PROPOSED BUDGET
"Programs and Services"

FY 2013-2014

LITTLE ELM

In accordance with the Local Government Code Section 102.007(d), the following statement must be included as the cover page for any budget document:

"THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY $981,173 OR 9.2%, AND OF THAT AMOUNT $439,830 or 44.3% IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR."

Exhibit "A"

PROPOSED BUDGET
"Programs and Services"
FY 2013-2014

In accordance with the Local Government Code Section 102.007(d), the following statement must be included as the cover page for any budget document:

LGC 102.007, Section 3: Property Tax Rates

	2012-2013 (Preceding)	2013-2014 (Proposed)
Certified Rates and Values:		
Effective Tax Rate	$ 0.686172	$ 0.638107
Effective Operations and Maintenance Rate	$ 0.481332	$ 0.461854
Roll Back Rate (8%)	$ 0.703522	$ 0.667128
Debt Rate	$ 0.183685	$ 0.168325
Current / Proposed Tax Rate	$ 0.664971	$ 0.664971
Debt Rate	$ 0.183685	$ 0.168325
O&M	$ 0.481286	$ 0.496646

LGC 102.007, Section 4: Municipal Debt Obligations to be paid from a tax levy:

Description of Debt	Principal	Interest	Fees	Total Payments
2005 General Obligation Bonds	$ 215,000	$ 150,998	$ 500	**$ 366,498**
2005 General Obligation Refunding & Improvement Bonds	105,000	108,803	500	**214,303**
2006 General Obligation Bonds	255,000	205,320	500	**460,820**
2009 General Obligation Bonds	365,000	367,886	500	**733,386**
2009A Certificates of Obligation	90,000	96,055	500	**186,555**
2010 General Obligation Refunding & Improvement Bonds	407,789	328,940	500	**737,229**
2012 General Obligation Refunding Bonds	350,000	80,075	500	**430,575**
2012A General Obligation Refunding Bonds	160,000	54,445	500	**214,945**
2013 Certificates of Obligation	150,000	170,734	500	**321,234**
TOTAL REQUIRED FOR 2010 DEBT SERVICE	$ 2,097,789	$ 1,563,255	$ 4,500	**$ 3,665,544**
Amount (if any) paid from funds listed in Schedule A				**$ 821,234**
Total to be paid from taxes in 2014				**$ 2,844,310**

Exhibit "A"

TOWN WIDE BUDGET SUMMARY
"Programs and Services"
Proposed 2013-2014

LITTLE ELM

LITTLE ELM

TOWN WIDE BUDGET SUMMARY

FY 2013-2014

Proposed Budget

Governmental Funds (Major and Non-Major Funds)	Beginning Fund Balances	Revenues	Expenses	Net Revenues	Ending Fund Balances
General Fund	$ 6,906,159	$ 18,577,876	$ 20,359,680	$ (1,781,803)	$ 5,124,355
Debt Service Fund	492,651	3,488,366	3,678,310	(189,944)	302,708
Utility fund	7,393,299	13,230,978	14,584,833	(1,353,855)	6,039,444
Solid Waste Fund	355,576	2,134,280	2,455,357	(321,076)	34,499
Drainage Utility System Fund	343,830	591,160	771,107	(179,947)	163,883
Street Maint Fund	150,338	614,661	700,000	(85,339)	65,000
Special Revenue Funds	11,151	2,500	10,750	(8,250)	2,901
Court Technology Fund	26,550	12,750	5,000	7,750	34,300
Court Security Fund	36,858	9,350	34,000	(24,650)	12,208
Child Safety Program Fund	10,186	10,375	11,000	(625)	9,561
Streetscape Fund	16,677	144,000	125,000	19,000	35,677
Peg Fund	65,063	50,250	75,000	(24,750)	40,313
Traffic Safety Fund	86,429	346,500	397,148	(50,648)	35,781
Farmer's Market Fund	33,087	43,615	76,702	(33,087)	0
Donation Fund	18,909	5,000	12,650	(7,650)	11,259
Forfeiture Fund	27,601	5,100	20,000	(14,900)	12,701
Park Development Fee Fund	0	-	-	-	0
Fund Totals	**$ 15,974,363**	**$ 39,266,762**	**$ 43,316,536**	**$ (4,049,774)**	**$ 11,924,589**

Summary by Fund Group:					
General Purpose	$ 7,549,148	$ 22,680,904	$ 24,737,990	$ (2,057,086)	$ 5,492,062
Enterprise/Utility	8,092,705	15,956,418	17,811,297	(1,854,879)	6,237,827
Special Revenues	332,510	629,440	767,250	(137,810)	194,700
	$ 15,974,363	$ 39,266,762	$ 43,316,536	$ (4,049,774)	$ 11,924,589

LITTLE ELM

TOWN-WIDE BUDGET SUMMARY Sources and Uses of Funds (Prior Year Comparisons)							
Operating Funds - Sources		***2012-13***		***2013-14***		***$ Change***	***% Change***
General Fund	$	16,188,892	$	18,577,876	$	2,388,984	14.8%
Street Maint Fund		545,610		614,661		69,051	12.7%
Water and Sewer Fund		11,574,000		13,230,978		1,656,978	14.3%
Solid Waste Fund		1,938,473		2,134,280		195,807	10.1%
Utility Drainage Fund		437,125		591,160		154,035	35.2%
Debt Service Fund		3,128,384		3,488,366		359,982	11.5%
Special Revenue Funds		654,395		629,440		(24,955)	-3.8%
Total Sources	$	34,466,879	$	39,266,762	$	4,799,883	13.9%
Operating Funds - Uses		***2012-13***		***2013-14***		***$ Change***	**% Change**
General Fund	$	18,073,673	$	20,359,680	$	2,286,007	12.6%
Street Maint Fund		700,000		700,000		-	0.0%
Water and Sewer Fund		11,654,877		14,584,833		2,929,956	25.1%
Solid Waste Fund		2,331,752		2,455,357		123,605	5.3%
Utility Drainage Fund		716,781		771,107		54,326	7.6%
Debt Service Fund		3,117,029		3,678,310		561,281	18.0%
Special Revenue Funds		861,069		767,250		(93,819)	-10.9%
Total Uses	$	37,455,181	$	43,316,536	$	5,861,355	15.6%
Net Change YTD	$	(2,988,302)	$	(4,049,774)	$	(1,061,472)	

LITTLE ELM

FUND STATEMENTS
(Operating Funds)

LITTLE ELM

FUND STATEMENTS
(Major Operating Funds)
Proposed Budget
FY 2013-2014

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

GENERAL FUND

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

PROPOSED BUDGET
FY 2013-2014

LITTLE ELM

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

	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ESTIMATED 2012-2013	BASE BUDGET	NEW REQUESTS	PROPOSED BUDGET	*Variance Proposed to Amended*	*% Variance Proposed to Amended*
BEGINNING FUND BALANCE	**$ 5,006,923**	**$ 5,837,946**	**$ 6,880,025**	**$ 6,880,025**	**$ 6,880,025**	**$ 6,906,159**		**$ 6,906,159**	*xxx*	*xxx*
REVENUES										
Property taxes	$ 6,991,196	$ 7,348,738	$ 7,753,502	$ 7,753,502	$ 7,921,449	$ 8,963,791	0	$ 8,963,791	*$ 1,210,289*	*15.6%*
Other taxes	2,949,639	3,556,963	3,805,175	3,805,175	3,903,791	4,128,598	0	4,128,598	*$ 323,423*	*8.5%*
Permits and licenses	1,571,253	2,485,206	1,537,000	1,537,000	2,194,852	1,857,000	0	1,857,000	*$ 320,000*	*20.8%*
Fees and charges	908,233	1,246,027	1,175,850	1,185,850	1,492,660	1,428,000	0	1,428,000	*$ 242,150*	*20.4%*
Intergovernmental	389,495	415,234	302,032	292,032	322,557	299,500	0	299,500	*$ 7,468*	*2.6%*
Miscellaneous	198,797	242,043	184,500	184,500	200,649	329,500	0	329,500	*$ 145,000*	*78.6%*
Capital leases	-	386,487	-	-	-	-	-	-	*$ -*	*0.0%*
Transfers In	1,334,042	1,374,931	1,413,834	1,430,834	1,414,271	1,571,488	0	1,571,488	*$ 140,654*	*9.8%*
TOTAL OPERATING REVENUES	**$ 14,342,654**	**$ 17,055,631**	**$ 16,171,893**	**$ 16,188,893**	**$ 17,450,229**	**$ 18,577,876**	**$ -**	**$ 18,577,876**	*$ 2,388,983*	*14.8%*
TOTAL FUNDS AVAILABLE	**$ 19,349,577**	**$ 22,893,577**	**$ 23,051,918**	**$ 23,068,918**	**$ 24,330,254**	**$ 25,484,035**	**$ -**	**$ 25,484,035**		
OPERATING EXPENDITURES										
Town Council	$ 25,325	$ 30,114	$ 33,307	$ 48,307	$ 36,685	$ 31,111	$ -	$ 31,111	*$ (17,196)*	*-35.6%*
Town Manager	220,905	170,919	259,746	259,746	241,190	247,174	0	247,174	*(12,572)*	*20,%*
Town Secretary	129,829	131,413	141,694	141,694	126,858	137,847	0	137,847	*(3,847)*	*-2.7%*
Town Attorney	237,417	181,608	195,000	195,000	270,000	225,000	0	225,000	*30,000*	*15.4%*
Court	245,153	260,522	318,409	318,409	296,712	305,937	1,700	307,637	*(10,772)*	*-3.4%*
Finance	659,137	831,119	916,936	916,936	906,510	919,052	0	919,052	*2,116*	*0.2%*
Library	235,377	337,868	424,568	424,568	371,346	444,516	26,800	471,316	*46,748*	*11.0%*
Development Services	624,941	632,353	673,831	772,831	742,699	1,658,225	192,895	1,851,120	*1,078,289*	*139.5%*
Information Technology	439,612	467,083	601,501	601,501	623,144	615,508	316,695	932,203	*330,702*	*55.0%*
Human Resources	330,755	371,592	433,022	433,022	401,475	369,105	0	369,105	*(63,917)*	*-14.8%*

LITTLE ELM

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

	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ESTIMATED 2012-2013	BASE BUDGET	NEW REQUESTS	PROPOSED BUDGET	*Variance Proposed to Amended*	*% Variance Proposed to Amended*
Planning	253,650	213,884	293,802	293,802	281,898	0	0	0	*(293,802)*	*-100.0%*
Code Enforcement	138,925	-	-	-	-	-	-	-	-	*#DIV/0!*
Building Safety	347,229	384,404	487,605	484,605	468,614	0	0	0	*(484,605)*	*-100.0%*
Police	3,098,799	3,360,181	3,720,982	3,737,982	3,669,526	3,775,198	200,714	3,975,912	*237,930*	*6.4%*
Animal Control	128,480	168,702	120,389	120,389	112,176	130,776	0	130,776	*10,387*	*8.6%*
Fleet Services	189,170	211,767	220,084	220,084	210,741	219,373	24,196	243,569	*23,485*	*10.7%*
Building Maint	381,132	484,358	611,128	611,128	480,981	687,577	0	687,577	*76,449*	*12.5%*
Streets	831,704	773,986	940,536	940,536	904,373	948,185	0	948,185	*7,649*	*0.8%*
Parks and Recreation	1,058,639	1,175,874	1,777,892	1,777,892	1,725,155	1,861,651	272,488	2,134,139	*356,247*	*20.0%*
Fire	3,334,509	3,797,273	4,199,926	4,210,926	4,024,541	4,287,216	145,043	4,432,259	*221,333*	*5.3%*
TOTAL OPERATING EXPENDITURES	**$ 12,910,688**	**$ 13,985,020**	**$ 16,370,358**	**$ 16,509,358**	**$ 15,894,624**	**$ 16,863,450**	**$ 1,180,531**	**$ 18,043,981**	*$ 1,534,623*	*9.3%*
CAPITAL, TRANSFERS AND CONTINGENCY										
Capital Outlay	$ 224,652	$ 681,116	$ 489,715	$ 766,615	$ 739,588	$ -	$ 719,161	$ 719,161	*1,485,776*	*193.8%*
Transfers Out	376,291	1,347,417	673,600	723,600	789,883	230,000	725,000	955,000	*(66,283)*	*-9.2%*
Contingency	-	-	75,000	75,000	-	641,538	-	641,538		*0.0%*
TOTAL CAPITAL, TRANSFERS AND CONTINGENCY	**$ 600,943**	**$ 2,028,533**	**$ 1,238,315**	**$ 1,565,215**	**$ 1,529,471**	**$ 871,538**	**$ 1,444,161**	**$ 2,315,699**	*$ 1,419,493*	*90.7%*
TOTAL EXPENDITURES, CAPITAL, TRANSFERS AND CONTINGENCY	**$ 13,511,631**	**$ 16,013,552**	**$ 17,608,673**	**$ 18,074,573**	**$ 17,424,095**	**$ 17,734,988**	**$ 2,624,692**	**$ 20,359,680**	*$ 2,285,107*	*12.6%*
Excess (deficiency) of revenues over (under) expenditures	**$ 831,023**	**$ 1,042,079**	**$ (1,436,780)**	**$ (1,885,680)**	**$ 26,133**	**$ 842,889**	**$ (2,624,692)**	**$ (1,781,803)**	*n/a*	*n/a*
ENDING FUND BALANCE	**$ 5,837,946**	**$ 6,880,025**	**$ 5,443,245**	**$ 4,994,345**	**$ 6,906,159**	**$ 7,749,047**	**$ (2,624,692)**	**$ 5,124,355**	*n/a*	*n/a*
Unreserved, designated for unbudgeted items	**$ 2,511,657**	**$ 1,946,990**	**$ 1,946,990**	**$ 1,498,090**	**$ 1,973,124**	**$ -**	**$ -**	**$ 1,150,699**	*n/a*	*n/a*
Designated for FY 2012-2013 One Time Uses		**$ 1,436,780**			1,436,780	-	-	-		
Unreserved, undesignated @25% of exp.	**$ 3,326,289**	**$ 3,496,255**	**$ 3,496,255**	**$ 3,496,255**	3,496,255	-	-	3,973,656	*n/a*	*n/a*
	$ 5,837,946	**$ 6,880,025**	**$ 5,443,245**	**$ 4,994,345**	**$ 6,906,159**	**$ -**	**$ -**	**$ 5,124,355**	*n/a*	*n/a*

GENERAL FUND DETAIL REVENUE SCHEDULE

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ESTIMATED 2012-2013	PROPOSED 2013-2014	$ Variance	% Variance
112-5111-00-00	CURRENT YEAR PROPERTY TAXES	7,251,099	7,618,502	7,618,502	7,718,949	8,803,791	15.6%	1,185,289
112-5115-00-00	PENALTY & INTEREST ON DELINQUE	28,549	35,000	35,000	39,500	35,000	0.0%	-
112-5121-00-00	PRIOR YEAR PROPERTY TAXES	69,090	100,000	100,000	163,000	125,000	25.0%	25,000
	PROPERTY TAXES	7,348,738	7,753,502	7,753,502	7,921,449	8,963,791	15.6%	1,210,289
112-5132-00-00	CITY SALES TAX	1,875,330	2,158,000	2,158,000	2,216,311	2,430,598	12.6%	272,598
112-5141-00-00	MIXED DRINK TAX	11,399	12,000	12,000	15,210	14,500	20.8%	2,500
112-5143-00-00	FRANCHISE FEE - ELECTRIC	1,223,793	1,235,000	1,235,000	1,260,241	1,276,500	3.4%	41,500
112-5144-00-00	FRANCHISE FEE - GAS	120,607	126,150	126,150	138,986	132,000	4.6%	5,850
112-5145-00-00	FRANCHISE FEE - CABLE	269,439	210,000	210,000	215,043	220,000	4.8%	10,000
112-5146-00-00	COMMUNICATIONS R-O-W ACCESS FEES	56,394	64,025	64,025	58,000	55,000	-14.1%	(9,025)
xxx-	FRANCHISE - TOWN UTILTIES							
	OTHER TAXES	3,556,963	3,805,175	3,805,175	3,903,791	4,128,598	8.5%	323,423
112-5211-00-00	MOBILE HOME PARK LICENSE	11,796	12,000	12,000	11,796	12,000	0.0%	-
112-5214-00-00	ANNUAL PERMITS	26,132	28,000	28,000	3,650	28,000	0.0%	-
112-5221-00-00	CERTIFICATE OF OCCUPANCY	1,429	1,500	1,500	2,650	2,500	66.7%	1,000
112-5222-00-00	BUILDING PERMITS	2,117,224	1,250,000	1,250,000	1,805,992	1,500,000	20.0%	250,000
112-5223-00-00	ELECTRICAL PERMITS	-	-	-	-	-	0.0%	-
112-5224-00-00	PLUMBING PERMITS	-	-	-	-	-	0.0%	-
112-5225-00-00	MECHANICAL PERMITS	-	-	-	-	-	0.0%	-
112-5226-00-00	CONTRACTOR REG AND REINSPECTS	55,683	50,000	50,000	60,095	60,000	20.0%	10,000
112-5227-00-00	OTHER PERMITS	3,940	5,000	5,000	4,000	4,000	-20.0%	(1,000)
112-5228-00-00	RENTAL REGISTRATIONS	136,223	85,000	85,000	144,304	100,000	17.6%	15,000
112-5229-00-00	IRRIGATION PERMITS	78,395	60,000	60,000	113,485	105,000	75.0%	45,000
112-5230-00-00	SIGN PERMITS	13,680	10,000	10,000	12,130	10,000	0.0%	-
112-5516-00-00	ALARM PERMITS	40,305	35,000	35,000	36,500	35,000	0.0%	-
112-5690-00-00	MISC. INCOME/BURN PERMITS	400	500	500	250	500	0.0%	-
	PERMITS AND LICENSES	2,485,206	1,537,000	1,537,000	2,194,852	1,857,000	20.8%	320,000

GENERAL FUND DETAIL REVENUE SCHEDULE

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ESTIMATED 2012-2013	PROPOSED 2013-2014	$ Variance	% Variance
112-5401-00-00	INFRASTRUCTURE INSPECTION FEES	36,968	18,000	18,000	17,069	18,000	0.0%	-
112-5402-00-00	FIRE CODE INSPECTION FEES	14,626	8,000	8,000	39,418	20,000	150.0%	12,000
112-5403-00-00	RENTAL PROPERTY REGISTRATIONS	-	-	-	-	-	0.0%	-
112-5421-00-00	PLATTING FEES	13,163	12,000	12,000	26,335	25,000	108.3%	13,000
112-5422-00-00	ZONING FEES	-	-	10,000	11,000	10,000	0.0%	-
112-5423-00-00	PLAN REVIEW FEES	306,200	215,000	215,000	318,500	275,000	27.9%	60,000
112-5425-00-00	ANIMAL CONTROL FEES	9,447	10,000	10,000	6,156	10,000	0.0%	-
112-5511-00-00	MUNICIPAL COURT FINES	301,390	325,000	325,000	365,000	360,000	10.8%	35,000
112-5512-00-00	ACCIDENT REPORT FEES	-	-	-	-	-	0.0%	-
112-5515-00-00	TEEN COURT FEES	-	14,850	14,850	15,278	15,000	1.0%	150
112-5694-00-00	AMBULANCE FEES	477,046	450,000	450,000	484,000	485,000	7.8%	35,000
112-5721-00-00	IN-HOME DAY CARE REGISTRATIONS	-	-	-	-	-	0.0%	-
112-5677-00-00	LIBRARY FEES	3,637	3,000	3,000	2,250	5,000	66.7%	2,000
112-5678-00-00	CONCESSION FEES	876	2,000	2,000	2,376	2,500	25.0%	500
112-5683-00-00	BOAT RAMP FEES/COURTESY GATE	33,054	30,000	30,000	31,541	30,000	0.0%	-
112-5684-00-00	RECREATION PROGRAM FEES	-	5,000	5,000	4,417	5,000	0.0%	-
112-5685-00-00	ATHLETIC REGISTRATION FEES	44,841	50,000	50,000	42,520	45,000	-10.0%	(5,000)
112-5680-00-00	RECREATION MEMBERSHIP FEES	4,780	25,000	25,000	125,000	120,000	380.0%	95,000
112-5687-00-00	FITNESS PROGRAMMING	-	8,000	8,000	1,800	2,500	-68.8%	(5,500)
	CHARGES FOR SERVICES	1,246,027	1,175,850	1,185,850	1,492,660	1,428,000	20.4%	242,150
112-5672-00-00	COTTONWOOD CRK MARINA - LAND	2,500	2,500	2,500	2,500	2,500	0.0%	-
112-5679-00-00	COTTONWOOD CRK MARINA - SALES	33,470	25,000	25,000	25,000	25,000	0.0%	-
112-5621-00-00	FACILITY RENTAL	6,710	12,000	12,000	13,020	12,000	0.0%	-
112-5681-00-00	SPONSORSHIPS / DONATIONS	1,690	-	-	-	150,000	0.0%	150,000
112-5671-00-00	MISCELLANEOUS	92,154	35,000	35,000	71,500	50,000	42.9%	15,000
112-5611-00-00	INTEREST EARNINGS	91,595	90,000	90,000	81,454	85,000	-5.6%	(5,000)
	MISCELLANEOUS	228,120	164,500	164,500	193,474	324,500	97.3%	160,000

GENERAL FUND DETAIL REVENUE SCHEDULE

ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ESTIMATED 2012-2013	PROPOSED 2013-2014	$ Variance	% Variance
112-5697-00-00	SRO REIMBURSEMENTS	98,698	110,032	110,032	100,679	105,000	-4.6%	(5,032)
112-5717-00-00	REIMBURSEMENTS-OTHER	-	5,000	5,000	-	-	-100.0%	(5,000)
112-5718-00-00	REIMBURSEMENTS-INSURANCE	-	-	-	-	-	0.0%	-
112-5719-00-00	ABATEMENT REIMBURSEMENTS	11,335	12,000	2,000	1,200	1,500	-25.0%	(500)
112-5691-00-00	LAKEWOOD VILLAGE AGREEMENT	30,950	32,000	32,000	26,000	25,000	-21.9%	(7,000)
112-5692-00-00	HACKBERRY AGREEMENT	-	-	-	-		0.0%	-
112-5720-00-00	STREETSCAPE PROJECTS	-	-	-	-	-	0.0%	-
112-5330-00-00	LIBRARY QTR PLEDGE DENTON CO	23,916	25,000	25,000	35,880	45,000	80.0%	20,000
112-5340-00-00	FIRE SERVICES PLEDGE DENTON CO	46,900	45,000	45,000	45,450	45,000	0.0%	-
112-5341-00-00	AMBULANCE PLEDGE DENTON COUNTY	40,751	40,000	40,000	40,000	40,000	0.0%	-
112-5686-00-00	DCFWSD-POLICE SERVICES	33,000	33,000	33,000	33,000	33,000	0.0%	-
112-5696-00-00	OTHER GRANTS/REIMBURSEMENTS	129,684	-	-	40,348	-	0.0%	-
112-5343-00-00	CONTRIBUTIONS/DONATIONS/SPONSORS	-	-	-	-	5,000	0.0%	5,000
	OTHER GOVERNMENTS	415,234	302,032	292,032	322,557	299,500	2.6%	7,468
112-5800-00-00	TRANSFER IN WATER UTILITIES	1,117,592	1,137,734	1,137,734	1,137,734	1,254,424	10.3%	116,690
112-5801-00-00	TRANSFER IN SOLID WASTE	197,604	197,600	197,600	197,600	197,600	0.0%	-
112-5802-00-00	TRANSFER IN EDC	30,000	30,000	30,000	30,000	30,000	0.0%	-
112-5803-00-00	TRANSFER IN CDC	12,000	12,000	12,000	12,000	67,000	458.3%	55,000
112-5805-00-00	TRANSFERS IN FROM OTHER FUNDS	17,735	36,500	53,500	36,937	22,464	-58.0%	(31,036)
	TRANSFERS IN	1,374,931	1,413,834	1,430,834	1,414,271	1,571,488	9.8%	140,654
112-8970-00-00	CAPITAL LEASE PROCEEDS	386,487	-	-	-	-	0.0%	-
112-5675-00-00	AUCTION PROCEEDS	13,924	20,000	20,000	7,175	5,000	-75.0%	(15,000)
	OTHER FINANCING SOURCES	400,411	20,000	20,000	7,175	5,000	-75.0%	(15,000)
	TOTAL REVENUE	17,055,631	16,171,893	16,188,893	17,450,229	18,577,876	14.8%	2,388,983

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 2013-2014
Proposed Budget

Fiscal Year	Total Sales Tax Received	1¢ General Fund .50¢	EDC .25¢	CDC	.25¢ Street Maint.	% Change
2007	1,730,338	976,025	488,012	0	266,301	#REF!
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	$4,432,623	2,216,311	1,108,156	554,078	554,078	14.8%
2014 Prop	4,861,195	2,430,598	1,215,299	607,649	607,649	9.7%

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	ESTIMATED 2012-2013	PROPOSED 2013-2014
Beginning Fund Balance	**$ 499,467**	**$ 142,226**	**$ 162,847**	**$ 617,424**	**$ 617,424**	**$ 617,424**	**$ 150,338**
Operating Revenues:							
Sales tax	392,878	427,019	482,629	542,610	542,610	554,078	607,649
Interest	7,901	2,905	4,379	3,000	3,000	2,539	7,012
Other Sources	-	-	-	-	-	35,000	-
Total Operating Revenues	**400,780**	**429,924**	**487,008**	**545,610**	**545,610**	**591,617**	**614,661**
Total Funds Available	**900,246**	**572,150**	**649,855**	**1,163,034**	**1,163,034**	**1,209,041**	**765,000**
Operating Expenses:							
Personnel services	-	-	-	-	-	-	
Contract services	758,021	409,303	32,431	700,000	700,000	700,000	700,000
Supplies and materials	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	358,703	-
Total Expenditures	**758,021**	**409,303**	**32,431**	**700,000**	**700,000**	**1,058,703**	**700,000**
Excess (deficiency) of revenues over (under) expenditures	**(357,241)**	**20,621**	**454,577**	**(154,390)**	**(154,390)**	**(467,086)**	**(85,339)**
Ending Fund Balance	**$ 142,226**	**$ 162,847**	**$ 617,424**	**$ 463,034**	**$ 463,034**	**$ 150,338**	**$ 65,000**

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
PROPOSED 2013-2014

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	ESTIMATED 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	$ 301,862	$ 451,193	$ 554,895	$ 554,895	$ 554,895	$ 492,651
REVENUES:						
Property taxes	3,255,376	3,110,899	2,916,129	2,916,129	3,022,050	2,889,311
Interest income	17,870	20,822	23,500	23,500	17,750	16,000
Transfers in	184,000	4,251,931	188,755	188,755	189,000	583,055
TOTAL REVENUES	3,457,246	7,383,652	3,128,384	3,128,384	3,228,800	3,488,366
TOTAL FUNDS AVAILABLE	$ 3,759,108	$ 7,834,845	$ 3,683,279	$ 3,683,279	$ 3,783,695	$ 3,981,017
EXPENDITURES:						
Principal	1,537,070	1,671,146	1,706,968	1,706,968	1,836,968	2,097,789
Interest	1,766,305	1,547,252	1,405,062	1,405,062	1,439,041	1,574,521
Other Uses and Fees	4,540	4,061,551	5,000	5,000	15,035	6,000
TOTAL EXPENDITURES	$ 3,307,915	$ 7,279,950	$ 3,117,029	$ 3,117,029	$ 3,291,044	$ 3,678,310
Excess (deficiency) of revenues over (under) expenditures	$ 149,331	$ 103,702	$ 11,355	$ 11,355	$ (62,244)	$ (189,944)
ENDING FUND BALANCE	$ 451,193	$ 554,895	$ 566,250	$ 566,250	$ 492,651	$ 302,708

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.

PROPOSED BUDGET
FY 2013-2014

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

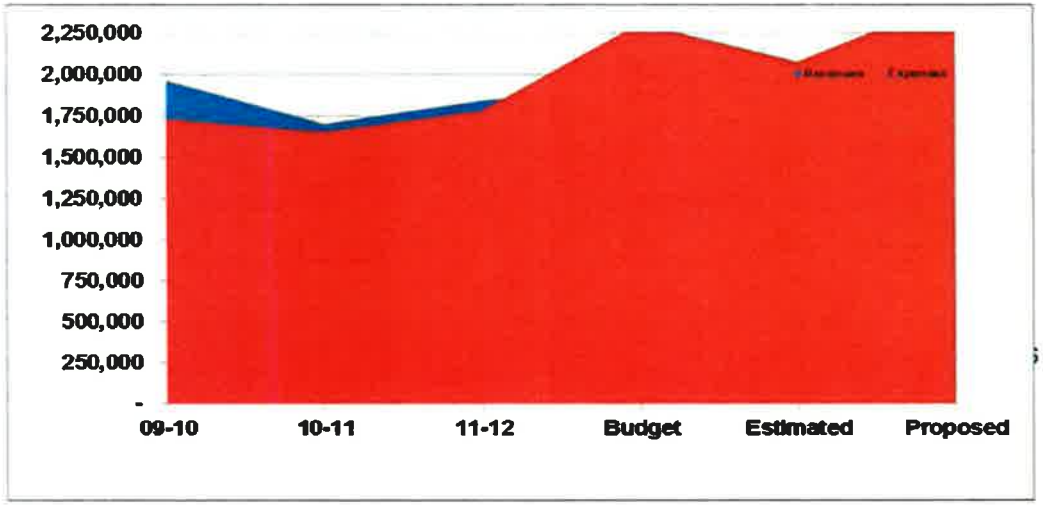
ACCOUNT DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ESTIMATED 2012-2013	BASE BUDGET	SUPPLEMENTAL REQUESTS	PROPOSED 2013-2014	% VAR	$ VAR
Operating Revenues:										
Water sales	5,449,414	5,263,386	5,550,000	5,550,000	5,925,229	6,102,986	-	6,102,986	107%	(375,229)
Sewer sales	3,633,157	3,869,653	3,950,000	3,950,000	4,350,000	4,807,565	-	4,807,565	110%	(400,000)
Charges for services	377,724	652,908	396,000	396,000	419,779	393,500	-	393,500	106%	(23,779)
Other fees and charges	442,222	421,090	320,000	320,000	347,370	355,000	-	355,000	109%	(27,370)
Other financing sources	-	33,802	1,358,000	2,883,000	3,349,000	1,571,926	-	1,571,926	116%	(466,000)
Total Operating Revenues	**9,902,518**	**10,240,838**	**11,574,000**	**13,099,000**	**14,391,378**	**13,230,978**	**-**	**13,230,978**	**110%**	**(1,292,378)**
Operating Expenses:										
Administration (73)	542,206	504,765	473,118	473,118	464,079	441,075	-	441,075	98%	9,039
Water operations(61)	2,866,492	3,208,195	3,512,889	3,512,889	3,411,971	3,700,625	5,136	3,705,761	97%	100,918
Wastewater collections (71)	323,955	357,875	488,504	488,504	397,576	488,609	9,000	497,609	81%	90,928
Wastewater treatment (72)	769,977	926,592	974,578	974,578	949,411	975,834	-	975,834	97%	25,167
Billing/Collecton and Meter Reading	521,695	474,837	513,505	513,505	510,812	497,728	-	497,728	99%	2,693
Total Operating Expenses	**5,024,324**	**5,472,263**	**5,962,594**	**5,962,594**	**5,733,849**	**6,103,872**	**14,136**	**6,118,008**	**96%**	**228,745**
Non-Operating Expenses:										
Transfers out - PILOT	1,042,953	1,117,592	1,137,734	1,137,734	1,137,734	1,224,904	-	1,224,904	100%	-
Transfer to Risk Insurance Fund	-	-	25,000	25,000	-	115,000	-	115,000		25,000
Capital outlays	158,267	1,610,379	112,589	112,589	22,605	-	108,581	108,581	20%	89,984
Debt Requirements	1,884,005	-	-	-	-	-	-	-	0%	-
Principal		832,940	1,283,033	1,283,033	1,283,033	1,587,211	-	1,587,211		
Interest		1,724,206	1,578,928	1,578,928	1,490,935	1,220,194	-	1,220,194		
Transfer to CIP	-	900,000	1,555,000	1,555,000	3,077,404	-	4,210,934	4,210,934	198%	(1,522,404)
Other non-operating	29,732	608	1,000	1,000	800	-	-	-		200
Total Non-Operating Expenses	**3,114,957**	**6,185,725**	**5,693,284**	**5,693,284**	**7,012,511**	**4,147,310**	**4,319,515**	**8,466,825**	**123%**	**(1,319,227)**
Total Operating and Non-Operating	**8,139,282**	**11,657,988**	**11,655,878**	**11,655,878**	**12,746,360**	**10,251,182**	**4,333,651**	**14,584,833**		
Excess (deficiency of Revenues over expenses)	**1,763,236**	**(1,417,150)**	**(81,878)**	**1,443,122**	**1,645,019**	**2,979,796**	**(4,333,651)**	**(1,353,855)**		
Beginning Working Capital	5,388,445	7,151,681	5,748,281	5,748,281	5,748,281	7,393,299	7,393,299	7,393,299		
Adjust to CAFR		13,749								
Ending Working Capital	**7,151,681**	**5,748,281**	**5,666,403**	**7,191,403**	**7,393,299**	**10,373,095**	**3,059,648**	**6,039,444**		
Working Capital Days	**321**	**180**	**177**	**225.20**	**212**	**369**	**258**	**151**		
Working Capital to operations	**88%**	**49%**	**49%**	**62%**	**58%**	**101%**	**71%**	**41%**		

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.

PROPOSED BUDGET
FY 2013-2014



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	ESTIMATED 2012-2013	PROPOSED 2013-2014
Beginning Working Capital	**$ 87,841**	**$ 317,822**	**$ 360,815**	**$ 419,548**	**$ 419,548**	**$ 419,548**	**$ 355,576**
Operating Revenues:							
Franchise Fees-Comm Solid Waste	-	56,342	82,977	89,675	89,675	88,270	90,000
Solid Waste Revenue	1,965,611	1,645,533	1,758,790	1,825,000	1,825,000	1,921,165	2,041,280
Interest	1,481	2,149	4,975	3,200	3,200	3,388	3,000
Total Operating Revenues	**1,967,092**	**1,704,024**	**1,846,743**	**1,917,875**	**1,917,875**	**2,012,823**	**2,134,280**
Operating Expenses:							
Personnel Costs	4,762	7,513	12,793	26,356	26,356	13,569	47,654
Solid Waste Contract	1,406,940	1,292,966	1,299,397	1,396,676	1,396,676	1,296,707	1,404,000
Mowing Contracts	4,365	53,603	169,188	225,000	225,000	264,461	266,000
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	2,500	11,000
Hazardous Waste Contract	42,681	350	250	-	-	-	-
Dump Station	111,858	87,164	26,938	112,000	112,000	76,733	32,471
Other Expenses/Capital	37,940	-	51,754	95,000	95,000	25,226	17,900
Total Expenditures	**1,641,111**	**1,465,031**	**1,590,406**	**1,911,032**	**1,911,032**	**1,679,196**	**1,779,025**
Net Income (Loss) Before Transfers	**325,981**	**238,993**	**256,337**	**6,843**	**6,843**	**333,628**	**355,256**
Other Financing Sources (Uses):							
Transfers in from other funds	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	(203,732)
Transfers to other funds	(96,000)	(196,000)	(197,604)	(397,600)	(397,600)	(397,600)	(472,600)
Net Other Financing Sources (Uses)	**(96,000)**	**(196,000)**	**(197,604)**	**(397,600)**	**(397,600)**	**(397,600)**	**(676,332)**
Change in Net Assets	**229,981**	**42,993**	**58,733**	**(390,757)**	**(390,757)**	**(63,972)**	**(321,076)**
Ending Working Capital	**$ 317,822**	**$ 360,815**	**$ 419,548**	**$ 28,791**	**$ 28,791**	**$ 355,576**	**$ 34,499**

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.

PROPOSED BUDGET
FY 2013-2014

LITTLE ELM

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

	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ESTIMATED 2012-2013	PROPOSED 2013-2014
Beginning Working Capital	**$ -**	**$ 314,496**	**$ 314,496**	**$ 314,496**	**$ 343,830**
Operating Revenues:					
Drainage fees	361,513	435,000	435,000	456,697	489,000
Other fees and charges	-	-	-	-	-
Interest	1,313	2,125	2,125	3,232	2,160
Contributions	-	-	-	-	50,000
Total Operating Revenues	**362,826**	**437,125**	**437,125**	**459,929**	**541,160**
Operating Expenses:					
Personnel services	-	186,201	186,201	17,977	191,427
Professional services	48,330	71,000	71,000	71,000	45,000
Contract services	-	157,780	157,780	75,617	103,000
Supplies and materials	-	34,800	34,800	8,000	81,680
Capital outlays	-	187,500	249,000	249,000	350,000
Drainage projects	-	-	-	-	-
Total Expenditures	**48,330**	**637,281**	**698,781**	**421,594**	**771,107**
Net Income (Loss) Before Other Sources	**314,496**	**(200,156)**	**(261,656)**	**38,335**	**(229,947)**
Other Financing Sources(uses) :					
Contributions	-	-	-	-	-
Other sources	-	-	-	-	50,000
Transfers in from other funds	-	-	-	-	-
Transfers to other funds	-	(9,000)	(9,000)	(9,000)	-
Total Other Financing Sources (Uses)	**-**	**(9,000)**	**(9,000)**	**(9,000)**	**50,000**
Change in Net Assets	**314,496**	**(209,156)**	**(270,656)**	**29,335**	**(179,947)**
Ending Working Capital	**$ 314,496**	**$ 105,340**	**$ 43,840**	**$ 343,830**	**$ 163,883**

LITTLE ELM

FUND STATEMENTS
(Non-Major Operating Funds)
Proposed Budget
FY 2013-2014

Fund #	
200	Special Revenue Funds
202	Streetscape Fund
203	Debt Service Fund
205	Traffic Safety Fund
211	Farmer's Market Fund
250	Donation Funds
412	Forfeiture Fund
825	Park Development Fee Fund

LITTLE ELM

PROPOSED BUDGET
FY 2013-2014

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 -McGruff
200	Fire Training - TCLEOSE
200	Fire- Citizen Corp - FEMA
200	Fire and EMS - Trauma Care
202	Streetscape - Tower Leases and Escrow Funds
203	Peg Fund - Cable Franchised (State)
205	Traffic Safety - Photographic Camera
211	Farmer's Market Fund - 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

Proposed Budget
FY 2013-2014

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	ESTIMATED 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	200-3111-00-00	$ 9,419	$ 13,897	$ 22,321	$ 22,321	$ 22,321	$ 26,550
REVENUES:							
Technology Fees	200-5513-00-00	10,756	10,422	10,000	10,000	13,349	12,500
Interest	200-5611-00-00	260	341	250	250	250	250
TOTAL REVENUES		11,016	10,763	10,250	10,250	13,599	12,750
TOTAL FUNDS AVAILABLE		$ 20,435	$ 24,660	$ 32,571	$ 32,571	$ 35,921	$ 39,300
EXPENDITURES:							
Court Technology Expense	200-6324-07-00	6,538	2,339	5,000	5,000	5,871	5,000
Transfer to General Fund	200-6250-07-00	-	-	7,500	7,500	3,500	-
TOTAL EXPENDITURES		$ 6,538	$ 2,339	$ 12,500	$ 12,500	$ 9,371	$ 5,000
Excess (deficiency) of revenues over (under) expenditures		4,478	8,424	(2,250)	(2,250)	4,228	7,750
ENDING FUND BALANCE	200-3111-00-00	$ 13,897	$ 22,321	$ 20,071	$ 20,071	$ 26,550	$ 34,300

LITTLE ELM

SPECIAL REVENUE FUNDS

(Fund 200)

Court Security

PROPOSED BUDGET
FY 2013-2014

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 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ESTIMATED 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	200-3111-00-00	$ 40,051	$ 33,403	$ 36,517	$ 36,517	$ 36,517	$ 36,858
REVENUES:							
Court Security Fees	200-5514-00-00	7,366	7,506	7,419	7,419	9,427	9,000
Interest	200-5611-00-00	362	679	350	350	350	350
TOTAL REVENUES		7,728	8,185	7,769	7,769	9,777	9,350
TOTAL FUNDS AVAILABLE		$ 47,779	$ 41,588	$ 44,286	$ 44,286	$ 46,294	$ 46,208
EXPENDITURES:							
Court Security Expense	200-6323-07-00	-	-	-	-	500	25,000
Transfer to General Fund	200-6250-07-00	14,376	5,071	10,000	10,000	8,936	9,000
TOTAL EXPENDITURES		$ 14,376	$ 5,071	$ 10,000	$ 10,000	$ 9,436	$ 34,000
Excess (deficiency) of revenues over (under) expenditures		(6,648)	3,114	(2,231)	(2,231)	341	(24,650)
ENDING FUND BALANCE	200-3111-00-00	$ 33,403	$ 36,517	$ 34,286	$ 34,286	$ 36,858	$ 12,208

LITTLE ELM

SPECIAL REVENUE FUNDS

(Fund 200)

Child Safety Program Fund

PROPOSED BUDGET
FY 2013-2014

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	ESTIMATED 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	200-3111-00-00	$ 11,296	$ 42,343	$ 55,107	$ 55,107	$ 55,107	$ 10,186
REVENUES:							
Child Safety Fees	200-5503-00-00	7,017	5,920	6,500	6,500	4,811	5,000
Other Govt's-Denton County	200-5310-00-00	23,580	6,012	4,200	4,200	5,000	5,000
Interest	200-5611-00-00	450	832	375	375	375	375
TOTAL REVENUES		31,047	12,764	11,075	11,075	10,186	10,375
TOTAL FUNDS AVAILABLE		$ 42,343	$ 55,107	$ 66,182	$ 66,182	$ 65,293	$ 20,561
EXPENDITURES:							
Child Safety Program Expense	200-6340-30-00	-	-	19,585	19,585	55,107	11,000
Transfer to Fund 201 (Juvenile)	200-8995-30-00	-	-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ -	$ 19,585	$ 19,585	$ 55,107	$ 11,000
Excess (deficiency) of revenues over (under) expenditures		31,047	12,764	(8,510)	(8,510)	(44,921)	(625)
ENDING FUND BALANCE	200-3111-00-00	$ 42,343	$ 55,107	$ 46,597	$ 46,597	$ 10,186	$ 9,561

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 2013-2014

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	ESTIMATED 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	200-3111-00-00	$ 28	$ (0)	$ (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)	(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)	$ (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.

LITTLE ELM

SPECIAL REVENUE FUNDS
(Fund 200)
LIBRARY-CORNERSTONE OF SCIENCE GRANT

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

Proposed Budget
FY 2013-2014

LITTLE ELM

SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 200-Cornerstones of Science & Technology Grant

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ESTIMATED 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	200-3111-00-00	$ 3,767	$ 3,967	$ 3,667	$ 2,862	$ 2,862	$ 2,862	$ 0
REVENUES:								
Interest	200-5611-00-00	-	-	-	-	-	-	-
Other agencies	200-5905-00-00	200	1,200	675	-	-	-	-
TOTAL REVENUES		200	1,200	675	-	-	-	-
TOTAL FUNDS AVAILABLE		$ 3,967	$ 5,167	$ 4,342	$ 2,862	$ 2,862	$ 2,862	$ 0
EXPENDITURES:								
IT Services	200-6328-09-00	-	-	-	-	-	-	-
Supplies and equipment	200-6330-09-00	-	1,500	-	3,667	3,667	2,862	-
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	2,862	-
Excess (deficiency) of revenues over (under) expenditures		200	(300)	(804)	(3,667)	(3,667)	(2,862)	-
ENDING FUND BALANCE	200-3111-00-00	$ 3,967	$ 3,667	$ 2,862	$ (805)	$ (805)	$ 0	$ 0

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

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.

Proposed Budget
FY 2013-2014

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	ESTIMATED 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	200-3111-00-00	$ 11,522	$ 12,631	$ 15,396	$ 15,396	$ 15,396	$ 11,150
REVENUES:							
Other agencies	200-5301-00-00	2,919	2,765	2,500	2,500	2,500	2,500
Interest	200-5611-00-00	185	-	-	-	-	-
TOTAL REVENUES		3,104	2,765	2,500	2,500	2,500	2,500
TOTAL FUNDS AVAILABLE		$ 14,626	$ 15,396	$ 17,896	$ 17,896	$ 17,896	$ 13,650
EXPENDITURES:							
Supplies and equipment	200-6330-30-00	1,995	-	1,000	1,000	746	750
Miscellaneous expense	200-6333-30-00	-	-	1,000	1,000	1,000	-
Training and travel	200-6715-30-00	-	-	10,000	10,000	5,000	10,000
TOTAL EXPENDITURES		$ 1,995	$ -	$ 12,000	$ 12,000	$ 6,746	$ 10,750
Excess (deficiency) of revenues over (under) expenditures		1,109	2,765	(9,500)	(9,500)	(4,246)	(8,250)
ENDING FUND BALANCE	200-3111-00-00	$ 12,631	$ 15,396	$ 5,896	$ 5,896	$ 11,150	$ 2,900

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.

Proposed Budget
FY 2013-2014

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	ESTIMATED 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	200-3111-00-00	$ 1,404	$ 1,404	$ 1,404	$ 1,404	$ 1,404	$ 0
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	$ 0
EXPENDITURES:							
IT Services	200-6328-30-00	-	-	-	-	-	-
Supplies and equipment	200-6330-30-00	-	-	-	-	-	-
Miscellaneous expense	200-6333-30-00	-	-	1,404	1,404	1,404	-
Training and travel	200-6715-30-00	-	-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ -	$ 1,404	$ 1,404	$ 1,404	$ -
Excess (deficiency) of revenues over (under) expenditures		-	-	(1,404)	(1,404)	(1,404)	-
ENDING FUND BALANCE	200-3111-00-00	$ 1,404	$ 1,404	$ 0	$ 0	$ 0	$ 0

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

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.

Proposed Budget
FY 2013-2014

LITTLE ELM

SPECIAL REVENUE

Revenue, Expenses and Changes in Fund Balance

Fund 200-Fire Leose Funds

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ESTIMATED 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	200-3111-00-00	$ 2,574	$ 2,182	$ 2,793	$ 2,828	$ 2,828	$ 2,828	$ 0
REVENUES:								
Other agencies	200-5302-00-00	774	791	-	-	-	-	
Interest	200-5611-00-00	-	-	35	-	-	-	
TOTAL REVENUES		774	791	35	-	-	-	-
TOTAL FUNDS AVAILABLE		$ 3,348	$ 2,973	$ 2,828	$ 2,828	$ 2,828	$ 2,828	$ 0
EXPENDITURES:								
Supplies and equipment	200-6330-58-00	-	-	-	-	-	180	
Miscellaneous expense	200-6333-58-00	1,166	180	-	2,828	2,828	2,648	
Training and travel	200-6715-58-00	-	-	-	-	-	-	
TOTAL EXPENDITURES		$ 1,166	$ 180	$ -	$ 2,828	$ 2,828	$ 2,828	$ -
Excess (deficiency) of revenues over (under) expenditures		(392)	611	35	(2,828)	(2,828)	(2,828)	-
ENDING FUND BALANCE	200-3111-00-00	$ 2,182	$ 2,793	$ 2,828	$ 0	$ 0	$ 0	$ 0

SPECIAL REVENUE FUNDS
(Fund 200)
FIRE CITIZEN CORP

Grants: to account for grants distributed to the Town by the Texas State Comptroller of Public Accounts, the Department of Homeland Security, and other organizations such as the FEMA.

Proposed Budget
FY 2013-2014

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	ESTIMATED 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	200-3111-00-00	$ (8,861)	$ 170	$ 83	$ 83	$ 83	$ (0)
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	$ (0)
EXPENDITURES:							
Supplies and equipment	200-6330-58-00	-	-	-	-	83	-
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	$ -	$ -	$ 83	$ -
Excess (deficiency) of revenues over (under) expenditures		9,031	(87)	-	-	(83)	-
ENDING FUND BALANCE	200-3111-00-00	$ 170	$ 83	$ 83	$ 83	$ (0)	$ (0)

LITTLE ELM

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

PROPOSED BUDGET
FY 2013-2014

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	ESTIMAED 2012-2013	PROPOSED 2013-1014
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 202)

Streetscape

Proposed Budget
FY 2013-2014

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	ESTIMATED 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	202-3111-00-00	$ 92,218	$ 205,039	$ 221,155	$ 221,155	$ 221,155	$ 16,677
REVENUES:							
Developer Contributions	202-5460-00-00	-	5,500	-	-	-	-
Streetscape-Tower Lease	202-5720-00-00	62,007	96,497	90,000	90,000	93,715	90,000
Streetscape-Mitigation	202-5722-00-00	-	21,151	5,000	5,000	2,500	2,500
Transfer In from other funds	202-7997-00-00	50,000	50,000	50,000	50,000	50,000	50,000
Interest	202-5611-00-00	815	2,968	2,500	2,500	1,835	1,500
TOTAL REVENUES		112,822	176,116	147,500	147,500	148,050	144,000
TOTAL FUNDS AVAILABLE		$ 205,039	$ 381,155	$ 368,655	$ 368,655	$ 369,205	$ 160,677
EXPENDITURES:							
Administrative Costs	202-6725-10-00	-	-	-	-	304	-
Engineering Costs	202-6726-10-00	-	-	8,000	8,000	-	-
Architectural Costs	202-6727-10-00	-	-	-	-	-	-
Construction Costs	202-6728-10-00	-	-	-	-	-	-
ROW and TOPO Costs	202-6729-10-00	-	10,000	-	-	-	-
Environmental and Testing	202-6730-10-00	-	-	-	-	-	-
Landscapte and Signage	202-6731-10-00	-	-	-	-	-	-
Transfer to Capital Projects	202-6250-10-00	-	150,000	100,000	100,000	352,224	125,000
TOTAL EXPENDITURES		$ -	$ 160,000	$ 108,000	$ 108,000	$ 352,528	$ 125,000
Excess (deficiency) of revenues over (under) expenditures		$ 112,822	$ 16,116	$ 39,500	$ 39,500	$ (204,478)	$ 19,000
ENDING FUND BALANCE	202-3111-00-00	$ 205,039	$ 221,155	$ 260,655	$ 260,655	$ 16,677	$ 35,677

LITTLE ELM

SPECIAL REVENUE FUNDS

(Fund 203)

PEG FUND

Proposed Budget
FY 2013-2014

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	ESTIMATED 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	203-3111-00-00	$ -	$ -	$ -	$ -	$ 65,063
REVENUES:						
Peg Fees	203-5145-00-00	-	-	-	23,500	50,000
Interest	203-5611-00-00	-	-	-	175	250
Transfer from other funds	203-7997-00-00	-	-	-	41,388	-
TOTAL REVENUES		-	-	-	65,063	50,250
TOTAL FUNDS AVAILABLE		$ -	$ -	$ -	$ 65,063	$ 115,313
EXPENDITURES:						
Professional Fees	203-6214-09-00	-	-	-	-	
Equipment	203-6643-09-00	-	-	-	-	75,000
TOTAL EXPENDITURES		$ -	$ -	$ -	$ -	$ 75,000
Excess (deficiency) of revenues over (under) expenditures		-	-	-	65,063	(24,750)
ENDING FUND BALANCE	203-3111-00-00	$ -	$ -	$ -	$ 65,063	$ 40,313

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

Proposed Budget

FY 2013-2014

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	ESTIMATED 2012-2013	PROPOSED 2013-2014
Operating Revenues:						
Charges for services	476,793	382,517	350,941	350,941	343,685	345,000
Interest	2,225	2,303	2,000	2,000	1,513	1,500
Total Operating Revenues	**479,018**	**384,820**	**352,941**	**352,941**	**345,198**	**346,500**
Operating Expenses:						
Personnel	-	-	154,100	154,100	129,398	148,398
Supplies and Equipment	89,388	56,315	-	-	19,026	-
ATS Service Fees	180,242	185,171	181,500	181,500	166,230	165,000
State Fees	124,908	100,283	77,221	77,221	82,477	83,750
Capital	30,533	-	-	-	-	-
Total Expenditures	**425,070**	**341,768**	**412,821**	**412,821**	**397,132**	**397,148**
Net Income (Loss) Before Transfers	**53,948**	**43,052**	**(59,880)**	**(59,880)**	**(51,934)**	**(50,648)**
Other Financing Sources (Uses):						
Transfers to General Fund	23,163	12,664	15,000	15,000	-	15,000
Net Other Financing Sources (Uses)	**23,163**	**12,664**	**15,000**	**15,000**	**-**	**15,000**
Change in Net Assets	**30,785**	**30,388**	**(74,880)**	**(74,880)**	**(51,934)**	**(65,648)**
Beginning Fund Balance	**77,190**	**107,975**	**138,363**	**138,363**	**138,363**	**86,429**
Ending Funding Balance	**107,975**	**138,363**	**63,483**	**63,483**	**86,429**	**20,781**

LITTLE ELM

SPECIAL REVENUE FUNDS

(Fund 211)

Farmers Market Grant Fund

Proposed Budget
FY 2013-2014

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

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	ESTIMATED 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	211-3111-00-00	$ -	$ -	$ -	$ -	$ 33,087
REVENUES:						
Interest	211-5611-00-00	-	-	-	25	50
Farmers Market Fees	211-5687-00-00	-	-	-	-	-
Miscellaneous Fees	211-5690-00-00	-	-	-	500	500
Other Sources-Grants	211-5696-00-00	-	-	86,559	43,494	43,065
Transfer in from General Fund	211-5800-00-00	-	-	24,000	24,000	-
TOTAL REVENUES		**$ -**	**$ -**	**$ 110,559**	**$ 68,019**	**$ 43,615**
TOTAL FUNDS AVAILABLE		-	-	110,559	68,019	76,702
EXPENDITURES:						
Salaries and Wages	211-6108-57-00	-	-	49,946	17,168	32,778
Social Security	211-6141-57-00	-	-	4,762	1,313	3,455
Unemployment	211-6145-57-00	-	-	260	21	239
Personnel Budget		**$ -**	**$ -**	**$ 54,968**	**$ 18,503**	**$ 36,472**
Professional Services	211-6214-57-00	-	-	1,500	-	-
Advertising	211-6232-57-00	-	-	7,400	5,500	300
Communications	211-6272-57-00	-	-	1,800	1,136	1,560
Recruitment	211-6277-57-00	-	-	500	-	500
Miscellaneous	211-6333-57-00	-	-	2,500	5,219	-
Supplies and Equipment	211-6343-57-00	-	-	28,991	4,544	25,000
Printing and Mailing	211-6344-57-00	-	-	12,400	30	12,370
Mileage Reimbursement	211-6714-57-00	-	-	-	-	-
Travel and Training	211-6715-57-00	-	-	500	-	500
Uniforms	211-6719-57-00	-	-	-	-	-
Operations		$ -	$ -	$ 55,591	$ 16,429	$ 40,230
TOTAL EXPENDITURES		**$ -**	**$ -**	**$ 110,559**	**$ 34,932**	**$ 76,702**
Excess (deficiency) of revenues over (under) expenditures		-	-	-	33,087	(33,087)
ENDING FUND BALANCE	**211-3111-00-00**	**$ -**	**$ -**	**$ -**	**$ 33,087**	**$ 0**

FUND STATEMENTS
SPECIAL REVENUE FUNDS
DONATIONS - FUND 250

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.

Proposed Budget
FY 2013-2014

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	ESTIMATE 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	250-3111-00-00	$ 19,378	$ 18,052	$ 18,098	$ 18,098	$ 18,098	$ 0
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	-	-
TOTAL REVENUES		4,324	2,849	200	200	27,796	-
TOTAL FUNDS AVAILABLE		$ 23,702	$ 20,902	$ 18,298	$ 18,298	$ 45,894	$ 0
EXPENDITURES:							
IT Services	250-6328-09-00	5,650	-	-	-	-	-
Oak Point Donation Expense	250-6332-09-00	-	-	-	-	-	-
Building Improvements	250-6630-09-00	-	-	24,908	24,908	45,520	-
Miscellaneous expense	250-6334-09-00	-	2,803	-	-	374	-
TOTAL EXPENDITURES		$ 5,650	$ 2,803	$ 24,908	$ 24,908	$ 45,894	$ -
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)	$ 0	$ 0

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-Library

Donations: to account for donations made by civic organizations, businesses, and citizens for specific uses which include the Library, animal control center, police, and fire departments. Donations are generally donated for the purchase of equipment.

Proposed Budget
FY 2013-2014

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	ESTIMATE 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	250-3111-00-00	$ 3,708	$ 5,033	$ 4,555	$ 4,555	$ 4,555	$ 0
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	-	-	-	-	285	-
TOTAL REVENUES		1,675	527	-	-	2,367	-
TOTAL FUNDS AVAILABLE		$ 5,383	$ 5,560	$ 4,555	$ 4,555	$ 6,922	$ 0
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	6,922	-
TOTAL EXPENDITURES		$ 349	$ 1,005	$ 4,286	$ 4,286	$ 6,922	$ -
Excess (deficiency) of revenues over (under) expenditures		1,326	(478)	(4,286)	(4,286)	(4,555)	-
ENDING FUND BALANCE	250-3111-00-00	$ 5,033	$ 4,555	$ 269	$ 269	$ 0	$ 0

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.

Proposed Budget
FY 2013-2014

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	ESTIMATE 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	250-3111-00-00	$ 4,272	$ 4,272	$ 4,272	$ 4,272	$ 4,272	$ 8,180
REVENUES:							
Miscellaneous Donations	250-5322-00-00	-	-	-	-	5,000	5,000
Anti-Drug Donations	250-5325-00-00	-	`	-	-	-	-
Interest	250-5611-00-00	-	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	5,000	5,000
TOTAL FUNDS AVAILABLE		$ 4,272	$ 4,272	$ 4,272	$ 4,272	$ -	$ -
EXPENDITURES:							
Miscellaneous expense	250-6339-30-00	-	-	4,272	4,272	1,092	5,000
Anti-Drug Program expense	250-6336-30-00	-	-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ -	$ 4,272	$ 4,272	$ 1,092	$ 5,000
Excess (deficiency) of revenues over (under) expenditures		-	-	(4,272)	(4,272)	3,908	-
ENDING FUND BALANCE	250-3111-00-00	$ 4,272	$ 4,272	$ (0)	$ (0)	$ 8,180	$ 8,180

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.

Proposed Budget
FY 2013-2014

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	ESTIMATE 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	250-3111-00-00	$ 229	$ 729	$ 2,305	$ 2,305	$ 2,305	$ 1,939
REVENUES:							
Explorer Program Donation	250-5302-00-00	500	1,791	-	-	-	-
Interest	250-5611-00-00	-	-	-	-	-	-
TOTAL REVENUES		500	1,791	-	-	-	-
TOTAL FUNDS AVAILABLE		$ 729	$ 2,520	$ 2,305	$ 2,305	$ 2,305	$ 1,939
EXPENDITURES:							
Explorer Program	250-6361-30-00	-	216	729	729	366	1,500
		-	-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ 216	$ 729	$ 729	$ 366	$ 1,500
Excess (deficiency) of revenues over (under) expenditures		500	1,575	(729)	(729)	(366)	(1,500)
ENDING FUND BALANCE	250-3111-00-00	$ 729	$ 2,305	$ 1,576	$ 1,576	$ 1,939	$ 439

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.

Proposed Budget
FY 2013-2014

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	ESTIMATED 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	250-3111-00-00	$ 1,583	$ 1,703	$ 1,703	$ 1,703	$ 1,703	$ 2,150
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	$ 2,150	$ 2,150
EXPENDITURES:							
Animal Shelter Expense	250-6334-44-00	-	-	1,703	1,703	-	2,150
Building Improvements	250-6630-44-00	-	-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ -	$ 1,703	$ 1,703	$ -	$ 2,150
Excess (deficiency) of revenues over (under) expenditures		120	-	(1,703)	(1,703)	447	(2,150)
ENDING FUND BALANCE	250-3111-00-00	$ 1,703	$ 1,703	$ (0)	$ (0)	$ 2,150	$ (0)

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.

Proposed Budget
FY 2013-2014

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	ESTIMATED 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	250-3111-00-00	$ 4,011	$ 4,511	$ 6,640	$ 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	$ 6,640
EXPENDITURES:							
Miscellaneous expense	250-6338-58-00	-	-	4,806	4,806	-	4,000
		-	-	-	-	-	-
TOTAL EXPENDITURES		$ -	$ -	$ 4,806	$ 4,806	$ -	$ 4,000
Excess (deficiency) of revenues over (under) expenditures		500	2,130	(4,806)	(4,806)	-	(4,000)
ENDING FUND BALANCE	250-3111-00-00	$ 4,511	$ 6,640	$ 1,834	$ 1,834	$ 6,640	$ 2,640

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

Proposed Budget
FY 2013-2014

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	ESTIMATED 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	412-3111-00-00	$ 9,477	$ 9,293	$ 46,728	$ 46,728	$ 46,728	$ 27,601
REVENUES:							
Sale of confiscated assets	412-5675-00-00	-	-	2,500	2,500	-	-
Restitution	412-5680-00-00	-	-	-	-	116	-
Forfeitures and fines	412-5698-00-00	-	47,326	8,000	8,000	23,060	5,000
Interest	412-5611-00-00	115	259	100	100	350	100
TOTAL REVENUES		115	47,585	10,600	10,600	23,526	5,100
TOTAL FUNDS AVAILABLE		$ 9,593	$ 56,878	$ 57,328	$ 57,328	$ 70,254	$ 32,701
EXPENDITURES:							
Other agencies seizure share	412-6200-01-00	300	9,650	5,000	5,000	8,077	5,000
Other agencies-Federal	412-6201-01-00	-	-	-	-	17,576	3,000
Miscellaneous expenses	412-6333-01-00	-	500	12,000	12,000	-	12,000
Transfer to General Fund					17,000	17,000	-
TOTAL EXPENDITURES		$ 300	$ 10,150	$ 17,000	$ 34,000	$ 42,653	$ 20,000
Excess (deficiency) of revenues over (under) expenditures		(185)	37,435	(6,400)	(23,400)	(19,127)	(14,900)
ENDING FUND BALANCE	412-3111-00-00	$ 9,293	$ 46,728	$ 40,328	$ 23,328	$ 27,601	$ 12,701

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

Proposed Budget
FY 2013-2014

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	ESTIMATE 2012-2013	PROPOSED 2013-2014
BEGINNING FUND BALANCE	825-3111-00-00	$ 113,705	$ 95,492	$ 96,609	$ 96,609	$ 96,609	$ 0
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	$ 0
EXPENDITURES:							
Transfers out	825-8994-00-00	19,550	-	-		73,220	-
LE Park and Trail Improvements	825-6811-78-00	-	-	-	28,000	23,898	-
Kings Crossing HOA expense	825-6637-78-00	-	-	-			
TOTAL EXPENDITURES		$ 19,550	$ -	$ -	$ 28,000	$ 97,118	$ -
Excess (deficiency) of revenues over (under) expenditures		(18,213)	1,118	1,000	(27,000)	(96,609)	-
ENDING FUND BALANCE	825-3111-00-00	$ 95,492	$ 96,609	$ 97,609	$ 69,609	$ 0	$ 0

Developer Contributions for Neighborhood and Town-Wide Park System Improvements: