

**TOWN OF CROSS ROADS**

**ORDINANCE NO. 2023-07**

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF CROSS ROADS, TEXAS, AMENDING THE BUDGET FOR THE TOWN OF CROSS ROADS, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; PROVIDING THAT THE BUDGET TO BE KEPT IN TOWN SECRETARY'S OFFICE; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town Council approved the Fiscal Year 2022-2023 budget at a meeting conducted on September 18, 2022 where all interested persons were given an opportunity to be heard for or against any item therein; and,

**WHEREAS**, as required by Texas Local Government Code 102.002, the budget officer has prepared a municipal budget to cover the proposed expenditures of the municipal government for the succeeding year; and,

**WHEREAS**, the Town Council finds that the passage of this Ordinance is in the best interest of the citizens of Cross Roads.

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF CROSS ROADS, TEXAS:**

**SECTION 1:** That, all matters stated in the Recitals hereinabove are found to be true and correct and are incorporated herein by reference as if copied in their entirety.

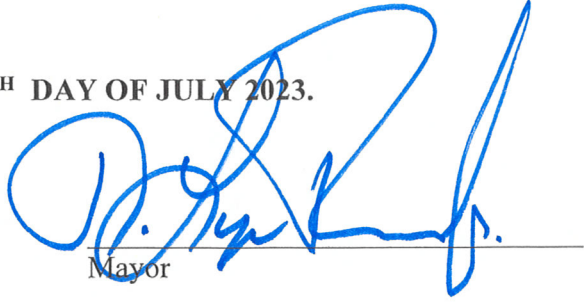
**SECTION 2:** That the Council hereby adopts the amended budget for the fiscal year beginning October 1, 2022, and ending September 30, 2023 as shown in *Exhibit "A."*

**SECTION 4.** That a copy of the official adopted 2022-2023 budget documents shall be kept on file in the office of the Town Secretary

**SECTION 5:** If any portion of this Ordinance shall, for any reason, be declared invalid by any court of competent jurisdiction, such invalidity shall not affect the remaining provisions hereof and the Council hereby determines that it would have adopted this Ordinance without the invalid provision.

**SECTION 6:** That this Ordinance shall become effective from and after its date of passage.

PASSED AND APPROVED ON THIS 10<sup>TH</sup> DAY OF JULY 2023.



\_\_\_\_\_  
Mayor

ATTEST:



\_\_\_\_\_  
Town Secretary

APPROVED AS TO FORM:



\_\_\_\_\_  
Town Attorney

**EXHIBIT A**  
**AMENDED FY 2022-2023 BUDGET**

## 100 - GENERAL FUND SUMMARY

Category	FY 23 Approved	FY 23 Proposed Amend 1	diff from adopt vs amend
<b>REVENUES - GENERAL FUND - 100</b>			
Sales Tax	\$ 3,419,000.00	\$ 3,073,000.00	-10.1%
Franchise Taxes	\$ 166,750.00	\$ 227,500.00	36.4%
Licenses & Permits	\$ 335,000.00	\$ 233,095.00	-30.4%
Court Revenue	\$ 190,000.00	\$ 178,000.00	-6.3%
Fines & Fees	\$ 20,000.00	\$ 27,000.00	35.0%
Contributions	\$ 22,250.00	\$ 27,605.00	24.1%
Investment Income	\$ 5,000.00	\$ 40,000.00	700.0%
Miscellaneous	\$ -	\$ 1,200.00	
Intergovernmental	\$ -	\$ -	
Donations	\$ -	\$ 18,000.00	
Other Income	\$ -	\$ 13,500.00	
Transfers	\$ -	\$ -	
<b>TOTAL REVENUES - GENERAL FUND</b>	<b>\$ 4,158,000.00</b>	<b>\$ 3,838,900.00</b>	<b>-7.7%</b>
<b>EXPENSES - GENERAL FUND - 100</b>			
<b>ADMINISTRATION - 110</b>			
Personnel and Benefits	\$ 617,780.00	\$ 612,600.00	-0.8%
Supplies	\$ 10,950.00	\$ 13,250.00	21.0%
Contractual Services	\$ 867,904.00	\$ 855,629.00	-1.4%
Maintenance	\$ 8,300.00	\$ 19,000.00	128.9%
Capital Outlay	\$ 6,500.00	\$ 4,500.00	-30.8%
<b>Subtotal</b>	<b>\$ 1,511,434.00</b>	<b>\$ 1,504,979.00</b>	<b>-0.4%</b>
<b>MUNICIPAL COURT - 210</b>			
Personnel and Benefits	\$ 10,255.25	\$ 11,267.50	9.9%
Supplies	\$ 7,350.00	\$ 5,850.00	-20.4%
Contractual Services	\$ 24,000.00	\$ 31,600.00	31.7%
Capital Outlay	\$ -	\$ -	
<b>Subtotal</b>	<b>\$ 41,605.25</b>	<b>\$ 48,717.50</b>	<b>17.1%</b>
<b>POLICE -310</b>			
Personnel and Benefits	\$ 1,272,168.00	\$ 1,183,500.00	-7.0%
Supplies	\$ 63,300.00	\$ 56,000.00	-11.5%
Contractual Services	\$ 154,100.00	\$ 136,000.00	-11.7%
Maintenance	\$ 41,000.00	\$ 53,000.00	29.3%
<b>Subtotal</b>	<b>\$ 1,530,568.00</b>	<b>\$ 1,428,500.00</b>	<b>-6.7%</b>
<b>PARKS &amp; RECREATION - 410</b>			
Contractual Services	\$ 13,990.00	\$ 14,000.00	0.1%
Maintenance	\$ 18,000.00	\$ 18,000.00	0.0%
<b>Subtotal</b>	<b>\$ 31,990.00</b>	<b>\$ 32,000.00</b>	<b>0.03%</b>

100 - GENERAL FUND SUMMARY

Category	FY 23 Approved	FY 23 Proposed Amend 1	diff from adopt vs amend
<b>COMMUNITY DEVELOPMENT - 510</b>			
Contractual Services	\$ 2,000.00	\$ 2,000.00	0.0%
<b>Subtotal</b>	<b>\$ 2,000.00</b>	<b>\$ 2,000.00</b>	0.0%
<b>INSPECTIONS - 520</b>			
Contractual Services	\$ 21,500.00	\$ 57,500.00	167.4%
<b>Subtotal</b>	<b>\$ 21,500.00</b>	<b>\$ 57,500.00</b>	167.4%
<b>PUBLIC WORKS - 610</b>			
Contractual Services	\$ 99,100.00	\$ 116,000.00	17.1%
<b>Subtotal</b>	<b>\$ 99,100.00</b>	<b>\$ 116,000.00</b>	17.1%
<b>TRANSFERS OUT - 710</b>			
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>DECISION PACKAGE - OPERATING EXPENSE</b>			
Placeholder	\$ -	\$ -	
<b>TOTAL OPERATING EXP - GEN. FUND</b>	<b>\$ 3,238,197.25</b>	<b>\$ 3,189,696.50</b>	-1.5%
Net Operating Income	\$ 919,802.75	\$ 649,203.50	-29.4%
<b>TRANSFERS OUT - 710 - FUND BALANCE - CAPITAL</b>			
	\$ 660,860.00	\$ 473,345.00	-28.4%

**SUMMARY ALL OTHER FUNDS**

Category	FY 23 Approved	FY 23 Proposed Amend 1	diff from adopt vs amend
<b>LEGAL CONTINGENCY</b>			
<b>REVENUES - LEGAL CONTINGENCY - 150</b>			
Investment Income	\$ 1,012.30	\$ 7,000.00	
Transfers	\$ -	\$ -	
<b>TOTAL REVENUES - LEGAL CONTINGENCY</b>	<b>\$ 1,012.30</b>	<b>\$ 7,000.00</b>	591.5%
<b>EXPENSES - LEGAL CONTINGENCY - 150</b>			
Contractual Services	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	
<b>TOTAL EXPENSES - LEGAL CONTINGENCY</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Income	\$ 1,012.30	\$ 7,000.00	591.5%
<b>FUND BALANCE</b>	<b>\$ 506,977.00</b>	<b>\$ 512,964.70</b>	1.2%
<b>MUNICIPAL DEVELOPMENT DISTRICT</b>			
<b>REVENUES - MDD - 210</b>			
Sales Tax	\$ 500,000.00	\$ 445,000.00	
Investment Income	\$ 1,750.00	\$ 13,000.00	
Miscellaneous	\$ 15,000.00	\$ 15,000.00	
Other Income	\$ -	\$ -	
Transfers	\$ -	\$ -	
<b>TOTAL REVENUES - MUNICIPAL DEV. DISTRICT</b>	<b>\$ 516,750.00</b>	<b>\$ 473,000.00</b>	-8.5%
<b>EXPENSES - MDD - 210</b>			
Contractual Services	\$ 132,100.00	\$ 157,655.00	
Maintenance	\$ 40,000.00	\$ 40,000.00	
Debt Service	\$ 50,019.28	\$ 50,019.28	
Capital Outlay	\$ -	\$ -	
<b>TOTAL EXPENSES - MUNICIPAL DEV. DISTRICT</b>	<b>\$ 222,119.28</b>	<b>\$ 247,674.28</b>	11.5%
Net Income	\$ 294,630.72	\$ 225,325.72	-23.5%
<b>FUND BALANCE</b>	<b>\$ 1,030,787.85</b>	<b>\$ 961,482.85</b>	-6.7%
<b>COURT TECHNOLOGY</b>			
<b>REVENUES - COURT TECHNOLOGY - 240</b>			
Court Revenue	\$ 7,500.00	\$ 4,800.00	
Investment Income	\$ -	\$ -	
<b>TOTAL REVENUES - COURT TECHNOLOGY</b>	<b>\$ 7,500.00</b>	<b>\$ 4,800.00</b>	-36.0%
<b>EXPENSES - COURT TECHNOLOGY - 240</b>			
Contractual Services	\$ 9,500.00	\$ 13,500.00	
Capital Outlay	\$ -	\$ -	
<b>TOTAL EXPENSES - COURT TECHNOLOGY</b>	<b>\$ 9,500.00</b>	<b>\$ 13,500.00</b>	42.1%
Net Income	\$ (2,000.00)	\$ (8,700.00)	335.0%
<b>FUND BALANCE</b>	<b>\$ 8,498.00</b>	<b>\$ 1,798.00</b>	-78.8%

**SUMMARY ALL OTHER FUNDS**

Category	FY 23 Approved	FY 23 Proposed Amend 1	diff from adopt vs amend
<b>COURT SECURITY</b>			
<b>REVENUES - COURT SECURITY - 241</b>			
Court Revenue	\$ 5,625.00	\$ 5,625.00	
Investment Income	\$ -	\$ 25.00	
TOTAL REVENUES - COURT SECURITY	\$ 5,625.00	\$ 5,650.00	0.4%
		\$ -	
<b>EXPENSES - COURT SECURITY - 241</b>			
Contractual Services	\$ 5,000.00	\$ 5,000.00	
Capital Outlay	\$ -	\$ -	
TOTAL EXPENSES - COURT SECURITY	\$ 5,000.00	\$ 5,000.00	0.0%
Net Income	\$ 625.00	\$ 650.00	4.0%
FUND BALANCE	\$ 33,618.57	\$ 33,643.57	0.1%
<b>TRUANCY</b>			
<b>REVENUES - TRUANCY - 242</b>			
Court Revenue	\$ 5,625.00	\$ 5,625.00	
Transfers	\$ -	\$ -	
TOTAL REVENUES - TRUANCY	\$ 5,625.00	\$ 5,625.00	0.0%
<b>EXPENSES - TRUANCY - 242</b>			
Contractual Services	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	
TOTAL EXPENSES - TRUANCY	\$ -	\$ -	
Net Income	\$ 5,625.00	\$ 5,625.00	0.0%
FUND BALANCE	\$ 24,073.93	\$ 24,073.93	0.0%
<b>JURY</b>			
<b>REVENUES - JURY - 243</b>			
Court Revenue	\$ 100.00	\$ 100.00	
Transfers	\$ -	\$ -	
TOTAL REVENUES - JURY	\$ 100.00	\$ 100.00	0.0%
<b>EXPENSES - JURY - 243</b>			
Contractual Services	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	
TOTAL EXPENSES - JURY	\$ -	\$ -	
Net Income	\$ 100.00	\$ 100.00	0.0%
FUND BALANCE	\$ 468.80	\$ 468.80	0.0%
<b>LEOSE</b>			
<b>REVENUES - LEOSE - 260</b>			
Investment Income	\$ -	\$ -	
Intergovernmental	\$ 1,100.00	\$ 750.00	
TOTAL REVENUES - LEOSE	\$ 1,100.00	\$ 750.00	-31.8%



**SUMMARY ALL OTHER FUNDS**

Category	FY 23 Approved	FY 23 Proposed Amend 1	diff from adopt vs amend
<b>EXPENSES - LEOSE -260</b>			
Contractual Services	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	
<b>TOTAL EXPENSES - LEOSE</b>	<b>\$ -</b>	<b>\$ -</b>	
Net Income	\$ 1,100.00	\$ 750.00	-31.8%
<b>FUND BALANCE</b>	<b>\$ 1,577.67</b>	<b>\$ 1,227.67</b>	-22.2%
<b>POLICE DONATIONS</b>			
<b>REVENUES - POLICE DONATIONS - 265</b>			
Contributions	\$ -	\$ 1,700.00	
Donations	\$ 1,700.00	\$ -	
Intergovernmental	\$ -	\$ -	
<b>TOTAL REVENUES - POLICE DONATIONS</b>	<b>\$ 1,700.00</b>	<b>\$ 1,700.00</b>	0.0%
<b>EXPENSES - POLICE DONATIONS - 265</b>			
Supplies	\$ 11,000.00	\$ 11,000.00	
Grants	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	
<b>TOTAL EXPENSES - POLICE DONATIONS</b>	<b>\$ 11,000.00</b>	<b>\$ 11,000.00</b>	0.0%
Net Income	\$ (9,300.00)	\$ (9,300.00)	0.0%
<b>FUND BALANCE</b>	<b>\$ 4,355.70</b>	<b>\$ 4,355.70</b>	0.0%
<b>CAPITAL IMPROVEMENT</b>			
<b>REVENUES - CAPITAL IMPROVEMENT - 310</b>			
Investment Income	\$ 3,140.00	\$ -	
Contributions	\$ -	\$ -	
Transfers	\$ -	\$ -	
<b>TOTAL REVENUES - CAPITAL IMPROVEMENT</b>	<b>\$ 3,140.00</b>	<b>\$ -</b>	-100.0%
<b>EXPENSES - CAPITAL IMPROVEMENT - 310</b>			
Contractual Services	\$ -	\$ -	
Capital Outlay	\$ 25,000.00	\$ 25,000.00	
<b>TOTAL EXPENSES - CAPITAL IMPROVEMENT</b>	<b>\$ 25,000.00</b>	<b>\$ 25,000.00</b>	0.0%
Net Income	\$ (21,860.00)	\$ (25,000.00)	14.4%
<b>FUND BALANCE</b>	<b>\$ 92,140.00</b>	<b>\$ 89,000.00</b>	-3.4%
<b>PARK IMPROVEMENT</b>			
<b>REVENUES - PARK IMPROVEMENT - 320</b>			
Fines and Fees	\$ -	\$ -	
Intergovernmental	\$ -	\$ -	
Donations	\$ -	\$ -	
Transfers	\$ -	\$ -	
<b>TOTAL REVENUES - PARK IMPROVEMENT</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENSES - PARK IMPROVEMENT - 320</b>			
Contractual Services	\$ 30,000.00	\$ 30,000.00	



**SUMMARY ALL OTHER FUNDS**

Category	FY 23 Approved	FY 23 Proposed Amend 1	diff from adopt vs amend
Capital Outlay	\$ -	\$ 9,700.00	
TOTAL EXPENSES - PARK IMPROVEMENT	\$ 30,000.00	\$ 39,700.00	32.3%
Net Income	\$ (30,000.00)	\$ (39,700.00)	32.3%
FUND BALANCE	\$ 69,696.79	\$ 59,996.79	-13.9%

**VEHICLE/EQUIPMENT REPLACEMENT**

**REVENUES - VEHICLE/EQUIPMENT REPLACEMENT - 330**

Intergovernmental	\$ -	\$ 5,000.00	
Miscellaneous	\$ 20,000.00	\$ 20,000.00	
Other Income	\$ -	\$ -	
Transfers	\$ 75,000.00	\$ 257,500.00	
TOTAL REVENUES -VEHICLE/EQUIP REPLACE	\$ 95,000.00	\$ 282,500.00	197.4%

**EXPENSES - VEHICLE/EQUIPMENT REPLACEMENT - 330**

Contractual Services	\$ -	\$ -	
Capital Outlay	\$ 190,000.00	\$ 222,650.00	
TOTAL EXPENSES -VEHICLE/EQUIP REPLACE	\$ 190,000.00	\$ 222,650.00	17.2%
Net Income	\$ (95,000.00)	\$ 59,850.00	-163.0%
FUND BALANCE	\$ (81,408.27)	\$ 73,441.73	-190.2%

**PUBLIC SAFETY BUILDING**

**REVENUES - PUBLIC SAFETY BUILDING - 350**

Investment Income	\$ 1,375.52	\$ 11,000.00	
Contributions	\$ -	\$ -	
Transfers	\$ -	\$ -	
TOTAL REVENUES - PUBLIC SAFETY BLDG	\$ 1,375.52	\$ 11,000.00	699.7%

**EXPENSES - PUBLIC SAFETY BUILDING - 350**

Contractual Services	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	
TOTAL EXPENSES - PUBLIC SAFETY BLDG	\$ -	\$ -	
Net Income	\$ 1,375.52	\$ 11,000.00	699.7%
FUND BALANCE	\$ 688,354.81	\$ 697,979.29	1.4%

**ROAD IMPROVEMENT**

**REVENUES - ROAD IMPROVEMENT - 370**

Investment Income	\$ 2,972.79	\$ 28,000.00	
Intergovernmental	\$ 194,036.00	\$ 85,000.00	
Contributions	\$ -	\$ -	
Transfers	\$ 585,860.00	\$ 435,845.00	
TOTAL REVENUES - ROAD IMPROVEMENT	\$ 782,868.79	\$ 548,845.00	-29.9%

**EXPENSES - ROAD IMPROVEMENT -370**

Contractual Services	\$ 90,000.00	\$ 90,000.00	
Capital Outlay	\$ -	\$ -	
TOTAL EXPENSES - ROAD IMPROVEMENT	\$ 90,000.00	\$ 90,000.00	0.0%

**SUMMARY ALL OTHER FUNDS**

Category	FY 23 Approved	FY 23 Proposed Amend 1	diff from adopt vs amend
Net Income	\$ 692,868.79	\$ 458,845.00	-33.8%
<b>FUND BALANCE</b>	<b>\$ 1,030,213.58</b>	<b>\$ 986,189.79</b>	<b>-4.3%</b>
<b>COVID GRANT</b>			
<b>REVENUES - COVID GRANT - 510</b>			
Investment Income	\$ 1,500.00	\$ 750.00	
Intergovernmental	\$ 187,821.00	\$ -	
Transfers	\$ -	\$ -	
<b>TOTAL REVENUES -COVID GRANT</b>	<b>\$ 189,321.00</b>	<b>\$ 750.00</b>	<b>-99.6%</b>
<b>EXPENSES - COVID GRANT - 510</b>			
Contractual Services	\$ -	\$ -	
Grants	\$ -	\$ -	
Capital Outlay	\$ 194,036.41	\$ 305,000.00	
<b>TOTAL EXPENSES -VEHICLE/EQUIP REPLACE</b>	<b>\$ 194,036.41</b>	<b>\$ 305,000.00</b>	<b>57.2%</b>
Net Income	\$ (4,715.41)	\$ (304,250.00)	6352.2%
<b>FUND BALANCE</b>	<b>\$ 373,387.60</b>	<b>\$ 73,853.01</b>	<b>-80.2%</b>

**100 - GENERAL FUND**

Account #	Account Description	Category	FY 23 Approved	FY 23 Proposed Amend 1
<b>REVENUES - GENERAL FUND - 100</b>				
100-40100	Sales Tax Revenue	Sales Tax	\$ 3,400,000.00	\$ 3,050,000.00
100-40110	Mixed Beverage Tax Revenue	Sales Tax	\$ 19,000.00	\$ 23,000.00
	<b>Subtotal</b>	<b>Sales Tax</b>	<b>\$ 3,419,000.00</b>	<b>\$ 3,073,000.00</b>
100-40120	Franchise Tax Telecom	Franchise Taxes	\$ 3,500.00	\$ 3,500.00
100-40121	Franchise Tax Waste	Franchise Taxes	\$ 24,750.00	\$ 26,000.00
100-40122	Franchise Tax Electric	Franchise Taxes	\$ 99,500.00	\$ 141,000.00
100-40123	Franchise Tax Gas	Franchise Taxes	\$ 20,000.00	\$ 28,500.00
100-40124	Franchise Tax Mustang SUD	Franchise Taxes	\$ 19,000.00	\$ 28,500.00
	<b>Subtotal</b>	<b>Franchise Taxes</b>	<b>\$ 166,750.00</b>	<b>\$ 227,500.00</b>
100-40200	Development/Platting/Permit Fees	Licenses & Permits	\$ 47,500.00	\$ 20,000.00
100-40201	Infrastructure Inspection Fees	Licenses & Permits	\$ 68,000.00	\$ 72,000.00
100-40202	Residential Bldg Permits and Inspec	Licenses & Permits	\$ 90,000.00	\$ 55,000.00
100-40203	Commercial Bldg Permits and Inspe	Licenses & Permits	\$ 100,000.00	\$ 50,000.00
100-40204	Septic Permits and Fees	Licenses & Permits	\$ 8,500.00	\$ 3,000.00
100-40206	Health Inspection and Fees	Licenses & Permits	\$ 17,000.00	\$ 22,000.00
100-40207	Alcohol Permit/License	Licenses & Permits	\$ 1,200.00	\$ 5,095.00
100-40208	Signs Permit and Fees	Licenses & Permits	\$ 2,800.00	\$ 6,000.00
	<b>Subtotal</b>	<b>Licenses &amp; Permits</b>	<b>\$ 335,000.00</b>	<b>\$ 233,095.00</b>
100-40210	Municipal Court Fines	Court Revenue	\$ 190,000.00	\$ 178,000.00
	<b>Subtotal</b>	<b>Court Revenue</b>	<b>\$ 190,000.00</b>	<b>\$ 178,000.00</b>
100-40300	Administrative Fees	Fines & Fees	\$ 17,500.00	\$ 24,000.00
100-40314	Credit Card Processing Fee	Fines & Fees	\$ 2,500.00	\$ 3,000.00
	<b>Subtotal</b>	<b>Fines &amp; Fees</b>	<b>\$ 20,000.00</b>	<b>\$ 27,000.00</b>
100-40304	MDD Contribution	Contributions	\$ 22,250.00	\$ 27,605.00
100-40500	Developer Contributions	Contributions	\$ -	\$ -
	<b>Subtotal</b>	<b>Contributions</b>	<b>\$ 22,250.00</b>	<b>\$ 27,605.00</b>
100-40306	Interest Revenue	Investment Income	\$ 5,000.00	\$ 40,000.00
	<b>Subtotal</b>	<b>Investment Income</b>	<b>\$ 5,000.00</b>	<b>\$ 40,000.00</b>
100-40315	Miscellaneous Income	Miscellaneous	\$ -	\$ 1,200.00
	<b>Subtotal</b>	<b>Miscellaneous</b>	<b>\$ -</b>	<b>\$ 1,200.00</b>
100-40410	Intergovernmental Revenue	Intergovernmental	\$ -	\$ -
	<b>Subtotal</b>	<b>Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>
100-40455	Donations	Donations	\$ -	\$ 18,000.00
	<b>Subtotal</b>	<b>Donations</b>	<b>\$ -</b>	<b>\$ 18,000.00</b>
100-40610	Insurance Proceeds	Other Income	\$ -	\$ 13,500.00
	<b>Subtotal</b>	<b>Other Income</b>	<b>\$ -</b>	<b>\$ 13,500.00</b>
100-40910	Transfers In	Transfers	\$ -	\$ -
	<b>Subtotal</b>	<b>Transfers</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES - GENERAL FUND</b>			<b>\$ 4,158,000.00</b>	<b>\$ 3,838,900.00</b>

100 - GENERAL FUND

Account #	Account Description	Category	FY 23 Approved	FY 23 Proposed Amend 1
<b>EXPENSES - GENERAL FUND - 100</b>				
<b>ADMINISTRATION - 110</b>				
100-110-51101	Payroll Expenses: Wages	Personnel and Benefi	\$ 481,000.00	\$ 475,000.00
100-110-51102	Overtime	Personnel and Benefi	\$ 500.00	\$ 800.00
100-110-51105	Longevity Pay	Personnel and Benefi	\$ 5,950.00	\$ 950.00
100-110-51109	Auto Allowance	Personnel and Benefi	\$ 1,800.00	\$ 1,800.00
100-110-51210	Payroll Expenses: Company Contrib	Personnel and Benefi	\$ 38,480.00	\$ 47,500.00
100-110-51215	Payroll Expenses: Taxes	Personnel and Benefi	\$ 37,750.00	\$ 37,250.00
100-110-51216	Employee Health Benefits	Personnel and Benefi	\$ 48,450.00	\$ 47,000.00
100-110-51220	Workers Compensation	Personnel and Benefi	\$ 2,000.00	\$ 500.00
100-110-51230	Unemployment	Personnel and Benefi	\$ 1,600.00	\$ 1,600.00
100-110-51250	Mileage Reimbursements-Non Tax	Personnel and Benefi	\$ 150.00	\$ 100.00
100-110-51255	Miscellaneous Reimbursements	Personnel and Benefi	\$ 100.00	\$ 100.00
	<b>Subtotal</b>	<b>Personnel and Benefi</b>	<b>\$ 617,780.00</b>	<b>\$ 612,600.00</b>
100-110-52014	Office Supplies	Supplies	\$ 7,500.00	\$ 6,500.00
100-110-52030	Postage	Supplies	\$ 1,250.00	\$ 1,250.00
100-110-52100	Minor Tools and Equipment	Supplies	\$ 2,200.00	\$ 5,500.00
	<b>Subtotal</b>		<b>\$ 10,950.00</b>	<b>\$ 13,250.00</b>
100-110-53001	Accounting and Auditing Fees	Contractual Services	\$ 15,000.00	\$ 15,000.00
100-110-53002	Advertising and Promotion	Contractual Services	\$ 12,000.00	\$ 12,000.00
100-110-53004	Software	Contractual Services	\$ 28,000.00	\$ 28,000.00
100-110-53006	Codification Services	Contractual Services	\$ 3,250.00	\$ 3,250.00
100-110-53010	Property and Liability Insurance	Contractual Services	\$ 3,000.00	\$ 3,425.00
100-110-53012	Legal Fees	Contractual Services	\$ 75,000.00	\$ 75,000.00
100-110-53015	Dues and Subscriptions	Contractual Services	\$ 1,000.00	\$ 1,000.00
100-110-53016	Public Notices/Dues	Contractual Services	\$ 1,000.00	\$ 2,500.00
100-110-53022	Training and Travel	Contractual Services	\$ 14,000.00	\$ 14,000.00
100-110-53028	Lovetts 380 Agreement	Contractual Services		\$ -
100-110-53030	Credit Card Charge	Contractual Services	\$ 2,500.00	\$ 3,000.00
100-110-53033	Community Events	Contractual Services	\$ -	\$ 20,000.00
100-110-53045	Lease and CAM Pmts - Town Hall	Contractual Services	\$ 68,900.00	\$ 68,900.00
100-110-53050	Careflite Services	Contractual Services	\$ 2,400.00	\$ 2,000.00
100-110-53055	City of Aubrey Library Fund	Contractual Services	\$ 10,000.00	\$ 10,000.00
100-110-53080	Engineering Services	Contractual Services	\$ 62,500.00	\$ 30,000.00
100-110-53081	Information Technology Services	Contractual Services	\$ -	\$ -
100-110-53083	Professional Services	Contractual Services	\$ 83,500.00	\$ 83,500.00
100-110-53110	Utilities	Contractual Services	\$ 6,750.00	\$ 7,250.00
100-110-53225	Interlocal Fire	Contractual Services	\$ 452,300.00	\$ 452,300.00
100-110-53610	Election Expense	Contractual Services	\$ 6,500.00	\$ 4,200.00
100-110-53800	Sales Tax Overpmt 12/21 to 5/25 P	Contractual Services	\$ 20,304.00	\$ 20,304.00
	<b>Subtotal</b>	<b>Contractual Services</b>	<b>\$ 867,904.00</b>	<b>\$ 855,629.00</b>
100-110-54010	Building Maintenance/Cleaning	Maintenance	\$ 6,000.00	\$ 17,500.00
100-110-54020	Vehicles Maintenance	Maintenance	\$ 2,300.00	\$ 1,500.00
	<b>Subtotal</b>	<b>Maintenance</b>	<b>\$ 8,300.00</b>	<b>\$ 19,000.00</b>

100 - GENERAL FUND

Account #	Account Description	Category	FY 23 Proposed	
			FY 23 Approved	Amend 1
100-110-58007	Capital Improvements	Capital Outlay	\$ 6,500.00	\$ 4,500.00
	<b>Subtotal</b>	<b>Capital Outlay</b>	<b>\$ 6,500.00</b>	<b>\$ 4,500.00</b>
<b>ADMINISTRATION - 110</b>		<b>TOTAL</b>	<b>\$ 1,511,434.00</b>	<b>\$ 1,504,979.00</b>
<b>MUNICIPAL COURT - 210</b>				
100-210-51101	Payroll Expenses: Wages	Personnel and Benefi	\$ 9,500.00	\$ 10,500.00
100-210-51215	Payroll Expenses: Taxes	Personnel and Benefi	\$ 741.00	\$ 750.00
100-210-51230	Unemployment	Personnel and Benefi	\$ 14.25	\$ 17.50
	<b>Subtotal</b>	<b>Personnel and Benefi</b>	<b>\$ 10,255.25</b>	<b>\$ 11,267.50</b>
100-210-52014	Office Supplies	Supplies	\$ 2,750.00	\$ 2,400.00
100-210-52020	Court Supplies	Supplies	\$ 1,250.00	\$ 750.00
100-210-52030	Postage	Supplies	\$ 2,000.00	\$ 1,700.00
100-210-52100	Minor Tools and Equipment	Supplies	\$ 1,350.00	\$ 1,000.00
	<b>Subtotal</b>	<b>Supplies</b>	<b>\$ 7,350.00</b>	<b>\$ 5,850.00</b>
100-210-53004	Software	Contractual Services	\$ -	\$ 7,500.00
100-210-53015	Dues and Subscriptions	Contractual Services	\$ 250.00	\$ 250.00
100-210-53022	Training and Travel	Contractual Services	\$ 500.00	\$ 300.00
100-210-53075	Prosecutor	Contractual Services	\$ 21,500.00	\$ 22,500.00
100-210-53076	Jury	Contractual Services	\$ 500.00	\$ 350.00
100-210-53077	Interpreter	Contractual Services	\$ 750.00	\$ 400.00
100-210-53078	Arrest/Jail Fees	Contractual Services	\$ 500.00	\$ 300.00
	<b>Subtotal</b>	<b>Contractual Services</b>	<b>\$ 24,000.00</b>	<b>\$ 31,600.00</b>
100-210-58010	Capital Equipment	Capital Outlay	\$ -	\$ -
	<b>Subtotal</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>
<b>MUNICIPAL COURT - 210</b>		<b>TOTAL</b>	<b>\$ 41,605.25</b>	<b>\$ 48,717.50</b>
<b>POLICE -310</b>				
100-310-51101	Payroll Expenses: Wages	Personnel and Benefi	\$ 932,100.00	\$ 845,000.00
100-310-51102	Overtime	Personnel and Benefi	\$ 36,000.00	\$ 40,000.00
100-310-51105	Longevity Pay	Personnel and Benefi	\$ 1,750.00	\$ 1,750.00
100-310-51108	Incentive Pay	Personnel and Benefi	\$ 7,000.00	\$ 3,750.00
100-310-51210	Payroll Expenses: Company Contrib	Personnel and Benefi	\$ 74,568.00	\$ 83,500.00
100-310-51215	Payroll Expenses: Taxes	Personnel and Benefi	\$ 72,300.00	\$ 71,500.00
100-310-51216	Employee Health Benefits	Personnel and Benefi	\$ 105,300.00	\$ 102,500.00
100-310-51220	Workers Compensation	Personnel and Benefi	\$ 39,000.00	\$ 35,000.00
100-310-51230	Unemployment	Personnel and Benefi	\$ 4,150.00	\$ 500.00
	<b>Subtotal</b>	<b>Personnel and Benefi</b>	<b>\$ 1,272,168.00</b>	<b>\$ 1,183,500.00</b>
100-310-52005	Uniforms	Supplies	\$ 10,000.00	\$ 7,500.00
100-310-52010	Law Enforcement Supplies	Supplies	\$ 5,000.00	\$ 4,000.00
100-310-52014	Office Supplies	Supplies	\$ 5,000.00	\$ 5,000.00
100-310-52015	Evidence Supplies	Supplies	\$ 2,000.00	\$ 2,000.00



100 - GENERAL FUND

Account #	Account Description	Category	FY 23 Proposed	
			FY 23 Approved	Amend 1
100-310-52030	Postage	Supplies	\$ 1,300.00	\$ 1,500.00
100-310-52050	Fuel	Supplies	\$ 35,000.00	\$ 31,000.00
100-310-52100	Minor Tools and Equipment	Supplies	\$ 5,000.00	\$ 5,000.00
	<b>Subtotal</b>	<b>Supplies</b>	<b>\$ 63,300.00</b>	<b>\$ 56,000.00</b>
100-310-53004	Software	Contractual Services	\$ 19,400.00	\$ 15,500.00
100-310-53010	Property and Liability Insurance	Contractual Services	\$ 10,000.00	\$ 9,500.00
100-310-53012	Legal Fees	Contractual Services	\$ 2,500.00	\$ 2,500.00
100-310-53015	Dues and Subscriptions	Contractual Services	\$ 1,500.00	\$ 1,500.00
100-310-53022	Training and Travel	Contractual Services	\$ 12,200.00	\$ 9,500.00
100-310-53033	Community Events	Contractual Services	\$ 5,000.00	\$ 3,500.00
100-310-53081	Information Technology Services	Contractual Services	\$ 20,500.00	\$ 20,500.00
100-310-53083	Professional Services	Contractual Services	\$ 13,500.00	\$ 8,500.00
100-310-53091	Landscaping	Contractual Services	\$ 5,000.00	\$ 1,000.00
100-310-53110	Utilities	Contractual Services	\$ 8,000.00	\$ 10,000.00
100-310-53130	Telephone Mobile	Contractual Services	\$ 10,000.00	\$ 8,000.00
100-310-53210	Animal Control	Contractual Services	\$ 14,700.00	\$ 16,000.00
100-310-53230	County Public Safety Contracts	Contractual Services	\$ 31,800.00	\$ 30,000.00
	<b>Subtotal</b>	<b>Contractual Services</b>	<b>\$ 154,100.00</b>	<b>\$ 136,000.00</b>
100-310-54010	Building Maintenance/Cleaning	Maintenance	\$ 21,000.00	\$ 25,000.00
100-310-54020	Vehicles Maintenance	Maintenance	\$ 20,000.00	\$ 28,000.00
	<b>Subtotal</b>	<b>Maintenance</b>	<b>\$ 41,000.00</b>	<b>\$ 53,000.00</b>
<b>POLICE - 310</b>		<b>TOTAL</b>	<b>\$ 1,530,568.00</b>	<b>\$ 1,428,500.00</b>
<b>PARKS &amp; RECREATION - 410</b>				
100-410-53002	Advertising and Promotion	Contractual Services	\$ 2,740.00	\$ 2,000.00
100-410-53035	Park Events	Contractual Services	\$ 10,500.00	\$ 10,500.00
100-410-53110	Utilities	Contractual Services	\$ 750.00	\$ 1,500.00
	<b>Subtotal</b>	<b>Contractual Services</b>	<b>\$ 13,990.00</b>	<b>\$ 14,000.00</b>
100-410-54030	Park Maintenance	Maintenance	\$ 18,000.00	\$ 18,000.00
	<b>Subtotal</b>	<b>Maintenance</b>	<b>\$ 18,000.00</b>	<b>\$ 18,000.00</b>
<b>PARKS &amp; RECREATION - 410</b>		<b>TOTAL</b>	<b>\$ 31,990.00</b>	<b>\$ 32,000.00</b>
<b>COMMUNITY DEVELOPMENT - 510</b>				
100-510-53084	Code Enforcement	Contractual Services	\$ 2,000.00	\$ 2,000.00
	<b>Subtotal</b>	<b>Contractual Services</b>	<b>\$ 2,000.00</b>	<b>\$ 2,000.00</b>
<b>COMMUNITY DEVELOPMENT - 510</b>		<b>TOTAL</b>	<b>\$ 2,000.00</b>	<b>\$ 2,000.00</b>
<b>INSPECTIONS - 520</b>				
100-520-53080	Engineering Inspection Services	Contractual Services	\$ -	\$ 20,000.00
100-520-53085	Res & Com Building Review & Insp	Contractual Services	\$ 6,500.00	\$ 20,000.00
100-520-53090	Sanitation Services	Contractual Services	\$ 15,000.00	\$ 13,000.00
100-520-53095	Fire Inspection Services	Contractual Services	\$ -	\$ 4,500.00

100 - GENERAL FUND

Account #	Account Description Subtotal	Category	FY 23 Proposed	
			FY 23 Approved	Amend 1
		Contractual Services	\$ 21,500.00	\$ 57,500.00
<b>INSPECTIONS - 520</b>		<b>TOTAL</b>	<b>\$ 21,500.00</b>	<b>\$ 57,500.00</b>
<b>PUBLIC WORKS - 610</b>				
100-610-53060	Street Materials and Signs	Contractual Services	\$ 8,000.00	\$ 8,000.00
100-610-53065	Mowing and ROW Cleanup	Contractual Services	\$ 38,500.00	\$ 55,000.00
100-610-53070	Street Repairs - Maintenance *	Contractual Services	\$ 50,000.00	\$ 50,000.00
100-610-53110	Utilities	Contractual Services	\$ 2,600.00	\$ 3,000.00
	<b>Subtotal</b>	<b>Contractual Services</b>	<b>\$ 99,100.00</b>	<b>\$ 116,000.00</b>
<b>PUBLIC WORKS - 610</b>		<b>TOTAL</b>	<b>\$ 99,100.00</b>	<b>\$ 116,000.00</b>



100 - GENERAL FUND

Account #	Account Description	Category	FY 23 Approved	FY 23 Proposed Amend 1
<b>TRANSFERS OUT - 710</b>				
100-710-59100	Transfers Out	Transfers	\$ -	-
<b>TRANSFERS OUT - 710</b>			<b>\$ -</b>	<b>\$ -</b>
<b>DECISION PACKAGE - OPERATING EXPENSE</b>				
Operating Expense Decision Packag n/a			\$ -	-
<b>TOTAL</b>			<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL OPERATING EXPENSES - GENERAL FUND</b>			<b>\$ 3,238,197.25</b>	<b>\$ 3,189,696.50</b>
Net Operating Income			\$ 919,802.75	\$ 649,203.50
<b>TRANSFERS OUT - 710 - FUND BALANCE - CAPITAL</b>				
100-710-59100	Transfers Out - Vehicle/Equip Repl.	Transfers	\$ 75,000.00	\$ 37,500.00
100-710-59100	Transfers Out - Pub. Saf. Bldg	Transfers	\$ -	-
100-710-59100	Transfers Out - Park Imp	Transfers	\$ -	\$ -
100-710-59100	Transfers Out - Road Imp. (.1429)*	Transfers	\$ 485,860.00	\$ 435,845.00
100-710-59100	Transfers Out - Road Imp.	Transfers	\$ 100,000.00	\$ -
100-710-59100	Transfers Out - Cap Imp.	Transfers	\$ -	-
100-710-59100	Transfers Out - Legal Contingency	Transfers	\$ -	-
100-710-59100	Transfers Out - Court Tech	Transfers	\$ -	-
100-710-59100	Transfers Out - Court Security	Transfers	\$ -	-
100-710-59100	Transfers Out - Other Rest. Court	Transfers	\$ -	-
100-710-59100	Transfers Out - Police Donations	Transfers	\$ -	-
*For actuals, included in Transfers Out				
<b>TOTAL TRANSFERS OUT</b>			<b>\$ 660,860.00</b>	<b>\$ 473,345.00</b>
Income			\$ 258,942.75	\$ 175,858.50
Beginning Balance		\$ 1,571,336.00	\$ 1,720,265.76	\$ 1,720,265.76
Ending Balance		\$ 1,720,265.76	\$ 1,979,208.51	\$ 1,896,124.26
% Reserve			61%	59%
Days of Reserve			223.09	216.98

**150 - LEGAL CONTINGENCY**

<b>Account #</b>	<b>Account Description</b>	<b>Category</b>	<b>FY 23 Approved</b>	<b>5/31/2023</b>	<b>FY 23 Proposed Amend 1</b>
<b>REVENUES - LEGAL CONTINGENCY FUND - 150</b>					
150-40306	Interest Revenue	Investment Income	\$ 1,012.30	\$ 3,412.64	\$ 7,000.00
150-40910	Transfers In	Transfer	\$ -		
<b>TOTAL REVENUES - LEGAL CONTINGENCY FUND</b>			<b>\$ 1,012.30</b>	<b>\$ 3,412.64</b>	<b>\$ 7,000.00</b>
<b>EXPENSES - LEGAL CONTINGENCY FUND - 150</b>					
150-110-53083	Professional Services	Contractual Services			
150-110-59100	Transfers Out	Capital Outlay	\$ -		
<b>TOTAL EXPENSES - LEGAL CONTINGENCY FUND</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Income			\$ 1,012.30	\$ 3,412.64	\$ 7,000.00
Beginning Balance FY 22		\$ 256,147.75	\$ 505,964.70	\$ 505,964.70	\$ 505,964.70
Ending Balance FY 22		\$ 505,964.70	\$ 506,977.00	\$ 509,377.34	\$ 512,964.70

**210 - MUNICIPAL DEVELOPMENT DISTRICT**

Account #	Account Description	Category	FY 23 Proposed	
			FY 23 Approved	Amend 1
<b>REVENUES - MUNICIPAL DEVELOPMENT FUND - 210</b>				
210-40100	Sales Tax Revenue	Sales Tax	\$ 500,000.00	\$ 445,000.00
210-40306	Interest Revenue	Investment Income	\$ 1,750.00	\$ 13,000.00
210-40350	Rental Income	Miscellaneous	\$ 15,000.00	\$ 15,000.00
210-40620	Debt Proceeds	Other Income	\$ -	\$ -
210-40910	Transfers In	Transfers	\$ -	\$ -
<b>TOTAL REVENUES - MUNICIPAL DEVELOPMENT FUND</b>			<b>\$ 516,750.00</b>	<b>\$ 473,000.00</b>
<b>EXPENSES - MUNICIPAL DEVELOPMENT FUND - 210</b>				
210-110-53002	Advertising and Promotion	Contractual Services	\$ 15,000.00	\$ 15,000.00
210-110-53004	Software	Contractual Services	\$ 1,500.00	\$ 1,700.00
210-110-53007	Administrative Expenses	Contractual Services	\$ 24,000.00	\$ 29,355.00
210-110-53015	Dues and Subscriptions	Contractual Services	\$ 4,000.00	\$ 4,000.00
210-110-53022	Training and Travel	Contractual Services	\$ 7,500.00	\$ 7,500.00
210-110-53025	MDD Business Grant	Contractual Services	\$ -	\$ 20,000.00
210-110-53100	Planning/Consulting	Contractual Services	\$ 65,000.00	\$ 65,000.00
210-110-53110	Utilities	Contractual Services	\$ 1,500.00	\$ 1,500.00
210-110-53805	Property Taxes	Contractual Services	\$ 13,600.00	\$ 13,600.00
210-110-54018	Rental Property Repair	Maintenance	\$ 40,000.00	\$ 40,000.00
210-110-56010	Debt Principal	Debt Service	\$ 33,591.46	\$ 33,591.46
210-110-56020	Debt Interest	Debt Service	\$ 16,427.82	\$ 16,427.82
210-110-56030	Debt Issuance Costs	Contractual Services	\$ -	\$ -
210-110-58007	Capital Improvements	Capital Outlay	\$ -	\$ -
210-710-59100	Transfers Out	Capital Outlay	\$ -	\$ -
<b>TOTAL EXPENSES - MUNICIPAL DEVELOPMENT FUND</b>			<b>\$ 222,119.28</b>	<b>\$ 247,674.28</b>
Net Income			\$ 294,630.72	\$ 225,325.72
Beginning Balance FY 21		\$ 530,343.00	\$ 736,157.13	\$ 736,157.13
Ending Balance FY 22		\$ 736,157.13	\$ 1,030,787.85	\$ 961,482.85

240 - Court Technology

Account #	Account Description	Category	FY 23 Approved	As of 5/31/23	FY 23 Proposed Amend 1
<b>REVENUES - COURT TECH -240</b>					
240-40215	Court Technology Revenue	Court Revenue	\$ 7,500.00	\$ 3,174.38	\$ 4,800.00
240-40306	Interest Revenue	Investment Income	\$ -	\$ -	\$ -
	Transfer In - NEMC Funds		\$ -		
<b>TOTAL REVENUES - COURT TECH FUND</b>			<b>\$ 7,500.00</b>	<b>\$ 3,174.38</b>	<b>\$ 4,800.00</b>
<b>EXPENSES - COURT TECH FUND - 240</b>					
240-210-52510	Court Technology	Municipal Court	\$ 9,500.00	\$ 12,336.50	\$ 13,500.00
240-210-59100	Transfers Out	Capital Outlay	\$ -	\$ 300.00	\$ -
<b>TOTAL EXPENSES - COURT TECH FUND</b>			<b>\$ 9,500.00</b>	<b>\$ 12,636.50</b>	<b>\$ 13,500.00</b>
Net Income			\$ (2,000.00)	\$ (9,462.12)	\$ (8,700.00)
Beginning Balance FY 22			\$ 10,498.00	\$ 10,498.00	\$ 10,498.00
Ending Balance FY 22			\$ 8,498.00	\$ 1,035.88	\$ 1,798.00

**241 - COURT SECURITY**

Account #	Account Description	Category	FY 23 Proposed	
			FY 23 Approved	Amend 1
<b>REVENUES - COURT SECURITY -241</b>				
241-40220	Court Security Revenue	Court Revenue	\$ 5,625.00	\$ 5,625.00
241-40306	Interest Revenue	Investment Income	\$ -	\$ 25.00
	Transfer In		\$ -	
<b>TOTAL REVENUES - COURT TECH FUND</b>			<b>\$ 5,625.00</b>	<b>\$ 5,650.00</b>
<b>EXPENSES - COURT SECURITY FUND - 241</b>				
241-210-52520	Court Security	Municipal Court	\$ 4,500.00	\$ 4,500.00
241-210-53022	Training and Travel	Contractual Services	\$ 500.00	\$ 500.00
241-210-53072	Bailiff Fees	Contractual Services	\$ -	\$ -
241-210-59100	Transfers Out	Capital Outlay	\$ -	\$ -
<b>TOTAL EXPENSES - COURT TECH FUND</b>			<b>\$ 5,000.00</b>	<b>\$ 5,000.00</b>
Net Income			\$ 625.00	\$ 650.00
Beginning Balance FY 22		\$ -	\$ 32,993.57	\$ 32,993.57
Ending Balance FY 22		\$ 32,993.57	\$ 33,618.57	\$ 33,643.57

**242 - TRUANCY**

<b>Account #</b>	<b>Account Description</b>	<b>Category</b>	<b>FY 23 Approved</b>	<b>FY 23 Proposed Amend 1</b>
<b>REVENUES - TRUANCY - 242</b>				
242-40242	Truancy Prevention Revenue	Court Revenue	\$ 5,625.00	\$ 5,625.00
242-40910	Transfers In	Transfers	\$ -	\$ -
<b>TOTAL REVENUES - TRUANCY FUND</b>			<b>\$ 5,625.00</b>	<b>\$ 5,625.00</b>
<b>EXPENSES - TRUANCY -242</b>				
	<i>Placeholder</i>	Contractual Services	\$ -	
	<i>Placeholder</i>	Capital Outlay	\$ -	
<b>TOTAL EXPENSES - JURY FUND</b>			<b>\$ -</b>	<b>\$ -</b>
Net Income			\$ 5,625.00	\$ 5,625.00
Beginning Balance FY 21			\$ -	\$ 18,448.93
Ending Balance FY 22			\$ 18,448.93	\$ 24,073.93

**243 - JURY**

Account #	Account Description	Category	FY 23 Approved	FY 23 Proposed Amend 1
<b>REVENUES - JURY - 243</b>				
243-40245	Jury Fees	Court Revenue	\$ 100.00	\$ 100.00
243-40910	Transfers In	Transfers	\$ -	\$ -
<b>TOTAL REVENUES - JURY FUND</b>			<b>\$ 100.00</b>	<b>\$ 100.00</b>
<b>EXPENSES - JURY - 243</b>				
	<i>Placeholder</i>	Contractual Services	\$ -	\$ -
	<i>Placeholder</i>	Capital Outlay	\$ -	\$ -
<b>TOTAL EXPENSES - JURY FUND</b>			<b>\$ -</b>	<b>\$ -</b>
Net Income			\$ 100.00	\$ 100.00
Beginning Balance		\$ -	\$ 368.80	\$ 368.80
Ending Balance FY 22		\$ 368.80	\$ 468.80	\$ 468.80



**265 - POLICE DONATIONS**

Account #	Account Description	Category	FY 23 Approved	FY 23 Proposed Amend 1
<b>REVENUES - POLICE DONATIONS FUND - 265</b>				
265-40250	Child Safety Revenue	Contributions	\$ -	\$ 1,700.00
265-40420	Police Donations	Donations	\$ 1,700.00	\$ -
265-40910	Grant Revenue	Intergovernmental	\$ -	\$ -
<b>TOTAL REVENUES - LEOSE FUND</b>			<b>\$ 1,700.00</b>	<b>\$ 1,700.00</b>
<b>EXPENSES - POLICE DONATIONS FUND - 265</b>				
265-310-52014	Office Supplies	Supplies	\$ -	\$ -
265-310-52530	Donated Police Expenditures	Supplies	\$ 11,000.00	\$ 11,000.00
265-310-55050	Grant Expenses	Grants		\$ -
265-310-58010	Capital Equipment	Capital Outlay	\$ -	\$ -
<b>TOTAL EXPENSES - POLICE DONATIONS FUND</b>			<b>\$ 11,000.00</b>	<b>\$ 11,000.00</b>
Net Income			\$ (9,300.00)	\$ (9,300.00)
Beginning Balance FY 21			\$ 13,655.70	\$ 13,655.70
Ending Balance FY 22			\$ 4,355.70	\$ 4,355.70

**310 - CAPITAL IMPROVEMENTS**

<b>Account #</b>	<b>Account Description</b>	<b>Category</b>	<b>FY 23 Approved</b>	<b>FY 23 Proposed Amend 1</b>
<b>REVENUES - CAPITAL IMPROVEMENT FUND - 310</b>				
310-40306	Interest Revenue	Investment Income	\$ 3,140.00	\$ -
310-40500	Developer Contributions	Contributions	\$ -	\$ -
310-40910	Transfers In	Transfers	\$ -	\$ -
<b>TOTAL REVENUES - CAPITAL IMPROVEMENT FUND</b>			<b>\$ 3,140.00</b>	<b>\$ -</b>
<b>EXPENSES - CAPITAL IMPROVEMENT FUND - 310</b>				
310-610-53083	Professional Services	Contractual Services		
310-610-58007	Capital Improvements	Capital Outlay	\$ 25,000.00	\$ 25,000.00
310-110-59100	Transfers Out	Capital Outlay	\$ -	
<b>TOTAL EXPENSES - CAPITAL IMPROVEMENT FUND</b>			<b>\$ 25,000.00</b>	<b>\$ 25,000.00</b>
Net Income			\$ (21,860.00)	\$ (25,000.00)
Beginning Balance FY 22		\$ 39,000.00	\$ 114,000.00	\$ 114,000.00
Ending Balance FY 22		\$ 114,000.00	\$ 92,140.00	\$ 89,000.00

**320 - PARK IMPROVEMENT**

Account #	Account Description	Category	FY 23 Proposed	
			FY 23 Approved	Amend 1
<b>REVENUES - PARK IMPROVEMENT FUND - 320</b>				
	Administrative Fees-			
320-40301	Unpermitted Tree Kill Fine	Fines and Fees	\$ -	\$ -
320-40450	Grant Revenue	Intergovernmental	\$ -	\$ -
320-40455	Donations	Donations	\$ -	\$ -
320-40910	Transfers In - GF	Transfers	\$ -	\$ -
320-40910	Transfers In -COVID	Transfers	\$ -	\$ -
<b>TOTAL REVENUES - CAPITAL IMPROVEMENT FUND</b>			<b>\$ -</b>	<b>\$ -</b>
<b>EXPENSES - PARK IMPROVEMENT FUND - 310</b>				
320-410-53083	Professional Services	Contractual Services	\$ 30,000.00	\$ 30,000.00
320-410-58007	Capital Improvements	Capital Outlay	\$ -	\$ 9,700.00
320-410-59100	Transfers Out	Capital Outlay	\$ -	\$ -
320-110-59100	Transfers Out	Capital Outlay	\$ -	\$ -
<b>TOTAL EXPENSES - PARK IMPROVEMENT FUND</b>			<b>\$ 30,000.00</b>	<b>\$ 39,700.00</b>
Net Income			\$ (30,000.00)	\$ (39,700.00)
Beginning Balance FY 22			\$ 85,025.00	\$ 99,696.79
Ending Balance FY 22			\$ 99,696.79	\$ 59,996.79

**330 - VEHICLE/EQUIPMENT REPLACEMENT**

Account #	Account Description	Category	FY 23 Approved	FY 23 Proposed Amend 1
<b>REVENUES - VEHICLE/EQUIPMENT REPLACEMENT FUND - 330</b>				
330-40450	Grant Revenue	Intergovernmental		\$ 5,000.00
330-40452	Grant Revenue - CARES Act	Intergovernmental		
330-40650	Miscellaneous Income	Miscellaneous	\$ 20,000.00	\$ 20,000.00
330-40610	Insurance Proceeds	Other Income	\$ -	\$ -
330-40910	Transfers In - COVID	Transfers	\$ -	\$ 220,000.00
330-40910	Transfers In - GF	Transfers	\$ 75,000.00	\$ 37,500.00
<b>TOTAL REVENUES - VEHICLE REPLACEMENT FUND</b>			<b>\$ 95,000.00</b>	<b>\$ 282,500.00</b>
<b>EXPENSES - VEHICLE/EQUIPMENT REPLACEMENT FUND - 310</b>				
330-110-59100	<i>Transfer Out</i>	Capital Outlay		
330-110-58010	Capital Equipment	Capital Outlay	\$ 70,000.00	\$ 1,400.00
330-110-58011	Capital Equipment - COVID Funds	Capital Outlay		\$ 101,250.00
330-110-58010	Capital - Vehicles	Capital Outlay	\$ 120,000.00	\$ 120,000.00
<b>TOTAL EXPENSES - VEHICLE/EQUIPMENT REPLACEMENT FUND</b>			<b>\$ 190,000.00</b>	<b>\$ 222,650.00</b>
Net Income			\$ (95,000.00)	\$ 59,850.00
Beginning Balance			\$ 13,591.73	\$ 13,591.73
Ending Balance FY 22			\$ 13,591.73	\$ 73,441.73

**350 - PUBLIC SAFETY BUILDING**

Account #	Account Description	Category	FY 23 Approved	FY 23 Proposed Amend 1
<b>REVENUES - PUBLIC SAFETY BUILDING FUND - 350</b>				
350-40306	Interest Revenue	Investment Income	\$ 1,375.52	\$ 11,000.00
350-40500	Developer Contributions	Contributions	\$ -	\$ -
350-40910	Transfers In	Transfers	\$ -	\$ -
<b>TOTAL REVENUES - PUBLIC SAFETY BUILDING FUND</b>			<b>\$ 1,375.52</b>	<b>\$ 11,000.00</b>
<b>EXPENSES - PUBLIC SAFETY BUILDING FUND - 350</b>				
350-110-53083	Professional Services	Contractual Services		\$ -
350-110-58007	Capital Improvements	Capital Outlay		\$ -
350-110-59100	Transfers Out	Capital Outlay	\$ -	\$ -
<b>TOTAL EXPENSES - PUBLIC SAFETY BUILDING FUND</b>			<b>\$ -</b>	<b>\$ -</b>
Net Income			\$ 1,375.52	\$ 11,000.00
Beginning Balance		\$ 684,761.30	\$ 686,979.29	\$ 686,979.29
Ending Balance FY 22		\$ 686,979.29	\$ 688,354.81	\$ 697,979.29

**370 - ROAD IMPROVEMENT**

Account #	Account Description	Category	FY 23 Approved	FY 23 Proposed Amend 1
<b>REVENUES - ROAD IMPROVEMENT FUND - 370</b>				
370-40306	Interest Revenue	Investment Income	\$ 2,972.79	\$ 28,000.00
370-40410	Intergovernmental Rev - County	Intergovernmental		
370-40910	Transfer In - COVID	Intergovernmental	\$ 194,036.00	\$ 85,000.00
370-40500	Developer Contributions	Contributions		\$ -
370-40910	Transfers In	Transfers	\$ 100,000.00	\$ -
370-40910	Transfers In - .1429 of sales tax *	Transfers	\$ 485,860.00	\$ 435,845.00
<b>TOTAL REVENUES - ROAD IMPROVEMENT FUND</b>			<b>\$ 782,868.79</b>	<b>\$ 548,845.00</b>
<b>EXPENSES - ROAD IMPROVEMENT FUND - 370</b>				
370-610-53083	Professional Services	Contractual Services	\$ 90,000.00	\$ 90,000.00
370-610-53083	Prof. Serv. - Co. Road Bond	Contractual Services	\$ -	\$ -
370-610-58007	Capital Improvements	Capital Outlay	\$ 1,140,000.00	\$ 950,000.00
370-610-58007	Cap. Imp. - Co Road Bond	Capital Outlay	\$ -	\$ -
370-110-59100	Transfers Out	Capital Outlay	\$ -	\$ -
<b>TOTAL EXPENSES - ROAD IMPROVEMENT FUND</b>			<b>\$ 1,230,000.00</b>	<b>\$ 1,040,000.00</b>
Net Income			\$ (447,131.21)	\$ (491,155.00)
Beginning Balance			\$ 368,266.96	\$ 1,477,344.79
Ending Balance			\$ 1,477,344.79	\$ 986,189.79

**400 - PID #1 VILLAGES**

<b>Account #</b>	<b>Account Description</b>	<b>Category</b>	<b>FY 23 Proposed</b>	
			<b>FY 23 Approved</b>	<b>Amend 1</b>
<b>REVENUES - PID #1 VILLAGES</b>				
400-40190	PID Assessment Income	Assessment Income	\$ 100,405.10	\$ 100,405.10
400-40191	PID Delinquent Income	Assessment Income		
400-40192	PID Penalty and Interest Income	Assessment Income	\$ -	
400-40306	Interest Revenue	Investment Income	\$ 200.00	\$ 200.00
<b>TOTAL REVENUES - PID #1 VILLAGES FUND</b>			<b>\$ 100,605.10</b>	<b>\$ 100,605.10</b>
<b>EXPENSES - PID #1 VILLAGES FUND - 370</b>				
400-110-53007	Administrative Expenses	Contractual Services	\$ 5,500.00	\$ 5,500.00
400-110-53012	Legal Fees	Contractual Services	\$ 500.00	\$ 500.00
400-110-53915	Developer Distribution	Contractual Services	\$ 94,000.00	\$ 94,000.00
400-110-59100	Transfers Out	Capital Outlay	\$ -	\$ -
<b>TOTAL EXPENSES - PID #1 VILLAGES</b>			<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>
Net Income			\$ 605.10	\$ 605.10
Beginning Balance FY 22			\$ 99,516.47	\$ 7,473.89
Ending Balance FY 22			\$ 7,473.89	\$ 8,078.99



510 - COVID

Account #	Account Description	Category	FY 23 Approved	FY 23 Proposed Amend 1
<b>REVENUES - COVID FUND - 510</b>				
510-40306	Interest Revenue	Investment Income	\$ 1,500.00	\$ 750.00
510-40410	Intergovernmental Revenue	Intergovernmental		\$ -
510-40450	Grant Revenue	Intergovernmental	\$ 187,821.00	\$ -
510-40910	Transfers In	Transfers	\$ -	\$ -
<b>TOTAL REVENUES - COVID FUND</b>			<b>\$ 189,321.00</b>	<b>\$ 750.00</b>
<b>EXPENSES - COVID FUND - 510</b>				
510-110-53030	PayPal Charge (Bank Charge)	Contractual Services	\$ -	
510-110-53083	Professional Services	Contractual Services		\$ -
510-110-55050	Grant Expenses	Grants		\$ -
510-110-58007	Capital Improvements	Capital Outlay	\$ 194,036.41	\$ -
510-110-59100	Transfers Out - To Vehicle Replacement	Capital Outlay	\$ -	\$ 220,000.00
510-110-59100	Transfers Out - Roads	Capital Outlay	\$ -	\$ 85,000.00
<b>TOTAL EXPENSES - COVID FUND</b>			<b>\$ 194,036.41</b>	<b>\$ 305,000.00</b>
Net Income			\$ (4,715.41)	\$ (304,250.00)
Beginning Balance FY 22			\$ 1,322.46	\$ 378,103.01
Ending Balance FY 22			\$ 378,103.01	\$ 73,853.01