - Solar Panels**
- 211 Farmers Market Grant**
- 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.



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	4,913
Interest	200-5611-00-00	260	341	250	250	231
TOTAL REVENUES		11,016	10,763	10,250	10,250	5,144
TOTAL FUNDS AVAILABLE		\$ 20,435	\$ 24,660	\$ 32,571	\$ 32,571	\$ 27,465
EXPENDITURES:						
Court Technology Expense	200-6324-07-00	6,538	2,339	5,000	5,000	5,013
Transfer to General Fund	200-6250-07-00	-	-	7,500	7,500	-
TOTAL EXPENDITURES		\$ 6,538	\$ 2,339	\$ 12,500	\$ 12,500	\$ 5,013
Excess (deficiency) of revenues over (under) expenditures		4,478	8,424	(2,250)	(2,250)	131
ENDING FUND BALANCE	200-3111-00-00	\$ 13,897	\$ 22,321	\$ 20,071	\$ 20,071	\$ 22,452



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	3,666
Interest	200-5611-00-00	515	362	679	350	350	185
TOTAL REVENUES		8,729	7,728	8,185	7,769	7,769	3,851
TOTAL FUNDS AVAILABLE		\$ 40,051	\$ 47,779	\$ 41,588	\$ 44,286	\$ 44,286	\$ 40,368
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)	1,954
ENDING FUND BALANCE	200-3111-00-00	\$ 40,051	\$ 33,403	\$ 36,517	\$ 34,286	\$ 34,286	\$ 38,471



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	2,458
Other Gov't's-Denton County	200-5310-00-00	23,580	6,012	4,200	4,200	-
Interest	200-5611-00-00	450	832	375	375	274
TOTAL REVENUES		31,047	12,764	11,075	11,075	2,732
TOTAL FUNDS AVAILABLE		\$ 42,343	\$ 55,107	\$ 66,182	\$ 66,182	\$ 57,839
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)	2,732
ENDING FUND BALANCE	200-3111-00-00	\$ 42,343	\$ 55,107	\$ 46,597	\$ 46,597	\$ 57,839



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	425
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	425
Excess (deficiency) of revenues over (under) expenditures		(300)	(804)	(3,667)	(3,667)	(425)
ENDING FUND BALANCE	200-3111-00-00	\$ 3,667	\$ 2,862	\$ (805)	\$ (805)	\$ 2,437

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

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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
REVENUES:						
Other agencies	200-5309-00-00	-	-	-	-	-
Interest	200-5611-00-00	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-
TOTAL FUNDS AVAILABLE		\$ 1,404	\$ 1,404	\$ 1,404	\$ 1,404	\$ 1,404
EXPENDITURES:						
IT Services	200-6328-30-00	-	-	-	-	-
Supplies and equipment	200-6330-30-00	-	-	-	-	-
Miscellaneous expense	200-6333-30-00	-	-	1,404	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		<u>791</u>	<u>35</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS AVAILABLE		\$ 2,973	\$ 2,828	\$ 2,828	\$ 2,828	\$ 2,828
EXPENDITURES:						
Supplies and equipment	200-6330-58-00	-	-	-	-	180
Miscellaneous expense	200-6333-58-00	180	-	2,828	2,828	-
Training and travel	200-6715-58-00	-	-	-	-	-
TOTAL EXPENDITURES		<u>\$ 180</u>	<u>\$ -</u>	<u>\$ 2,828</u>	<u>\$ 2,828</u>	<u>\$ 180</u>
Excess (deficiency) of revenues over (under) expenditures		<u>611</u>	<u>35</u>	<u>(2,828)</u>	<u>(2,828)</u>	<u>(180)</u>
ENDING FUND BALANCE	200-3111-00-00	<u>\$ 2,793</u>	<u>\$ 2,828</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,648</u>



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
REVENUES:						
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
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	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

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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	53,101
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	1,521
TOTAL REVENUES		112,822	176,116	97,500	97,500	56,072
TOTAL FUNDS AVAILABLE		\$ 205,039	\$ 381,155	\$ 318,655	\$ 318,655	\$ 277,227
EXPENDITURES:						
Administrative Costs	202-6725-10-00	-	-	-	-	152
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	-	-	-	-	-
Landscape and Signage	202-6731-10-00	-	-	-	-	-
Transfer to Capital Projects	202-6250-10-00	-	150,000	100,000	100,000	100,000
TOTAL EXPENDITURES		\$ -	\$ 160,000	\$ 108,000	\$ 108,000	\$ 100,152
Excess (deficiency) of revenues over (under) expenditures		\$ 112,822	\$ 16,116	\$ (10,500)	\$ (10,500)	\$ (44,080)
ENDING FUND BALANCE	202-3111-00-00	\$ 205,039	\$ 221,155	\$ 210,655	\$ 210,655	\$ 177,075



SPECIAL REVENUE FUNDS (Fund 203) PEG FUND

Budget Report FY 2012-2013

Public-access television is a form of non-commercial mass media where ordinary people can create content television programming which is cablecast through cable TV specialty channels. Public-access television was created in the United States between 1969 and 1971 by the Federal Communications Commission (FCC). Public-access Television is often grouped with public, educational, and government access television channels, by the acronym PEG. Peg Channels are typically only available on cable television systems.

TEX UT. CODE ANN. § 66.009 : Texas Statutes - Section 66.009: PUBLIC, EDUCATIONAL, AND GOVERNMENTAL ACCESS CHANNELS

Cable and Video Companies doing business in a municipality and holding a state-issued certificate of franchise authority shall provide the municipality with capacity in its communications network to allow public, educational, and governmental (PEG) access channels for noncommercial programming.



SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 203-PEG FUND

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	203-3111-00-00	\$ -	\$ -	\$ -	\$ -
<u>REVENUES:</u>					
Peg Fees	203-5145-00-00	-	-	-	9,197
Interest	203-5611-00-00	-	-	-	72
Transfer from other funds	203-7997-00-00	-	-	-	41,388
TOTAL REVENUES		<u>-</u>	<u>-</u>	<u>-</u>	<u>50,657</u>
TOTAL FUNDS AVAILABLE		\$ -	\$ -	\$ -	\$ 50,657
<u>EXPENDITURES:</u>					
Professional Fees	203-6214-09-00	-	-	-	-
Equipment	203-6643-09-00	-	-	-	-
TOTAL EXPENDITURES		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over (under) expenditures		<u>-</u>	<u>-</u>	<u>-</u>	<u>50,657</u>
ENDING FUND BALANCE	203-3111-00-00	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 50,657</u></u>



SPECIAL REVENUE FUNDS

(Traffic Safety Fund-205)

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

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

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	170,260
Interest	2,225	2,303	2,000	2,000	858
Total Operating Revenues	479,018	384,820	352,941	352,941	171,118
Operating Expenses:					
Personnel	-	-	154,100	154,100	15,087
Supplies and Equipment	89,388	56,315	-	-	19,026
ATS Service Fees	180,242	185,171	181,500	181,500	76,500
State Fees	124,908	100,283	77,221	77,221	-
Capital	30,533	-	-	-	-
Total Expenditures	425,070	341,768	412,821	412,821	110,614
Net Income (Loss) Before Transfers	53,948	43,052	(59,880)	(59,880)	60,504
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)	60,504
Beginning Fund Balance	77,190	107,975	138,363	138,363	138,363
Ending Funding Balance	107,975	138,363	63,483	63,483	198,867

CA



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 211)
Farmers Market Grant Fund

Budget
FY 2012-2013

Farmers Market Grant Awarded as a 2 Year Budget Originated through the Federal Dept of Agriculture;
Fund Established to track the sources and uses of funds for the 2012 Grant Awarded through the US Department
of Agriculture for the promotion of a Farmer's Market Community Program. The Grant Administrator is Blais and
Associates.



SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 211-Farmers Market Promotion Grant

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD ACTUAL 2012-2013
BEGINNING FUND BALANCE	211-3111-00-00	\$ -	\$ -	\$ -	\$ -
REVENUES:					
Farmers Market Fees	211-5687-00-00	-	-	-	-
Miscellaneous Fees	211-5690-00-00	-	-	-	-
Other Sources-Grants	211-5696-00-00	-	-	86,559	-
Transfer in from General Fund	211-5800-00-00	-	-	12,000	12,000
TOTAL REVENUES		\$ -	\$ -	\$ 98,559	\$ 12,000
TOTAL FUNDS AVAILABLE		-	-	98,559	12,000
EXPENDITURES:					
Salaries and Wages	211-6108-57-00	-	-	46,446	4,269
Social Security	211-6141-57-00	-	-	4,762	327
Unemployment	211-6145-57-00	-	-	261	18
Personnel Budget		\$ -	\$ -	\$ 51,469	\$ 4,614
Professional Services	211-6214-57-00	-	-	-	-
Advertising	211-6232-57-00	-	-	7,400	150
Communications	211-6272-57-00	-	-	1,000	386
Recruitment	211-6277-57-00	-	-	500	-
Supplies and Equipment	211-6343-57-00	-	-	22,790	-
Printing and Mailing	211-6344-57-00	-	-	12,400	20
Mileage Reimbursement	211-6714-57-00	-	-	1,000	-
Travel and Training	211-6715-57-00	-	-	1,500	-
Uniforms	211-6719-57-00	-	-	500	-
Operations		\$ -	\$ -	\$ 47,090	\$ 555
TOTAL EXPENDITURES		\$ -	\$ -	\$ 98,559	\$ 5,169
Excess (deficiency) of revenues over (under) expenditures		-	-	-	6,831
ENDING FUND BALANCE	211-3111-00-00	\$ -	\$ -	\$ -	\$ 6,831

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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	5,248
TOTAL EXPENDITURES		\$ 349	\$ 1,005	\$ 4,286	\$ 4,286	\$ 5,248
Excess (deficiency) of revenues over (under) expenditures		1,326	(478)	(4,286)	(4,286)	(4,353)
ENDING FUND BALANCE	250-3111-00-00	\$ 5,033	\$ 4,555	\$ 269	\$ 269	\$ 203



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	-	-	27,796
Interest	250-5611-00-00	429	440	200	200	196
TOTAL REVENUES		4,324	2,849	200	200	27,992
TOTAL FUNDS AVAILABLE		\$ 23,702	\$ 20,902	\$ 18,298	\$ 18,298	\$ 46,091
EXPENDITURES:						
IT Services	250-6328-09-00	5,650	-	-	-	8,646
Oak Point Donation Expense	250-6332-09-00	-	-	-	-	-
Building Improvements	250-6630-09-00	-	-	24,908	24,908	37,445
Miscellaneous expense	250-6334-09-00	-	2,803	-	-	-
TOTAL EXPENDITURES		\$ 5,650	\$ 2,803	\$ 24,908	\$ 24,908	\$ 46,091
Excess (deficiency) of revenues over (under) expenditures		(1,326)	46	(24,708)	(24,708)	(18,098)
ENDING FUND BALANCE	250-3111-00-00	\$ 18,052	\$ 18,098	\$ (6,610)	\$ (6,610)	\$ -

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 - 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	59
TOTAL EXPENDITURES		\$ -	\$ 216	\$ 729	\$ 729	\$ 59
Excess (deficiency) of revenues over (under) expenditures		500	1,575	(729)	(729)	(2)
ENDING FUND BALANCE	250-3111-00-00	\$ 729	\$ 2,305	\$ 1,576	\$ 1,576	\$ 2,303



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
REVENUES:						
Animal Shelter Donations	250-5906-00-00	120	-	-	-	397
Interest	250-5611-00-00	-	-	-	-	-
TOTAL REVENUES		120	-	-	-	397
TOTAL FUNDS AVAILABLE		\$ 1,703	\$ 1,703	\$ 1,703	\$ 1,703	\$ 2,099
EXPENDITURES:						
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)	397
ENDING FUND BALANCE	250-3111-00-00	\$ 1,703	\$ 1,703	\$ (0)	\$ (0)	\$ 2,099

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
<u>REVENUES:</u>						
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	293
TOTAL REVENUES		115	47,585	10,600	10,600	20,853
TOTAL FUNDS AVAILABLE		\$ 9,593	\$ 56,878	\$ 57,328	\$ 57,328	\$ 67,581
<u>EXPENDITURES:</u>						
Other agencies seizure share	412-6200-01-00	300	9,650	5,000	5,000	1,579
Miscellaneous expenses	412-6333-01-00	-	500	12,000	12,000	9,405
TOTAL EXPENDITURES		\$ 300	\$ 10,150	\$ 17,000	\$ 17,000	\$ 10,984
Excess (deficiency) of revenues over (under) expenditures		(185)	37,435	(6,400)	(6,400)	9,869
ENDING FUND BALANCE	412-3111-00-00	\$ 9,293	\$ 46,728	\$ 40,328	\$ 40,328	\$ 56,597

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
REVENUES:						
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	509
TOTAL REVENUES		1,337	1,118	1,000	1,000	509
TOTAL FUNDS AVAILABLE		\$ 115,042	\$ 96,609	\$ 97,609	\$ 97,609	\$ 97,118
EXPENDITURES:						
Transfers out	825-8994-00-00	19,550	-	-	28,000	11,263
Miscellaneous expenses	825-6333-78-00	-	-	-	-	-
Kings Crossing HOA expense	825-6637-78-00	-	-	-	-	-
TOTAL EXPENDITURES		\$ 19,550	\$ -	\$ -	\$ 28,000	\$ 11,263
Excess (deficiency) of revenues over (under) expenditures		(18,213)	1,118	1,000	(27,000)	(10,754)
ENDING FUND BALANCE	825-3111-00-00	\$ 95,492	\$ 96,609	\$ 97,609	\$ 69,609	\$ 85,855

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