



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

Date: November 19, 2013

PROJECT

Consent Item: Approve and accept Budget Report for period ending 09-30-2013.

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 September 30, 2013. The numbers contained within the report have not been audited by the Town's external auditors.

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 *ad* 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APPROVED DENIED TABLED WITHDRAWN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 *and*
SUBJ: BUDGET REPORT FOR PERIOD SEPTEMBER 30, 2013
CC: MAYOR AND COUNCIL

The attached is Budget Information for the fiscal period ending September 30, 2013. This period ending represents 100% of the Town's fiscal year and is presented as unaudited.

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

Budget: At September 30, 2013, the budget is as follows for operations with the **target at 100%**; the major operating and capital funds are presented in summary below.

Operating Funds - Sources (Revenues)	Budget	ACTUAL	% Used
General Fund	\$ 16,188,893	\$ 17,861,426	110%
Street Maint Fund	545,610	599,363	110%
Water and Sewer Fund	11,574,000	14,282,322	123%
Solid Waste Fund	1,917,875	2,035,872	106%
Utility Drainage System Fund	437,125	489,101	112%
Debt Service	3,128,384	3,298,542	105%
Special Revenue Funds	301,453	545,449	181%
Equipment Replacement Fund	0	194,071	0%
Traffic Safety Fund	352,941	368,031	104%
Total Sources	\$ 34,446,281	\$ 39,674,178	115%
Operating Funds - Uses (Expenses)			
General Fund	\$ 18,098,574	\$ 17,825,957	98%
Street Maint Fund	700,000	824,692	118%
Water and Sewer Fund	11,654,878	10,194,226	87%
Solid Waste Fund	2,308,632	2,245,954	97%
Utility Drainage System Fund	655,281	477,710	73%
Debt Service	3,117,029	3,289,555	106%
Special Revenue	433,248	485,692	112%
Equipment Replacement Fund	0	0	0%
Traffic Safety Fund	427,820	366,536	86%
Total Uses	\$ 37,395,462	\$ 35,710,322	95%
Net Change YTD	\$ (2,949,181)	\$ 3,963,856	

The overall budget for Town-wide Operations was at 95% while the Revenue Budget was at 115%. The net change in revenues over expenditures for the reporting period is \$3,963,856. This surplus balance for net changes in revenue is from sales tax, property taxes, grant funds and impact fees for which growth has contributed to revenue gains.

FINANCE DEPARTMENT
BUDGET REPORT

General Fund Revenue and Expense Summary: The total all sources of revenue in the General Fund year-to-date is \$17,861,426 or 110% of budgeted revenues of \$16,188,893. The overage in revenues is primarily from construction related permits and sales tax. The overall General Fund Budget is at 98% for operational expenses, transfers and capital.

General Fund Balance: The General Fund Balance (near cash) is at \$6,915,492 at September 30, 2013. The planned drawdown of Fund Balance (cash reserves) for one-time expenses for the fiscal year 2012-2013 was \$1,909,681 which included Council amendments during the year. However with a strong and positive economic growth in permit revenue from construction related activities, growth in other fees and charges, the Town's General Purpose Fund exceeded all expectations with an actual increase in fund balance of \$35,469. Due to growth and the Town's economic trends and strong revenue increases the planned drawdown of \$1,909,681 was actually covered with current sources.

Permitting and Licenses:

From all construction related activities there were over 750 permits and licenses issued with revenue generated to the Town at \$2,875,427. The activities from permits and licenses include building, registrations, electrical, plumbing, irrigation and other miscellaneous permits. This category also includes the Town's plan review and platting fees. Plan review fees alone were \$447,752 or about 45% more than last year.

Charges for Services:

The Town's user fees have expanded as expected with the first full year of athletic and recreation programming. The Parks and Recreation programs generated revenue of \$237,197 or 158% more than last year. Other fee based revenue sources that have grown are fire code inspections and ambulance fees.

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

General & Debt	Levy/Budget	Actual	% Coll'td
Current Levy	10,502,091	10,686,623	102%
Prior Years' Taxes	122,000	224,636	184%
Penalty & Interest	45,540	51,961	114%
Total	10,669,631	10,963,220	103%

Franchise Taxes: Under the newly adopted CoServ Electric Ordinance, the Town's franchise rate is 5%. The receipts for CoServ were \$1,261,139 which is a 3% increase over last year. The budget for electric franchise is \$1,235,000 and is collected quarterly. Gas franchise was budgeted at \$126,150 and the actual was \$139,635 or 11% over budget and 16% more than last year. All franchise revenue including state franchised cable and telecommunications is at \$1,667,753. Peg fees for the year are at about \$75,000.

Ambulance Revenue

The Town's budget for Ambulance Fees was \$450,000 with actual collections at \$486,572. This is a 7% increase over fiscal year 2012. The gross charges during the year were \$1,155,312. The Town works with Emergicon and our 3rd party collection agency to manage our receivables. The receivable balance at fiscal year-end was \$210,400.

Municipal Court: The Court has processed 4,581 cases for the year. Total court fines collected and settled to the Town treasury net of state fees was \$399,164. Total outstanding fines at fiscal year-end were \$1,490,632. Of this amount \$860,210 (58%) is over 3 years old and will be purged from the system. The Town works with a 3rd party collection agency on all cases outstanding over 90 days.

FINANCE DEPARTMENT
BUDGET REPORT

Sales Tax: Year over year the Town is at 16% or \$618,675 more in sales tax. The Town's total sales tax budget (2 cents) is \$4,315,408 and actual sales tax through September sales was \$4,479,710 or 4% over budget. The table below summaries total sales tax collections through September 2013 dales:

Fiscal Year	Total Sales Tax Received	1¢ City	.50¢ EDC	.25¢ CDC	.25¢ SMF	Total Distributed
2006	1,583,648	932,081	466,041	-	185,526	1,583,648
2007	1,730,338	976,025	488,012	-	266,301	1,730,338
2008	2,533,974	1,291,747	645,874	274,044	322,310	2,533,974
2009	2,898,131	1,449,065	724,533	362,266	362,266	2,898,131
2010	3,143,026	1,571,513	785,756	392,878	392,878	3,143,026
2011	3,416,151	1,708,076	854,038	427,019	427,019	3,416,151
2012	3,861,035	1,930,518	965,259	482,629	482,629	3,861,035
2013	4,479,710	2,239,855	1,119,927	559,964	559,964	4,479,710

Interest Earnings and Cash Position: The Town's funds are fully invested and secure. Total interest earned for the quarter ending September 30, 2013 was \$35,438 and for the fiscal year the total is \$204,470. Total cash and investments for the period ending September 30, 2013 was \$26,012,217. (See Cash and Investment Report for more detail)

Water and Sewer Fund: The Town's Utility is at 87% or \$10,194,226 of an expense budget of \$11,654,878. \$4,447,448 or 44% of the Utility's expenses were Debt, Transfers and Infrastructure related. 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 from all sources total \$14,282,322. Rates of the Utility System generated \$10,071,878 which exceeded budgeted projections by 6% or \$563,378. A large component of this increase was from commercial retail and multi-family consumers. For this reporting period, current revenues from the system are covering system operating expenses with a net gain of \$4,088,096. During year the Town was able to contribute cash from reserves and current revenues to fund infrastructure improvements on a "pay-as-you-go" basis. These utility projects are on-going and include Marion and Riney Road, FM 423 and West Side of Town improvements.

Water Tower Project: This project was funded with bond funds in the amount of \$6M; the project was about 45% complete at September 30. Total funds spend toward the project is \$2,272,000 including construction, inspections and engineering.

General Capital Projects: The Town's general capital project fund 871 has been established to track the 2013 \$6.0M and 2013A \$3.0M bonds for the purpose of Parks improvements. These improvements are for Little Elm Park and Beard Park. The old fund 870 for capital improvements is being closed out. The primary projects to be closed out are the Animal Control Center and Main Street.

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.)



LITTLE ELM

QUARTERLY BUDGET REPORT

UNAUDITED

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QUARTERLY BUDGET REPORTS
"Programs and Services"
Budget Reports
For Period Ending 09-30-2013

(Unaudited)



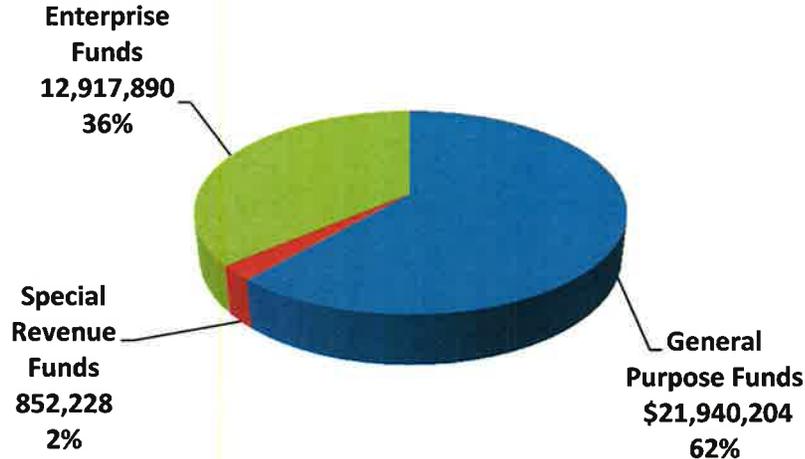
LITTLE ELM

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

Budget Report



LITTLE ELM





TOWN WIDE BUDGET SUMMARY

Fiscal Year 2013

Quarterly Budget Report

(Unaudited)

Governmental Funds (Major and Non-Major Funds)	Beginning Fund Balances	Revenues	Expenses	Net Revenues	Ending Fund Balances
General Fund	\$ 6,880,022	\$ 17,861,426	\$ 17,825,957	\$ 35,469	\$ 6,915,491
Debt Service Fund	554,895	3,298,542	3,289,555	8,986	563,882
Utility fund	5,764,871	14,282,322	10,194,226	4,088,096	9,852,967
Solid Waste Fund	419,548	2,035,872	2,245,954	(210,082)	209,466
Drainage Utility System Fund	314,496	489,101	477,710	11,392	325,888
Street Maint Fund	617,424	599,363	824,692	(225,329)	392,095
Special Revenue Funds	22,573	-	4,811	(4,811)	17,762
Equipment Replacement Fund	-	194,071	-	194,071	194,071
Peg Fees	-	75,455	-	75,455	75,455
Court Technology Fund	22,321	12,437	7,256	5,181	27,502
Court Security Fund	36,517	9,538	10,384	(846)	35,671
Child Safety Program Fund	55,107	10,897	-	10,897	66,004
Streetscape Fund	221,155	312,346	235,013	77,334	298,489
Traffic Safety Fund	138,363	368,031	366,536	1,495	139,858
Donation Fund	37,573	37,497	56,503	(19,007)	18,567
Forfeiture Fund	46,728	23,486	40,153	(16,666)	30,062
Farmers Mkt Grant Fund	-	63,284	34,454	28,831	28,831
Park Development Fee Fund	96,609	509	97,118	(96,609)	(0)
Fund Totals	\$ 15,228,202	\$ 39,674,178	\$ 35,710,322	\$ 3,963,856	\$ 19,192,058
General Purpose Funds	\$ 8,052,341	\$ 21,759,331	\$ 21,940,204	\$ (180,873)	\$ 7,871,468
Special Revenue Funds	676,946	913,481	852,228	61,252	738,198
Enterprise Funds	6,498,915	16,807,296	12,917,890	3,889,406	10,388,321
Fund Totals	\$ 15,228,202	\$ 39,480,107	\$ 35,710,322	\$ 3,769,785	\$ 18,997,987



LITTLE ELM

**FUND STATEMENTS
(Operating Funds)**

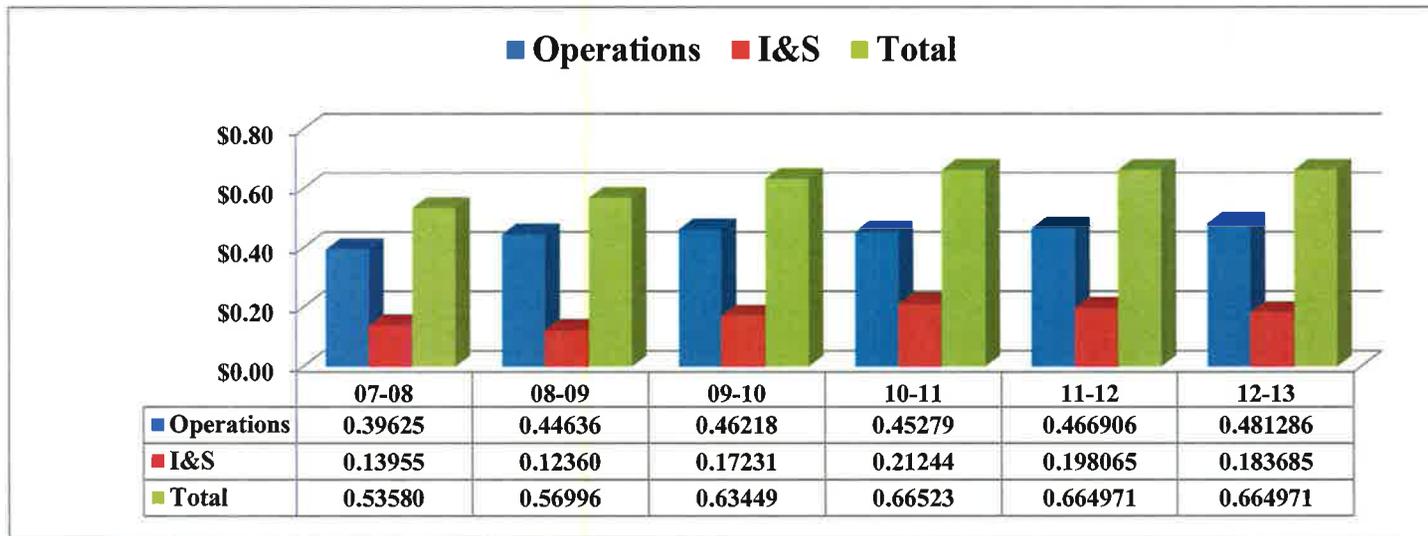


GENERAL FUND

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

BUDGET REPORT FY 2012-2013

Unaudited





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	\$ 7,935,772	\$ (182,270)	-2.4%
Other taxes	3,556,963	3,805,175	3,805,175	3,900,933	(95,758)	-2.5%
Permits and licenses	2,485,206	1,537,000	1,537,000	2,372,001	(835,001)	-54.3%
Fees and charges	1,246,027	1,175,850	1,175,850	1,644,678	(468,828)	-39.9%
Intergovernmental	415,234	302,032	302,032	365,099	(63,067)	-20.9%
Miscellaneous	242,043	184,500	184,500	211,699	(27,199)	-14.7%
Capital leases	386,487	-	-	-	-	0.0%
Transfers In	1,374,931	1,413,834	1,430,834	1,431,244	(410)	0.0%
TOTAL OPERATING REVENUES	\$ 17,055,631	\$ 16,171,893	\$ 16,188,893	\$ 17,861,426	\$ (1,672,533)	-10.3%
TOTAL FUNDS AVAILABLE	\$ 22,893,574	\$ 23,051,915	\$ 23,068,915	\$ 24,741,448		
EXPENDITURES						
Town Council	\$ 30,114	\$ 33,307	\$ 48,307	\$ 47,479	\$ 828	98.3%
Town Manager	170,919	334,746	334,746	244,523	90,223	73.0%
Town Secretary	131,413	141,694	141,694	126,424	15,270	89.2%
Town Attorney	181,608	195,000	195,000	275,430	(80,430)	141.2%
Court	260,522	318,409	318,409	288,313	30,096	90.5%
Finance	773,429	801,556	801,556	816,241	(14,685)	101.8%
Library	337,868	424,568	424,568	397,715	26,853	93.7%
Engineering	632,353	673,831	772,831	788,324	(15,493)	102.0%
Information Technology	467,083	601,501	601,501	636,231	(34,730)	105.8%
Human Resources	371,592	433,022	433,022	396,667	36,355	91.6%



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	213,884	293,802	293,802	297,352	(3,550)	101.2%
Building Safety	384,404	487,605	484,605	519,040	(34,435)	107.1%
Police	3,360,181	3,720,982	3,737,982	3,673,960	64,022	98.3%
Animal Control	168,702	120,389	120,389	118,642	1,747	98.5%
Fleet Services	211,767	220,084	220,084	214,112	5,972	97.3%
Building Maint	484,358	611,128	611,128	601,036	10,092	98.3%
Streets	773,986	940,536	940,536	907,317	33,219	96.5%
Parks and Recreation	1,175,874	1,777,892	1,777,892	1,723,438	54,454	96.9%
Fire	3,797,273	4,199,926	4,210,926	4,104,471	106,455	97.5%
TOTAL OPERATING EXPENDITURES	\$ 13,927,330	\$ 16,329,978	\$ 16,468,978	\$ 16,176,716	\$ 292,262	98.2%
Capital Outlay	\$ 738,805	\$ 605,095	\$ 881,995	\$ 894,358	(12,363)	101.4%
Transfers Out	\$ 1,347,417	\$ 673,600	\$ 747,601	\$ 754,883	\$ (7,282)	101.0%
TOTAL OPERATING TRANSFERS	\$ 2,086,222	\$ 1,278,695	\$ 1,629,596	\$ 1,649,241	\$ (19,645)	101.0%
TOTAL EXPENDITURES, CAPITAL AND TRANSFERS	\$ 16,013,552	\$ 17,608,673	\$ 18,098,574	\$ 17,825,957	\$ 272,617	98.5%
Excess (deficiency) of revenues (under) expenditures	\$ 1,042,079	\$ (1,436,780)	\$ (1,909,681)	\$ 35,469	<i>n/a</i>	<i>n/a</i>
ENDING FUND BALANCE	\$ 6,880,022	\$ 5,443,242	\$ 4,970,341	\$ 6,915,492	<i>n/a</i>	<i>n/a</i>
Unreserved, designated for unbudgeted items	\$ 1,946,987	\$ 1,946,987	\$ 1,474,086	\$ 1,089,509	<i>n/a</i>	<i>n/a</i>
Designated for FY 2013-2014 One Time Uses	\$ 1,436,780			1,781,804		
Unreserved, undesignated @25% of exp.	\$ 3,496,255	\$ 3,496,255	\$ 3,496,255	4,044,179	<i>n/a</i>	<i>n/a</i>
	\$ 6,880,022	\$ 5,443,242	\$ 4,970,341	\$ 6,915,492	<i>n/a</i>	<i>n/a</i>

2012-2013 General Fund - Fund Balance	FY 2011-2012	FY 2012-2013
Beginning Fund Balance	\$ 5,837,943	\$ 6,880,022
Revenues	\$ 17,055,631	\$ 17,861,426
Expenses	\$ 16,013,552	\$ 17,825,957
Excess(Deficiency)	\$ 1,042,079	\$ 35,469
Ending Fund Balance	\$ 6,880,022	\$ 6,915,492
<hr/>		
Unreserved, designated for unbudgeted items	\$ 1,946,987	\$ 1,089,509
Designated for one-time purchases in FY 13	\$ 1,436,780	\$ 1,781,804
Unreserved, undesignated @25% of expend.	\$ 3,496,255	\$ 4,044,179
Fund Balance Total	\$ 6,880,022	\$ 6,915,492
% of Operating Expenditures	49%	43%

Funds Appropriated out of Unreserved Balance (1x - expenses)

Vehicles and Equipment

Special Event

Capital Infrastructure

IT Related

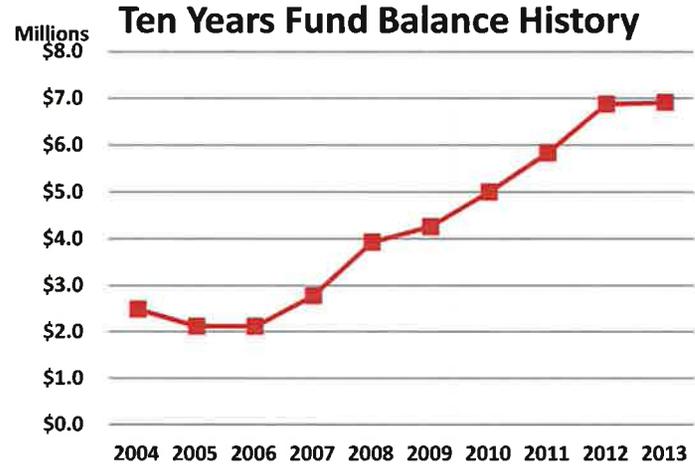
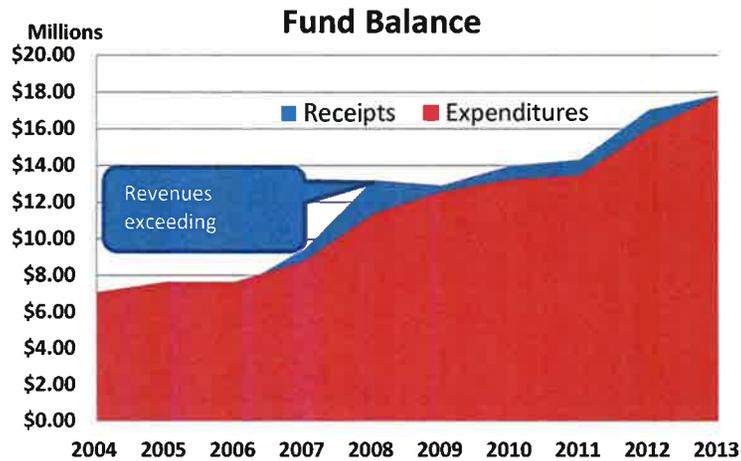
Misc Equipment

Total one-time expenses authorized by Council

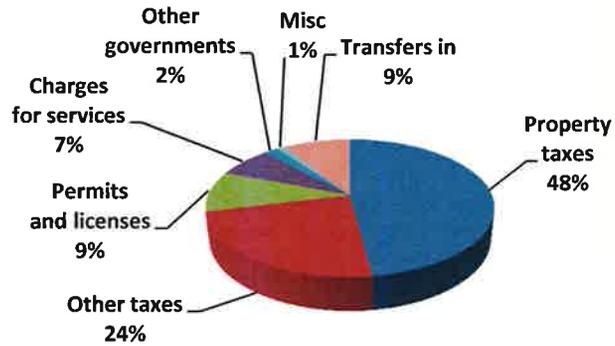
\$	1,781,804
	441,150
	145,000
	725,000
	235,000
	235,654
\$	1,781,804

FUND BALANCE HISTORY

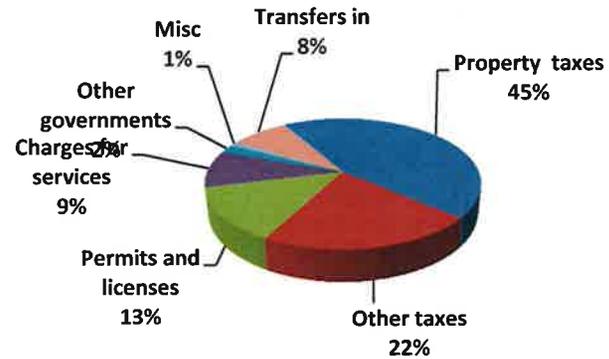
Fiscal Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Receipts	7,073,295	7,286,199	7,286,199	9,471,165	13,218,980	12,946,940	14,017,776	14,342,654	17,055,631	17,861,426
Expenditures	7,095,130	7,667,150	7,667,150	8,805,086	11,369,192	12,612,777	13,275,737	13,511,631	16,013,552	17,825,957
Surplus (Deficit)	(21,835)	(380,951)	(380,951)	666,079	1,001,813	334,163	742,039	831,023	1,042,079	35,469
Beg Fund Balance	2,513,015	2,501,540	2,501,541	2,120,590	2,928,905	3,930,719	4,264,881	5,006,920	5,837,943	6,880,022
Ending Fund Balance	2,491,180	2,120,589	2,120,590	2,786,669	3,930,719	4,264,881	5,006,920	5,837,943	6,880,022	6,915,492
RESTRICTED AND UNRESTRICTED AMOUNTS										
25% Fund Balance Policy Initiative	1,768,324	1,821,550	1,821,550	2,367,791	3,304,745	3,236,735	3,309,223	3,326,289	3,496,255	4,044,179
Unreserved/Unrestricted	722,856	299,039	299,040	2,048,342	625,974	1,028,146	1,697,697	2,511,654	3,383,767	2,871,313
Total Fund Balance	2,491,180	2,120,589	2,120,590	4,416,133	3,930,719	4,264,881	5,006,920	5,837,943	6,880,022	6,915,492



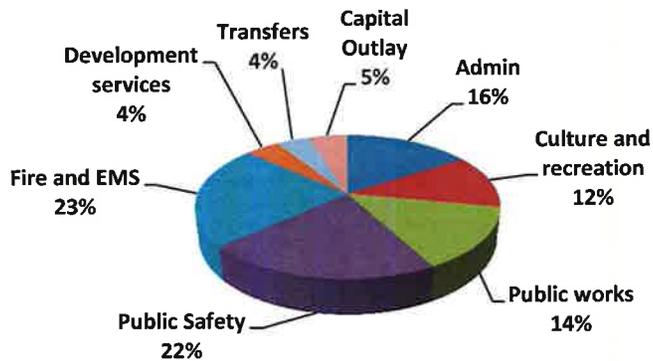
REVENUE AND EXPENSE GRAPHS FY 2012-2013



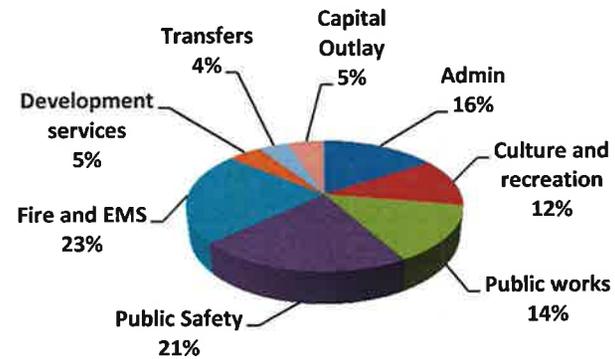
General Fund Revenue Budget: \$16,188,892



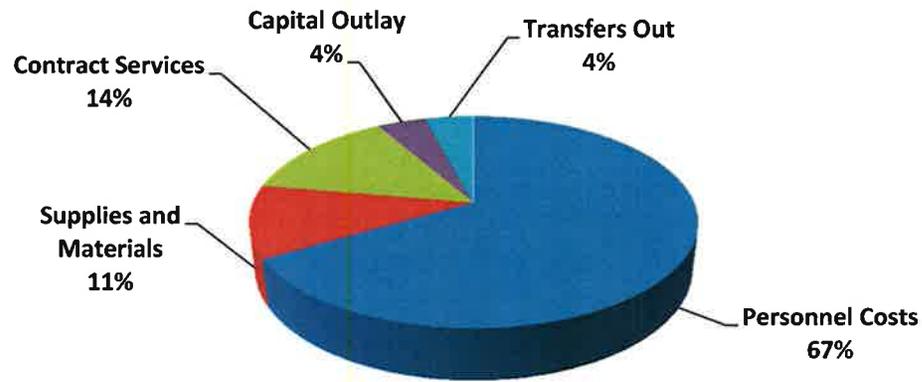
**General Fund Revenue Actual
\$17,861,426**



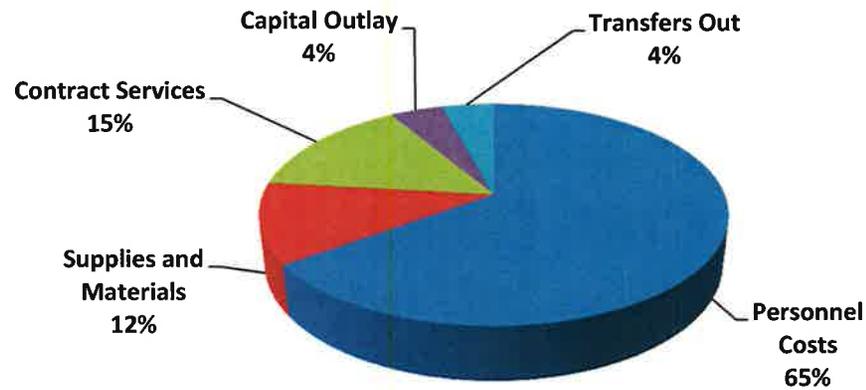
**General Fund Expenditure Budget:
\$18,098,574**



**General Fund Actual Expenditures:
\$17,825,957**



2012-2013 Budget: \$18,098,574



2012-2013 YTD: \$17,825,957



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	7,734,656	102%
112-5115-00-00	PENALTY & INTEREST ON DELINQUE	28,549	35,000	35,000	39,376	113%
112-5121-00-00	PRIOR YEAR PROPERTY TAXES	69,090	100,000	100,000	161,740	162%
	PROPERTY TAXES	7,348,738	7,753,502	7,753,502	7,935,772	102%
112-5132-00-00	CITY SALES TAX	1,875,330	2,158,000	2,158,000	2,218,579	103%
112-5141-00-00	MIXED DRINK TAX	11,399	12,000	12,000	14,601	122%
112-5143-00-00	FRANCHISE FEE - ELECTRIC	1,223,793	1,235,000	1,235,000	1,261,139	102%
112-5144-00-00	FRANCHISE FEE - GAS	120,607	126,150	126,150	139,635	111%
112-5145-00-00	FRANCHISE FEE - CABLE	269,439	210,000	210,000	223,524	106%
112-5146-00-00	COMMUNICATIONS R-O-W ACCESS FEES	56,394	64,025	64,025	43,455	68%
	OTHER TAXES	3,556,963	3,805,175	3,805,175	3,900,933	103%
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	1,950	7%
112-5221-00-00	CERTIFICATE OF OCCUPANCY	1,429	1,500	1,500	1,850	123%
112-5222-00-00	BUILDING PERMITS	2,117,224	1,250,000	1,250,000	1,972,945	158%
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	62,780	126%
112-5227-00-00	OTHER PERMITS	3,940	5,000	5,000	5,180	104%
112-5228-00-00	RENTAL REGISTRATIONS	136,223	85,000	85,000	131,390	155%
112-5229-00-00	IRRIGATION PERMITS	78,395	60,000	60,000	126,440	211%
112-5230-00-00	SIGN PERMITS	13,680	10,000	10,000	16,100	161%
112-5516-00-00	ALARM PERMITS	40,305	35,000	35,000	41,370	118%
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	2,372,001	154%

GENERAL FUND DETAIL REVENUE SCHEDULE

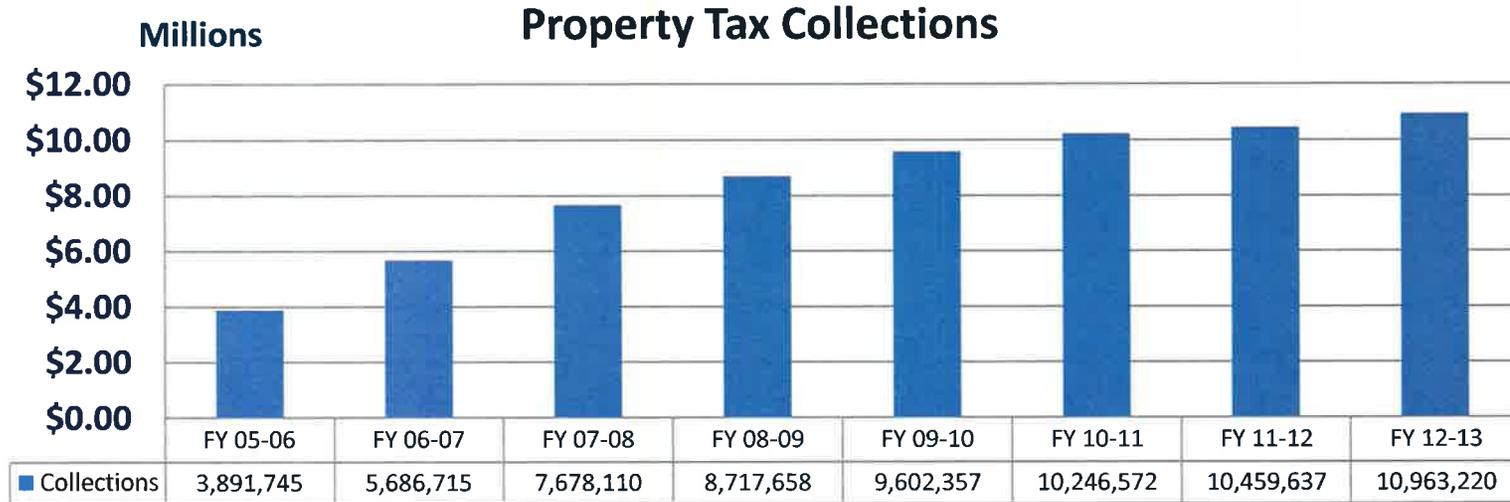
ACCOUNT CODE	ACCOUNT DESCRIPTION	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ACTUAL 2012-2013	% of Budget Received
112-5401-00-00	INFRASTRUCTURE INSPECTION FEES	36,968	18,000	18,000	18,219	101%
112-5402-00-00	FIRE CODE INSPECTION FEES	14,626	8,000	8,000	42,719	534%
112-5403-00-00	RENTAL PROPERTY REGISTRATIONS	-	-	-	-	
112-5421-00-00	PLATTING FEES	13,163	12,000	12,000	24,165	201%
112-5422-00-00	ZONING FEES	-	-	-	13,290	
112-5423-00-00	PLAN REVIEW FEES	306,200	215,000	215,000	447,752	208%
112-5425-00-00	ANIMAL CONTROL FEES	9,447	10,000	10,000	6,358	64%
112-5511-00-00	MUNICIPAL COURT FINES	301,390	325,000	325,000	366,292	113%
112-5512-00-00	ACCIDENT REPORT FEES	-	-	-	-	
112-5515-00-00	TEEN COURT FEES	-	14,850	14,850	16,685	112%
112-5694-00-00	AMBULANCE FEES	477,046	450,000	450,000	486,572	108%
112-5721-00-00	IN-HOME DAY CARE REGISTRATIONS	-	-	-	-	
112-5677-00-00	LIBRARY FEES	3,637	3,000	3,000	3,078	103%
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	26,011	87%
112-5684-00-00	RECREATION PROGRAM FEES	-	5,000	5,000	3,543	71%
112-5685-00-00	ATHLETIC REGISTRATION FEES	44,841	50,000	50,000	46,011	92%
112-5680-00-00	RECREATION MEMBERSHIP FEES	4,780	25,000	25,000	138,486	554%
112-5687-00-00	FITNESS PROGRAMMING	-	8,000	8,000	3,120	39%
	CHARGES FOR SERVICES	1,246,027	1,175,850	1,175,850	1,644,678	140%
112-5672-00-00	COTTONWOOD CRK MARINA - LAND	2,500	2,500	2,500	1,875	75%
112-5679-00-00	COTTONWOOD CRK MARINA - SALES	33,470	25,000	25,000	22,692	91%
112-5621-00-00	FACILITY RENTAL	6,710	12,000	12,000	16,305	136%
112-5681-00-00	JULY JUBILEE	1,690	-	-	1,345	
112-5671-00-00	MISCELLANEOUS	92,154	35,000	35,000	79,186	226%
112-5611-00-00	INTEREST EARNINGS	91,595	90,000	90,000	73,615	82%
	MISCELLANEOUS	228,120	164,500	164,500	195,018	119%

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	100,678	91%
112-5717-00-00	REIMBURSEMENTS-OTHER	-	5,000	5,000	49,955	999%
112-5718-00-00	REIMBURSEMENTS-INSURANCE	-	-	-	-	
112-5719-00-00	ABATEMENT REIMBURSEMENTS	11,335	12,000	12,000	3,063	26%
112-5691-00-00	LAKWOOD 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	35,880	144%
112-5340-00-00	FIRE SERVICES PLEDGE DENTON CO	46,900	45,000	45,000	40,250	89%
112-5341-00-00	AMBULANCE PLEDGE DENTON COUNTY	40,751	40,000	40,000	35,426	89%
112-5686-00-00	DCFWS-D-POLICE SERVICES	33,000	33,000	33,000	40,000	121%
112-5696-00-00	OTHER GRANTS/REIMBURSEMENTS	129,684	-	-	40,348	
112-5343-00-00	CONTRIBUTIONS	-	-	-	-	
	OTHER GOVERNMENTS	415,234	302,032	302,032	365,099	121%
112-5800-00-00	TRANSFER IN WATER UTILITIES	1,117,592	1,137,734	1,137,734	1,137,734	100%
112-5801-00-00	TRANSFER IN SOLID WASTE	197,604	197,600	197,600	197,600	100%
112-5802-00-00	TRANSFER IN EDC	30,000	30,000	30,000	30,000	100%
112-5803-00-00	TRANSFER IN CDC	12,000	12,000	12,000	12,000	100%
112-5805-00-00	TRANSFERS IN FROM OTHER FUNDS	17,735	36,500	53,500	53,910	101%
	TRANSFERS IN	1,374,931	1,413,834	1,430,834	1,431,244	100%
112-8970-00-00	CAPITAL LEASE PROCEEDS	386,487	-	-	-	
112-5675-00-00	AUCTION PROCEEDS	13,924	20,000	20,000	16,682	83%
	OTHER FINANCING SOURCES	400,411	20,000	20,000	16,682	83%
	TOTAL REVENUE	17,055,631	16,171,893	16,188,893	17,861,426	110%

PROPERTY TAXES (CURRENT, PRIOR YEAR AND P&I)

FY	Levy	Levy Increase	Collections	% of Levy Collected	Delq Taxes & P&I	Total Collections	% Total Collected	Tax Rate	%Δ in rate
FY 05-06	3,906,167	40.0%	3,836,765	98.2%	54,980	3,891,745	99.6%	0.39902	11.60%
FY 06-07	5,461,711	39.8%	5,446,283	99.7%	240,432	5,686,715	104.1%	0.47000	17.79%
FY 07-08	7,499,616	37.3%	7,417,646	98.9%	260,464	7,678,110	102.4%	0.53580	14.00%
FY 08-09	8,604,592	14.7%	8,534,142	99.2%	183,516	8,717,658	101.3%	0.56996	6.38%
FY 09-10	9,415,320	9.4%	9,303,185	98.8%	299,172	9,602,357	102.0%	0.63449	11.32%
FY 10-11	9,667,439	2.7%	9,837,844	101.8%	408,727	10,246,572	106.0%	0.66523	4.84%
FY 11-12	10,358,921	7.2%	10,327,068	99.7%	132,569	10,459,637	101.0%	0.66496	-0.04%
FY 12-13	10,666,929	3.0%	10,686,623	100.2%	276,597	10,963,220	102.8%	0.66497	0.00%
FY 13-14	11,648,102	9.2%	N/A	N/A	N/A	N/A	N/A	0.66497	0.00%

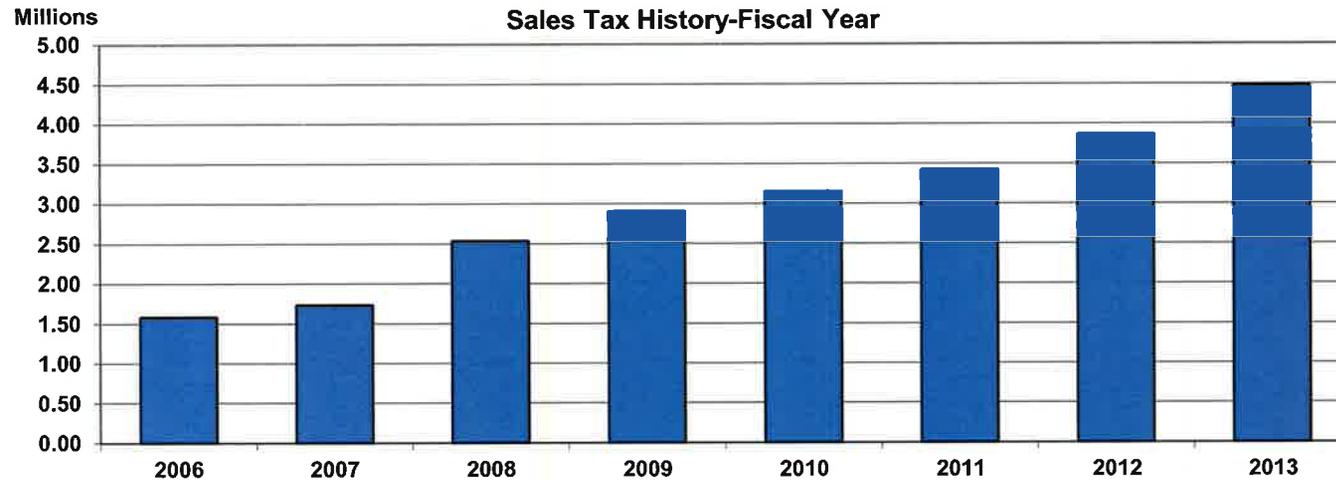


Sales Tax by Fiscal Year

Fiscal Year	Total Sales Tax Received	1¢ City	.50¢ EDC	.25¢ CDC	.25¢ SMF	Total Distributed
2006	1,583,648	932,081	466,041	-	185,526	1,583,648
2007	1,730,338	976,025	488,012	-	266,301	1,730,338
2008	2,533,974	1,291,747	645,874	274,044	322,310	2,533,974
2009	2,898,131	1,449,065	724,533	362,266	362,266	2,898,131
2010	3,143,026	1,571,513	785,756	392,878	392,878	3,143,026
2011	3,416,151	1,708,076	854,038	427,019	427,019	3,416,151
2012	3,861,035	1,930,518	965,259	482,629	482,629	3,861,035
2013	4,479,710	2,239,855	1,119,927	559,964	559,964	4,479,710

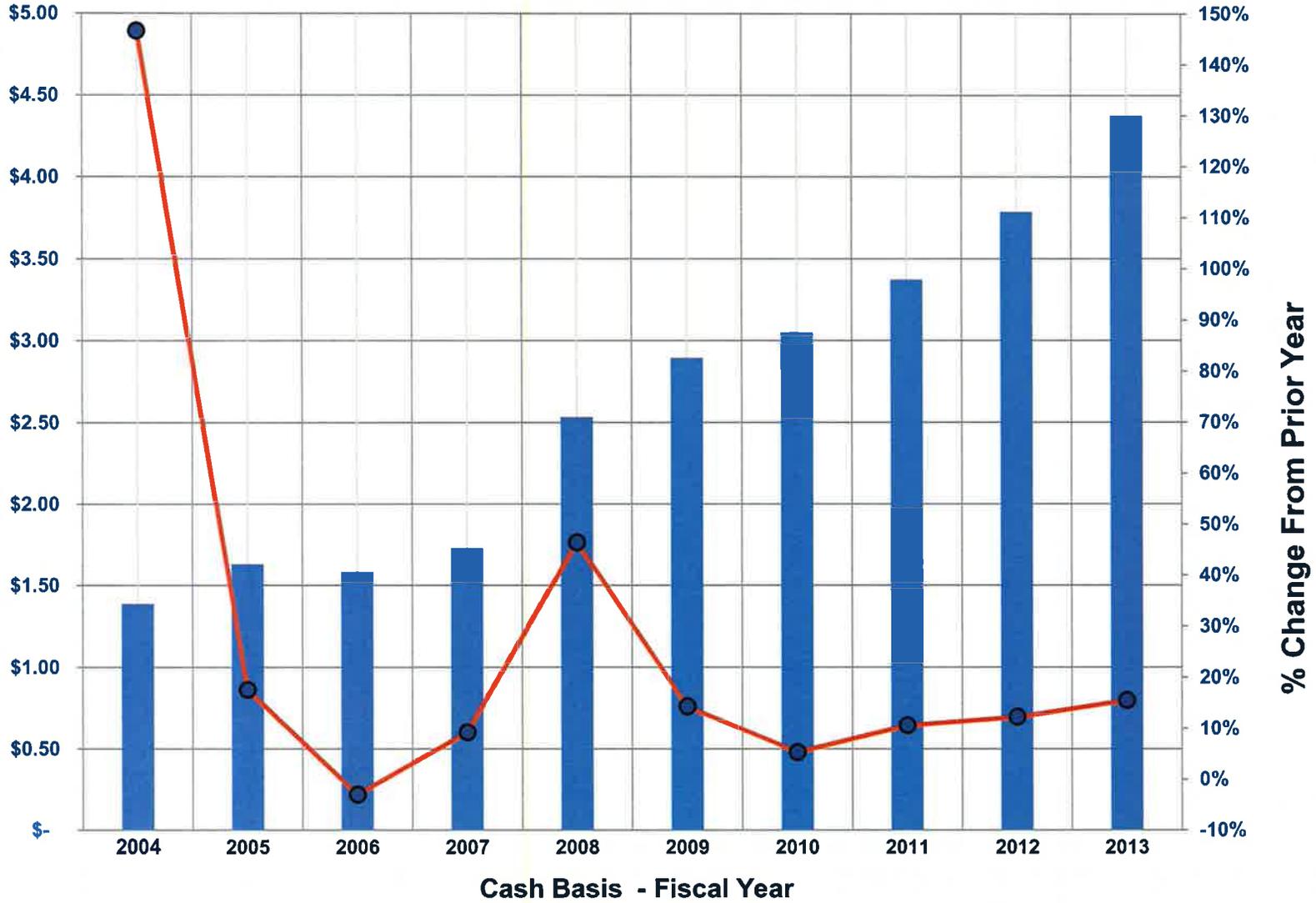
Comparing Year over Year - Rolling 12 Months Average INcrease = 15.8% or \$50,273

Comparing Year over Year - Rolling 12 Months Average Monthly Distribution = \$367,700



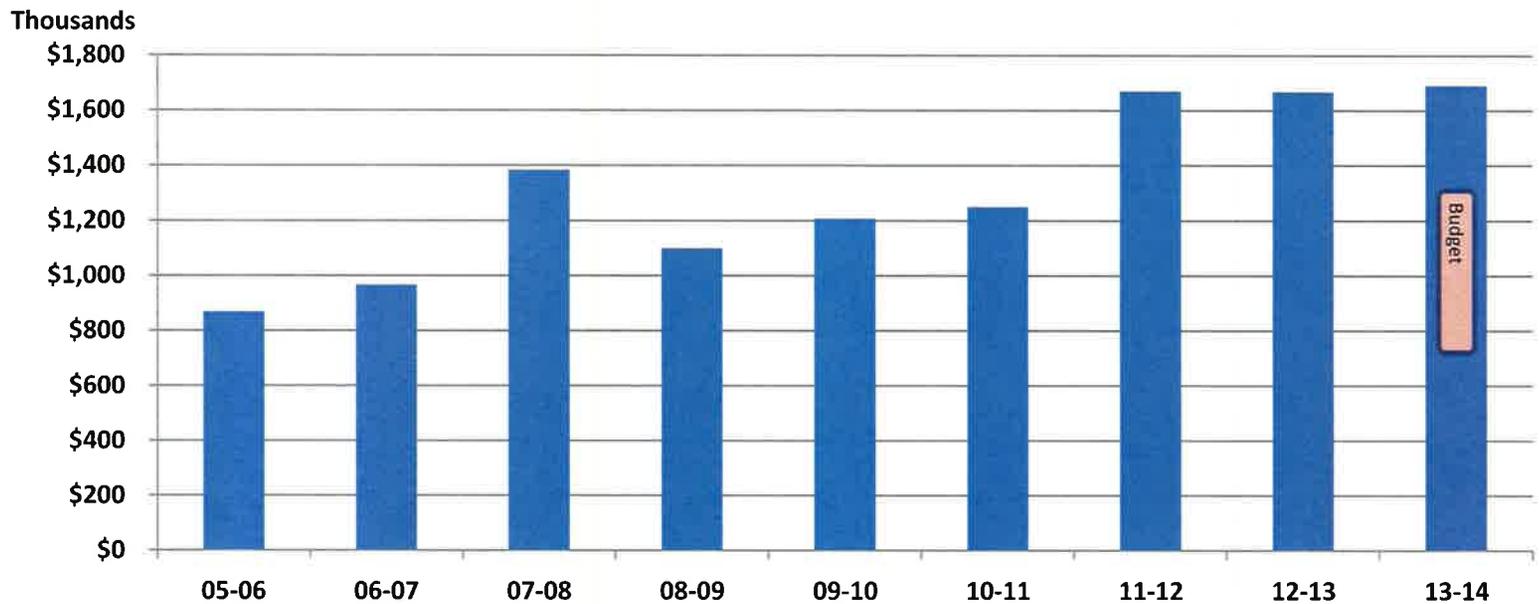
Millions

Annual Sales Tax & % Change



FRANCHISE FEES

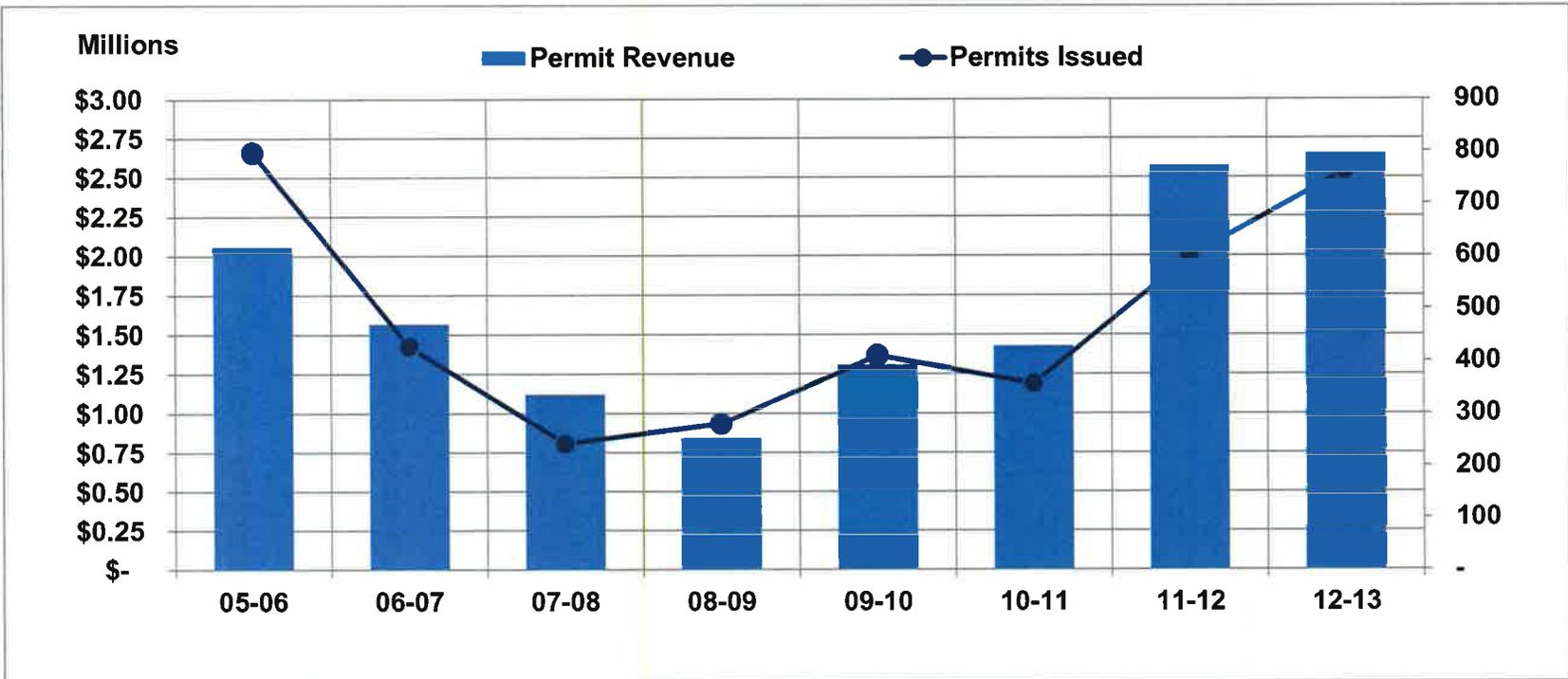
Franchises	ACTUALS								Proposed
	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14
Electric	664,217	719,800	1,120,135	799,683	868,845	861,780	1,223,793	1,261,139	1,235,000
Gas	84,482	100,310	116,019	123,972	113,483	122,963	120,607	139,635	126,150
Telephone ¹	100,228	106,695	75,010	78,856	82,723	63,575	56,394	43,455	64,025
Cable ²	19,977	39,707	73,275	97,039	143,137	202,356	269,439	223,524	266,000
Total	868,904	966,512	1,384,438	1,099,550	1,208,188	1,250,674	1,670,233	1,667,753	1,691,175
						3.52%	33.55%	-0.15%	1.40%



Permits Issued and Collected

By Fiscal Year

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
05-06	80	70	92	39	43	85	50	122	53	52	48	63	797
06-07	105	42	16	46	35	32	37	24	21	27	22	21	428
07-08	15	20	15	10	15	22	19	20	29	28	26	23	242
08-09	24	17	10	16	11	26	17	30	30	23	41	35	280
09-10	42	14	34	23	41	79	29	26	31	38	21	32	410
10-11	15	23	32	36	18	32	23	24	55	31	39	29	357
11-12	48	49	45	40	41	65	40	48	63	43	58	58	598
12-13	42	23	47	42	86	68	61	78	58	83	102	72	762
	752	553	630	729	699	926	787	880	826	825	821	826	9212



Includes: Construction Permitting for Single Residential, Commercial & other construction; also includes electrical, plumbing, irrigation and mechanical.

**EMS Revenue
Outsourced - Emergicon**

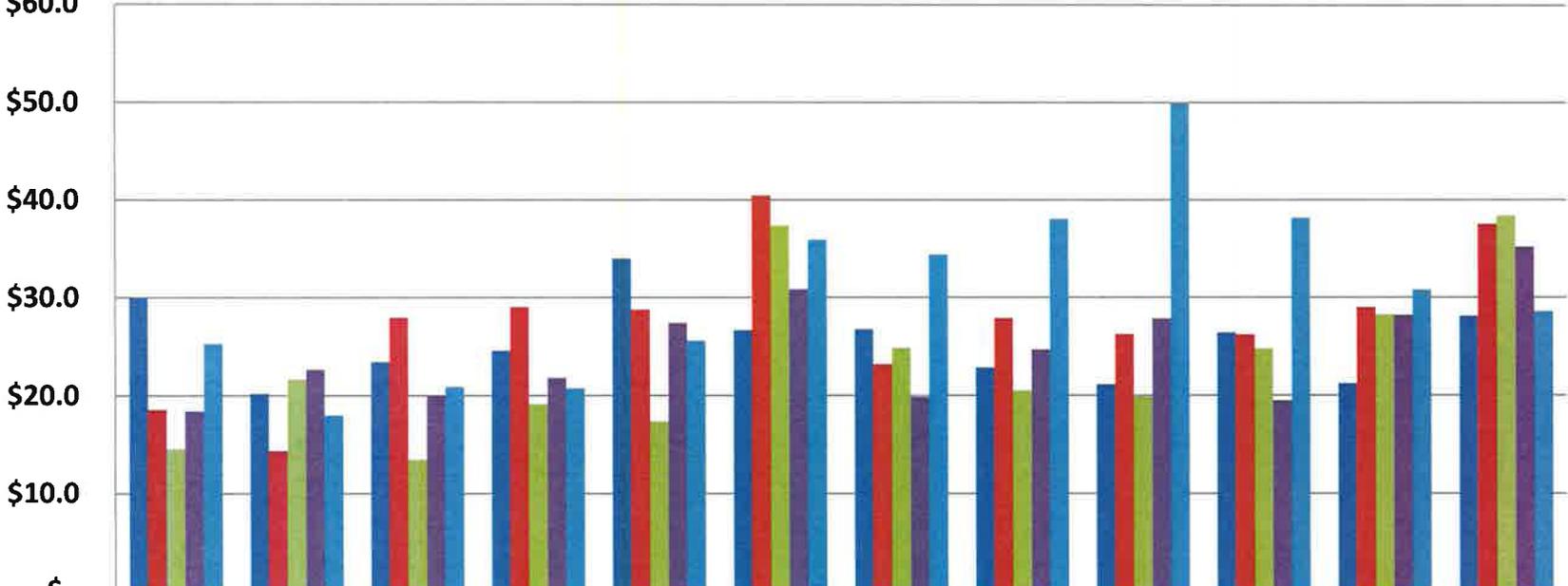
Little Elm



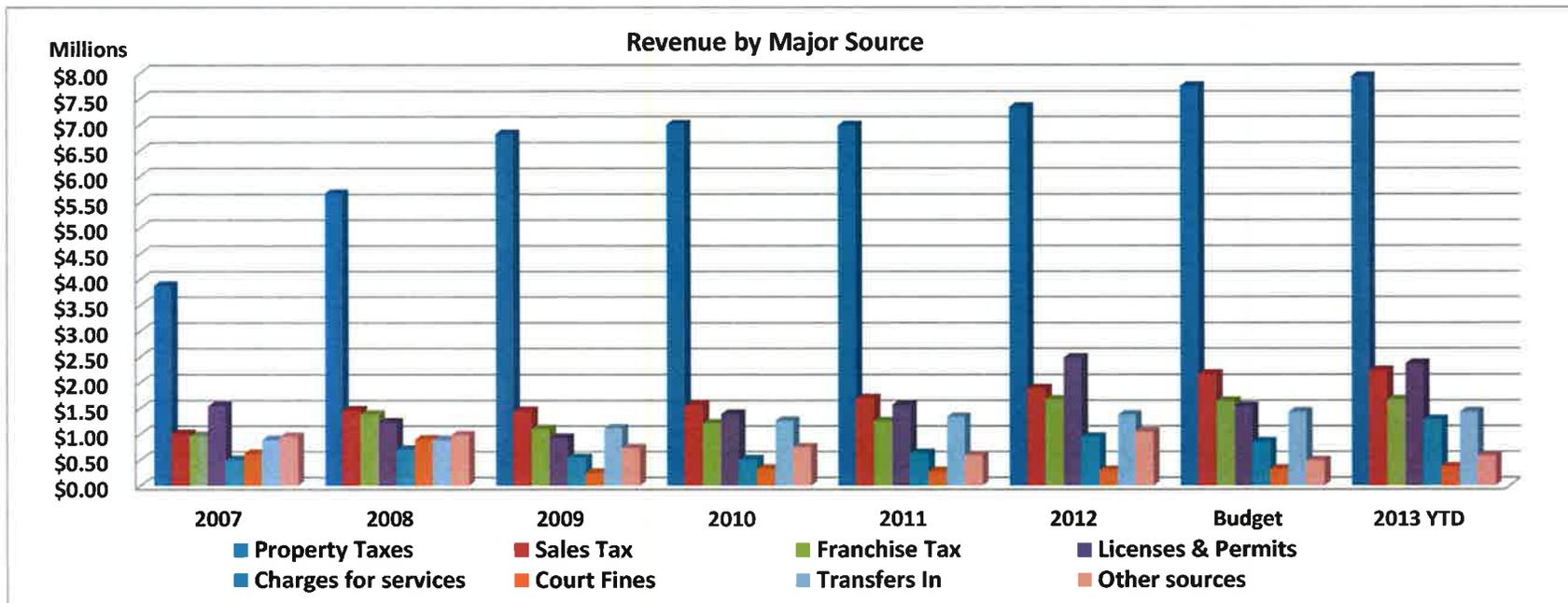
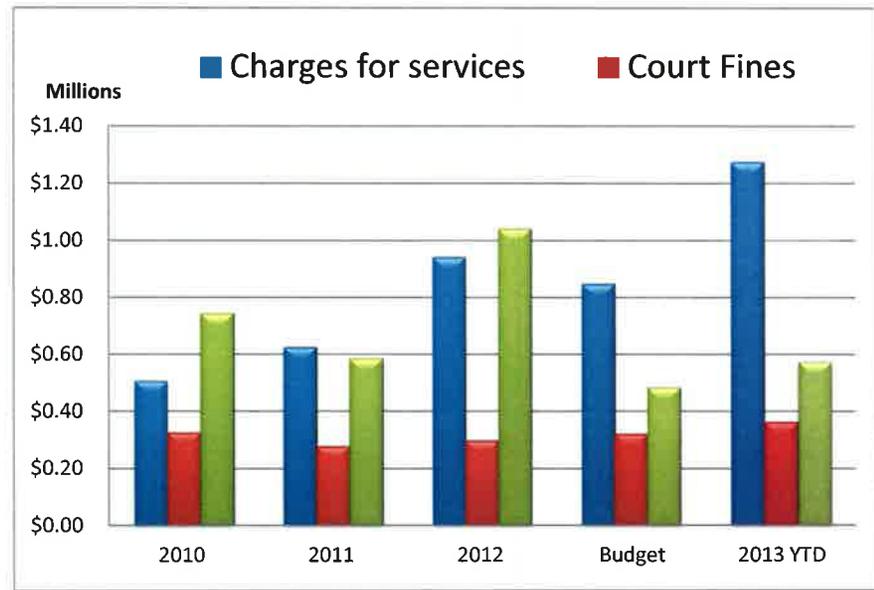
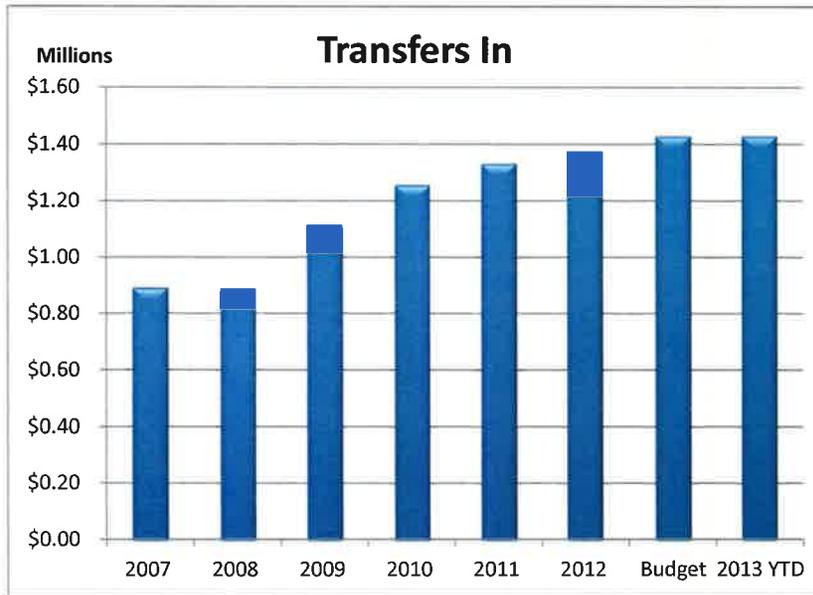
	Little Elm												
	Oct 12	Nov 12	Dec 12	Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13	Jul 13	Aug 13	Sep 13	FY13
Gross Charges	\$ 92,323.50	\$ 92,156.00	\$ 98,410.00	\$ 77,288.50	\$ 82,120.00	\$ 94,154.00	\$ 110,058.50	\$ 107,147.50	\$ 98,594.00	\$ 92,844.00	\$ 112,613.00	\$ 97,603.00	\$ 1,155,312.00
Cash Collections	\$ 38,815.28	\$ 49,582.52	\$ 48,021.18	\$ 35,733.41	\$ 37,987.73	\$ 40,410.62	\$ 39,451.72	\$ 39,526.41	\$ 32,807.66	\$ 42,742.20	\$ 36,660.92	\$ 44,832.34	\$ 486,571.99
Goal-Budget	\$ 30,000.00	\$ 35,000.00	\$ 40,000.00	\$ 38,000.00	\$ 40,000.00	\$ 40,000.00	\$ 38,500.00	\$ 38,500.00	\$ 34,500.00	\$ 38,500.00	\$ 38,500.00	\$ 38,500.00	\$ 450,000.00
FY2012	\$ 25,515.22	\$ 39,921.57	\$ 42,031.78	\$ 37,738.61	\$ 45,589.03	\$ 31,203.01	\$ 39,187.61	\$ 41,162.59	\$ 34,928.28	\$ 48,207.26	\$ 39,422.69	\$ 30,585.21	\$ 455,492.86
FY2011	\$ 30,453.85	\$ 24,369.76	\$ 22,669.06	\$ 22,570.38	\$ 18,857.48	\$ 31,055.62	\$ 33,470.75	\$ 37,540.75	\$ 32,745.84	\$ 24,367.05	\$ 45,200.58	\$ 36,289.87	\$ 359,590.99

5 year Court Revenue History

Thousands
\$60.0



	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
■ 2009	29,991	20,204	23,442	24,580	33,979	26,670	26,771	22,840	21,135	26,415	21,223	28,114
■ 2010	18,571	14,360	27,962	29,030	28,763	40,430	23,181	27,894	26,221	26,212	29,003	37,519
■ 2011	14,537	21,674	13,457	19,131	17,386	37,350	24,861	20,491	19,891	24,783	28,266	38,398
■ 2012	18,417	22,646	20,048	21,820	27,412	30,837	19,833	24,676	27,852	19,484	28,194	35,175
■ 2013	25,291	18,012	20,921	20,749	25,616	35,929	34,395	38,040	49,943	38,138	30,788	28,569

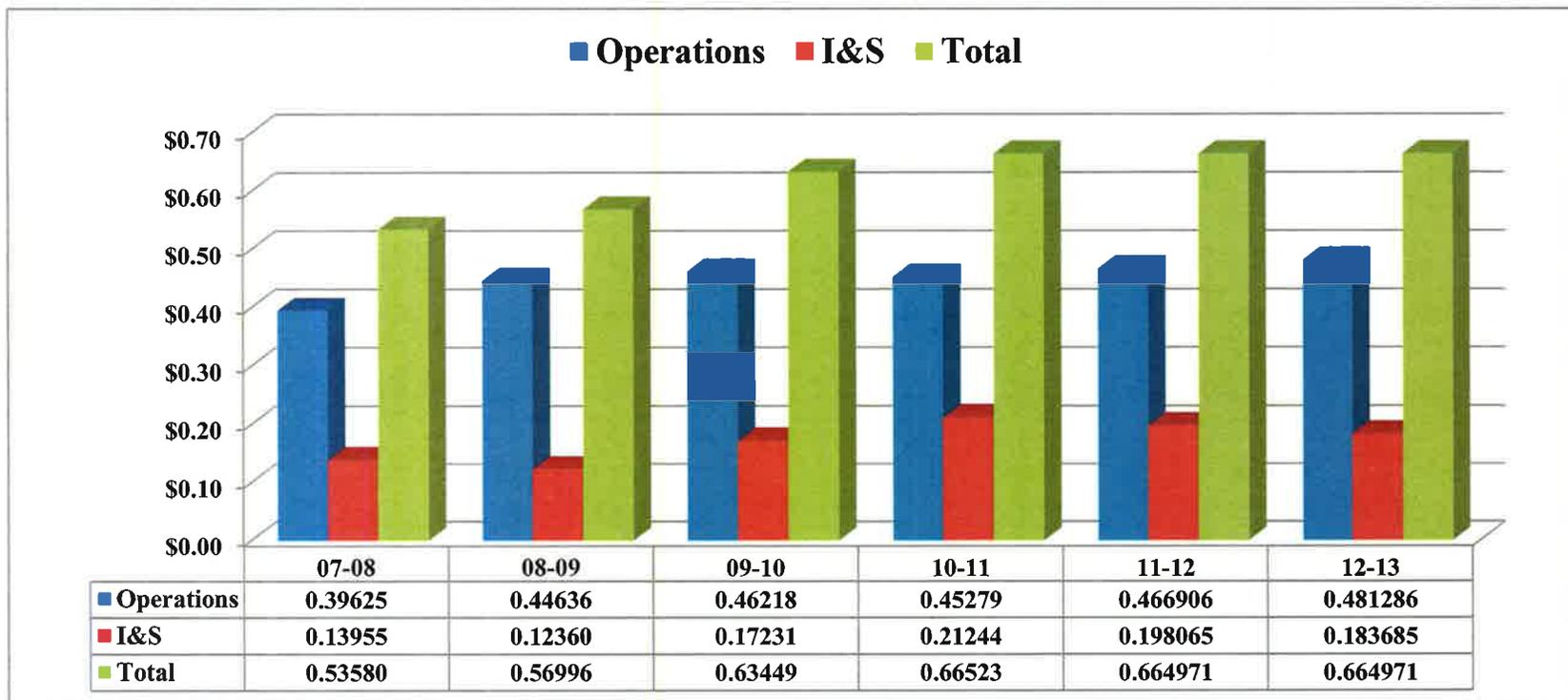




DEBT SERVICE FUND

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 *Unaudited*





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
<u>REVENUES:</u>					
Property taxes	3,255,376	3,110,899	2,916,129	2,916,129	3,027,448
Interest income	17,870	20,822	23,500	23,500	16,089
Transfers in	184,000	4,251,931	188,755	188,755	255,005
TOTAL REVENUES	3,457,246	7,383,652	3,128,384	3,128,384	3,298,542
TOTAL FUNDS AVAILABLE	\$ 3,759,108	\$ 7,834,845	\$ 3,683,279	\$ 3,683,279	\$ 3,853,437
<u>EXPENDITURES:</u>					
Principal	1,537,070	1,671,146	1,706,968	1,706,968	1,706,968
Interest	1,766,305	1,547,252	1,405,062	1,405,062	1,569,041
Other Uses and Fees	4,540	4,061,551	5,000	5,000	13,547
TOTAL EXPENDITURES	\$ 3,307,915	\$ 7,279,950	\$ 3,117,029	\$ 3,117,029	\$ 3,289,555
Excess (deficiency) of revenues over (under) expenditures	\$ 149,331	\$ 103,702	\$ 11,355	\$ 11,355	\$ 8,986
ENDING FUND BALANCE	\$ 451,193	\$ 554,895	\$ 566,250	\$ 566,250	\$ 563,882



STREET MAINTENANCE FUND (115)

1/4 CENT SALES TAX

The Town voted a 1/4 cent sales tax in May 2009 for the purpose of constructing and maintaining the Town's streets. The town issues an annual competitive bid for street maintenance and awards the bid for street repairs based on a comprehensive street maintenance inventory grid maintained by the Town's engineer. The first election was in 2005 and the table below reflects the fiscal year collections since the sales tax was first voted in 2005. Street Maintenance Project Inventory is updated annually by Public Works and the Town Engineer and projects are prioritized and placed out to bid; the bids are value engineered and tailored to the Street Maintenance Sales Tax Budget.

FY 2012-2013
Budget Report
(Unaudited)

Fiscal Year	Total Sales Tax Received	1¢ General Fund	.50¢ EDC	.25¢ CDC	.25¢ Street Maint.	% Change (Year over Year)
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	4,479,710	2,239,855	1,119,927	559,964	559,964	16.0%



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	559,964
Interest	7,901	2,905	4,379	3,000	3,000	4,399
Other sources-grants	-	-	-	-	-	35,000
Total Operating Revenues	400,780	429,924	487,008	545,610	545,610	599,363
Total Funds Available	900,246	572,150	649,855	1,163,034	1,163,034	1,216,787
Operating Expenses:						
Personnel services	-	-	-	-	-	-
Contract services	758,021	409,303	32,431	700,000	700,000	465,990
Supplies and materials	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	358,703
Total Expenditures	758,021	409,303	32,431	700,000	700,000	824,692
Excess (deficiency) of revenues over (under) expenditures	(357,241)	20,621	454,577	(154,390)	(154,390)	(225,329)
Ending Fund Balance	\$ 142,226	\$ 162,847	\$ 617,424	\$ 463,034	\$ 463,034	\$ 392,095



Internal Service Fund
(Fund 500)
EQUIPMENT REPLACEMENT FUND

Budget Report
FY 2012-2013
(Unaudited)

The Town has established a Vehicle/Equipment Replacement Fund for the replacement of major rolling stock and equipment. Transfers to the Fund are appropriated annually during the budget process as a percentage of the annual depreciation from the prior year annual audit.



LITTLE ELM

Internal Service Fund
Revenue, Expenses and Changes in Fund Balance
Fund 500-Equipment Replacement Fund

Table with 6 columns: ACCOUNT DESCRIPTION, ACCOUNT CODES, ACTUAL 2011-2012, BUDGET 2012-2013, AMENDED 2012-2013, ACTUAL 2012-2013. Rows include BEGINNING FUND BALANCE, REVENUES (Interest, Transfer in from other funds, TOTAL REVENUES), TOTAL FUNDS AVAILABLE, EXPENDITURES, Excess (deficiency) of revenues over (under) expenditures, and ENDING FUND BALANCE.



LITTLE ELM

UTILITY FUND (612)

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

BUDGET REPORT

FY 2012-2013

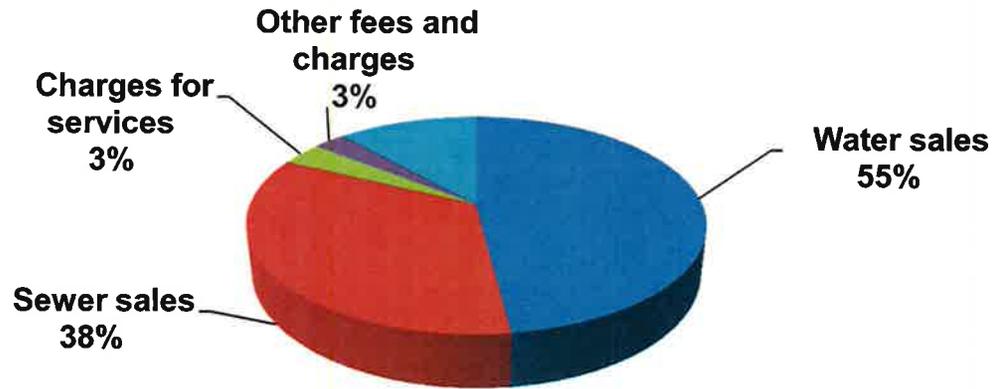
Unaudited

	Customer Count				
	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Sewer	9,174	8,636	8,399	8,067	7,792
Water	9,491	8,963	8,712	8,368	8,204

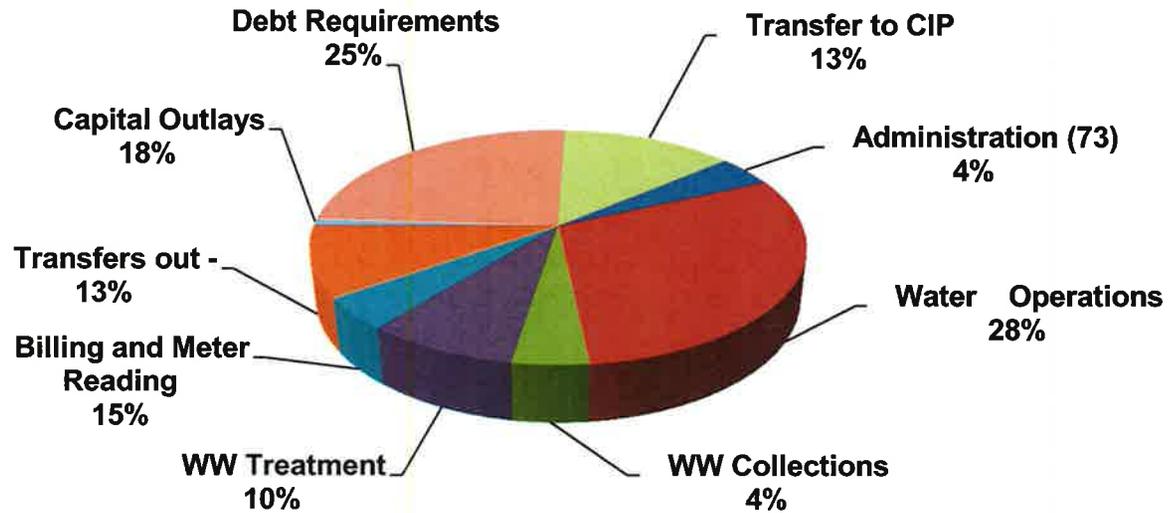


WATER AND WASTEWATER FUND
Revenue, Expenses and Changes in Working Capital
Fund 612

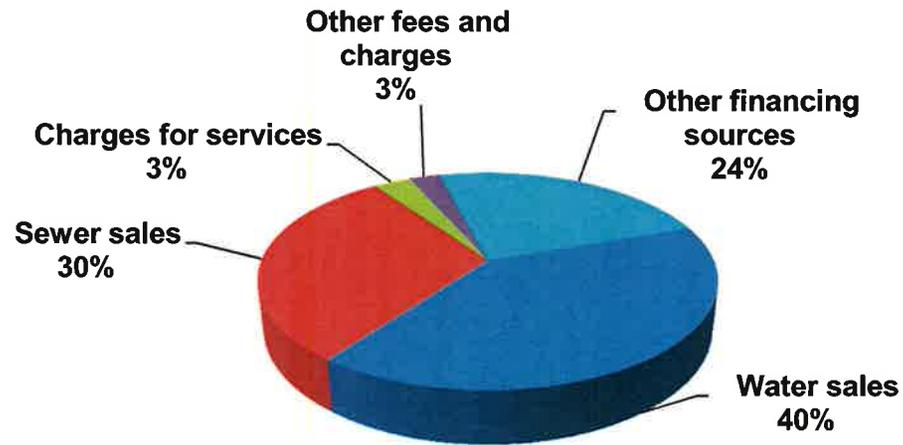
ACCOUNT DESCRIPTION	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ACTUAL 2012-2013	% VAR	\$ VAR
Operating Revenues:						
Water sales	5,263,386	5,550,000	5,558,500	5,789,415	104%	(230,915)
Sewer sales	3,869,653	3,950,000	3,950,000	4,282,463	108%	(332,463)
Charges for services	652,908	396,000	375,500	446,086	119%	(70,586)
Other fees and charges	421,090	320,000	332,000	367,515	111%	(35,515)
Other financing sources	33,802	1,358,000	1,358,000	3,396,842	250%	(2,038,842)
Total Operating Revenues	10,240,838	11,574,000	11,574,000	14,282,322	123%	(2,708,322)
Operating Expenses:						
Administration (73)	505,373	499,118	499,118	454,898	91%	44,220
Water operations(61)	3,208,195	3,512,889	3,502,021	3,368,955	96%	133,066
Wastewater collections (71)	357,875	488,504	488,517	415,615	85%	72,902
Wastewater treatment (72)	926,592	974,578	989,578	991,619	100%	(2,041)
Billing/Collecton and Meter Reading	974,229	512,505	520,505	515,691	99%	4,814
Total Operating Expenses	5,972,263	5,987,594	5,999,739	5,746,778	96%	252,961
Non-Operating Expenses:						
Transfers out - PILOT	1,117,592	1,137,734	1,137,734	1,137,734	100%	-
Capital outlays	1,610,379	112,589	90,257	17,338	19%	72,919
Debt Requirements	2,557,146	2,861,961	2,853,961	2,776,346	97%	77,615
Transfer to CIP	400,000	1,555,000	1,573,200	516,029	33%	1,057,171
Total Non-Operating Expenses	5,685,117	5,667,284	5,655,152	4,447,448	79%	1,207,704
Total Operating and Non-Operating	11,657,380	11,654,878	11,654,891	10,194,226		
Excess (deficiency of Revenues over expenses)	(1,416,542)	(80,878)	(80,891)	4,088,096		
Beginning Working Capital Adjust to CAFR	7,181,407	5,764,865	5,764,865	5,764,865		
Ending Working Capital	5,764,865	5,683,987	5,683,974	9,852,961		
Working Capital Days	181	178	178.01	353		
Working Capital to operations	49%	49%	49%	97%		



**2012-2013 Revenue Budget:
\$11,574,000**



**2012-2013 Expense Budget:
\$11,654,878**

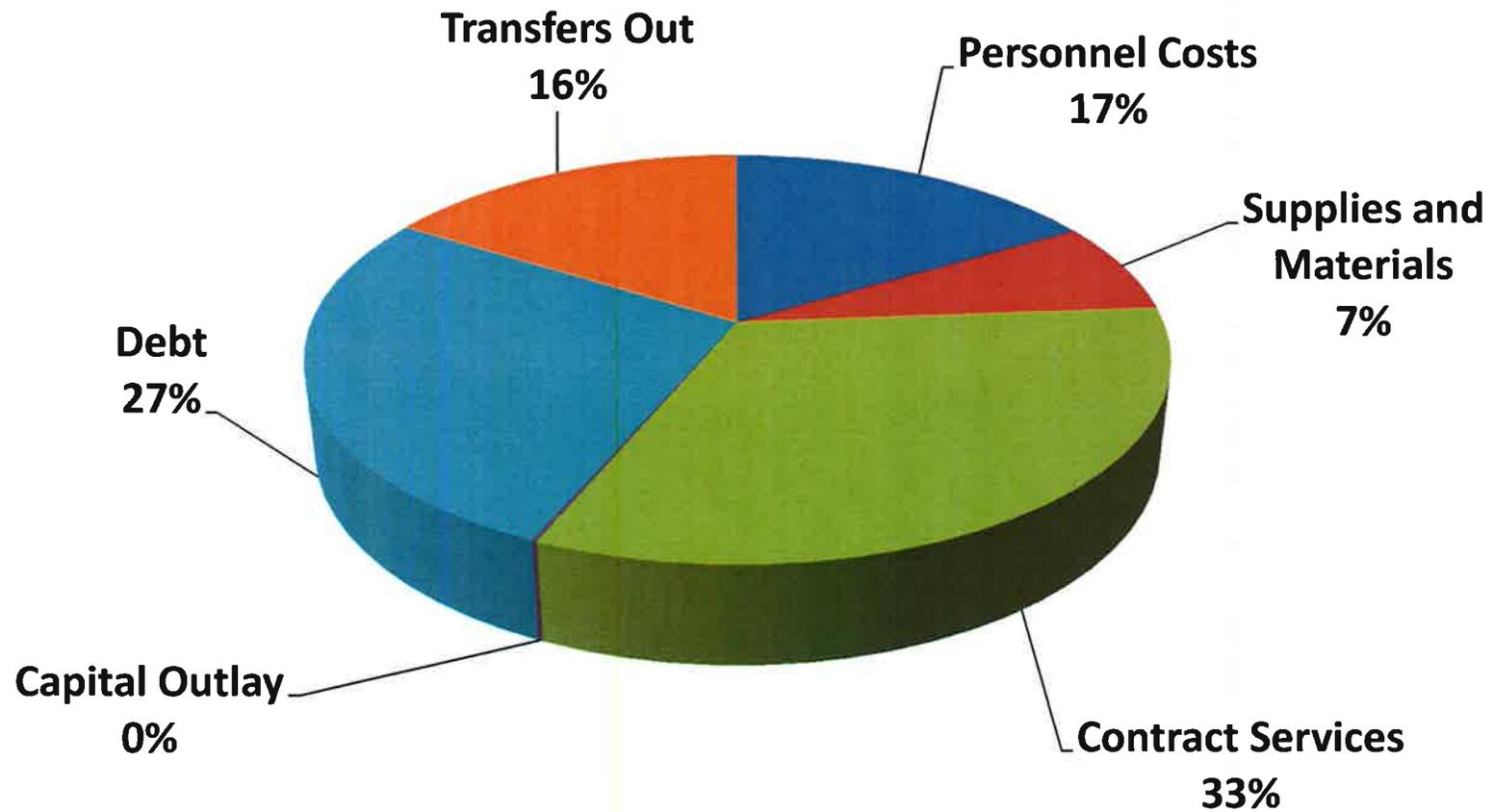


2012-2013 Actual Revenue:
\$14,282,322



2012-2013 Actual Expenses:
\$10,194,226

FY 2012-2013 Actual by Category



AGED BALANCES IN THE UTILITY SYSTEM AT 09-30-2013
(All Services)

Sep 2012	Current	30-60 Days	60-90 Days	90 Days +	Total Arrears	Total Outstanding
Accounts	7,184	1,669	133	335	2,137	9,321
Balances	\$ 1,039,527	\$ 222,316	\$ 20,246	\$ 59,369	\$ 301,930	\$ 1,341,457
%	77.49%				22.51%	100%

Sep 2013	Current	30-60 Days	60-90 Days	90 Days +	Total Arrears	Total Outstanding
Accounts	7,751	1,564	135	645	2,344	10,095
Balances	\$ 1,284,661	\$ 184,461	\$ 12,768	\$ 111,367	\$ 308,596	\$ 1,593,257
%	80.63%				19.37%	100%

Balances over 120 days are in collections



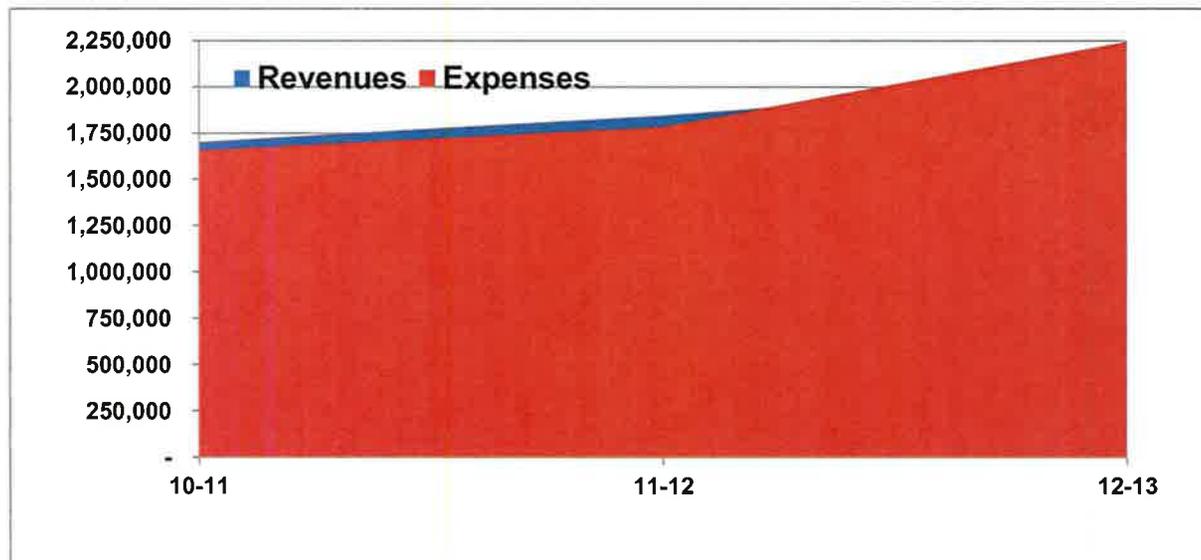
SOLID WASTE FUND (712)

This is a business-type fund and is utilized to account for the Town's Solid Waste Activities. The Town contracts for Solid Waste Collection with Community Waste Disposal, Inc, (CWD), Inc.. The contract RENEWED effective January 01, 2011 for 6 years. Solid Waste rates are determined by CWD, Inc., however, the Town Council has final approval authority. The Town operates its own Courtesy Site Solid Waste Collection Site. In addition to these services, this fund also accounts for the Town's Semi-Annual Clean-up events as well as pays for household hazardous waste collection and disposal through this fund. Rates and Charges are adjusted per the terms of the contract with CWD.

BUDGET REPORT

FY 2012-2013

(Unaudited)





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

ACCOUNT DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ACTUAL 2012-2013
Beginning Working Capital	\$ 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	92,010
BUDGET REPORT	1,645,533	1,758,790	1,825,000	1,825,000	1,940,633
Interest	2,149	4,975	3,200	3,200	3,230
Total Operating Revenues	1,704,024	1,846,743	1,917,875	1,917,875	2,035,872
Operating Expenses:					
Personnel Costs	7,513	12,793	26,356	26,356	11,146
Solid Waste Contract	1,292,966	1,299,397	1,396,676	1,396,676	1,421,331
Mowing Contracts	53,603	169,188	225,000	225,000	308,733
Litter Contracts	12,910	26,210	41,000	41,000	-
Spring and Fall Cleanup	10,525	3,877	15,000	15,000	8,462
Hazardous Waste Contract	350	250	-	-	50
Dump Station	87,164	26,938	112,000	112,000	68,428
Other Expenses/Capital	-	51,754	95,000	95,000	30,204
Total Expenditures	1,465,031	1,590,406	1,911,032	1,911,032	1,848,354
Net Income (Loss) Before Transfers	238,993	256,337	6,843	6,843	187,518
Other Financing Sources (Uses):					
Transfers in from other funds	-	-	-	-	-
Transfers to other funds	(196,000)	(197,604)	(397,600)	(397,600)	(397,600)
Net Other Financing Sources (Uses)	(196,000)	(197,604)	(397,600)	(397,600)	(397,600)
Change in Net Assets	42,993	58,733	(390,757)	(390,757)	(210,082)
Ending Working Capital	\$ 360,815	\$ 419,548	\$ 28,791	\$ 28,791	\$ 209,466



DRAINAGE SYSTEM UTILITY FUND (715)

Ordinance No. 1087 was adopted and approved in November 2011 establishing a Municipal Drainage Utility System to protect the public health and safety of the Town's residents from the loss of life and property caused by surface water overflows, surface water stagnation, and pollution arising from onpoint source runoff with the boundaries of the Town of Little Elm. The ordinance further sets forth adoption of rates based on a property's contribution to the public storm water utility system for which the contribution is based on the impervious area for the property whereby on equivalent residential unit (ERU) is defined as 3,687 square feet of impervious area. The rate per ERU was set at \$3.35 per month and is billed through the Town's Utility Billing System. All other non-exempt properties are assessed based on their measured impervious area at a rate of \$3.35 per ERU per month. The ordinance further sets out an appeals and penalty procedure.

QUARTERLY BUDGET REPORT

FY 2012-2013

(Unaudited)



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

	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	451,849
Other fees and charges	-	-	-	-
Interest	1,313	2,125	2,125	3,048
Contributions	-	-	-	-
Total Operating Revenues	362,826	437,125	437,125	454,897
Operating Expenses:				
Personnel services	-	186,201	186,201	53,329
Professional services	48,330	71,000	71,000	91,385
Contract services	-	157,780	157,780	48,414
Supplies and materials	-	34,800	34,800	20,205
Capital outlays	-	187,500	187,500	255,376
Drainage projects	-	-	-	-
Total Expenditures	48,330	637,281	637,281	468,710
Net Income (Loss) Before Other Sources	314,496	(200,156)	(200,156)	(13,813)
Other Financing Sources(uses) :				
Contributions	-	-	-	-
Other sources	-	-	-	34,204
Transfers in from other funds	-	-	-	-
Transfers to other funds	-	(9,000)	(9,000)	(9,000)
Total Other Financing Sources (Uses)	-	(9,000)	(9,000)	25,204
Change in Net Assets	314,496	(209,156)	(209,156)	11,392
Ending Working Capital	\$ 314,496	\$ 105,340	\$ 105,340	\$ 325,887



BUDGET REPORT FY 2012-2013

FUND STATEMENTS SPECIAL REVENUE FUNDS

Fund

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



SPECIAL REVENUE FUNDS

(Fund 200)
Court Technology

Budget Report **FY 2012-2013**

Art. 102.0172. COURT COSTS; MUNICIPAL COURT TECHNOLOGY FUND. (a) The governing body of a municipality by ordinance may create a municipal court technology fund and may require a defendant convicted of a misdemeanor offense in a municipal court or municipal court of record to pay a technology fee not to exceed \$4 as a cost of court. A fund designated by this article may be used only to finance the purchase of or to maintain technological enhancements for a municipal court or municipal court of record, including: (1) Computer Systems; (2) Computer Networks; (3) Computer Hardware; (4) Computer Software; (5) Imaging Systems; (6) Electronic Kiosks; (7) Electronic Ticket Writers and; (8) Docket Management Systems.



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ 9,419	\$ 13,897	\$ 22,321	\$ 22,321	\$ 22,321
REVENUES:						
Court Technology Fees	200-5513-00-00	10,756	10,422	10,000	10,000	12,104
Interest	200-5611-00-00	260	341	250	250	332
TOTAL REVENUES		11,016	10,763	10,250	10,250	12,437
TOTAL FUNDS AVAILABLE		\$ 20,435	\$ 24,660	\$ 32,571	\$ 32,571	\$ 34,758
EXPENDITURES:						
Court Technology Expense	200-6324-07-00	6,538	2,339	5,000	5,000	7,256
Transfer to General Fund	200-6250-07-00	-	-	7,500	7,500	-
TOTAL EXPENDITURES		\$ 6,538	\$ 2,339	\$ 12,500	\$ 12,500	\$ 7,256
Excess (deficiency) of revenues over (under) expenditures		4,478	8,424	(2,250)	(2,250)	5,181
ENDING FUND BALANCE	200-3111-00-00	\$ 13,897	\$ 22,321	\$ 20,071	\$ 20,071	\$ 27,502



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	9,205
Interest	200-5611-00-00	515	362	679	350	350	332
TOTAL REVENUES		8,729	7,728	8,185	7,769	7,769	9,538
TOTAL FUNDS AVAILABLE		\$ 40,051	\$ 47,779	\$ 41,588	\$ 44,286	\$ 44,286	\$ 46,055
EXPENDITURES:							
Court Security Expense	200-6323-07-00	-	-	-	-	-	-
Transfer to General Fund	200-6250-07-00	-	14,376	5,071	10,000	10,000	10,384
TOTAL EXPENDITURES		\$ -	\$ 14,376	\$ 5,071	\$ 10,000	\$ 10,000	\$ 10,384
Excess (deficiency) of revenues over (under) expenditures		8,729	(6,648)	3,114	(2,231)	(2,231)	(846)
ENDING FUND BALANCE	200-3111-00-00	\$ 40,051	\$ 33,403	\$ 36,517	\$ 34,286	\$ 34,286	\$ 35,671

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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	10,565
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	332
TOTAL REVENUES		31,047	12,764	11,075	11,075	10,897
TOTAL FUNDS AVAILABLE		\$ 42,343	\$ 55,107	\$ 66,182	\$ 66,182	\$ 66,005
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)	10,897
ENDING FUND BALANCE	200-3111-00-00	\$ 42,343	\$ 55,107	\$ 46,597	\$ 46,597	\$ 66,005



SPECIAL REVENUE FUNDS
(Fund 200)
LONE STAR LIBRARY GRANT

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

Proposed Budget
FY 2012-2013



SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 200-Loan Star Libraries Grant Program

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

This grant program provides direct grants-in-aid to public libraries that are members of the Texas Library System for the following purpose: to provide an incentive for local communities to extend public library services without charge to those residing outside each library's local legal service area in order to improve library services statewide and improve access to public library resources and services for all Texans.



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

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

Budget
FY 2012-2013



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ 3,967	\$ 3,667	\$ 2,862	\$ 2,862	\$ 2,862
REVENUES:						
Interest	200-5611-00-00	-	-	-	-	-
Other agencies	200-5905-00-00	1,200	675	-	-	-
TOTAL REVENUES		1,200	675	-	-	-
TOTAL FUNDS AVAILABLE		\$ 5,167	\$ 4,342	\$ 2,862	\$ 2,862	\$ 2,862
EXPENDITURES:						
IT Services	200-6328-09-00	-	-	-	-	-
Supplies and equipment	200-6330-09-00	1,500	-	3,667	3,667	-
Lone Star Grant expense	200-6331-09-00	-	-	-	-	-
Miscellaneous expense	200-6339-09-00	-	1,479	-	-	2,146
Training and travel	200-6715-09-00	-	-	-	-	-
TOTAL EXPENDITURES		1,500	1,479	3,667	3,667	2,146
Excess (deficiency) of revenues over (under) expenditures		(300)	(804)	(3,667)	(3,667)	(2,146)
ENDING FUND BALANCE	200-3111-00-00	\$ 3,667	\$ 2,862	\$ (805)	\$ (805)	\$ 717

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



SPECIAL REVENUE FUNDS

(Fund 200)

POLICE LEOSE FUNDS

The Legislature established the Texas Commission on Law Enforcement Officer Standards and Education (TCLEOSE) in 1965 to set voluntary training and education standards for law enforcement. Standards for peace officers became mandatory in 1969. The Commission also licenses and approves training providers for both basic and continuing education.

TCLEOSE FUNDS: 5% of the dedicated funds from court fees assessed on criminal offenses is used to fund TCLEOSE and Law Enforcement Officer Standards and Education (LEOSE) training funds. While the agency gets one-third of this funding described above, two-thirds of this money is distributed to local law enforcement agencies by the State Comptroller to supplement continuing education costs for law enforcement and county corrections personnel.

Budget
FY 2012-2013



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

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



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

Grants: Justice Assistant Grant Awarded to Denton County through the Department of Justice with allocation to Town of Little Elm in May 2009 for \$11,063. The Town is using the grant for data conversion. Pure Data, LLC is doing the data conversion and installation; the grant is closed out and completed.

Budget
FY 2012-2013



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ (5,500)	\$ (5,500)	\$ -	\$ -	\$ -
REVENUES:						
Other agencies-Denton County	200-5309-00-00	-	11,000	-	-	-
Interest	200-5611-00-00	-	-	-	-	-
TOTAL REVENUES		-	11,000	-	-	-
TOTAL FUNDS AVAILABLE		\$ (5,500)	\$ 5,500	\$ -	\$ -	\$ -
EXPENDITURES:						
IT Services	200-6328-30-00	-	5,500	-	-	-
Supplies and equipment	200-6330-30-00	-	-	-	-	-
Miscellaneous expense	200-6333-30-00	-	-	-	-	-
Training and travel	200-6715-30-00	-	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ 5,500	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures		-	5,500	-	-	-
ENDING FUND BALANCE	200-3111-00-00	\$ (5,500)	\$ -	\$ -	\$ -	\$ -



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

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

Budget
FY 2012-2013



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

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

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



SPECIAL REVENUE FUNDS

(Fund 200)

Fire Training - State Funds

The Legislature established the Texas Commission on Law Enforcement Officer Standards and Education (TCLEOSE) in 1965 to set voluntary training and education standards for law enforcement. Standards for peace officers became mandatory in 1969. The Commission also licenses and approves training providers for both basic and continuing education.

TCLEOSE FUNDS: 5% of the dedicated funds from court fees assessed on criminal offenses is used to fund TCLEOSE and Law Enforcement Officer Standards and Education (LEOSE) training funds. While the agency gets one-third of this funding described above, two-thirds of this money is distributed to local law enforcement agencies by the State Comptroller to supplement continuing education costs for law enforcement and county corrections personnel.

Budget
FY 2012-2013



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ 2,182	\$ 2,793	\$ 2,828	\$ 2,828	\$ 2,828
REVENUES:						
Other agencies	200-5302-00-00	791	-	-	-	-
Interest	200-5611-00-00	-	35	-	-	-
TOTAL REVENUES		<u>791</u>	<u>35</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS AVAILABLE		\$ 2,973	\$ 2,828	\$ 2,828	\$ 2,828	\$ 2,828
EXPENDITURES:						
Supplies and equipment	200-6330-58-00	-	-	-	-	2,583
Miscellaneous expense	200-6333-58-00	180	-	2,828	2,828	-
Training and travel	200-6715-58-00	-	-	-	-	-
TOTAL EXPENDITURES		<u>\$ 180</u>	<u>\$ -</u>	<u>\$ 2,828</u>	<u>\$ 2,828</u>	<u>\$ 2,583</u>
Excess (deficiency) of revenues over (under) expenditures		<u>611</u>	<u>35</u>	<u>(2,828)</u>	<u>(2,828)</u>	<u>(2,583)</u>
ENDING FUND BALANCE	200-3111-00-00	<u>\$ 2,793</u>	<u>\$ 2,828</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 246</u>



SPECIAL REVENUE FUNDS
(Fund 200)
FIRE CITIZEN CORP

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

Budget
FY 2012-2013



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ (8,861)	\$ 170	\$ 83	\$ 83	\$ 83
REVENUES:						
Other agencies	200-5305-00-00	-	-	-	-	-
Other agencies-CoServ	200-5307-00-00	-	-	-	-	-
Other agencies-Fema	200-5308-00-00	10,015	2,140	-	-	-
Interest	200-5611-00-00	-	-	-	-	-
TOTAL REVENUES		10,015	2,140	-	-	-
TOTAL FUNDS AVAILABLE		\$ 1,153	\$ 2,310	\$ 83	\$ 83	\$ 83
EXPENDITURES:						
Supplies and equipment	200-6330-58-00	-	-	-	-	-
Miscellaneous expense	200-6333-58-00	-	-	-	-	83
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)



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

Budget
FY 2012-2013

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



SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 200-NCT Trauma

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

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



SPECIAL REVENUE FUNDS
(Fund 200)
COSERV GRANT FOR FIRE AND EMS

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

Budget
FY 2012-2013



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	200-3111-00-00	\$ 1,914	\$ (0)	\$ (0)	\$ (0)	(0)
REVENUES:						
Other agencies	200-5305-00-00	-	-	-	-	-
Other agencies-CoServ	200-5307-00-00	-	-	-	-	-
Interest	200-5611-00-00	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-
TOTAL FUNDS AVAILABLE		\$ 1,914	\$ (0)	\$ (0)	\$ (0)	(0)
EXPENDITURES:						
Supplies and equipment	200-6330-58-00	-	-	-	-	-
Miscellaneous expense	200-6333-58-00	-	-	-	-	-
Grant Expense-CoServ	200-6338-58-00	1,914	-	-	-	-
Training and travel	200-6715-58-00	-	-	-	-	-
TOTAL EXPENDITURES		\$ 1,914	\$ -	\$ -	\$ -	-
Excess (deficiency) of revenues over (under) expenditures		(1,914)	-	-	-	-
ENDING FUND BALANCE	200-3111-00-00	\$ (0)	\$ (0)	\$ (0)	\$ (0)	(0)

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



SPECIAL REVENUE FUNDS

(Fund 202)
Streetscape

Budget FY 2012-2013

This Fund is set up by Resolution of Council whereby all funds from lease/rental payments received from Broadband and Cellular providers is set aside for Streetscape improvements throughout the Town including Walker Lane and Eldorado Parkway; currently there are 2 companies producing monthly rental income into this fund: Clearview and ; additionally the company that has the directional signs throughout the Town provides monthly rental income to the Town - National Sign Plaza.



SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 202-Streetscape

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	202-3111-00-00	\$ 92,218	\$ 205,039	\$ 221,155	\$ 221,155	\$ 221,155
REVENUES:						
Developer Contributions	202-5460-00-00	-	5,500	-	-	-
Streetscape-Tower Lease	202-5720-00-00	62,007	96,497	90,000	90,000	114,637
Streetscape-Mitigation	202-5722-00-00	-	21,151	5,000	5,000	106,047
Other Grants/Reimbursements	202-5696-00-00	-	-	-	-	39,360
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	2,302
TOTAL REVENUES		112,822	176,116	97,500	97,500	312,346
TOTAL FUNDS AVAILABLE		\$ 205,039	\$ 381,155	\$ 318,655	\$ 318,655	\$ 533,501
EXPENDITURES:						
Administrative Costs	202-6725-10-00	-	-	-	-	-
Engineering Costs	202-6726-10-00	-	-	8,000	8,000	4,056
Architectural Costs	202-6727-10-00	-	-	-	-	-
Construction Costs	202-6728-10-00	-	-	-	-	-
ROW and TOPO Costs	202-6729-10-00	-	10,000	-	-	-
Environmental and Testing	202-6730-10-00	-	-	-	-	-
Landscape and Signage	202-6731-10-00	-	-	-	-	-
Communications	202-6272-10-00	-	-	-	-	608
Transfer to Capital Projects	202-6250-10-00	-	150,000	100,000	100,000	230,349
TOTAL EXPENDITURES		\$ -	\$ 160,000	\$ 108,000	\$ 108,000	\$ 235,013
Excess (deficiency) of revenues over (under) expenditures		\$ 112,822	\$ 16,116	\$ (10,500)	\$ (10,500)	\$ 77,334
ENDING FUND BALANCE	202-3111-00-00	\$ 205,039	\$ 221,155	\$ 210,655	\$ 210,655	\$ 298,489

66



SPECIAL REVENUE FUNDS

(Fund 203)
PEG FUND

Budget Report FY 2012-2013

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

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

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



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	203-3111-00-00	\$ -	\$ -	\$ -	\$ -
REVENUES:					
Peg Fees	203-5145-00-00	-	-	-	33,760
Interest	203-5611-00-00	-	-	-	306
Transfer from other funds	203-7997-00-00	-	-	-	41,388
TOTAL REVENUES		-	-	-	75,455
TOTAL FUNDS AVAILABLE		\$ -	\$ -	\$ -	\$ 75,455
EXPENDITURES:					
Professional Fees	203-6214-09-00	-	-	-	-
Equipment	203-6643-09-00	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures		-	-	-	75,455
ENDING FUND BALANCE	203-3111-00-00	\$ -	\$ -	\$ -	\$ 75,455



SPECIAL REVENUE FUNDS

(Traffic Safety Fund-205)

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

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

Budget Report FY 2012-2013

Sec. 707.002. AUTHORITY TO PROVIDE FOR CIVIL PENALTY. The governing body of a local authority by ordinance may implement a photographic traffic signal enforcement system and provide that the owner of a motor vehicle is liable to the local authority for a civil penalty if, while facing only a steady red signal displayed by an electrically operated traffic-control signal located in the local authority, the vehicle is operated in violation of the instructions of that traffic-control signal, as specified by Section 544.007(d).

The program was authorized in October 2009 and started in April 2010.



TRAFFIC SAFETY FUND
Revenue, Expenses and Changes in Fund Balance
Fund 205 - Red Light Camera

ACCOUNT DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
Operating Revenues:					
Charges for services	476,793	382,517	350,941	350,941	366,459
Interest	2,225	2,303	2,000	2,000	1,572
Total Operating Revenues	479,018	384,820	352,941	352,941	368,031
Operating Expenses:					
Personnel	-	-	154,100	154,100	65,096
Supplies and Equipment	89,388	56,315	-	-	19,026
ATS Service Fees	180,242	185,171	181,500	181,500	181,842
State Fees	124,908	100,283	77,221	77,221	84,045
Capital	30,533	-	-	-	-
Total Expenditures	425,070	341,768	412,821	412,821	350,009
Net Income (Loss) Before Transfers	53,948	43,052	(59,880)	(59,880)	18,022
Other Financing Sources (Uses):					
Transfers to General Fund	23,163	12,664	15,000	15,000	16,527
Net Other Financing Sources (Uses)	23,163	12,664	15,000	15,000	16,527
Change in Net Assets	30,785	30,388	(74,880)	(74,880)	1,495
Beginning Fund Balance	77,190	107,975	138,363	138,363	138,363
Ending Funding Balance	107,975	138,363	63,483	63,483	139,859



SPECIAL REVENUE FUNDS

(Fund 210
SECO Grant Fund

Budget FY 2012-2013

SECO Grant through Department of Energy: Matching 20% at \$159,000; Project is \$940,000



SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 210-SECO Energy Grant

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	210-3111-00-00	\$ -	\$ (42,361)	\$ -	\$ -	\$ -
REVENUES:						
Interest	210-5611-00-00	-	-	-	-	-
Transfer in from other funds	210-5805-00-00	159,735	-	-	-	-
Other Sources-SECO Grant	210-8955-00-00	645,116	153,560	-	-	-
TOTAL REVENUES		804,851	153,560	-	-	-
TOTAL FUNDS AVAILABLE		\$ 804,851	\$ 111,200	\$ -	\$ -	\$ -
EXPENDITURES:						
Administrative Fees	210-6725-47-01	-	-	-	-	-
Engineer Fees	210-6726-47-01	-	-	-	-	-
Architectural Fees	210-6727-47-01	-	-	-	-	-
Construction Costs	210-6728-47-01	847,212	111,200	-	-	-
Solar Equipment	210-6732-47-01	-	-	-	-	-
TOTAL EXPENDITURES		\$ 847,212	\$ 111,200	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures		(42,361)	42,361	-	-	-
ENDING FUND BALANCE	210-3111-00-00	\$ (42,361)	\$ -	\$ -	\$ -	\$ -

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



SPECIAL REVENUE FUNDS

(Fund 211)
Farmers Market Grant Fund

Budget FY 2012-2013

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



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD ACTUAL 2012-2013
BEGINNING FUND BALANCE	211-3111-00-00	\$ -	\$ -	\$ -	\$ -
REVENUES:					
Interest	211-5611-00-00			-	39
Farmers Market Fees	211-5687-00-00	-	-	-	-
Miscellaneous Fees	211-5690-00-00	-	-	-	710
Other Sources-Grants	211-5696-00-00	-	-	86,559	38,534
Transfer in from General Fund	211-5800-00-00	-	-	24,001	24,001
TOTAL REVENUES		\$ -	\$ -	\$ 110,560	\$ 63,284
TOTAL FUNDS AVAILABLE				110,560	63,284
EXPENDITURES:					
Salaries and Wages	211-6108-57-00	-	-	49,946	17,594
Social Security	211-6141-57-00	-	-	4,762	1,346
Workers Compensation	211-6143-57-00	-	-	-	58
Unemployment	211-6145-57-00	-	-	261	16
Personnel Budget		\$ -	\$ -	\$ 54,969	\$ 19,013
Professional Services	211-6214-57-00	-	-	1,500	
Advertising	211-6232-57-00	-	-	7,400	2,195
Communications	211-6272-57-00	-	-	1,800	921
Recruitment	211-6277-57-00	-	-	500	
Miscellaneous Expense	211-6333-57-00	-	-	2,500	25
Supplies and Equipment	211-6343-57-00	-	-	28,991	12,271
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	\$ 15,441
TOTAL EXPENDITURES		\$ -	\$ -	\$ 110,560	\$ 34,454
Excess (deficiency) of revenues over (under) expenditures					28,831
ENDING FUND BALANCE	211-3111-00-00	\$ -	\$ -	\$ -	\$ 28,831



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

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

Budget
FY 2012-2013



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	250-3111-00-00	\$ 19,378	\$ 18,052	\$ 18,098	\$ 18,098	\$ 18,098
REVENUES:						
Oak Point Donation	250-5904-00-00	-	-	-	-	-
Misc Library Building Donations	250-5907-00-00	3,896	2,410	-	-	27,796
Interest	250-5611-00-00	429	440	200	200	273
TOTAL REVENUES		4,324	2,849	200	200	28,069
TOTAL FUNDS AVAILABLE		\$ 23,702	\$ 20,902	\$ 18,298	\$ 18,298	\$ 46,168
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	38,682
Miscellaneous expense	250-6330-09-00	-	2,803	-	-	374
TOTAL EXPENDITURES		\$ 5,650	\$ 2,803	\$ 24,908	\$ 24,908	\$ 46,168
Excess (deficiency) of revenues over (under) expenditures		(1,326)	46	(24,708)	(24,708)	(18,098)
ENDING FUND BALANCE	250-3111-00-00	\$ 18,052	\$ 18,098	\$ (6,610)	\$ (6,610)	\$ -

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



SPECIAL REVENUE FUNDS

(Fund 250)

Donation Fund-Library

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

**Budget
FY 2012-2013**



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	250-3111-00-00	\$ 3,708	\$ 5,033	\$ 4,555	\$ 4,555	\$ 4,555
REVENUES:						
Miscellaneous Donations	250-5900-00-00	1,675	527	-	-	3,424
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	-	-	3,424
TOTAL FUNDS AVAILABLE		\$ 5,383	\$ 5,560	\$ 4,555	\$ 4,555	\$ 7,979
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	7,569
TOTAL EXPENDITURES		\$ 349	\$ 1,005	\$ 4,286	\$ 4,286	\$ 7,569
Excess (deficiency) of revenues over (under) expenditures		1,326	(478)	(4,286)	(4,286)	(4,145)
ENDING FUND BALANCE	250-3111-00-00	\$ 5,033	\$ 4,555	\$ 269	\$ 269	\$ 411



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

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

Budget
FY 2012-2013



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	250-3111-00-00	\$ 4,272	\$ 4,272	\$ 4,272	\$ 4,272	\$ 4,272
REVENUES:						
Miscellaneous Donations	250-5322-00-00	-	-	-	-	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	-	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ -	\$ 4,272	\$ 4,272	\$ 1,092
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

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



SPECIAL REVENUE FUNDS

(Fund 250)

Donation Fund - Police Explorer

Donations: Law Enforcement Exploring is a worksite-based program for young men and women who have completed the eighth grade and are 14 years of age, or are 15 years of age but have not yet reached their 21st birthday. Law Enforcement Explorer posts help youth to gain insight into a variety of programs that offer hands-on career activities. For young men and women who are interested in careers in the field of law enforcement, Exploring offers experiential learning with lots of fun-filled, hands-on activities that promote the growth and development of adolescent youth. Donations run the program and are from individuals or businesses.

Budget
FY 2012-2013



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	1,675
TOTAL EXPENDITURES		\$ -	\$ 216	\$ 729	\$ 729	\$ 1,675
Excess (deficiency) of revenues over (under) expenditures		500	1,575	(729)	(729)	(1,618)
ENDING FUND BALANCE	250-3111-00-00	\$ 729	\$ 2,305	\$ 1,576	\$ 1,576	\$ 687



SPECIAL REVENUE FUNDS

(Fund 250)

Donation Fund - Animal Shelter

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

**Budget
FY 2012-2013**



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

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	250-3111-00-00	\$ 1,583	\$ 1,703	\$ 1,703	\$ 1,703	\$ 1,703
REVENUES:						
Animal Shelter Donations	250-5906-00-00	120	-	-	-	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 individuals and businesses for support of the Animal Shelter.



SPECIAL REVENUE FUNDS

(Fund 250)

Donation Fund-Fire Department

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

**Budget
FY 2012-2013**



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	-	-	500
Interest	250-5611-00-00	-	-	-	-	-
TOTAL REVENUES		500	2,130	-	-	500
TOTAL FUNDS AVAILABLE		\$ 4,511	\$ 6,640	\$ 6,640	\$ 6,640	\$ 7,140
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)	500
ENDING FUND BALANCE	250-3111-00-00	\$ 4,511	\$ 6,640	\$ 1,834	\$ 1,834	\$ 7,140

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



SPECIAL REVENUE FUNDS

(Fund 412)
Forfeiture Fund

Budget
FY 2012-2013

To account for fines and forfeitures of property resulting from criminal cases within the boundaries of the Town that have been adjudicated by the State of Texas in District Court; Requires Annual Reporting to the State.



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	412
TOTAL REVENUES		115	47,585	10,600	10,600	23,486
TOTAL FUNDS AVAILABLE		\$ 9,593	\$ 56,878	\$ 57,328	\$ 57,328	\$ 70,214
EXPENDITURES:						
Other agencies seizure share	412-6200-01-00	300	9,650	5,000	5,000	8,577
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	\$ 40,153
Excess (deficiency) of revenues over (under) expenditures		(185)	37,435	(6,400)	(6,400)	(16,666)
ENDING FUND BALANCE	412-3111-00-00	\$ 9,293	\$ 46,728	\$ 40,328	\$ 40,328	\$ 30,061

Fines and Forfeitures are distributed to the Town through the District Court and State of Texas; the Town completes an annual report to the State on this Fund.



SPECIAL REVENUE FUNDS

(Fund 825)

Park Development Fees

Amended Budget

FY 2012-2013

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



SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 825-Park Development Fees

ACCOUNT DESCRIPTION	ACCOUNT CODES	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	YTD 2012-2013
BEGINNING FUND BALANCE	825-3111-00-00	\$ 113,705	\$ 95,492	\$ 96,609	\$ 96,609	\$ 96,609
REVENUES:						
Park Development Fees	825-5462-00-00	-	-	-	-	-
HOA Matching Funds	825-5463-00-00	-	-	-	-	-
Interest	825-5611-00-00	1,337	1,118	1,000	1,000	509
TOTAL REVENUES		1,337	1,118	1,000	1,000	509
TOTAL FUNDS AVAILABLE		\$ 115,042	\$ 96,609	\$ 97,609	\$ 97,609	\$ 97,118
EXPENDITURES:						
Transfers out	825-8994-78-00	19,550	-	-	-	73,220
LE Sports Field 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

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



LITTLE ELM

Economic Development Corporation

4A Sales Tax

Budget Report

as of

September 30, 2013



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

ACCOUNT CODES	ACCOUNT DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ACTUAL 2012- 2013
Revenue and Other Sources						
811-5132-00-00	CITY SALES TAXES	854,038	965,259	1,078,852	1,112,000	1,119,927
811-5400-00-00	MISCELLANEOUS	-	7,540	-	-	-
811-5611-00-00	INTEREST EARNINGS	15,412	17,439	15,000	15,175	14,955
811-5682-00-00	RENTAL FEES	83,775	58,815	12,600	10,210	10,210
811-8900-00-00	LOAN PROCEEDS	-	7,780,815	-	2,000,000	2,000,000
811-8912-00-00	OTHER FINANCING SOURCES	-	10,765	-	-	-
Total Revenues and Other Sources		953,225	8,840,633	1,106,452	3,137,385	3,145,093
Expenditures						
Principal and Interest on Debt						
811-5720-80-00	PRINCIPAL-POINT BANK-ONE ELM PLACE	45,417	301,883	-	-	-
811-5721-80-00	INTEREST-POINT BANK -ONE ELM PLACE	17,695	1,269	-	-	-
811-6001-80-00	INTEREST-SHAE PROMISSORY NOTE - \$2.9M	118,250	24,385	-	-	-
811-6002-80-00	INTEREST-POINT BANK NOTE-BRAEWOOD - \$3.4M	160,296	16,688	-	-	-
811-6003-80-00	INTEREST-BRETT COCHRAN NOTE - \$1M	-	101,643	-	-	-
811-6004-80-00	PRINCIPAL-LOAN CONSOLIDATION	-	274,273	283,957	330,450	330,449
811-6005-80-00	INTEREST-LOAN CONSOLIDATION	-	269,950	260,266	281,750	281,745
811-6006-80-00	PRINCIPAL-SHAE NOTE/ MDS REALITY	-	2,909,589	-	-	-
811-6007-80-00	PRINCIPAL-BRAEWOOD NOTE-POINT BANK	-	3,400,000	-	-	-
811-6008-80-00	PRINCIPAL-BRET COCHRAN NOTE	-	1,000,000	-	-	-
811-6009-80-00	LAND ACQUISTION LOAN (Proposed)	-	-	108,300	-	-
811-6591-80-00	FINANCING COSTS	-	122,534	-	-	-
Total Debt Expenditures		341,658	8,422,214	652,523	612,200	612,194
Personnel Costs						
811-6108-80-00	SALARIES AND WAGES	28,596	93,125	103,464	118,500	118,483
811-6114-80-00	TMRS	3,077	9,420	10,390	10,910	10,908
811-6115-80-00	LONGEVITY PAY	-	-	60	60	60
811-6117-80-00	EDUCATION PAY	-	-	-	230	228
811-6118-80-00	CAR ALLOWANCE	1,477	6,166	6,400	6,400	6,425
811-6141-80-00	SOCIAL SECURITY	2,378	7,411	8,409	9,310	9,282
811-6142-80-00	GROUP INSURANCE	1,717	6,401	7,528	7,180	7,178
811-6143-80-00	WORKERS COMPENSATION	74	296	311	425	402
811-6145-80-00	TEXAS EMPLOYMENT COMMISSION	72	352	522	60	53
Total Personnel Expenditures		37,391	123,171	137,084	153,075	153,018



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

ACCOUNT CODES	ACCOUNT DESCRIPTION	ACTUAL 2010-2011	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ACTUAL 2012- 2013
Other Operating Costs						
811-6211-80-00	LEGAL SERVICES (Attorney)	15,661	15,955	15,000	26,000	25,967
811-6214-80-00	PROFESSIONAL SERVICES	130,479	-	5,000	26,000	26,956
811-6229-80-00	OFFICE DEVELOPMENT	9,292	5,368	5,000	7,000	7,010
811-6231-80-00	CONTRACTED SERVICES	68,060	31,865	25,000	14,500	14,258
811-6232-80-00	GENERAL ADVERTISING AND WEBSITE	1,820	2,870	2,500	1,800	1,800
811-6272-80-00	COMMUNICATIONS	333	2,019	1,800	2,600	2,602
811-6276-80-00	TUITION REIMBURSEMENT	2,500	2,561	2,500	2,565	2,565
811-6278-80-00	PROPERTY MANAGEMENT	23,771	18,272	5,000	3,156	3,456
811-6333-80-00	MISC. EXPENDITURES	1,500	-	-	-	320
811-6342-80-00	OFFICE SUPPLIES	3,277	3,994	3,500	3,360	3,174
811-6343-80-00	ADVERTISING	9,948	81,265	107,800	113,750	116,031
811-6344-80-00	PRINTING AND MAILING	-	5,886	6,000	4,050	4,197
811-6346-80-00	TRADE SHOW BOOTH EXPENSE	739	5,494	4,500	15,100	15,485
811-6347-80-00	TRADE SHOWS EXPENSE	5,971	16,386	12,500	18,765	18,765
811-6349-80-00	SPECIALTY ITEMS EXPENSE	1,515	1,964	2,500	-	-
811-6354-80-00	EMPLOYEE & PUBLIC RELATIONS	862	3,627	3,000	7,075	7,981
811-6719-80-00	UNIFORMS	926	1,209	750	900	884
811-6712-80-00	DUES & MEMBERSHIPS	3,748	7,956	7,500	6,525	6,524
811-6715-80-00	SCHOOLS AND SEMINARS	12,223	21,787	35,000	21,000	20,237
811-6729-80-00	LAND ACQUISITION FOR REDEVELOPMENT	-	-	-	1,550,000	1,553,774
811-6730-80-00	INCENTIVES	70,080	35,500	50,000	70,500	70,316
Total Operating Expenditures		362,704	263,980	294,850	1,894,646	1,902,301
Transfers to Other Funds						
811-6250-80-00	TRANSFER TO GENERAL FUND	26,000	30,000	30,000	30,000	30,000
811-6251-80-00	TRANSFER TO CAP PROJECT FUND	-	-	-	-	-
811-6252-80-00	TRANSFER TO TIRZ (80% OF SALES TAX)	101,753	25,595	52,000	63,575	63,575
Total Transfers		127,753	55,595	82,000	93,575	93,575
TOTAL EXPENDITURES		869,506	8,864,959	1,166,457	2,753,496	2,761,088
EXCESS REVENUES OVER (UNDER) EXPENDITURES		83,719	(24,326)	(60,005)	383,889	384,005
BEGINNING FUND BALANCE		8,962,369	9,046,088	9,021,763	9,021,763	9,021,763
ENDING FUND BALANCE		9,046,088	9,021,763	8,961,757	9,405,652	9,405,767

Unrestricted and Undesignated Fund Balance
 Restricted Value of Assets for Resale

2,082,815
 7,322,953
 9,405,767



LITTLE ELM
Community Development Corporation
4B Sales Tax
Budget Report
FY 2012-2013

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



COMMUNITY DEVELOPMENT CORPORATION
BUDGET REPORT
 (Revenues, Expenditures and Change in Fund Balance)
 FYE 09-30-2013

ACCOUNT CODES	ACCOUNT DESCRIPTION	ACTUAL 2011-2012	BUDGET 2012-2013	AMENDED 2012-2013	ACTUAL 2012-2013	% of Budget	Budget Remaining
BEGINNING FUND BALANCE		\$ 1,098,214	\$ 1,266,230	\$ 1,266,230	\$ 1,266,230		
OPERATING REVENUES							
814-5132-00-00	CITY SALES TAXES	482,629	540,000	540,000	559,964	103.70%	(19,964)
814-5611-00-00	INTEREST EARNINGS	13,585	13,500	13,500	11,246	83.31%	2,254
814-5400-00-00	MISCELLANEOUS	0	0	0	0	0.00%	0
TOTAL REVENUES		496,214	553,500	553,500	571,210	103.20%	(17,710)
OPERATING EXPENDITURES							
814-6211-90-00	PROFESSIONAL/LEGAL	83	377,500	377,500	287,195	76.08%	90,305
814-6333-90-00	MISC. EXPENDITURES	0	250	250	781	312.21%	(531)
814-6343-90-00	ADVERTISING	0	150	150	0	0.00%	150
814-6707-90-00	SIGNS	0	200	200	0	0.00%	200
814-6715-90-00	SEMINARS/TRAINING	0	400	400	0	0.00%	400
814-6250-90-00	TRANSFER TO GENERAL FUND	12,000	12,000	12,000	12,000	100.00%	0
814-6275-90-00	TRANSFER TO CAPITAL PROJ FUND	0	0	0	0	0.00%	0
814-6276-90-00	TRANSFER TO DEBT SERVICE FUND	186,215	189,000	189,000	189,000	100.00%	0
814-6277-90-00	TRANSFER TO STREETScape FUND	50,000	50,000	50,000	50,000	100.00%	0
TOTAL OPERATING EXPENDITURES		248,298	629,500	629,500	538,975	85.62%	90,525
PROJECT EXPENDITURES							
814-6335-90-00	STREETScape WALKER LANE	0	0	0	0	0.00%	0
814-6336-90-00	4B PROJECTS	79,900	0	0	0	0.00%	0
TOTAL PROJECT EXPENDITURES		79,900	0	0	0	0.00%	0
TOTAL OPERATING AND PROJECT EXPENDITURES		328,198	629,500	629,500	538,975	85.62%	90,525
NET GAIN (LOSS)		168,016	(76,000)	(76,000)	32,235	XXX	
ENDING FUND BALANCE		\$ 1,266,230	\$ 1,190,230	\$ 1,190,230	\$ 1,298,465	XXX	

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