LITTLE ELM

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

TOWN COUNCIL CONSENT AGENDA

Date: August 6, 2013

PROJECT
Approve and accept Budget Report for period ending 06-30-2013.

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 June 30, 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/or exceeding revenue projections for the period reported.

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

ATTACHMENTS
- Budget Reports

Initial:
Town Manager ☐ ____ Finance ☐ ____ Library ☐ ____ Public Works ☐ ____ Parks ☐ ____

Town Secretary ☐ ____ Police ☐ ____ Fire ☐ ____ HR ☐ ____ Development Services ☐ ____

APPROVED ☐ DENIED ☐ TABLED ☐ WITHDRAWN ☐

FINANCE DEPARTMENT
BUDGET REPORT

MEMORANDUM

TO: MATT MUELLER, TOWN MANAGER

FROM: ALAN DICKERSON, FINANCE DIRECTOR

SUBJ: BUDGET REPORT FOR PERIOD JUNE 30, 2013

CC: MAYOR AND COUNCIL

The attached is Budget Information for the fiscal period ending June 30, 2013. This period ending represents 75% of the Town's fiscal year (9 months).

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

Budget: At June 30, 2013, the budget is as follows for operations with the **target at 75%;** the major operating and capital funds are presented in summary below.

TOWN-WIDE BUDGET SUMMARY			
Operating Funds - Sources (Revenues)	***Budget***	***YTD***	***% Used***
General Fund	$ 16,188,893	$ 14,187,767	88%
Street Maint Fund	545,610	317,912	58%
Water and Sewer Fund	11,574,000	10,540,402	91%
Solid Waste Fund	1,938,473	1,474,207	76%
Utility Drainage System Fund	437,125	323,959	n/a
Debt Service	3,128,384	3,074,236	98%
Special Revenue Funds	301,453	233,180	77%
Traffic Safety Fund	352,941	252,085	71%
Total Sources	$ 34,466,879	$ 30,403,747	88%

Operating Funds - Uses (Expenses)	***Budget***	***YTD***	***% Used***
General Fund	$ 17,999,173	$ 13,385,635	74%
Street Maint Fund	700,000	957,439	137%
Water and Sewer Fund	11,654,878	5,858,221	50%
Solid Waste Fund	2,331,752	1,390,886	60%
Utility Drainage System Fund	716,781	132,466	n/a
Debt Service	3,117,029	720,889	23%
Special Revenue	433,248	458,637	106%
Traffic Safety Fund	427,820	246,605	58%
Total Uses	$ 37,380,681	$ 23,150,778	62%

Net Change YTD	$ **(2,913,802)**	$ 7,252,969

The overall budget for Town-wide Operations was at 62% while the Revenue Budget was at 88%. The net change in revenues over expenditures for the reporting period is $7,252,969. This balance is primarily

due to tax collections. All the Town's major revenue sources are trending upward and are on target for the reporting period.

General Fund Revenue and Expense Summary: The total all sources of revenue in the General Fund year-to-date is $14,187,767 or 88% of budgeted revenues of $16,188,893. Operationally, the Town is on target and within targeted projections. Building permit revenue has exceeding expectations at $1,537,000 or 105% of budget ($1,607,785) from all construction activity. The overall General Fund Budget is at 88% for operational revenues and other sources while General Fund expenditures are at 74% of budget. The T

General Fund Balance: The General Fund Balance (near cash) is at $7,682,154 at June 300, 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	10,646,951	102%
Prior Years' Taxes	122,000	206,968	170%
Penalty & Interest	45,540	44,169	97%
Total	10,443,316	10,898,088	105%

Franchise Taxes: Under the newly adopted CoServ Electric Ordinance, the Town's franchise rate is 5%. The receipts for CoServ were $523,857 which puts the Town at 42% of budget for Electric Franchise revenue. The budget for electric franchise is $1,235,000 and is collected quarterly. Gas franchise was budgeted at $126,150 and the Town is at $132,362. Over all year to date from all franchise revenue the total is $808,480 or 50% of budget ($1,635,175).

Sales Tax: Year over year the Town is at 13% or $463,536 more in sales tax. The Town's total sales tax budget (2 cents) is $4,315,408 and we are at 66% or $2,857,173 on an accrual basis. On a cash basis the Town has collected $3,888,785 or 16% ($452,163) more than the same period last year The table below summaries total sales tax collections through May 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	3,560,420	1,780,210	890,105	445,052	445,052	3,560,420	

FINANCE DEPARTMENT
BUDGET REPORT

Municipal Court: The Court has processed 3,565 cases for the year with a fine assessment of $355,725. Total court fines collected and settled to the Town treasury net of state fees was $268,360 or 83% of budget ($325,000).

Building Permits: Building permit revenue from all construction activities was $1,607,785 or 105% 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 June 30, 2013 was $41,749 and for the fiscal year the total is $169,018. Total cash and investments for the period ending June 30, 2013 was $34,335,384. (See Cash and Investment Report for more detail)

Water and Sewer Fund: The Town's Utility is at 50% or $5,858,221 of an expense budget of $11,654,878. 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 91% of budget or $10,540,402. For this reporting period, current revenues from the system are covering system operating expenses with a net gain of $4,682,181. The Town is seeing an increase in Utility Revenues generated from the apartments, from construction meters and seasonal water consumption.

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.

iv

BUDGET REPORT

LITTLE ELM

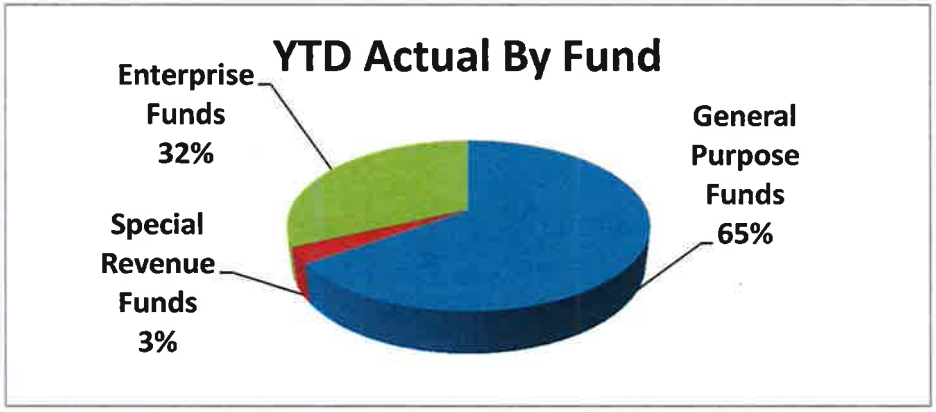
Contents:

		Page No.
▶	Agenda Cover Sheet	i
▶	Transmittal Memo	ii - iv
▶	Town-Wide Budget Summary	1-4
▶	General Fund	5-13
▶	Debt Service Fund	14-20
▶	Street Maint Fund (1/4 Cent)	21-22
▶	Utility Fund	23-28
▶	Solid Waste Fund	29-30
▶	Drainage System Utility Fund	31-32
▶	Special Revenue Funds - Court Technology	33-35
▶	Special Revenue Funds - Court Security	36-37
▶	Special Revenue Funds - Child Safety Program	38-39
▶	Special Revenue Funds - Police, Fire, Library and Court	40-57
▶	Special Revenue Funds - Streetscape	58-59
▶	Special Revenue Funds - PEG Fund	60-61
▶	Special Revenue Funds - Traffic Safety	62-63
▶	Special Revenue Funds - SECO Grant	64-65
▶	Special Revenue Funds - Farmers Market Grant	66-67
▶	Special Revenue Funds - Donations	68-78
▶	Special Revenue Funds - Forfeitures	79-80
▶	Special Revenue Funds - Park Development Fees	81-82

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	$ 14,187,767	$ 13,385,635	$ 802,132	$ 7,682,154
Debt Service Fund	554,895	3,074,236	720,889	2,353,347	2,908,242
Utility fund	5,764,871	10,540,402	5,858,221	4,682,181	10,447,052
Solid Waste Fund	419,548	1,474,207	1,390,886	83,321	502,869
Drainage Utility System Fund	314,496	323,959	132,466	191,492	505,988
Street Maint Fund	617,424	317,912	957,439	(639,527)	(22,103)
Special Revenue Funds	22,573	-	837	(837)	21,736
Court Technology Fund	22,321	9,355	5,871	3,484	25,805
Court Security Fund	36,517	7,025	5,153	1,872	38,389
Child Safety Program Fund	55,107	4,246	-	4,246	59,353
Streetscape Fund	221,155	128,687	230,349	(101,662)	119,493
Traffic Safety Fund	138,363	252,085	246,605	5,480	143,843
Donation Fund	37,573	35,578	54,111	(18,534)	19,039
Forfeiture Fund	46,728	23,426	39,740	(16,314)	30,414
Farmers Mkt Grant Fund	-	24,355	25,458	(1,102)	(1,102)
Park Development Fee Fund	96,609	509	97,118	(96,609)	(0)
Fund Totals	**$ 15,228,202**	**$ 30,403,747**	**$ 23,150,778**	**$ 7,252,969**	**$ 22,481,171**
General Purpose Funds	$ 8,052,341	$ 17,579,915	$ 15,063,963	$ 2,515,952	$ 10,568,293
Special Revenue Funds	676,946	485,265	705,242	(219,977)	456,969
Enterprise Funds	6,498,915	12,338,567	7,381,573	4,956,994	11,455,909
	$ 15,228,202	**$ 30,403,747**	**$ 23,150,778**	**$ 7,252,969**	**$ 22,481,171**

2

QUARTERLY BUDGET REPORTS
"Programs and Services"
Budget Reports
For Period Ending 06-30-2013

LITTLE ELM

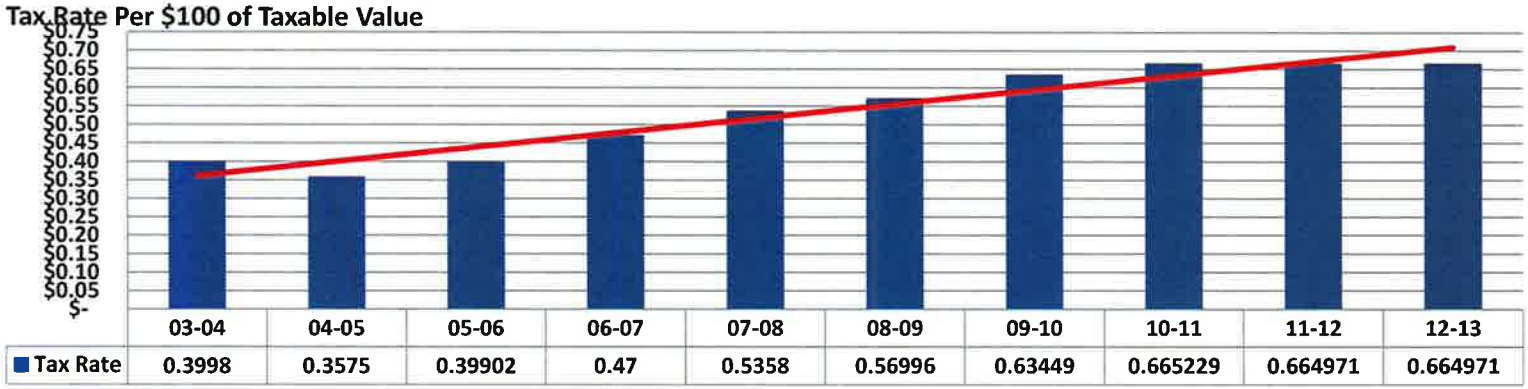
LITTLE ELM

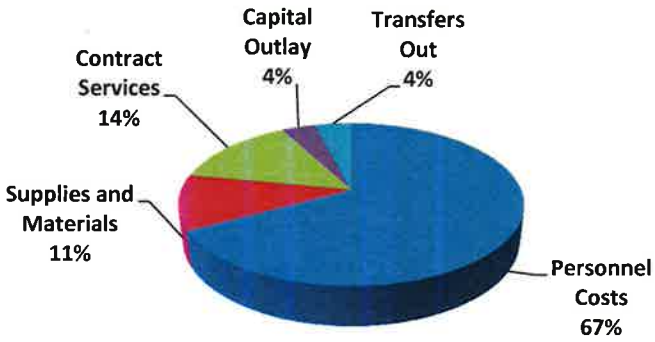
FUND STATEMENTS
(Operating Funds)

GENERAL FUND

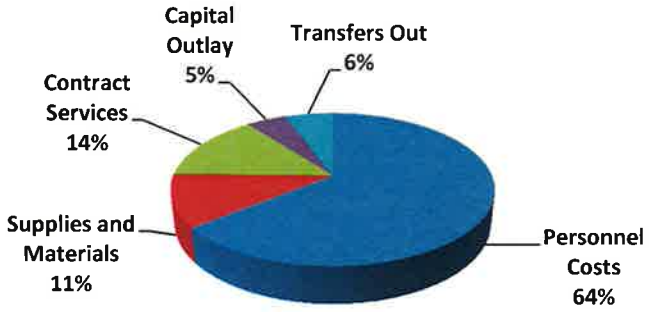
This fund is the General Operating Fund of the Town and is supported with property taxes, sales tax and other charges and services. The General Fund supports all general governmental purposes such as public safety, streets, facilitiy maintenance, culture and recreation and administrative functions.

BUDGET REPORT
FY 2012-2013





2012-2013 Budget: $17,999,173



2012-2013 YTD: $13,385,635

LITTLE ELM

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	$ 7,888,636	*$ (135,134)*	*-1.7%*
Other taxes	3,556,963	3,805,175	3,805,175	2,060,933	*1,744,242*	*45.8%*
Permits and licenses	2,485,206	1,537,000	1,537,000	1,607,785	*(70,785)*	*-4.6%*
Fees and charges	1,246,027	1,175,850	1,175,850	1,142,181	*33,669*	*2.9%*
Intergovernmental	415,234	302,032	302,032	253,337	*48,695*	*16.1%*
Miscellaneous	242,043	184,500	184,500	160,085	*24,415*	*13.2%*
Capital leases	386,487	-	-	-	*-*	*0.0%*
Transfers In	1,374,931	1,413,834	1,430,834	1,074,810	*356,024*	*24.9%*
TOTAL OPERATING REVENUES	**$ 17,055,631**	**$ 16,171,893**	**$ 16,188,893**	**$ 14,187,767**	*$ 2,001,126*	*12.4%*
TOTAL FUNDS AVAILABLE	**$ 22,893,574**	**$ 23,051,915**	**$ 23,068,915**	**$ 21,067,789**		
EXPENDITURES						
Town Council	$ 30,114	$ 33,307	$ 48,307	$ 35,817	*$ 12,490*	*74.1%*
Town Manager	170,919	334,746	334,746	178,169	*156,577*	*53.2%*
Town Secretary	131,413	141,694	141,694	91,347	*50,347*	*64.5%*
Town Attorney	181,608	195,000	195,000	202,155	*(7,155)*	*103.7%*
Court	260,522	318,409	318,409	213,342	*105,067*	*67.0%*
Finance	831,119	1,016,936	1,173,936	940,499	*233,437*	*80.1%*
Library	337,868	424,568	424,568	290,649	*133,919*	*68.5%*
Engineering	632,353	698,831	797,831	587,220	*210,611*	*73.6%*
Information Technology	520,890	601,501	601,501	482,027	*119,474*	*80.1%*
Human Resources	371,592	433,022	433,022	359,262	*73,760*	*83.0%*

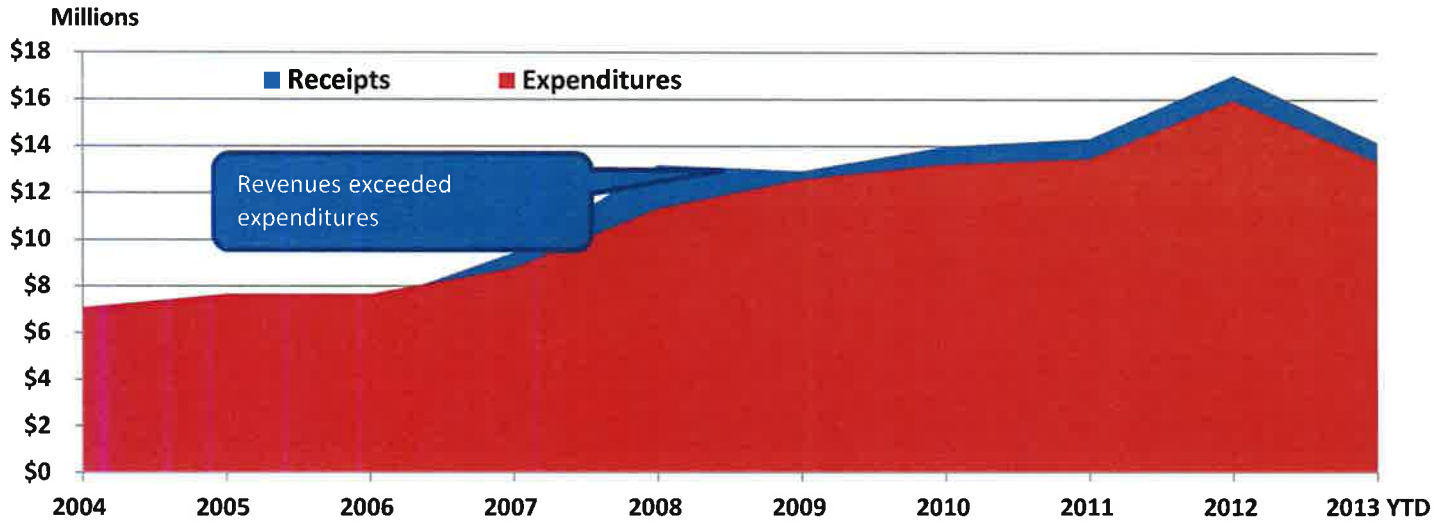
LITTLE ELM

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

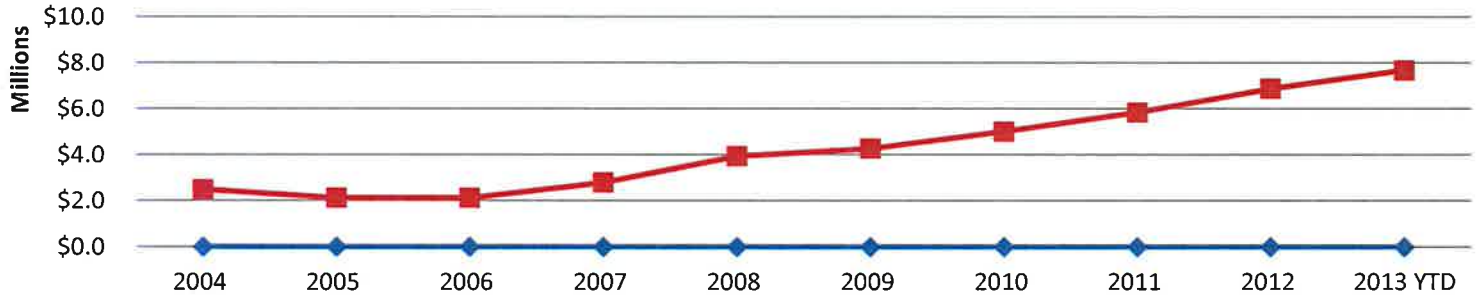
	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ACTUAL 2012-2013	*Variance Actual to Amended*	*% Variance Actual to Amended*
Planning	234,478	293,802	293,802	219,439	*74,363*	*74.7%*
Building Safety	407,141	487,605	484,605	367,778	*116,827*	*75.9%*
Police	3,566,124	3,805,982	3,878,482	2,825,175	*1,053,307*	*72.8%*
Animal Control	168,702	120,389	120,389	87,727	*32,662*	*72.9%*
Fleet Services	211,767	220,084	220,084	157,351	*62,733*	*71.5%*
Building Maint	588,420	626,128	626,128	350,531	*275,597*	*56.0%*
Streets	808,352	953,036	953,036	692,787	*260,249*	*72.7%*
Parks and Recreation	1,211,333	1,802,892	1,802,892	1,314,888	*488,004*	*72.9%*
Fire	4,001,423	4,427,141	4,427,141	3,234,587	*1,192,554*	*73.1%*
TOTAL EXPENDITURES	**$ 14,666,135**	**$ 16,935,073**	**$ 17,275,573**	**$ 12,630,752**	*$ 4,644,821*	*73.1%*
Transfers Out	$ 1,347,417	$ 673,600	$ 723,600	$ 754,883	*$ (31,283)*	*104.3%*
TOTAL OPERATING TRANSFERS	$ 1,347,417	$ 673,600	$ 723,600	$ 754,883	*$ (31,283)*	*104.3%*
TOTAL EXPENDITURES AND TRANSFERS	**$ 16,013,552**	**$ 17,608,673**	**$ 17,999,173**	**$ 13,385,635**	*$ 4,613,538*	*25.6%*
Excess (deficiency) of revenues over (under) expenditures	**$ 1,042,079**	**$ (1,436,780)**	**$ (1,810,280)**	**$ 802,132**	*n/a*	*n/a*
ENDING FUND BALANCE	**$ 6,880,022**	**$ 5,443,242**	**$ 5,069,742**	**$ 7,682,154**	*n/a*	*n/a*
Unreserved, designated for unbudgeted items	**$ 1,946,987**	**$ 1,946,987**	**$ 1,573,487**	**$ 2,749,119**	*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**	**$ 5,069,742**	**$ 7,682,154**	*n/a*	*n/a*

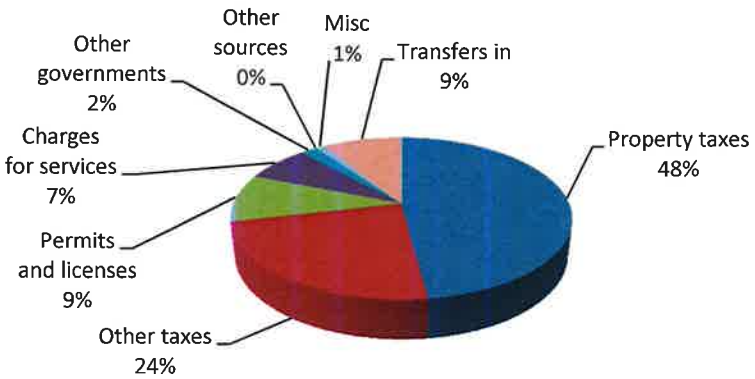
LITTLE ELM

TEN YEAR FUND BALANCE HISTORY

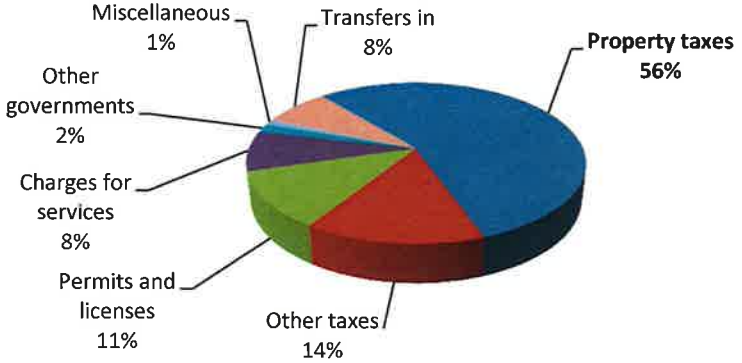


Ten Years Fund Balance History

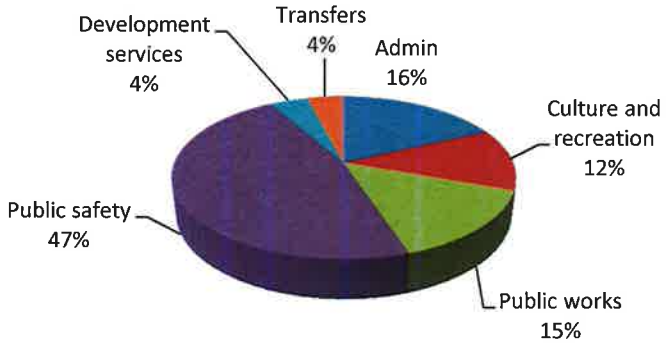




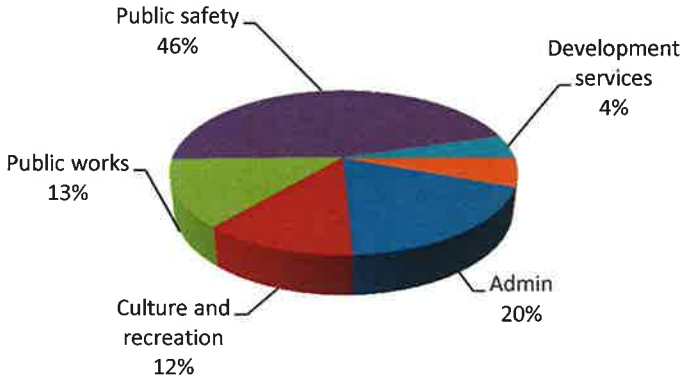
FY 2012-2013 Revenue Budget: $16,188,892



FY 2012-2013 Revenue YTD $14,187,767



2013 Expenditure Budget: $17,999,173



2013 YTD Actual: $13,385,635

LITTLE ELM

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	7,705,943	101%
112-5115-00-00	PENALTY & INTEREST ON DELINQUE	28,549	35,000	35,000	33,667	96%
112-5121-00-00	PRIOR YEAR PROPERTY TAXES	69,090	100,000	100,000	149,026	149%
	PROPERTY TAXES	7,348,738	7,753,502	7,753,502	7,888,636	102%
112-5132-00-00	CITY SALES TAX	1,875,330	2,158,000	2,158,000	1,246,418	58%
112-5141-00-00	MIXED DRINK TAX	11,399	12,000	12,000	6,035	50%
112-5143-00-00	FRANCHISE FEE - ELECTRIC	1,223,793	1,235,000	1,235,000	523,857	42%
112-5144-00-00	FRANCHISE FEE - GAS	120,607	126,150	126,150	132,362	105%
112-5145-00-00	FRANCHISE FEE - CABLE	269,439	210,000	210,000	125,843	60%
112-5146-00-00	COMMUNICATIONS R-O-W ACCESS FEES	56,394	64,025	64,025	26,417	41%
	OTHER TAXES	3,556,963	3,805,175	3,805,175	2,060,933	54%
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	1,750	6%
112-5221-00-00	CERTIFICATE OF OCCUPANCY	1,429	1,500	1,500	1,550	103%
112-5222-00-00	BUILDING PERMITS	2,117,224	1,250,000	1,250,000	1,296,902	104%
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	45,420	91%
112-5227-00-00	OTHER PERMITS	3,940	5,000	5,000	3,630	73%
112-5228-00-00	RENTAL REGISTRATIONS	136,223	85,000	85,000	123,111	145%
112-5229-00-00	IRRIGATION PERMITS	78,395	60,000	60,000	83,705	140%
112-5230-00-00	SIGN PERMITS	13,680	10,000	10,000	12,400	124%
112-5516-00-00	ALARM PERMITS	40,305	35,000	35,000	27,320	78%
112-5690-00-00	MISC. INCOME/BURN PERMITS	400	500	500	200	40%
	PERMITS AND LICENSES	2,485,206	1,537,000	1,537,000	1,607,785	105%

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	15,879	88%
112-5402-00-00	FIRE CODE INSPECTION FEES	14,626	8,000	8,000	39,500	494%
112-5403-00-00	RENTAL PROPERTY REGISTRATIONS	-	-	-	-	
112-5421-00-00	PLATTING FEES	13,163	12,000	12,000	23,335	194%
112-5422-00-00	ZONING FEES	-	-	-	10,440	
112-5423-00-00	PLAN REVIEW FEES	306,200	215,000	215,000	244,764	114%
112-5425-00-00	ANIMAL CONTROL FEES	9,447	10,000	10,000	4,906	49%
112-5511-00-00	MUNICIPAL COURT FINES	301,390	325,000	325,000	268,360	83%
112-5512-00-00	ACCIDENT REPORT FEES	-	-	-	312	
112-5515-00-00	TEEN COURT FEES	-	14,850	14,850	12,367	83%
112-5694-00-00	AMBULANCE FEES	477,046	450,000	450,000	362,337	81%
112-5721-00-00	IN-HOME DAY CARE REGISTRATIONS	-	-	-	-	
112-5677-00-00	LIBRARY FEES	3,637	3,000	3,000	2,184	73%
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	18,303	61%
112-5684-00-00	RECREATION PROGRAM FEES	-	5,000	5,000	2,337	47%
112-5685-00-00	ATHLETIC REGISTRATION FEES	44,841	50,000	50,000	32,782	66%
112-5680-00-00	RECREATION MEMBERSHIP FEES	4,780	25,000	25,000	100,598	402%
112-5687-00-00	FITNESS PROGRAMMING	-	8,000	8,000	1,402	18%
	CHARGES FOR SERVICES	1,246,027	1,175,850	1,175,850	1,142,181	97%
112-5672-00-00	COTTONWOOD CRK MARINA - LAND	2,500	2,500	2,500	1,250	50%
112-5679-00-00	COTTONWOOD CRK MARINA - SALES	33,470	25,000	25,000	8,925	36%
112-5621-00-00	FACILITY RENTAL	6,710	12,000	12,000	13,375	111%
112-5681-00-00	JULY JUBILEE	1,690	-	-	1,235	
112-5671-00-00	MISCELLANEOUS	92,154	35,000	35,000	70,386	201%
112-5611-00-00	INTEREST EARNINGS	91,595	90,000	90,000	61,089	68%
	MISCELLANEOUS	228,120	164,500	164,500	156,260	95%

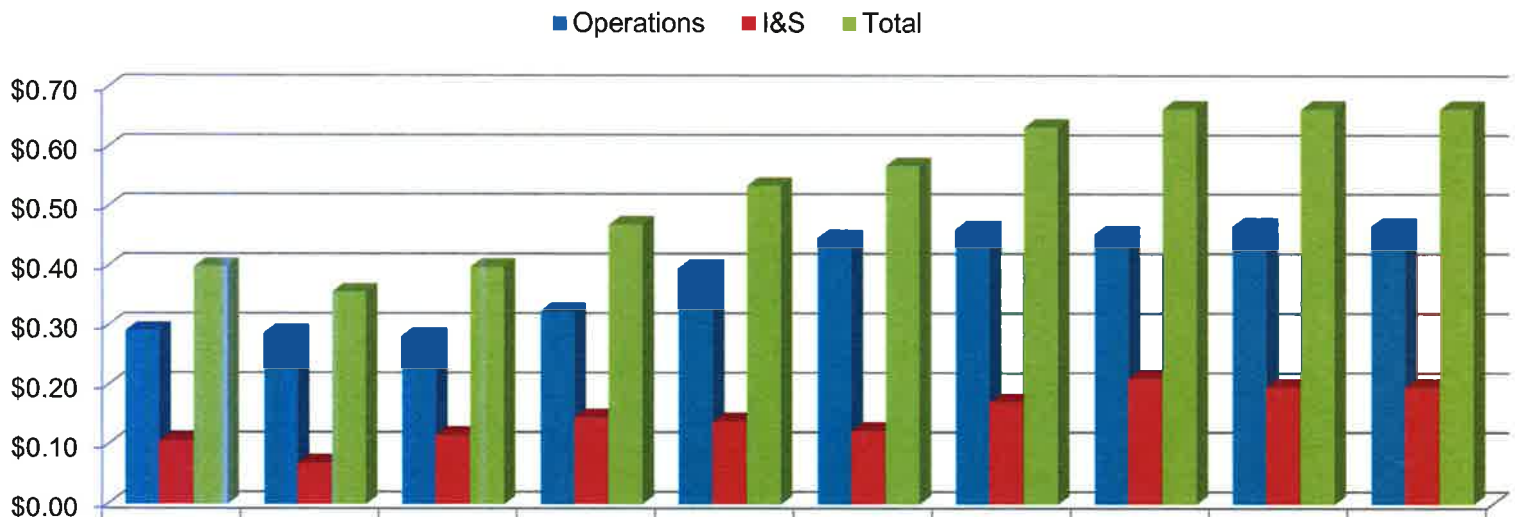
GENERAL FUND DETAIL REVENUE SCHEDULE

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	75,509	69%
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	19,500	61%
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	29,410	118%
112-5340-00-00	FIRE SERVICES PLEDGE DENTON CO	46,900	45,000	45,000	31,225	69%
112-5341-00-00	AMBULANCE PLEDGE DENTON COUNTY	40,751	40,000	40,000	26,570	66%
112-5686-00-00	DCFWSD-POLICE SERVICES	33,000	33,000	33,000	30,000	91%
112-5696-00-00	OTHER GRANTS/REIMBURSEMENTS	129,684	-	-	40,348	
112-5343-00-00	CONTRIBUTIONS	-	-	-	-	
	OTHER GOVERNMENTS	415,234	302,032	302,032	253,337	84%
112-5800-00-00	TRANSFER IN WATER UTILITIES	1,117,592	1,137,734	1,137,734	853,301	75%
112-5801-00-00	TRANSFER IN SOLID WASTE	197,604	197,600	197,600	148,200	75%
112-5802-00-00	TRANSFER IN EDC	30,000	30,000	30,000	22,500	75%
112-5803-00-00	TRANSFER IN CDC	12,000	12,000	12,000	9,000	75%
112-5805-00-00	TRANSFERS IN FROM OTHER FUNDS	17,735	36,500	53,500	41,810	78%
	TRANSFERS IN	1,374,931	1,413,834	1,430,834	1,074,810	75%
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	16,188,893	14,187,767	88%

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



	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Operations	0.2925	0.2874	0.28252	0.32363	0.39625	0.44636	0.46218	0.452788	0.466905647	0.466905647
I&S	0.1073	0.0701	0.1165	0.14637	0.13955	0.1236	0.17231	0.212441	0.198065479	0.198065479
Total	0.3998	0.3575	0.39902	0.47	0.5358	0.56996	0.63449	0.665229	0.664971126	0.664971126

14

LITTLE ELM

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	3,009,453
Interest income	17,870	20,822	23,500	23,500	15,406
Transfers in	184,000	4,251,931	188,755	188,755	49,378
TOTAL REVENUES	3,457,246	7,383,652	3,128,384	3,128,384	3,074,236
TOTAL FUNDS AVAILABLE	$ 3,759,108	$ 7,834,845	$ 3,683,279	$ 3,683,279	$ 3,629,131
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	11,135
TOTAL EXPENDITURES	$ 3,307,915	$ 7,279,950	$ 3,117,029	$ 3,117,029	$ 720,889
Excess (deficiency) of revenues over (under) expenditures	$ 149,331	$ 103,702	$ 11,355	$ 11,355	$ 2,353,347
ENDING FUND BALANCE	$ 451,193	$ 554,895	$ 566,250	$ 566,250	$ 2,908,242

DEBT SERVICE FUND
REVENUE SCHEDULE

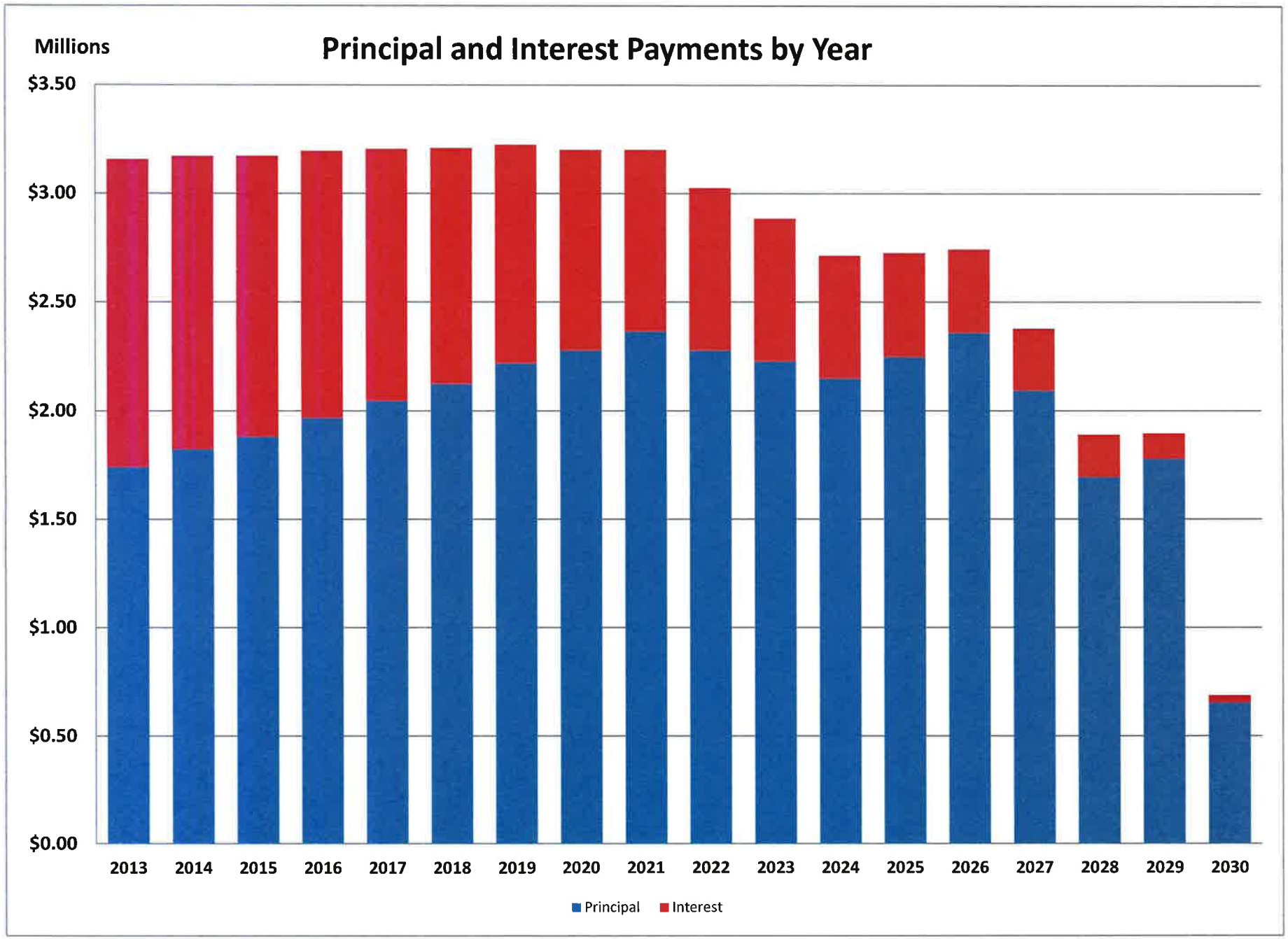
ACCOUNT CODES	DESCRIPTIONS	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
Property Taxes						
312-5111-00-00	Current Property Tax	3,146,411	3,075,969	2,883,589	2,883,589	2,941,008
312-5115-00-00	Penality & Interest	23,759	10,054	10,540	10,540	10,502
312-5121-00-00	Delinquent Property Tax	85,205	24,875	22,000	22,000	57,942
	Total	3,255,376	3,110,899	2,916,129	2,916,129	3,009,453
Interest Income						
312-5611-00-00	Interest Income	17,870	20,822	23,500	23,500	15,406
	Total	17,870	20,822	23,500	23,500	15,406
Operating Transfers In & Other Sources						
312-5711-00-00	Transfer in -General Fund	-	-	-	-	
312-5713-00-00	Transfer in - LECDC	184,000	186,215	188,755	188,755	49,378
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	49,378
TOTAL REVENUES		3,457,246	7,383,652	3,128,384	3,128,384	3,074,236
	Debt Service Tax Rate	***$0.21244***		***$0.18369***		
	% of Operations	***32.0%***		***27%***		

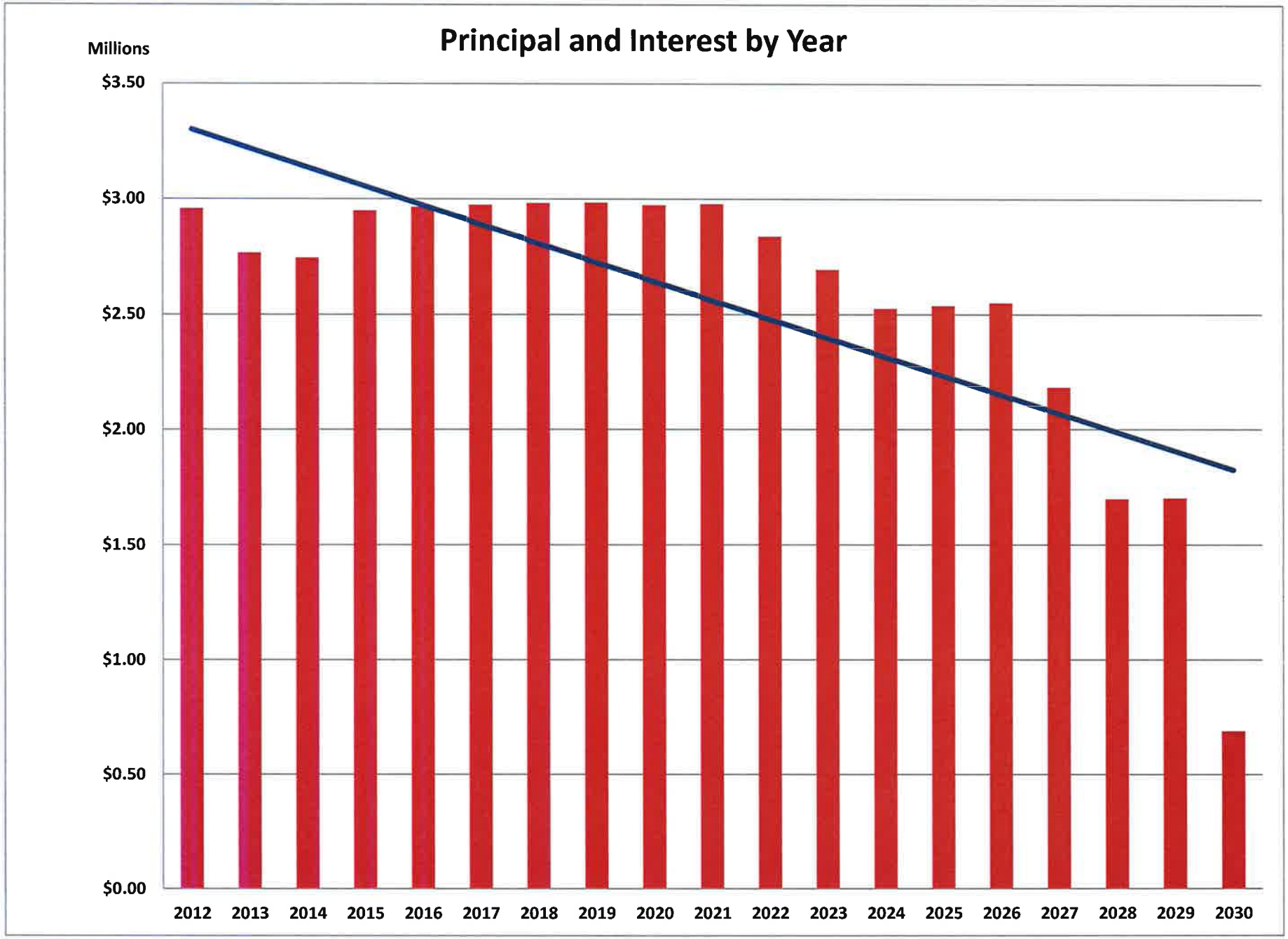
DEBT SERVICE FUND
ANNUAL PRINCIPAL AND INTEREST PAYMENTS

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	1,296,137	1,766,305	1,547,252	1,405,062	1,405,062	709,754
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	1,600
6900	Financing Costs	-	-	57,755	-	-	-
	Sub-total	3,022	4,540	4,061,551	5,000	5,000	11,135
Debt Service Fund Total		2,730,469	3,307,915	7,279,950	3,117,029	3,117,029	720,889


Millions
Principal and Interest Payments by Year
$3.50
$3.00
$2.50
$2.00
$1.50
$1.00
$0.50
$0.00
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027
2028
2029
2030
Principal
Interest


Principal and Interest by Year
Millions
$3.50
$3.00
$2.50
$2.00
$1.50
$1.00
$0.50
$0.00
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027
2028
2029
2030

LITTLE ELM

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 comprehensice 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 taylored 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	$3,560,420	$1,780,210	$890,105	$445,052	$445,052	FYTD

Cash Basis

LITTLE ELM

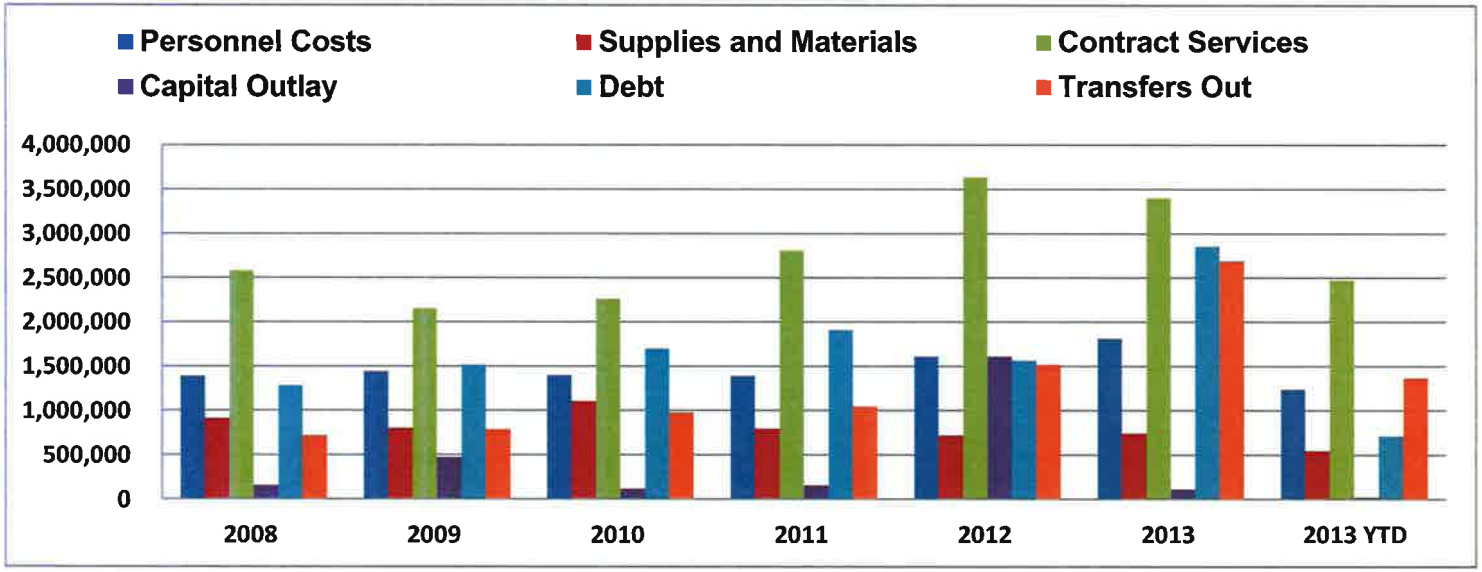
STREET MAINTENANCE FUND
1/4 Sales Tax
Revenue, Expenses and Changes in Fund Balance
Fund 115

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	313,910
Interest	7,901	2,905	4,379	3,000	3,000	4,002
Total Operating Revenues	**400,780**	**429,924**	**487,008**	**545,610**	**545,610**	**317,912**
Total Funds Available	**900,246**	**572,150**	**649,855**	**1,163,034**	**1,163,034**	**935,336**
Operating Expenses:						
Personnel services	-	-	-	-	-	-
Contract services	758,021	409,303	32,431	700,000	700,000	598,737
Supplies and materials	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	358,703
Total Expenditures	**758,021**	**409,303**	**32,431**	**700,000**	**700,000**	**957,439**
Excess (deficiency) of revenues over (under) expenditures	**(357,241)**	**20,621**	**454,577**	**(154,390)**	**(154,390)**	**(639,527)**
Ending Fund Balance	$ 142,226	$ 162,847	$ 617,424	$ 463,034	$ 463,034	$ (22,103)

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



LITTLE ELM

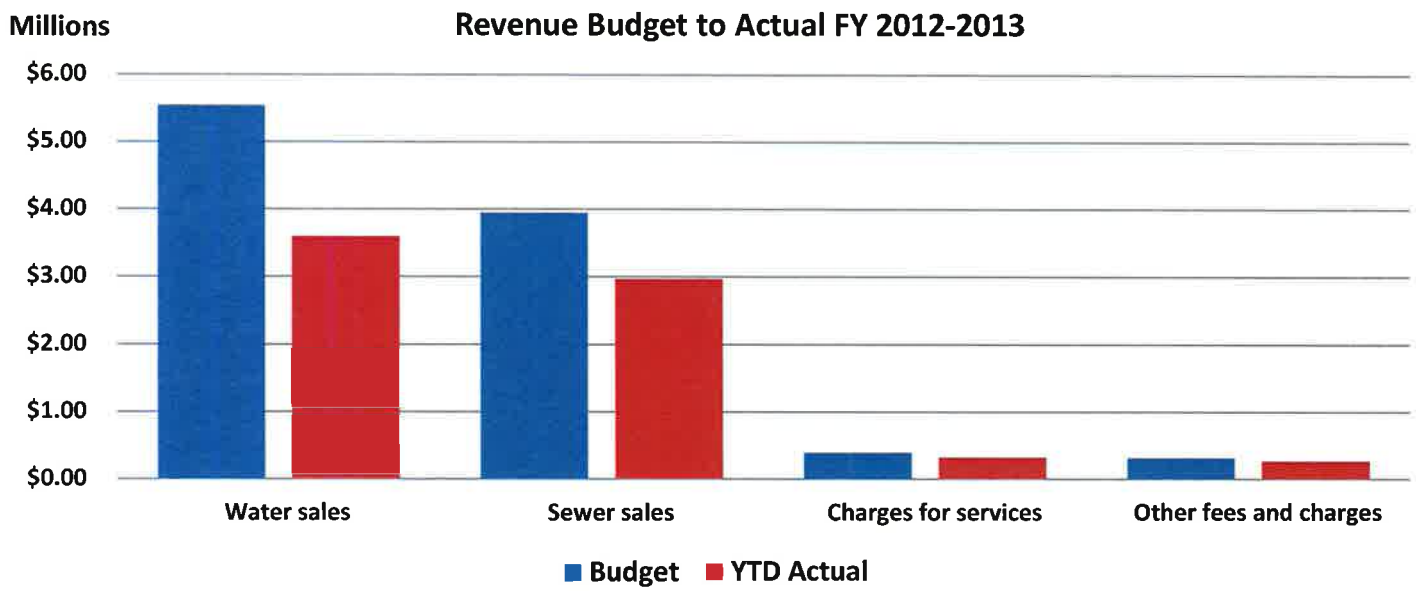
WATER AND WASTEWATER FUND
Revenue, Expenses and Changes in Working Capital
Fund 612

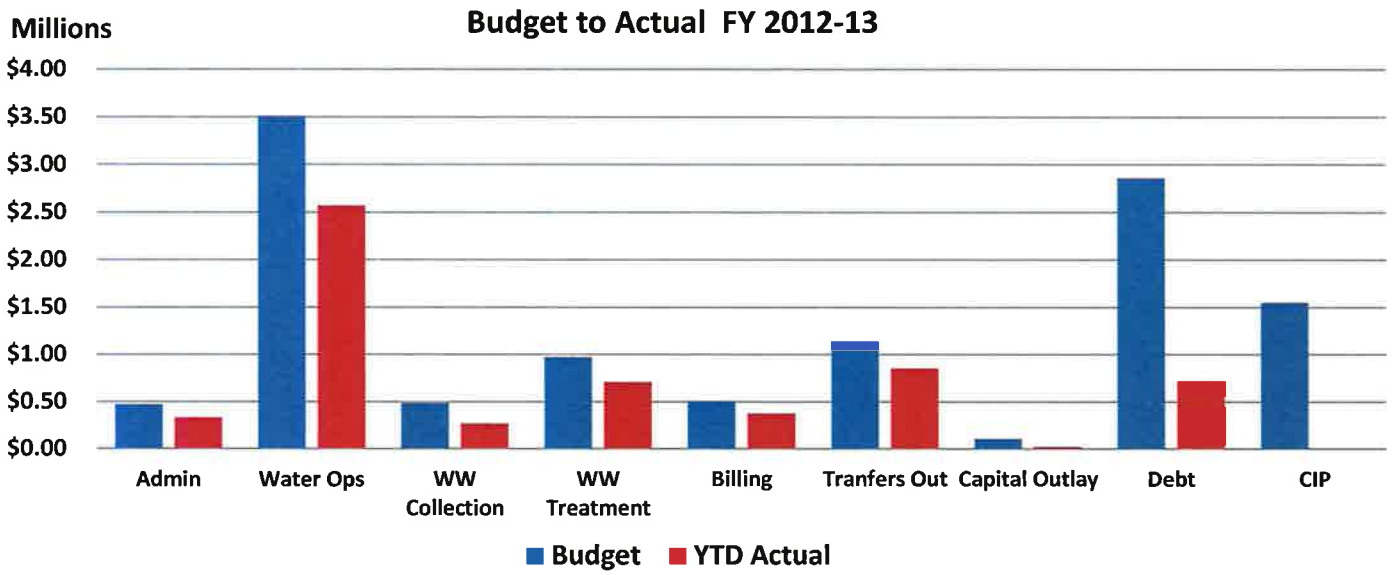
ACCOUNT DESCRIPTION	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD ACTUAL 2012-2013	% VAR	$ VAR
Operating Revenues:								
Water sales	4,430,578	5,449,414	5,263,386	5,550,000	5,550,000	3,595,724	65%	1,954,276
Sewer sales	3,499,539	3,633,157	3,869,653	3,950,000	3,950,000	2,972,450	75%	977,550
Charges for services	334,248	377,724	652,908	396,000	396,000	324,016	82%	71,984
Other fees and charges	418,634	442,222	421,090	320,000	320,000	273,309	85%	46,691
Other financing sources	173,845	-	33,802	1,358,000	1,358,000	3,374,903	249%	(2,016,903)
Total Operating Revenues	**8,856,843**	**9,902,518**	**10,240,838**	**11,574,000**	**11,574,000**	**10,540,402**	**91%**	**1,033,598**
Operating Expenses:								
Administration (73)	302,128	542,206	504,765	473,118	473,118	335,568	71%	137,550
Water operations(61)	2,212,747	2,866,492	3,208,195	3,512,889	3,512,889	2,568,388	73%	944,501
Wastewater collections (71)	338,313	323,955	357,875	488,504	488,517	271,845	56%	216,672
Wastewater treatment (72)	756,126	769,977	926,592	974,578	974,578	708,227	73%	266,351
Billing/Collecton and Meter Reading	1,157,855	491,963	974,229	512,505	512,505	379,712	74%	132,793
Total Operating Expenses	**4,767,168**	**4,994,592**	**5,971,655**	**5,961,594**	**5,961,607**	**4,263,740**	**72%**	**1,697,867**
Non-Operating Expenses:								
Transfers out - PILOT	974,443	1,042,953	1,117,592	1,137,734	1,137,734	853,301	75%	284,434
Transfer to Risk Insurance Fund	-	-	-	-	-	-		-
Capital outlays	115,523	158,267	1,610,379	112,589	112,589	22,613	20%	89,976
Debt Requirements	1,694,039	1,884,005	2,557,146	2,861,961	2,861,961	718,498	25%	2,143,463
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**	**1,594,480**	**28%**	**4,073,804**
Total Operating and Non-Operating	**7,559,375**	**8,109,550**	**11,657,380**	**11,629,878**	**11,629,891**	**5,858,221**		
Excess (deficiency of Revenues over expenses)	**1,297,468**	**1,792,968**	**(1,416,542)**	**(55,878)**	**(55,891)**	**4,682,181**		
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**	**5,708,980**	**10,447,053**		
Working Capital Days	**260**	**323**	**181**	**179**	**179.17**	**651**		
Working Capital to operations	**71%**	**89%**	**49%**	**49%**	**49%**	**178%**		

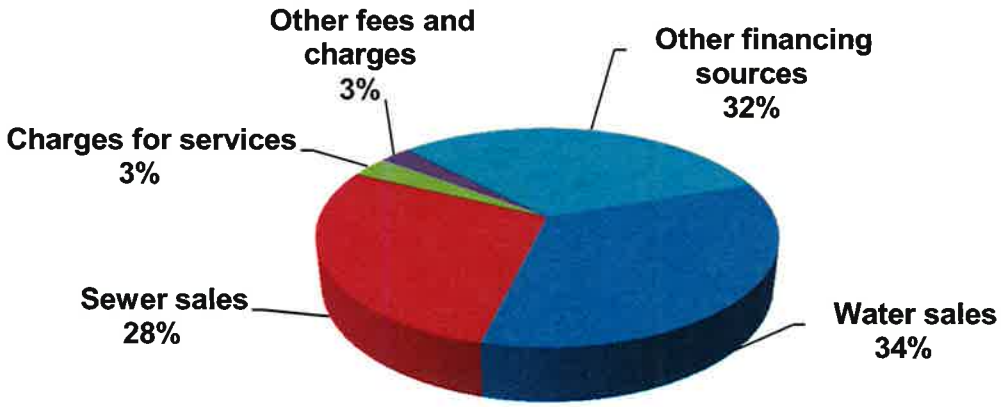
LITTLE ELM

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

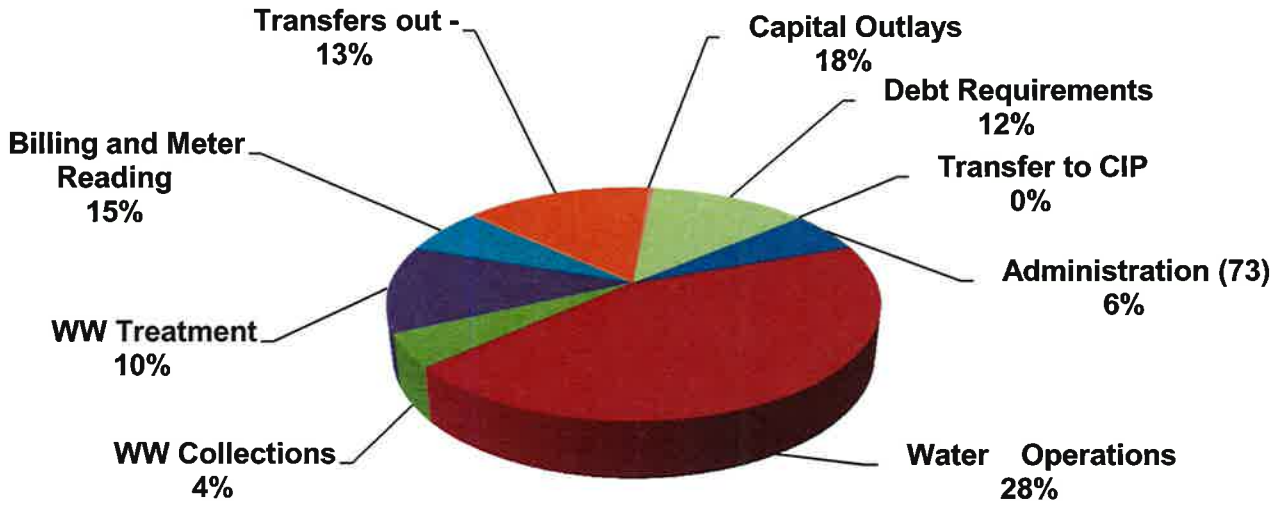
ACCOUNT DESCRIPTION	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD ACTUAL 2012-2013	% VAR	$ VAR
Operating Revenues:								
Water sales	4,430,578	5,449,414	5,263,386	5,550,000	5,550,000	3,595,724	65%	1,954,276
Sewer sales	3,499,539	3,633,157	3,869,653	3,950,000	3,950,000	2,972,450	75%	977,550
Charges for services	334,248	377,724	652,908	396,000	396,000	324,016	82%	71,984
Other fees and charges	418,634	442,222	421,090	320,000	320,000	273,309	85%	46,691
Other financing sources	173,845	-	33,802	1,358,000	1,358,000	3,374,903	249%	(2,016,903)
Total Operating Revenues	**8,856,843**	**9,902,518**	**10,240,838**	**11,574,000**	**11,574,000**	**10,540,402**	**91%**	**1,033,598**
Operating Expenses:								
Admin	302,128	542,206	504,765	473,118	473,118	336,128	71%	136,990
Water Ops	2,212,747	2,866,492	3,208,195	3,512,889	3,512,889	2,568,388	73%	944,501
WW Collection	338,313	323,955	357,875	488,504	488,517	271,845	56%	216,672
WW Treatment	756,126	769,977	926,592	974,578	974,578	708,227	73%	266,351
Billing	1,157,855	491,963	474,229	512,505	512,505	379,712	74%	132,793
Tranfers Out	974,443	1,042,953	1,117,592	1,137,734	1,137,734	853,301	75%	284,434
	-	-	-	-	-	-		-
Capital Outlay	115,523	158,267	1,610,379	112,589	112,589	22,613	20%	89,976
Debt	1,694,039	1,884,005	2,557,146	2,861,961	2,861,961	718,498	25%	2,143,463
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**	**11,629,891**	**5,858,781**	**50%**	**5,771,111**


Revenue Budget to Actual FY 2012-2013
Millions
$6.00
$5.00
$4.00
$3.00
$2.00
$1.00
$0.00
Water sales
Sewer sales
Charges for services
Other fees and charges
Budget
YTD Actual

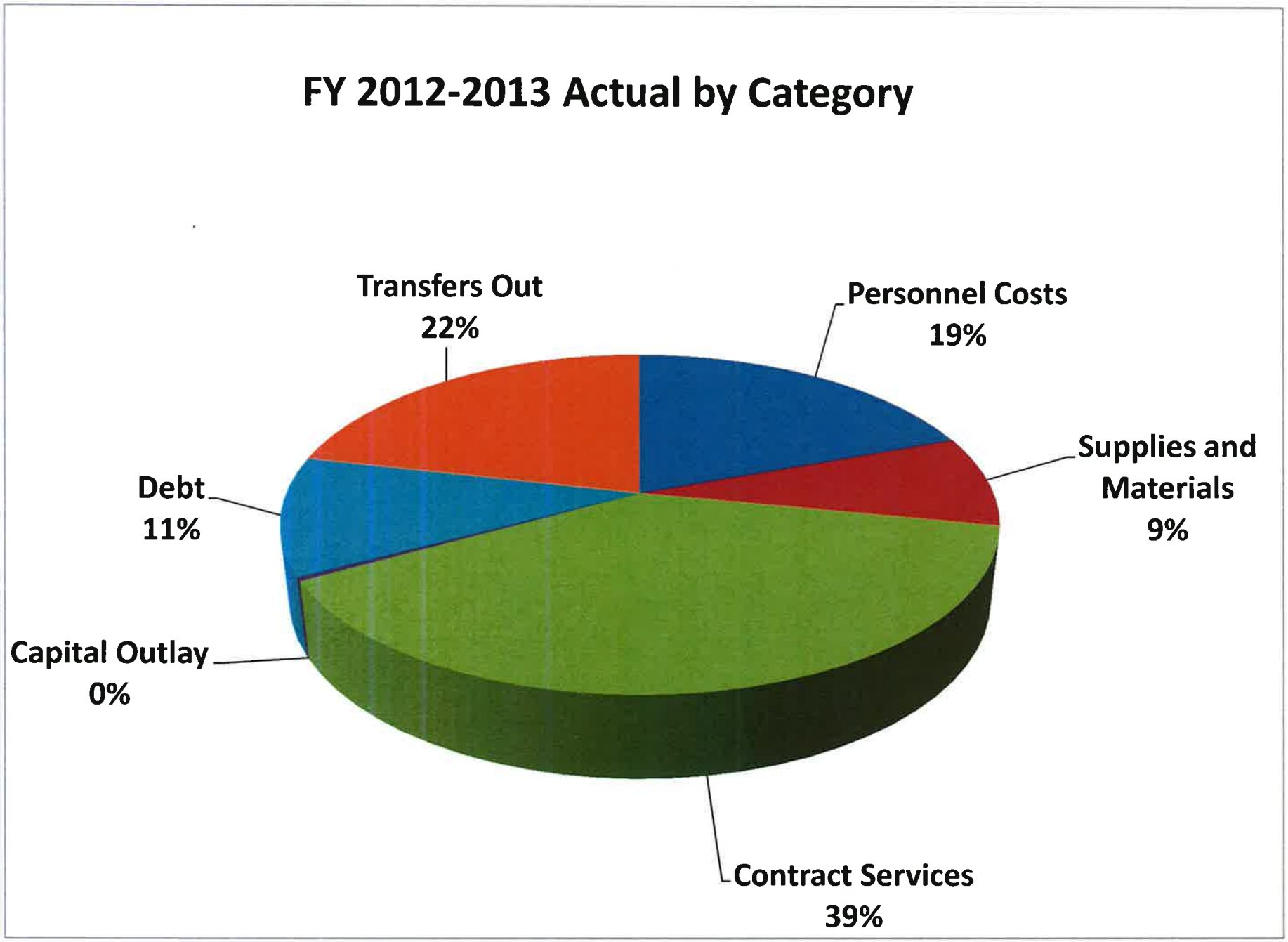

Budget to Actual FY 2012-13
Millions
$4.00
$3.50
$3.00
$2.50
$2.00
$1.50
$1.00
$0.50
$0.00
Admin
Water Ops
WW Collection
WW Treatment
Billing
Tranfers Out
Capital Outlay
Debt
CIP
Budget
YTD Actual



Revenue YTD: $10,540,402



Expenses YTD: $5,858,781


FY 2012-2013 Actual by Category
Transfers Out
22%
Personnel Costs
19%
Supplies and
Materials
9%
Debt
11%
Capital Outlay
0%
Contract Services
39%

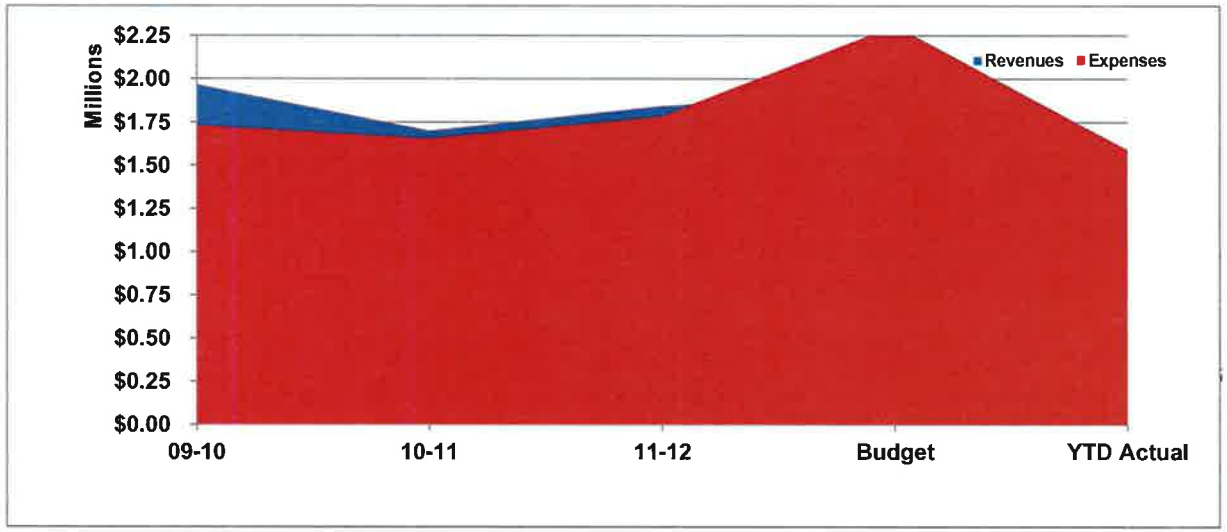
28

LITTLE ELM

SOLID WASTE FUND (712)

This is a business-type fund and is utilized to account for the Town's Solid Waste Acitivities. 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 addtion 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



LITTLE ELM

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	44,000
BUDGET REPORT	1,965,611	1,645,533	1,758,790	1,825,000	1,825,000	1,427,420
Interest	1,481	2,149	4,975	3,200	3,200	2,787
Total Operating Revenues	**1,967,092**	**1,704,024**	**1,846,743**	**1,917,875**	**1,917,875**	**1,474,207**
Operating Expenses:						
Personnel Costs	4,762	7,513	12,793	26,356	26,356	10,293
Solid Waste Contract	1,406,940	1,292,966	1,299,397	1,396,676	1,396,676	936,772
Mowing Contracts	4,365	53,603	169,188	225,000	225,000	205,291
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	8,462
Hazardous Waste Contract	42,681	350	250	-	-	-
Dump Station	111,858	87,164	26,938	112,000	112,000	53,639
Other Expenses/Capital	37,940	-	51,754	95,000	95,000	28,229
Total Expenditures	**1,641,111**	**1,465,031**	**1,590,406**	**1,911,032**	**1,911,032**	**1,242,686**
Net Income (Loss) Before Transfers	**325,981**	**238,993**	**256,337**	**6,843**	**6,843**	**231,521**
Other Financing Sources (Uses):						
Transfers in from other funds	-	-	-	-	-	-
Transfers to other funds	(96,000)	(196,000)	(197,604)	(397,600)	(397,600)	(148,200)
Net Other Financing Sources (Uses)	**(96,000)**	**(196,000)**	**(197,604)**	**(397,600)**	**(397,600)**	**(148,200)**
Change in Net Assets	**229,981**	**42,993**	**58,733**	**(390,757)**	**(390,757)**	**83,321**
Ending Working Capital	**$ 317,822**	**$ 360,815**	**$ 419,548**	**$ 28,791**	**$ 28,791**	**$ 502,868**

LITTLE ELM

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 runnoff 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

LITTLE ELM

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	321,461
Other fees and charges	-	-	-	-	-
Interest	-	1,313	2,125	2,125	2,498
Contributions	-	-	-	-	-
Total Operating Revenues	**-**	**362,826**	**437,125**	**437,125**	**323,959**
Operating Expenses:					
Personnel services	-	-	186,201	186,201	16,065
Professional services	-	48,330	71,000	71,000	70,561
Contract services	-	-	157,780	157,780	319
Supplies and materials	-	-	34,800	34,800	2,467
Capital outlays	-	-	187,500	187,500	36,304
Drainage projects	-	-	-	-	-
Total Expenditures	**-**	**48,330**	**637,281**	**637,281**	**125,716**
Net Income (Loss) Before Other Sources	**-**	**314,496**	**(200,156)**	**(200,156)**	**198,242**
Other Financing Sources(uses) :					
Contributions	-	-	-	-	-
Other sources	-	-	-	-	-
Transfers in from other funds	-	-	-	-	-
Transfers to other funds	-	-	(9,000)	(9,000)	(6,750)
Total Other Financing Sources (Uses)	**-**	**-**	**(9,000)**	**(9,000)**	**(6,750)**
Change in Net Assets	**-**	**314,496**	**(209,156)**	**(209,156)**	**191,492**
Ending Working Capital	**$ -**	**$ 314,496**	**$ 105,340**	**$ 105,340**	**$ 505,988**

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

LITTLE ELM

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	9,064
Interest	200-5611-00-00	260	341	250	250	291
TOTAL REVENUES		11,016	10,763	10,250	10,250	9,355
TOTAL FUNDS AVAILABLE		$ 20,435	$ 24,660	$ 32,571	$ 32,571	$ 31,676
EXPENDITURES:						
Court Technology Expense	200-6324-07-00	6,538	2,339	5,000	5,000	5,871
Transfer to General Fund	200-6250-07-00	-	-	7,500	7,500	-
TOTAL EXPENDITURES		$ 6,538	$ 2,339	$ 12,500	$ 12,500	$ 5,871
Excess (deficiency) of revenues over (under) expenditures		4,478	8,424	(2,250)	(2,250)	3,484
ENDING FUND BALANCE	200-3111-00-00	$ 13,897	$ 22,321	$ 20,071	$ 20,071	$ 25,805

LITTLE ELM

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.

LITTLE ELM

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	6,780
Interest	200-5611-00-00	515	362	679	350	350	245
TOTAL REVENUES		8,729	7,728	8,185	7,769	7,769	7,025
TOTAL FUNDS AVAILABLE		$ 40,051	$ 47,779	$ 41,588	$ 44,286	$ 44,286	$ 43,542
EXPENDITURES:							
Court Security Expense	200-6323-07-00	-	-	-	-	-	-
Transfer to General Fund	200-6250-07-00	-	14,376	5,071	10,000	10,000	5,153
TOTAL EXPENDITURES		$ -	$ 14,376	$ 5,071	$ 10,000	$ 10,000	$ 5,153
Excess (deficiency) of revenues over (under) expenditures		8,729	(6,648)	3,114	(2,231)	(2,231)	1,872
ENDING FUND BALANCE	200-3111-00-00	$ 40,051	$ 33,403	$ 36,517	$ 34,286	$ 34,286	$ 38,389

LITTLE ELM

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.

LITTLE ELM

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	3,910
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	336
TOTAL REVENUES		31,047	12,764	11,075	11,075	4,246
TOTAL FUNDS AVAILABLE		$ 42,343	$ 55,107	$ 66,182	$ 66,182	$ 59,353
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)	4,246
ENDING FUND BALANCE	200-3111-00-00	$ 42,343	$ 55,107	$ 46,597	$ 46,597	$ 59,353

LITTLE ELM

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

LITTLE ELM

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.

41

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

LITTLE ELM

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	-	-	657
Training and travel	200-6715-09-00	-	-	-	-	-
TOTAL EXPENDITURES		1,500	1,479	3,667	3,667	657
Excess (deficiency) of revenues over (under) expenditures		(300)	(804)	(3,667)	(3,667)	(657)
ENDING FUND BALANCE	200-3111-00-00	$ 3,667	$ 2,862	$ (805)	$ (805)	$ 2,205

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.

LITTLE ELM

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-thirdof 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 Leose 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 coversion. Pure Data, LLC is doing the data conversion and installation; the grant is closed out and completed.

Budget
FY 2012-2013

LITTLE ELM

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)	$ -	$ -	$ -	$ -

LITTLE ELM

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

LITTLE ELM

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.

LITTLE ELM

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-thirdof 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-Fire Leose 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	-	-	-	-	180
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	$ 180
Excess (deficiency) of revenues over (under) expenditures		611	35	(2,828)	(2,828)	(180)
ENDING FUND BALANCE	200-3111-00-00	$ 2,793	$ 2,828	$ 0	$ 0	$ 2,648

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

LITTLE ELM

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

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

LITTLE ELM

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

LITTLE ELM

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

LITTLE ELM

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.

LITTLE ELM

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	74,698
Streetscape-Mitigation	202-5722-00-00	-	21,151	5,000	5,000	2,250
Transfer In from other funds	202-7997-00-00	50,000	50,000	-	-	50,000
Interest	202-5611-00-00	815	2,968	2,500	2,500	1,739
TOTAL REVENUES		112,822	176,116	97,500	97,500	128,687
TOTAL FUNDS AVAILABLE		$ 205,039	$ 381,155	$ 318,655	$ 318,655	$ 349,842
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	-	-	-	-	-
Communications	202-6272-10-00					380
Transfer to Capital Projects	202-6250-10-00	-	150,000	100,000	100,000	230,349
TOTAL EXPENDITURES		$ -	$ 160,000	$ 108,000	$ 108,000	$ 230,729
Excess (deficiency) of revenues over (under) expenditures		$ 112,822	$ 16,116	$ (10,500)	$ (10,500)	$ (102,042)
ENDING FUND BALANCE	202-3111-00-00	$ 205,039	$ 221,155	$ 210,655	$ 210,655	$ 119,113

LITTLE ELM

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.

LITTLE ELM

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	$ -	$ -	$ -	$ -
REVENUES:					
Peg Fees	203-5145-00-00	-	-	-	17,690
Interest	203-5611-00-00	-	-	-	174
Transfer from other funds	203-7997-00-00	-	-	-	41,388
TOTAL REVENUES		-	-	-	59,253
TOTAL FUNDS AVAILABLE		$ -	$ -	$ -	$ 59,253
EXPENDITURES:					
Professional Fees	203-6214-09-00	-	-	-	-
Equipment	203-6643-09-00	-	-	-	-
TOTAL EXPENDITURES		$ -	$ -	$ -	$ -
Excess (deficiency) of revenues over (under) expenditures		-	-	-	59,253
ENDING FUND BALANCE	203-3111-00-00	$ -	$ -	$ -	$ 59,253

LITTLE ELM

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 fisca 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.

LITTLE ELM

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	250,914
Interest	2,225	2,303	2,000	2,000	1,172
Total Operating Revenues	**479,018**	**384,820**	**352,941**	**352,941**	**252,085**
Operating Expenses:					
Personnel	-	-	154,100	154,100	28,189
Supplies and Equipment	89,388	56,315	-	-	19,026
ATS Service Fees	180,242	185,171	181,500	181,500	135,960
State Fees	124,908	100,283	77,221	77,221	51,523
Capital	30,533	-	-	-	-
Total Expenditures	**425,070**	**341,768**	**412,821**	**412,821**	**234,698**
Net Income (Loss) Before Transfers	**53,948**	**43,052**	**(59,880)**	**(59,880)**	**17,387**
Other Financing Sources (Uses):					
Transfers to General Fund	23,163	12,664	15,000	15,000	11,908
Net Other Financing Sources (Uses)	**23,163**	**12,664**	**15,000**	**15,000**	**11,908**
Change in Net Assets	**30,785**	**30,388**	**(74,880)**	**(74,880)**	**5,479**
Beginning Fund Balance	**77,190**	**107,975**	**138,363**	**138,363**	**138,363**
Ending Funding Balance	**107,975**	**138,363**	**63,483**	**63,483**	**143,843**

LITTLE ELM

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

4

LITTLE ELM

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).

LITTLE ELM

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.

LITTLE ELM

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:					
Interest	211-5611-00-00			-	14
Farmers Market Fees	211-5687-00-00	-	-	-	-
Miscellaneous Fees	211-5690-00-00	-	-	-	340
Other Sources-Grants	211-5696-00-00	-	-	86,559	-
Transfer in from General Fund	211-5800-00-00	-	-	24,001	24,001
TOTAL REVENUES		$ -	$ -	$ 110,560	$ 24,355
TOTAL FUNDS AVAILABLE		-	-	110,560	24,355
EXPENDITURES:					
Salaries and Wages	211-6108-57-00	-	-	49,946	9,768
Social Security	211-6141-57-00	-	-	4,762	747
Workers Compensation	211-6143-57-00	-	-	-	30
Unemployment	211-6145-57-00	-	-	261	10
Personnel Budget		$ -	$ -	$ 54,969	$ 10,556
Professional Services	211-6214-57-00	-	-	1,500	
Advertising	211-6232-57-00	-	-	7,400	1,900
Communications	211-6272-57-00	-	-	1,800	767
Recruitment	211-6277-57-00	-	-	500	
Miscellaneous Expense	211-6333-57-00			2,500	25
Supplies and Equipment	211-6343-57-00	-	-	28,991	12,181
Printing and Mailing	211-6344-57-00	-	-	12,400	29
Mileage Reimbursement	211-6714-57-00	-	-	-	
Travel and Training	211-6715-57-00	-	-	500	-
Uniforms	211-6719-57-00	-	-	-	
Operations		$ -	$ -	$ 55,591	$ 14,902
TOTAL EXPENDITURES		$ -	$ -	$ 110,560	$ 25,458
Excess (deficiency) of revenues over (under) expenditures		-	-	-	(1,102)
ENDING FUND BALANCE	211-3111-00-00	$ -	$ -	$ -	$ (1,102)

67

LITTLE ELM

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

LITTLE ELM

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	-	-	2,082
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	-	-	2,082
TOTAL FUNDS AVAILABLE		$ 5,383	$ 5,560	$ 4,555	$ 4,555	$ 6,637
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	7,092
TOTAL EXPENDITURES		$ 349	$ 1,005	$ 4,286	$ 4,286	$ 7,092
Excess (deficiency) of revenues over (under) expenditures		1,326	(478)	(4,286)	(4,286)	(5,011)
ENDING FUND BALANCE	250-3111-00-00	$ 5,033	$ 4,555	$ 269	$ 269	$ (455)

LITTLE ELM

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	-	-	-	7,111
Oak Point Donation Expense	250-6332-09-00	-	-	-	-	-
Building Improvements	250-6630-09-00	-	-	24,908	24,908	37,237
Miscellaneous expense	250-6330-09-00	-	2,803	-	-	374
TOTAL EXPENDITURES		$ 5,650	$ 2,803	$ 24,908	$ 24,908	$ 44,723
Excess (deficiency) of revenues over (under) expenditures		(1,326)	46	(24,708)	(24,708)	(16,731)
ENDING FUND BALANCE	250-3111-00-00	$ 18,052	$ 18,098	$ (6,610)	$ (6,610)	$ 1,367.93

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

LITTLE ELM

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

LITTLE ELM

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	-	-	-	-	5,000
Anti-Drug Donations	250-5325-00-00	-	-	-	-	-
Interest	250-5611-00-00	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	5,000
TOTAL FUNDS AVAILABLE		$ 4,272	$ 4,272	$ 4,272	$ 4,272	$ 9,272
EXPENDITURES:						
Miscellaneous expense	250-6339-30-00	-	-	4,272	4,272	1,092
Anti-Drug Program expense	250-6336-30-00	-	-	-	-	602
TOTAL EXPENDITURES		$ -	$ -	$ 4,272	$ 4,272	$ 1,694
Excess (deficiency) of revenues over (under) expenditures		-	-	(4,272)	(4,272)	3,306
ENDING FUND BALANCE	250-3111-00-00	$ 4,272	$ 4,272	$ (0)	$ (0)	$ 7,578

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

LITTLE ELM

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

LITTLE ELM

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	602
		-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ 216	$ 729	$ 729	$ 602
Excess (deficiency) of revenues over (under) expenditures		500	1,575	(729)	(729)	(545)
ENDING FUND BALANCE	250-3111-00-00	$ 729	$ 2,305	$ 1,576	$ 1,576	$ 1,759

LITTLE ELM

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

LITTLE ELM

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	-	-	-	447
Interest	250-5611-00-00	-	-	-	-	-
TOTAL REVENUES		120	-	-	-	447
TOTAL FUNDS AVAILABLE		$ 1,703	$ 1,703	$ 1,703	$ 1,703	$ 2,149
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)	447
ENDING FUND BALANCE	250-3111-00-00	$ 1,703	$ 1,703	$ (0)	$ (0)	$ 2,149

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

LITTLE ELM

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.

LITTLE ELM

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	23,060
Restitution	412-5680-00-00					14
Interest	412-5611-00-00	115	259	100	100	352
TOTAL REVENUES		115	47,585	10,600	10,600	23,426
TOTAL FUNDS AVAILABLE		$ 9,593	$ 56,878	$ 57,328	$ 57,328	$ 70,153
EXPENDITURES:						
Other agencies seizure share	412-6200-01-00	300	9,650	5,000	5,000	8,163
Other agencies Federal Agencies	412-6201-01-00					14,576
Miscellaneous expenses	412-6333-01-00	-	500	12,000	12,000	-
Transfers Out	412-8994-01-00					17,000
TOTAL EXPENDITURES		$ 300	$ 10,150	$ 17,000	$ 17,000	$ 39,739
Excess (deficiency) of revenues over (under) expenditures		(185)	37,435	(6,400)	(6,400)	(16,313)
ENDING FUND BALANCE	412-3111-00-00	$ 9,293	$ 46,728	$ 40,328	$ 40,328	$ 30,414

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.

LITTLE ELM

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.

LITTLE ELM

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:						
Projects	825-6811-78-00				28,000	23,898
Transfers out	825-8994-00-00	19,550	-	-	-	73,220
Miscellaneous expenses	825-6333-78-00	-	-	-	-	-
Kings Crossing HOA expense	825-6637-78-00	-	-	-	-	-
TOTAL EXPENDITURES		$ 19,550	$ -	$ -	$ -	$ 97,118
Excess (deficiency) of revenues over (under) expenditures		(18,213)	1,118	1,000	1,000	(96,609)
ENDING FUND BALANCE	825-3111-00-00	$ 95,492	$ 96,609	$ 97,609	$ 97,609	$ -

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