

TOWN OF CROSS ROADS

ORDINANCE NO. 2023-15

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF CROSS ROADS, TEXAS, ADOPTING THE BUDGET FOR THE 2023-2024 FISCAL YEAR; 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 conducted a public hearing on the Fiscal Year 2023-2024 budget at a meeting conducted on September 18, 2023 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 budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024 as shown in *Exhibit "A."*

SECTION 4. That a copy of the official adopted 2023-2024 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 18th DAY OF SEPTEMBER 2023.

Mayor



ATTEST:

A handwritten signature in blue ink, appearing to read "Annabutt", written over a horizontal line.

Town Secretary

APPROVED AS TO FORM:

Handwritten initials in blue ink, appearing to read "MA R", written over a horizontal line.

Town Attorney

EXHIBIT A
FY 2023-2024 BUDGET

100 - GENERAL FUND

Category	FY24
REVENUES - GENERAL FUND - 100	
TOTAL REVENUES - GENERAL FUND	\$ 3,847,605.00
EXPENSES - GENERAL FUND - 100	
ADMINISTRATION - 110	
Personnel and Benefits	\$ 665,950.00
Supplies	\$ 13,000.00
Contractual Services	\$ 842,261.50
Maintenance	\$ 15,000.00
Capital Outlay	\$ -
Subtotal	\$ 1,536,211.50
MUNICIPAL COURT - 210	
Personnel and Benefits	\$ 12,954.00
Supplies	\$ 6,450.00
Contractual Services	\$ 36,350.00
Capital Outlay	\$ -
Subtotal	\$ 55,754.00
POLICE -310	
Subtotal	\$ 1,632,885.00
PARKS & RECREATION - 410	
Subtotal	\$ 21,300.00
COMMUNITY DEVELOPMENT - 510	
Subtotal	\$ 3,000.00
INSPECTIONS - 520	
Subtotal	\$ 63,000.00
PUBLIC WORKS - 610	
Subtotal	\$ 136,000.00
TOTAL OPERATING EXP - GEN. FUND	\$ 3,448,150.50
Net Operating Income	\$ 399,454.50

SUMMARY ALL OTHER FUNDS

FY 24

LEGAL CONTINGENCY

REVENUES - LEGAL CONTINGENCY - 150	
Investment Income	\$ 15,000.00
Transfers	\$ -
TOTAL REVENUES - LEGAL CONTINGENCY	\$ 15,000.00
EXPENSES - LEGAL CONTINGENCY - 150	
TOTAL EXPENSES - LEGAL CONTINGENCY	\$ -
Net Income	\$ 15,000.00
FUND BALANCE	\$ 527,964.70

MUNICIPAL DEVELOPMENT DISTRICT

REVENUES - MDD - 210	
Sales Tax	\$ 438,000.00
Investment Income	\$ 22,100.00
Miscellaneous	\$ 19,200.00
Other Income	\$ -
Transfers	\$ -
TOTAL REVENUES - MUNICIPAL DEV. DISTRICT	\$ 479,300.00
EXPENSES - MDD - 210	
Contractual Services	\$ 273,000.00
Maintenance	\$ 10,000.00
Debt Service	\$ 50,019.28
Capital Outlay	\$ -
TOTAL EXPENSES - MUNICIPAL DEV. DISTRICT	\$ 333,019.28
Net Income	\$ 146,280.72
FUND BALANCE	\$ 1,107,763.57

COURT TECHNOLOGY

REVENUES - COURT TECHNOLOGY - 240	
Court Revenue	\$ 4,800.00
TOTAL REVENUES - COURT TECHNOLOGY	\$ 4,800.00
EXPENSES - COURT TECHNOLOGY - 240	
Contractual Services	\$ 3,950.00
Capital Outlay	\$ -
TOTAL EXPENSES - COURT TECHNOLOGY	\$ 3,950.00
Net Income	\$ 850.00
FUND BALANCE	\$ 2,648.00

SUMMARY ALL OTHER FUNDS

FY 24

COURT SECURITY

REVENUES - COURT SECURITY - 241		
Court Revenue	\$	6,125.00
TOTAL REVENUES - COURT SECURITY	\$	6,125.00
EXPENSES - COURT SECURITY - 241		
Contractual Services	\$	5,000.00
Capital Outlay	\$	30,000.00
TOTAL EXPENSES - COURT SECURITY	\$	35,000.00
Net Income	\$	(28,875.00)
	FUND BALANCE \$	4,768.57

TRUANCY

REVENUES - TRUANCY - 242		
Court Revenue	\$	5,625.00
TOTAL REVENUES - TRUANCY	\$	5,625.00
EXPENSES - TRUANCY - 242		
TOTAL EXPENSES - TRUANCY	\$	-
Net Income	\$	5,625.00
	FUND BALANCE \$	29,698.93

JURY

REVENUES - JURY - 243		
Court Revenue	\$	100.00
TOTAL REVENUES - JURY	\$	100.00
EXPENSES - JURY - 243		
TOTAL EXPENSES - JURY	\$	-
Net Income	\$	100.00
	FUND BALANCE \$	568.80

LEOSE

REVENUES - LEOSE - 260		
Investment Income	\$	-
Intergovernmental	\$	1,100.00
TOTAL REVENUES - LEOSE	\$	1,100.00
EXPENSES - LEOSE - 260		
TOTAL EXPENSES - LEOSE	\$	-
Net Income	\$	1,100.00
	FUND BALANCE \$	1,227.67

SUMMARY ALL OTHER FUNDS

FY 24

POLICE DONATIONS

REVENUES - POLICE DONATIONS - 265	
Contributions	\$ 1,700.00
Donations	\$ -
Intergovernmental	\$ -
TOTAL REVENUES - POLICE DONATIONS	\$ 1,700.00
EXPENSES - POLICE DONATIONS - 265	
Supplies	\$ 2,500.00
Grants	\$ -
Capital Outlay	\$ -
TOTAL EXPENSES - POLICE DONATIONS	\$ 2,500.00
Net Income	\$ (800.00)
FUND BALANCE	\$ 3,555.70

CAPITAL IMPROVEMENT

REVENUES - CAPITAL IMPROVEMENT - 310	
Investment Income	\$ -
Contributions	\$ -
Transfers	\$ -
TOTAL REVENUES - CAPITAL IMPROVEMENT	\$ -
EXPENSES - CAPITAL IMPROVEMENT - 310	
Contractual Services	\$ -
Capital Outlay	\$ 45,000.00
TOTAL EXPENSES - CAPITAL IMPROVEMENT	\$ 45,000.00
Net Income	\$ (45,000.00)
FUND BALANCE	\$ 69,000.00

PARK IMPROVEMENT

REVENUES - PARK IMPROVEMENT - 320	
Fines and Fees	\$ -
Intergovernmental	\$ -
Donations	\$ -
Transfers	\$ 10,000.00
TOTAL REVENUES - PARK IMPROVEMENT	\$ 10,000.00
EXPENSES - PARK IMPROVEMENT - 320	
Contractual Services	\$ 30,000.00
Capital Outlay	\$ 15,000.00
TOTAL EXPENSES - PARK IMPROVEMENT	\$ 45,000.00
Net Income	\$ (35,000.00)
FUND BALANCE	\$ 24,996.79

SUMMARY ALL OTHER FUNDS

FY 24

VEHICLE/EQUIPMENT REPLACEMENT

REVENUES - VEHICLE/EQUIPMENT REPLACEMENT - 330	
Intergovernmental	\$ -
Miscellaneous	\$ 16,000.00
Transfers	\$ 63,850.00
TOTAL REVENUES -VEHICLE/EQUIP REPLACE	\$ 79,850.00
EXPENSES - VEHICLE/EQUIPMENT REPLACEMENT - 330	
Capital Outlay	\$ 142,000.00
TOTAL EXPENSES -VEHICLE/EQUIP REPLACE	\$ 142,000.00
Net Income	\$ (62,150.00)
FUND BALANCE	\$ (4,708.27)

PUBLIC SAFETY BUILDING

REVENUES - PUBLIC SAFETY BUILDING - 350	
Investment Income	\$ 24,500.00
TOTAL REVENUES - PUBLIC SAFETY BLDG	\$ 24,500.00
EXPENSES - PUBLIC SAFETY BUILDING - 350	
TOTAL EXPENSES - PUBLIC SAFETY BLDG	\$ -
Net Income	\$ 24,500.00
FUND BALANCE	\$ 722,479.29

ROAD IMPROVEMENT

REVENUES - ROAD IMPROVEMENT - 370	
Investment Income	\$ 34,500.00
Intergovernmental	\$ 1,825,000.00
Contributions	\$ -
Transfers	\$ 428,700.00
TOTAL REVENUES - ROAD IMPROVEMENT	\$ 2,288,200.00
EXPENSES - ROAD IMPROVEMENT -370	
Contractual Services	\$ 1,940,000.00
Capital Outlay	\$ 500,000.00
TOTAL EXPENSES - ROAD IMPROVEMENT	\$ 2,440,000.00
Net Income	\$ (151,800.00)
FUND BALANCE	\$ 834,389.79

SUMMARY ALL OTHER FUNDS

FY 24

COVID GRANT

REVENUES - COVID GRANT - 510		
Investment Income	\$	-
Intergovernmental	\$	-
Transfers	\$	-
TOTAL REVENUES -COVID GRANT	\$	-
EXPENSES - COVID GRANT - 510		
Contractual Services	\$	-
Grants	\$	-
Capital Outlay	\$	73,850.00
TOTAL EXPENSES -VEHICLE/EQUIP REPLACE	\$	73,850.00
Net Income	\$	(73,850.00)
FUND BALANCE	\$	3.01

100 - GENERAL FUND

Account #	Account Description	Category	FY 24
REVENUES - GENERAL FUND - 100			
100-40100	Sales Tax Revenue	Sales Tax	\$ 3,000,000.00
100-40110	Mixed Beverage Tax Revenue	Sales Tax	\$ 25,000.00
	Subtotal	Sales Tax	\$ 3,025,000.00
100-40120	Franchise Tax Telecom	Franchise Taxes	\$ 3,300.00
100-40121	Franchise Tax Waste	Franchise Taxes	\$ 27,300.00
100-40122	Franchise Tax Electric	Franchise Taxes	\$ 148,050.00
100-40123	Franchise Tax Gas	Franchise Taxes	\$ 30,780.00
100-40124	Franchise Tax Mustang SUD	Franchise Taxes	\$ 29,925.00
	Subtotal	Franchise Taxes	\$ 239,355.00
100-40200	Development/Platting/Permit Fees	Licenses & Permits	\$ 30,000.00
100-40201	Infrastructure Inspection Fees	Licenses & Permits	\$ 75,000.00
100-40202	Residential Bldg Permits and Inspections	Licenses & Permits	\$ 40,000.00
100-40203	Commercial Bldg Permits and Inspections	Licenses & Permits	\$ 50,000.00
100-40204	Septic Permits and Fees	Licenses & Permits	\$ 3,250.00
100-40206	Health Inspection and Fees	Licenses & Permits	\$ 29,000.00
100-40207	Alcohol Permit/License	Licenses & Permits	\$ 5,000.00
100-40208	Signs Permit and Fees	Licenses & Permits	\$ 6,000.00
	Subtotal	Licenses & Permits	\$ 238,250.00
100-40210	Municipal Court Fines	Court Revenue	\$ 190,000.00
	Subtotal	Court Revenue	\$ 190,000.00
100-40300	Administrative Fees	Fines & Fees	\$ 25,000.00
100-40314	Credit Card Processing Fee	Fines & Fees	\$ 3,500.00
100-40330	Founder's Day Revenue	Fines & Fees	\$ 500.00
	Subtotal	Fines & Fees	\$ 29,000.00
100-40304	MDD Contribution	Contributions	\$ 57,500.00
100-40500	Developer Contributions	Contributions	\$ -
	Subtotal	Contributions	\$ 57,500.00
100-40306	Interest Revenue	Investment Income	\$ 47,500.00
	Subtotal	Investment Income	\$ 47,500.00
100-40315	Miscellaneous Income	Miscellaneous	\$ 1,000.00
	Subtotal	Miscellaneous	\$ 1,000.00
100-40410	Intergovernmental Revenue	Intergovernmental	\$ -
	Subtotal	Intergovernmental	\$ -
100-40455	Donations	Donations	\$ 20,000.00
	Subtotal	Donations	\$ 20,000.00
100-40610	Insurance Proceeds	Other Income	\$ -
	Subtotal	Other Income	\$ -
100-40910	Transfers In	Transfers	\$ -
	Subtotal	Transfers	\$ -
TOTAL REVENUES - GENERAL FUND			\$ 3,847,605.00

100 - GENERAL FUND

Account #	Account Description	Category	FY 24
EXPENSES - GENERAL FUND - 100			
ADMINISTRATION - 110			
100-110-51101	Payroll Expenses: Wages	Personnel and Benefits	\$ 510,000.00
100-110-51102	Overtime	Personnel and Benefits	\$ 800.00
100-110-51105	Longevity Pay	Personnel and Benefits	\$ 1,200.00
100-110-51109	Auto Allowance	Personnel and Benefits	\$ 1,800.00
100-110-51210	Payroll Expenses: Company Contributions: Retirement	Personnel and Benefits	\$ 52,500.00
100-110-51215	Payroll Expenses: Taxes	Personnel and Benefits	\$ 41,500.00
100-110-51216	Employee Health Benefits	Personnel and Benefits	\$ 55,000.00
100-110-51220	Workers Compensation	Personnel and Benefits	\$ 2,750.00
100-110-51230	Unemployment	Personnel and Benefits	\$ 200.00
100-110-51250	Mileage Reimbursements-Non Tax	Personnel and Benefits	\$ 100.00
100-110-51255	Miscellaneous Reimbursements	Personnel and Benefits	\$ 100.00
	Subtotal	Personnel and Benefits	\$ 665,950.00
100-110-52014	Office Supplies	Supplies	\$ 6,500.00
100-110-52030	Postage	Supplies	\$ 1,250.00
100-110-52100	Minor Tools and Equipment	Supplies	\$ 5,250.00
	Subtotal		\$ 13,000.00
100-110-53001	Accounting and Auditing Fees	Contractual Services	\$ 18,000.00
100-110-53002	Advertising and Promotion	Contractual Services	\$ 3,000.00
100-110-53004	Software	Contractual Services	\$ 30,000.00
100-110-53006	Codification Services	Contractual Services	\$ 4,250.00
100-110-53010	Property and Liability Insurance	Contractual Services	\$ 6,600.00
100-110-53012	Legal Fees	Contractual Services	\$ 75,000.00
100-110-53015	Dues and Subscriptions	Contractual Services	\$ 1,000.00
100-110-53016	Public Notices/Dues	Contractual Services	\$ 2,000.00
100-110-53022	Training and Travel	Contractual Services	\$ 17,750.00
100-110-53028	Lovetts 380 Agreement	Contractual Services	\$ -
100-110-53030	Credit Card Charge	Contractual Services	\$ 3,500.00
100-110-53033	Community Events	Contractual Services	\$ 20,000.00
100-110-53045	Lease and CAM Pmts - Town Hall	Contractual Services	\$ 71,000.00
100-110-53050	Careflite Services	Contractual Services	\$ 2,000.00
100-110-53055	City of Aubrey Library Fund	Contractual Services	\$ 5,000.00
100-110-53080	Engineering Services	Contractual Services	\$ 40,000.00
100-110-53081	Information Technology Services	Contractual Services	\$ -
100-110-53083	Professional Services	Contractual Services	\$ 45,000.00
100-110-53110	Utilities	Contractual Services	\$ 7,750.00
100-110-53225	Interlocal Fire	Contractual Services	\$ 463,607.50
100-110-53610	Election Expense	Contractual Services	\$ 6,500.00
100-110-53800	Sales Tax Overpmt 12/21 to 5/25 Payback	Contractual Services	\$ 20,304.00
	Subtotal	Contractual Services	\$ 842,261.50
100-110-54010	Building Maintenance/Cleaning	Maintenance	\$ 15,000.00
100-110-54020	Vehicles Maintenance	Maintenance	\$ -
	Subtotal	Maintenance	\$ 15,000.00

100 - GENERAL FUND

Account #	Account Description	Category	FY 24
100-110-58007	Capital Improvements	Capital Outlay	\$ -
	Subtotal	Capital Outlay	\$ -
ADMINISTRATION - 110		TOTAL	\$ 1,536,211.50
MUNICIPAL COURT - 210			
100-210-51101	Payroll Expenses: Wages	Personnel and Benefits	\$ 12,000.00
100-210-51215	Payroll Expenses: Taxes	Personnel and Benefits	\$ 936.00
100-210-51230	Unemployment	Personnel and Benefits	\$ 18.00
	Subtotal	Personnel and Benefits	\$ 12,954.00
100-210-52014	Office Supplies	Supplies	\$ 2,400.00
100-210-52020	Court Supplies	Supplies	\$ 1,000.00
100-210-52030	Postage	Supplies	\$ 1,700.00
100-210-52100	Minor Tools and Equipment	Supplies	\$ 1,350.00
	Subtotal	Supplies	\$ 6,450.00
100-210-53004	Software	Contractual Services	\$ 10,750.00
100-210-53015	Dues and Subscriptions	Contractual Services	\$ 250.00
100-210-53022	Training and Travel	Contractual Services	\$ 300.00
100-210-53075	Prosecutor	Contractual Services	\$ 24,000.00
100-210-53076	Jury	Contractual Services	\$ 350.00
100-210-53077	Interpreter	Contractual Services	\$ 400.00
100-210-53078	Arrest/Jail Fees	Contractual Services	\$ 300.00
	Subtotal	Contractual Services	\$ 36,350.00
100-210-58010	Capital Equipment	Capital Outlay	\$ -
	Subtotal	Capital Outlay	\$ -
MUNICIPAL COURT - 210		TOTAL	\$ 55,754.00
POLICE -310			
100-310-51101	Payroll Expenses: Wages	Personnel and Benefits	\$ 988,000.00
100-310-51102	Overtime	Personnel and Benefits	\$ 43,000.00
100-310-51105	Longevity Pay	Personnel and Benefits	\$ 2,000.00
100-310-51108	Incentive Pay	Personnel and Benefits	\$ 8,340.00
100-310-51210	Payroll Expenses: Company Contributions: Retirement	Personnel and Benefits	\$ 95,000.00
100-310-51215	Payroll Expenses: Taxes	Personnel and Benefits	\$ 84,000.00
100-310-51216	Employee Health Benefits	Personnel and Benefits	\$ 110,000.00
100-310-51220	Workers Compensation	Personnel and Benefits	\$ 41,500.00
100-310-51230	Unemployment	Personnel and Benefits	\$ 500.00
	Subtotal	Personnel and Benefits	\$ 1,372,340.00
100-310-52005	Uniforms	Supplies	\$ 8,000.00
100-310-52010	Law Enforcement Supplies	Supplies	\$ 2,000.00
100-310-52014	Office Supplies	Supplies	\$ 5,000.00
100-310-52015	Evidence Supplies	Supplies	\$ 1,500.00

100 - GENERAL FUND

Account #	Account Description	Category	FY 24
100-310-52030	Postage	Supplies	\$ 1,300.00
100-310-52050	Fuel	Supplies	\$ 40,000.00
100-310-52100	Minor Tools and Equipment	Supplies	\$ 5,500.00
	Subtotal	Supplies	\$ 63,300.00
100-310-53004	Software	Contractual Services	\$ 15,500.00
100-310-53010	Property and Liability Insurance	Contractual Services	\$ 15,500.00
100-310-53012	Legal Fees	Contractual Services	\$ 2,500.00
100-310-53015	Dues and Subscriptions	Contractual Services	\$ 1,645.00
100-310-53022	Training and Travel	Contractual Services	\$ 12,300.00
100-310-53033	Community Events	Contractual Services	\$ 3,500.00
100-310-53081	Information Technology Services	Contractual Services	\$ 19,500.00
100-310-53083	Professional Services	Contractual Services	\$ 9,700.00
100-310-53091	Landscaping	Contractual Services	\$ 3,000.00
100-310-53110	Utilities	Contractual Services	\$ 10,000.00
100-310-53130	Telephone Mobile	Contractual Services	\$ 10,000.00
100-310-53210	Animal Control	Contractual Services	\$ 16,500.00
100-310-53230	County Public Safety Contracts	Contractual Services	\$ 37,000.00
	Subtotal	Contractual Services	\$ 156,645.00
100-310-54010	Building Maintenance/Cleaning	Maintenance	\$ 10,600.00
100-310-54020	Vehicles Maintenance	Maintenance	\$ 30,000.00
	Subtotal	Maintenance	\$ 40,600.00
POLICE - 310		TOTAL	\$ 1,632,885.00
PARKS & RECREATION - 410			
100-410-53002	Advertising and Promotion	Contractual Services	\$ 2,000.00
100-410-53035	Park Events	Contractual Services	\$ 10,500.00
100-410-53110	Utilities	Contractual Services	\$ 1,800.00
	Subtotal	Contractual Services	\$ 14,300.00
100-410-54030	Park Maintenance	Maintenance	\$ 7,000.00
	Subtotal	Maintenance	\$ 7,000.00
PARKS & RECREATION - 410		TOTAL	\$ 21,300.00
COMMUNITY DEVELOPMENT - 510			
100-510-53084	Code Enforcement	Contractual Services	\$ 3,000.00
	Subtotal	Contractual Services	\$ 3,000.00
COMMUNITY DEVELOPMENT - 510		TOTAL	\$ 3,000.00
INSPECTIONS - 520			
100-520-53080	Engineering Inspection Services	Contractual Services	\$ 20,000.00
100-520-53085	Res & Com Building Review & Insp	Contractual Services	\$ 20,000.00
100-520-53090	Sanitation Services	Contractual Services	\$ 18,000.00

100 - GENERAL FUND

Account #	Account Description	Category	FY 24
100-520-53095	Fire Inspection Services	Contractual Services	\$ 5,000.00
	Subtotal	Contractual Services	\$ 63,000.00
INSPECTIONS - 520			\$ 63,000.00
PUBLIC WORKS - 610			
100-610-53060	Street Materials and Signs	Contractual Services	\$ 8,000.00
100-610-53065	Mowing and ROW Cleanup	Contractual Services	\$ 75,000.00
100-610-53070	Street Repairs - Maintenance *	Contractual Services	\$ 50,000.00
100-610-53110	Utilities	Contractual Services	\$ 3,000.00
	Subtotal	Contractual Services	\$ 136,000.00
PUBLIC WORKS - 610			\$ 136,000.00
TRANSFERS OUT - 710			
100-710-59100	Transfers Out	Transfers	\$ -
TRANSFERS OUT - 710			\$ -
TOTAL OPERATING EXPENSES - GENERAL FUND			\$ 3,448,150.50
Net Operating Income			\$ 399,454.50
TRANSFERS OUT - 710 - FUND BALANCE - CAPITAL			
100-710-59100	Transfers Out - Vehicle/Equip Repl.	Transfers	\$ -
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	\$ 428,700.00
100-710-59100	Transfers Out - Road Imp.	Transfers	\$ -
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		
TOTAL TRANSFERS OUT			\$ 428,700.00
Income			\$ (29,245.50)
Beginning Balance			\$ 1,571,336.00 \$ 1,896,124.26
Ending Balance			\$ 1,720,265.76 \$ 1,866,878.76
% Reserve			54%
Days of Reserve			197.62

150 - LEGAL CONTINGENCY

Account #	Account Description	Category	FY 24
REVENUES - LEGAL CONTINGENCY FUND - 150			
150-40306	Interest Revenue	Investment Income	\$ 15,000.00
150-40910	Transfers In	Transfer	\$ -
TOTAL REVENUES - LEGAL CONTINGENCY FUND			\$ 15,000.00
EXPENSES - LEGAL CONTINGENCY FUND - 150			
150-110-53083	Professional Services	Contractual Services	
150-110-59100	Transfers Out	Capital Outlay	\$ -
TOTAL EXPENSES - LEGAL CONTINGENCY FUND			\$ -
Net Income			\$ 15,000.00

210 - MUNICIPAL DEVELOPMENT DISTRICT

Account #	Account Description	Category	FY 24
REVENUES - MUNICIPAL DEVELOPMENT FUND - 210			
210-40100	Sales Tax Revenue	Sales Tax	\$ 438,000.00
210-40306	Interest Revenue	Investment Income	\$ 22,100.00
210-40350	Rental Income	Miscellaneous	\$ 19,200.00
210-40620	Debt Proceeds	Other Income	\$ -
210-40910	Transfers In	Transfers	\$ -
TOTAL REVENUES - MUNICIPAL DEVELOPMENT FUND			\$ 479,300.00
EXPENSES - MUNICIPAL DEVELOPMENT FUND - 210			
210-110-53002	Advertising and Promotion	Contractual Services	\$ 35,000.00
210-110-53004	Software	Contractual Services	\$ 5,000.00
210-110-53007	Administrative Expenses	Contractual Services	\$ 60,000.00
210-110-53010	Property and Liability Insurance	Contractual Services	\$ 1,500.00
210-110-53015	Dues and Subscriptions	Contractual Services	\$ 4,000.00
210-110-53022	Training and Travel	Contractual Services	\$ 12,000.00
210-110-53025	MDD Business Grant	Contractual Services	\$ 40,000.00
210-110-53100	Planning/Consulting	Contractual Services	\$ 100,000.00
210-110-53110	Utilities	Contractual Services	\$ 1,500.00
210-110-53805	Property Taxes	Contractual Services	\$ 14,000.00
210-110-54018	Rental Property Repair	Maintenance	\$ 10,000.00
210-110-56010	Debt Principal	Debt Service	\$ 33,591.46
210-110-56020	Debt Interest	Debt Service	\$ 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	\$ -
TOTAL EXPENSES - MUNICIPAL DEVELOPMENT FUND			\$ 333,019.28
Net Income			\$ 146,280.72

240 - Court Technology

Account #	Account Description	Category	FY 24
REVENUES - COURT TECH -240			
240-40215	Court Technology Revenue	Court Revenue	\$ 4,800.00
240-40306	Interest Revenue	Investment Income	\$ -
	Transfer In - NEMC Funds		\$ -
TOTAL REVENUES - COURT TECH FUND			\$ 4,800.00
EXPENSES - COURT TECH FUND - 240			
240-210-52510	Court Technology	Municipal Court	\$ 3,950.00
240-210-59100	Transfers Out	Capital Outlay	\$ -
TOTAL EXPENSES - COURT TECH FUND			\$ 3,950.00
Net Income			\$ 850.00

241 - COURT SECURITY

Account #	Account Description	Category	FY 24
REVENUES - COURT SECURITY -241			
241-40220	Court Security Revenue	Court Revenue	\$ 6,125.00
241-40306	Interest Revenue	Investment Income	\$ -
	Transfer In		\$ -
TOTAL REVENUES - COURT TECH FUND			\$ 6,125.00
EXPENSES - COURT SECURITY FUND - 241			
241-210-52520	Court Security	Municipal Court	\$ 4,500.00
241-210-53022	Training and Travel	Contractual Services	\$ 500.00
241-210-53072	Bailiff Fees	Contractual Services	\$ -
241-210-59100	Transfers Out	Capital Outlay	\$ 30,000.00
TOTAL EXPENSES - COURT TECH FUND			\$ 35,000.00
Net Income			\$ (28,875.00)

242 - TRUANCY

Account #	Account Description	Category	FY 24
REVENUES - TRUANCY - 242			
242-40242	Truancy Prevention Revenue	Court Revenue	\$ 5,625.00
242-40910	Transfers In	Transfers	\$ -
TOTAL REVENUES - TRUANCY FUND			\$ 5,625.00
EXPENSES - TRUANCY -242			
	<i>Placeholder</i>	Contractual Services	\$ -
	<i>Placeholder</i>	Capital Outlay	\$ -
TOTAL EXPENSES - JURY FUND			\$ -
Net Income			\$ 5,625.00

243 - JURY

Account #	Account Description	Category	FY 24 Proposed
REVENUES - JURY - 243			
243-40245	Jury Fees	Court Revenue	\$ 100.00
243-40910	Transfers In	Transfers	\$ -
TOTAL REVENUES - JURY FUND			\$ 100.00
EXPENSES - JURY - 243			
	<i>Placeholder</i>	Contractual Services	\$ -
	<i>Placeholder</i>	Capital Outlay	\$ -
TOTAL EXPENSES - JURY FUND			\$ -
Net Income			\$ 100.00

265 - POLICE DONATIONS

Account #	Account Description	Category	FY 24
REVENUES - POLICE DONATIONS FUND - 265			
265-40250	Child Safety Revenue	Contributions	\$ 1,700.00
265-40420	Police Donations	Donations	
265-40910	Grant Revenue	Intergovernmental	\$ -
TOTAL REVENUES - LEOSE FUND			\$ 1,700.00
EXPENSES - POLICE DONATIONS FUND - 265			
265-310-52014	Office Supplies	Supplies	\$ -
265-310-52530	Donated Police Expenditures	Supplies	\$ 2,500.00
265-310-55050	Grant Expenses	Grants	
265-310-58010	Capital Equipment	Capital Outlay	\$ -
TOTAL EXPENSES - POLICE DONATIONS FUND			\$ 2,500.00
Net Income			\$ (800.00)

310 - CAPITAL IMPROVEMENTS

Account #	Account Description	Category	FY 24
REVENUES - CAPITAL IMPROVEMENT FUND - 310			
310-40306	Interest Revenue	Investment Income	
310-40500	Developer Contributions	Contributions	\$ -
310-40910	Transfers In	Transfers	\$ -
TOTAL REVENUES - CAPITAL IMPROVEMENT FUND			\$ -
EXPENSES - CAPITAL IMPROVEMENT FUND - 310			
310-610-53083	Professional Services	Contractual Services	
310-610-58007	Capital Improvements	Capital Outlay	\$ 45,000.00
310-110-59100	Transfers Out	Capital Outlay	\$ -
TOTAL EXPENSES - CAPITAL IMPROVEMENT FUND			\$ 45,000.00
Net Income			\$ (45,000.00)

320 - PARK IMPROVEMENT

Account #	Account Description	Category	FY 24
REVENUES - PARK IMPROVEMENT FUND - 320			
320-40301	Administrative Fees-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	\$ 10,000.00
TOTAL REVENUES - CAPITAL IMPROVEMENT FUND			\$ 10,000.00

EXPENSES - PARK IMPROVEMENT FUND - 310			
320-410-53083	Professional Services	Contractual Services	\$ 30,000.00
320-410-58007	Capital Improvements	Capital Outlay	\$ 15,000.00
320-410-59100	Transfers Out	Capital Outlay	\$ -
320-110-59100	Transfers Out	Capital Outlay	\$ -
TOTAL EXPENSES - PARK IMPROVEMENT FUND			\$ 45,000.00

Net Income \$ (35,000.00)

330 - VEHICLE/EQUIPMENT REPLACEMENT

Account #	Account Description	Category	FY 24
REVENUES - VEHICLE/EQUIPMENT REPLACEMENT FUND - 330			
330-40315	Miscellaneous Income	Miscellaneous	\$ 16,000.00
330-40450	Grant Revenue	Intergovernmental	
330-40452	Grant Revenue - CARES Act	Intergovernmental	
330-40610	Insurance Proceeds	Other Income	\$ -
330-40910	Transfers In - COVID	Transfers	\$ 63,850.00
330-40910	Transfers In - GF	Transfers	\$ -
TOTAL REVENUES - VEHICLE REPLACEMENT FUND			\$ 63,850.00

EXPENSES - VEHICLE/EQUIPMENT REPLACEMENT FUND - 310			
330-110-59100	<i>Transfer Out</i>	Capital Outlay	
330-110-58010	Capital Equipment	Capital Outlay	\$ 12,000.00
330-110-58011	Capital Equipment - COVID Funds	Capital Outlay	
330-110-58010	Capital - Vehicles	Capital Outlay	\$ 130,000.00
TOTAL EXPENSES - VEHICLE/EQUIPMENT REPLACEMENT FUND			\$ 142,000.00

Net Income \$ (78,150.00)

350 - PUBLIC SAFETY BUILDING

Account #	Account Description	Category	FY 24 Proposed
REVENUES - PUBLIC SAFETY BUILDING FUND - 350			
350-40306	Interest Revenue	Investment Income	\$ 24,500.00
350-40500	Developer Contributions	Contributions	\$ -
350-40910	Transfers In	Transfers	\$ -
TOTAL REVENUES - PUBLIC SAFETY BUILDING FUND			\$ 24,500.00
EXPENSES - PUBLIC SAFETY BUILDING FUND - 350			
350-110-53083	Professional Services	Contractual Services	
350-110-58007	Capital Improvements	Capital Outlay	
350-110-59100	Transfers Out	Capital Outlay	\$ -
TOTAL EXPENSES - PUBLIC SAFETY BUILDING FUND			\$ -
Net Income			\$ 24,500.00

370 - ROAD IMPROVEMENT

Account #	Account Description	Category	FY 24
REVENUES - ROAD IMPROVEMENT FUND - 370			
370-40306	Interest Revenue	Investment Income	\$ 34,500.00
370-40410	Intergovernmental Rev - County	Intergovernmental	\$ 1,825,000.00
370-40910	Transfer In - COVID	Intergovernmental	\$ -
370-40500	Developer Contributions	Contributions	
370-40910	Transfers In	Transfers	\$ -
370-40910	Transfers In - .1429 of sales tax *	Transfers	\$ 428,700.00
TOTAL REVENUES - ROAD IMPROVEMENT FUND			\$ 2,288,200.00
EXPENSES - ROAD IMPROVEMENT FUND - 370			
370-610-53083	Professional Services	Contractual Services	\$ 115,000.00
370-610-53083	Prof. Serv. - Co. Road Bond	Contractual Services	\$ 1,825,000.00
370-610-58007	Capital Improvements	Capital Outlay	\$ 500,000.00
370-610-58007	Cap. Imp. - Co Road Bond	Capital Outlay	\$ -
370-110-59100	Transfers Out	Capital Outlay	\$ -
TOTAL EXPENSES - ROAD IMPROVEMENT FUND			\$ 2,440,000.00
Net Income			\$ (151,800.00)

400 - PID #1 VILLAGES

Account #	Account Description	Category	FY 24
REVENUES - PID #1 VILLAGES			
400-40190	PID Assessment Income	Assessment Income	\$ 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
TOTAL REVENUES - PID #1 VILLAGES FUND			\$ 100,605.10

EXPENSES - PID #1 VILLAGES FUND - 370			
400-110-53007	Administrative Expenses	Contractual Services	\$ 6,000.00
400-110-53012	Legal Fees	Contractual Services	\$ 550.00
400-110-53915	Developer Distribution	Contractual Services	\$ 94,000.00
400-110-59100	Transfers Out	Capital Outlay	\$ -
TOTAL EXPENSES - PID #1 VILLAGES			\$ 100,550.00

Net Income \$ 55.10

510 - COVID

Account #	Account Description	Category	FY 24
REVENUES - COVID FUND - 510			
510-40306	Interest Revenue	Investment Income	\$ -
510-40410	Intergovernmental Revenue	Intergovernmental	
510-40450	Grant Revenue	Intergovernmental	\$ -
510-40910	Transfers In	Transfers	\$ -
TOTAL REVENUES - COVID FUND			\$ -

EXPENSES - COVID FUND - 510			
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	\$ -
510-110-59100	Transfers Out - To Vehicle Replacement	Capital Outlay	\$ 63,850.00
510-110-59100	Transfers Out - Roads	Capital Outlay	
510-110-59100	Transfers Out - Park Improvement	Capital Outlay	\$ 10,000.00
TOTAL EXPENSES - COVID FUND			\$ 73,850.00

Net Income \$ (73,850.00)