

CITY OF WOODCREEK
ANNUAL OPERATING BUDGET
Fiscal Year October 1, 2023 to September 30, 2024



This budget will raise more revenue from property taxes than last year's budget by an amount of \$124,000, which is a 2.00% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,088.

The members of the governing body voted on the budget as follows:

Mayor Pro Tem Brent Pulley	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Abstention
Council Member Bob Hambrick	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Abstention
Council Member Linnea Bailey	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Abstention
Council Member Debra Hines	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Abstention
Council Member Chrys Grummert	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Abstention

Property Tax Comparison:

	FY 2022-23	FY 2023-24
Total Tax Rate	\$0.1839	\$0.2000
No New Revenue Tax Rate	\$0.1817	\$0.1647
No New Revenue M&O Rate	\$0.1135	\$0.1649
Voter Approval Rate	\$0.1861	\$0.2705
Maintenance & Operations (M&O) Rate	\$0.1152	\$0.1023
Debt Rate (I&S)	\$0.0687	\$0.0977

Municipal Debt Obligations as of October 1, 2023 - \$3,495,000

Notice About 2023 Tax Rates

50-212

Property Tax Rates in City of Woodcreek.

This notice concerns the 2023 property tax rates for City of Woodcreek.

This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate \$0.1647/\$100.

This year's voter-approval tax rate \$0.2705/\$100.

Proposed Property Tax Rate for the 2022-2023 Fiscal Year	0.1839/5100 of Valuation
No New Revenue Tax Rate for 2022	0.1817/5100 of Valuation
Voter Approval Maintenance and Operations Rate for 2022	0.1174/5100 of Valuation
Voter Approval Rate for 2020	0.1861/\$100 of Valuation
Debt Tax Rate for 2022	0.0687/5100 of Valuation

To see the full calculations, please visit <https://hayscountytexas.com/departments/taxoffice/> for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balances.

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General	\$1,462,277
Debt Service	\$13,596

Current Year Debt Service.

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment To be Paid From Property Taxes	Interest to be Paid From Property Taxes	Other Amounts To be Paid	Total Payment
Bonds Payable Tax Note Series 2017	\$185,000	\$161,341	\$400	\$346,741

Total required for 2023 debt service	\$ 354,369
- Amount (if any) paid from funds listed in unencumbered funds	\$ 0
- Amount (if any) paid from other resources	\$ 0
- Excess collections last year	\$ 5,603
= Total to be paid from taxes in 2023	\$ 348,766
+ Amount added in anticipation that the taxing unit will collect only 100.2900% of its taxes in 2023	\$ -1,009
= Total Debt Levy	\$ 347,757

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Jenifer O'Kane, Hays County Tax Assessor-Collector, 7.31.23.

ORDINANCE NO. 23-09-13-02
CITY OF WOODCREEK, TEXAS

AN ORDINANCE OF THE CITY OF WOODCREEK, TEXAS APPROVING THE CERTIFIED APPRAISAL ROLL; SETTING THE TAX RATE; LEVYING AND ASSESSING AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF WOODCREEK, TEXAS FOR FISCAL YEAR 2023-2024; APPORTIONING THE LEVIES FOR SPECIFIC PURPOSES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council finds Chief Appraiser of the Hays County Central Tax Appraisal District has prepared, certified, and submitted to the tax assessor/collector the appraisal roll of the City of Woodcreek, Texas (the "City") for 2023; and

WHEREAS, the Tax Assessor and Collector of Hays County has performed the statutory calculations required by Section 26.04 of the Texas Tax Code, and the City of Woodcreek has published the proposed tax rate, and has fulfilled all other requirements for publication as contained in Section 26.052 of the Texas Tax Code, in a manner designed to come to the attention of all residents of said City and has submitted said rates to the City Council of said City prior to the City Council meeting of September 13, 2023; and

WHEREAS, the City Council finds the tax rate to be levied for 2023 (fiscal year 2024) set by this ordinance is based on the appraisal roll and is sufficient to provide the tax revenues required by the City; and

WHEREAS, the City Council finds all requirements contained in the Texas Tax Code have been met and all required notices have been issued in accordance with Texas law permitting this tax levy; and

WHEREAS, the City Council finds that this Ordinance is in compliance with Texas Tax Code §26.05 (b)(1) by including the following statement in type larger than the type used in any other portion of this Ordinance:

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE
AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WOODCREEK, TEXAS:

SECTION 1.

That the tax rate of the City of Woodcreek, Texas for the tax year 2023 be, and is hereby, set at \$0.2000 on each one hundred dollars (\$100) of the taxable value of real and personal property not exempt from taxation by the Constitution and laws of this State situated within the corporate limits of said City.

SECTION 2.

That there is hereby levied for the tax year 2023 upon all real and personal property not exempt from taxation by the Constitution and laws of this State situated within the corporate limits of said City, and there shall be collected for the use and support of the municipal government of the City of Woodcreek, Texas, to provide a sinking fund for the retirement of the existing indebtedness of said City so levied and collected, shall be apportioned to the specific purposes hereinafter set forth; to-wit:

- A. For the payment of current expenses and to be deposited in the general fund (for the purposes of maintenance and operations) \$0.1023 on each one hundred dollars (\$100) of the taxable value of such property; and
- B. To provide for sinking funds for the payment of the principal and interest and the retirement of the tax note debt, and the same shall become due as shall be necessary to pay the principal and interest of the current year as follows, \$0.0977 per one hundred dollars (\$100) valuation.

SECTION 3.

In accordance with the provisions and requirements of Section 26.05 of the Texas Property Tax Code, as amended, the City Council hereby states that:

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE
AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

SECTION 4.

That the Hays County Tax Assessor and Collector is hereby authorized to assess and collect the taxes of said City employing the above tax rate.

SECTION 5.

The taxes levied hereby are due presently and shall be delinquent if not paid by January 2024.

SECTION 6.

That monies collected pursuant to this Ordinance shall be expended as set forth in the City of Woodcreek's FY 2023-2024 Annual Budget.

SECTION 7.

That this Ordinance shall take effect and be in full force and effect from and after its passage and approval according to law.

SECTION 8.

Pursuant to Texas Tax Code §26.05 (b) this ordinance must be a record vote; which is reflected below:

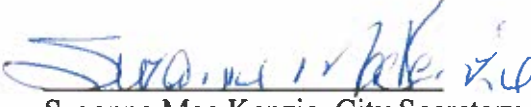
Mayor Pro Tem Brent Pulley	X Yes	<input type="checkbox"/> No	<input type="checkbox"/> Abstention
Council Member Bob Hambrick	X Yes	<input type="checkbox"/> No	<input type="checkbox"/> Abstention
Council Member Linnea Bailey	X Yes	<input type="checkbox"/> No	<input type="checkbox"/> Abstention
Council Member Debra Hines	X Yes	<input type="checkbox"/> No	<input type="checkbox"/> Abstention
Council Member Chrys Grummert	<input type="checkbox"/> Yes	X No	<input type="checkbox"/> Abstention

PASSED, ADOPTED AND APPROVED by the City Council of the City of Woodcreek on this the 13th day of September, 2023.

CITY OF WOODCREEK:

ATTEST:


Jeff Rasco, Mayor


Suzanne Mac Kenzie, City Secretary

RESOLUTION NO. 2023-09-13-01
CITY OF WOODCREEK, TEXAS

A RESOLUTION RATIFYING THE RECENTLY ADOPTED BUDGET THAT CONTAINS A PROPERTY TAX RATE THAT RAISES MORE TOTAL PROPERTY TAXES THAN THE PREVIOUS YEAR.

WHEREAS, the City of Woodcreek adopted its Budget for fiscal year 2023-2024; and

WHEREAS, the Budget as adopted for Maintenance and Operations, and to provide for sinking funds for payment of the principal and interest, raises more revenue from property taxes than last year's budget by an amount of \$126,866, which is a 21.7% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,088.; and

WHEREAS, Local Government Code 102.007 requires the City ratify the Budget by a separate vote;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Woodcreek, Texas, that:

SECTION ONE. In compliance with the requirements of Section 102.007(c), Texas Local Government Code, the City Council of the City of Woodcreek does hereby in all things ratify the property tax reflected in the Fiscal Year 2023-2024 Budget which will require raising more revenue from property taxes than in the Fiscal Year 2022-2023 Budget.

SECTION TWO. This Resolution shall reflect the record vote of the City Council on this Resolution by the City Secretary and shall constitute a part of this Resolution for all purposes.


The motion was made by Councilmember Hines, motion seconded by Councilmember Bailey.
The record vote is below:

Mayor Pro Tem Brent Pulley:	x	Yes	No	Absent	
Councilmember Chrys Grummert:		Yes	x	No	Absent
Councilmember Debra Hines:	x	Yes	No	Absent	
Councilmember Bob Hambrick:	x	Yes	No	Absent	
Councilmember Linnea Bailey:	x	Yes	No	Absent	

DULY PASSED AND APPROVED, on the 13th day of September 2023 at a Meeting of the City Council of the City of Woodcreek, Texas, which meeting was held in compliance with the Open Meetings Act, Tex. Gov't. Code, 551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF WOODCREEK, TEXAS:

ATTEST:



Jeff Rasco, Mayor



Suzanne Mac Kenzie, City Secretary

**GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	PROJECTED 2022-2023	ADOPTED BUDGET 2023-2024
BEGINNING FUND BALANCE	\$ 934,622	\$ 944,322	\$ 1,005,843	\$ 1,005,843	771,474
Revenues					
Ad Valorem Taxes	337,235	357,677	364,500	364,500	368,000
Sales Taxes	95,923	90,058	81,200	90,000	91,500
Franchise Fees	186,706	193,311	175,660	175,660	194,130
Reimbursements	11,285	2,061	10,500	-	-
Development Revenue	76,343	26,731	25,500	38,070	11,300
Permits	1,630	2,013	1,600	3,000	4,750
Other	31,016	22,608	14,000	73,000	261,000
Total Revenues	740,138	694,459	672,960	744,230	930,680
Other Funding Sources					
Fund Balance	-	288,485	236,950	234,369	-
Total Other Funding Sources	-	288,485	236,950	234,369	-
TOTAL RESOURCES	\$ 740,138	\$ 982,944	\$ 909,910	\$ 978,599	\$ 930,680
Expenditures					
Personnel Services	233,781	245,621	208,600	195,967	282,230
Office Expenses	40,399	36,865	39,300	45,834	106,650
Professional Services	192,947	184,736	173,157	112,412	165,500
Area Care & Maintenance	42,344	42,587	98,453	21,698	68,200
Other Operating Expenses	26,356	30,864	28,800	22,851	34,650
Utility Expenses	10,895	11,644	11,050	8,078	12,400
Municipal Court	5,111	-	6,750	230	23,000
Committee/Boards	-	-	-	-	11,500
Other	147,649	408,656	50,000	277,029	45,000
Total Expenditures	699,481	960,972	616,110	684,099	749,130
Other Financing Uses					
Transfer to Capital	-	-	294,000	294,500	49,925
Transfer to Reserve	-	-	-	-	131,625
Total Other Financing Uses	-	-	294,000	294,500	181,550
TOTAL EXPENDITURES			\$ 910,110	\$ 978,599	\$ 930,680
ENDING FUND BALANCE	\$ 944,322	\$ 1,005,843	\$ 768,693	\$ 771,474	\$ 771,474

**GENERAL FUND
SCHEDULE OF REVENUES BY SOURCE**

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	PROJECTED 2022-2023	ADOPTED BUDGET 2023-2024
Ad Valorem Taxes					
Current	334,890	354,238	360,000	360,000	365,000
Delinquent	2,345	3,439	4,500	2,300	2,000
Penalty and Interest	-	-	-	-	1,000
Total Ad Valorem Taxes	337,235	357,677	364,500	362,300	368,000
Sales Taxes					
Sales Tax	94,412	88,665	80,000	90,000	90,000
Mixed Beverage Tax	1,511	1,393	1,200	1,200	1,500
Total Sales Taxes	95,923	90,058	81,200	91,200	91,500
Franchise Fees					
Electric Franchise Fees	31,404	31,877	31,000	31,000	34,000
Cable Franchise Fees	33,260	34,779	30,000	30,000	33,000
Water Franchise Fees	99,351	100,581	90,000	94,817	100,000
Solid Waste Franchise Fees	22,004	25,418	24,000	24,000	27,000
Telephone Franchise Fees	186	157	160	130	130
Golf Course Franchise Fees	500	500	500	-	-
Total Franchise Fees	186,706	193,311	175,660	179,947	194,130
Reimbursements					
Engineering	11,285	2,061	8,000	-	-
Legal	-	-	2,500	-	-
Admin	-	-	-	-	-
Total Reimbursements	11,285	2,061	10,500	-	-
Development Revenue					
New Home Permits	23,000	7,000	6,000	2,000	1,000
New Home Inspections	14,129	8,198	7,000	-	-
Existing Homes Inspection	22,214	8,299	7,000	-	5,000
Commercial Permits	3,250	3,234	500	-	150
Commerical Inspections	-	-	-	-	150
Subdivisions/Plats/Replats	13,750	-	5,000	-	5,000
Total Development Revenue	76,343	26,731	25,500	2,000	11,300

**GENERAL FUND
SCHEDULE OF REVENUES BY SOURCE**

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	PROJECTED 2022-2023	ADOPTED BUDGET 2023-2024
Permits					
Liquor License	1,310	1,388	1,250	1,450	1,250
Sign Permits	320	625	350	200	200
Fence Permit	-	-	-	-	500
Pool Permit	-	-	-	-	-
Remodel/Addition Permit	-	-	-	-	150
Deck Permit	-	-	-	-	150
Shed/Greenhouse	-	-	-	-	500
Variance	-	-	-	-	500
Special Event	-	-	-	-	200
Fireworks	-	-	-	-	150
Solar Panel	-	-	-	-	150
Other Permits	-	-	-	-	1,000
Total Permit Fees	1,630	2,013	1,600	1,650	4,750
Other					
Interest Income	1,259	9,339	2,500	70,000	70,000
Miscellaneous	9,581	12,369	10,000	10,000	-
Municipal Court Revenue	2,293	901	1,500	-	1,000
TDEM DR - 4485	12,883	-	-	-	190,000
Donations	5,000	-	-	-	-
Uncategorized Revenue	-	-	-	8,737	-
Total Other	31,016	22,608	14,000	88,737	261,000
TOTAL REVENUES	\$ 740,138	\$ 694,459	\$ 672,960	\$ 725,834	\$ 930,680

**GENERAL FUND
EXPENSES**

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	PROJECTED 2022-2023	ADOPTED BUDGET 2023-2024
PERSONNEL SERVICES					
Salaries	184,271	196,403	170,000	150,000	\$ 220,000
Overtime	-	-	-	9,335	\$ 1,000
Group Insurance	8,615	6,958	6,000	6,000	\$ 22,200
Retirement Plan	19,409	21,562	18,100	18,100	\$ 21,000
Worker Compensation		539	-	-	\$ 1,000
Unemployment Insurance	601	918	1,100	31	\$ 30
Social Security	14,885	14,591	13,400	9,501	\$ 17,000
Car Allowance	6,000	4,650	-	3,000	\$ -
Total Personnel Services	233,781	245,621	208,600	195,967	\$ 282,230
OFFICE EXPENSES					
City Hall Maintenance/Repair	4,040	2,545	2,000	2,860	\$ 8,000
Cleaning	1,500	1,575	1,800	1,448	\$ 3,600
IT Expenses	10,668	10,421	10,000	2,315	\$ 5,000
Office Supplies	3,561	6,154	4,500	4,717	\$ 6,000
Office Equipment	-	-	-	4,378	\$ 5,000
Postage	2,025	2,312	3,000	3,229	\$ 4,000
Printing	4,183	4,091	4,500	1,493	\$ 5,000
Advertising	1,560	396	1,500	571	\$ 2,000
Software/Subscriptions	12,861	9,370	12,000	24,823	\$ 24,000
Web Site Design	-	-	-	-	\$ 14,800
FundView	-	-	-	-	\$ 29,250
Total Supplies	40,399	36,865	39,300	45,834	\$ 106,650
PROFESSIONAL SERVICES					
Audit Expense	9,896	11,990	12,000	13,264	\$ 14,000
Codification	3,239	2,831	2,750	-	\$ 3,000
Contract Labor	6,105	-	-	4,636	\$ -
Arborist	-	-	-	-	\$ 8,000
Code Administrator	-	-	-	-	\$ 8,000
Engineering	12,611	11,967	20,000	17,541	\$ 30,000
Engineering Mapping	-	-	3,000	200	\$ 1,000
Engineering Reimbursable	5,946	9,905	8,000	8,090	\$ -
Legal - General	23,985	26,370	20,000	22,703	\$ 30,000
Legal - Reimbursable	2,980	3,380	2,500	2,500	\$ -
Legal - Litigation	46,368	7,520	5,000	-	\$ 5,000
Legal - Special Cases	7,778	38,288	30,000	3,295	\$ 10,000
Legal - Elected Body	-	10,270	5,000	3,300	\$ 5,000
IT Services	13,804	13,262	15,500	2,521	\$ -
Accounting	13,383	16,160	25,000	18,183	\$ -
Law Enforcement	15,913	16,809	12,500	12,500	\$ 17,000
AD Valorem Tax	3,824	4,100	4,407	1,864	\$ 4,000
Inspections	27,114	11,110	7,000	1,815	\$ 10,000
Code Compliance	-	774	500	-	\$ 500
Watershed Protection Plan					\$ 20,000
Total Contractual Services	192,947	184,736	173,157	112,412	\$ 165,500

**GENERAL FUND
EXPENSES**

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	PROJECTED 2022-2023	ADOPTED BUDGET 2023-2024
AREA CARE & MAINTENANCE					
Deer Removal	825	1,650	1,750	975	\$ 1,500
Mowing	575	2,625	2,750	5,400	\$ 6,000
Oak Wilt Containment	-	3,085	15,000	-	\$ 15,000
Greenspace Maintenance	3,342	-	6,000	5,961	\$ 7,500
Landscape Maintenance	6,000	9,170	9,000	2,375	\$ 7,500
Green Building Initiatives					\$ 5,000
Contract Services	703	-	-	470	\$ -
Parks & Playground Maintenance	-	-	13,453	-	\$ 5,000
ROW Tree Trimming	15,150	945	11,000	-	\$ 5,000
Holiday Decorations	1,693	262	500	650	\$ 500
Street Maintenance	10,791	16,361	30,000	4,283	\$ 5,000
Street Signs	1,726	5,496	6,000	119	\$ 6,000
Equipment Maintenance	196	2,373	2,000	372	\$ 3,000
Water Quality Testing - CCWPP	1,344	620	1,000	1,093	\$ 1,200
Total Area Care/Maintenance	42,344	42,587	98,453	21,698	\$ 68,200
OTHER OPERATING EXPENSES					
Dues/Memberships	2,436	2,411	1,750	671	\$ 1,200
Election Expense	2,124	1,065	2,750	2,199	\$ 2,300
TML Dues	591	591	600	632	\$ 650
Meeting Expense	4,458	6,768	3,000	907	\$ 2,500
Public Notices	1,690	1,195	1,200	5,513	\$ 3,000
Travel/Vehicle Expense	1,253	4,743	2,000	122	\$ 1,000
Elected Official Travel	-	667	500	-	\$ 1,000
Training/Development - Elected Body	3,915	1,795	2,500	1,421	\$ 3,000
Training/Development - Staff	3,272	2,729	4,000	2,402	\$ 6,000
Training/Development - Boards	-	-	-	133	\$ 1,200
Community Relations	3,204	4,846	7,000	3,758	\$ 7,000
Insurance Risk Pool	3,413	4,053	3,500	5,093	\$ 5,800
Total Other Operating Expenses	26,356	30,864	28,800	22,851	\$ 34,650
UTILITY EXPENSES					
Electric - City Hall	1,809	1,972	2,100	1,140	\$ 1,700
Water - City Hall	1,431	1,427	1,500	1,110	\$ 1,500
Electric - Outdoor	1,281	1,318	1,350	1,068	\$ 1,400
Water - Outdoor	1,620	1,615	1,600	1,171	\$ 1,600
Internet/Phone	4,753	5,312	4,500	3,589	\$ 6,200
Total Utility Expenses	10,895	11,644	11,050	8,078	\$ 12,400

**GENERAL FUND
EXPENSES**

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	PROJECTED 2022-2023	ADOPTED BUDGET 2023-2024
MUNICIPAL COURT					
Judge	3,600	-	4,800	-	\$ 6,000
Misc. Court Cost	150	-	150	230	\$ 9,000
Prosecutor	880	-	1,500	-	\$ 8,000
State Comptroller Costs	481	-	300	-	\$ -
Total Utility Expenses	5,111	-	6,750	230	\$ 23,000
COMMITTEE/BOARDS					
Tree Board	-	-	-	-	\$ 1,500
Parks	-	-	-	-	\$ 10,000
Total Committee/Boards	-	-	-	-	\$ 11,500
OTHER					
Contingency Reserve	-		50,000	-	\$ -
2023 Ice Storm	-	-	-	245,777	\$ -
Comprehensive Plan	50,200	20,740	-	31,252	\$ -
Bond Issuance	-	-	-	-	\$ -
Woodcreek Dr Street Project	97,449	387,916		-	\$ -
Matching Grant Funds	-	-	-	-	\$ 45,000
Other Expenses	147,649	408,656	50,000	277,029	\$ 45,000
TOTAL EXPENSES	\$ 699,481	\$ 960,972	\$ 616,110	\$ 684,099	\$ 749,130

**RESERVE FUND
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	PROJECTED 2022-2023	ADOPTED BUDGET 2023-2024
BEGINNING FUND BALANCE				\$168,375.16	\$168,375
Revenues					
General Fund Transfers		-	-	-	131,625
Interest	-	-	-	-	-
Total Revenue	\$ -	-	-	-	131,625
Other Funding Sources					
Other Funding Sources		-	-	-	-
Total Other Funding Sources	-	-	-	-	-
TOTAL RESOURCES	-	\$ -	\$ -	\$ -	\$ 131,625
Expenditures					
Transfer Out to General Fund		-	-	-	-
Total Expenditures	-	-	-	-	-
Other Financing Uses					
Transfer to Capital		-	-	-	-
Total Other Financing Uses	-	-	-	-	-
TOTAL EXPENDITURES	-	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$	-	\$ 168,375	\$ 168,375	\$ 300,000

**DEBT SERVICE
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	PROJECTED 2022-2023	ADOPTED BUDGET 2023-2024
BEGINNING FUND BALANCE	\$17,174	\$25,048	\$24,660	\$24,660	\$13,597
Revenues					
Ad Valorem Taxes	215,427	216,207	224,793	212,148	346,741
Total Revenue	215,427	216,207	224,793	212,148	346,741.00
Other Funding Sources					
Transfers in from Other Funds	-	-	-	-	-
Fund Balance	-	388	400	-	-
Total Other Funding Sources	-	388	400	-	-
TOTAL RESOURCES	\$ 215,427	\$ 216,595	\$ 225,193	\$ 212,148	\$ 346,741
Expenditures					
Principal	195,000	207,000	219,000	219,000	185,000
Interest	12,153	9,195	5,793	3,811	161,341
Fees	400	400	400	400	400
Total Expenditures	207,553	216,595	225,193	223,211	346,741
Other Financing Uses					
Bond Refunding	-	-	-	-	-
Total Other Financing Uses	-	-	-	-	-
TOTAL EXPENDITURES	\$ 207,553	\$ 216,595	\$ 225,193	\$ 223,211	\$ 346,741
ENDING FUND BALANCE	\$ 25,048	\$ 24,660	\$ 24,260	\$ 13,597	\$ 13,596

**ARP FUNDS
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	PROJECTED 2022-2023	ADOPTED BUDGET 2023-2024
BEGINNING FUND BALANCE	\$0	\$0	\$425,621	\$425,621	\$0
Revenues					
ARP Funds	-	425,621	-		
Total Revenue	-	425,621	-	-	-
Other Funding Sources					
Other Funding Sources	-	-	-	-	-
Total Other Funding Sources	-	-	-	-	-
TOTAL RESOURCES	\$ -	\$ 425,621	\$ -	\$ -	\$ -
Expenditures					
ARP Expenses	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Other Financing Uses					
Transfer to Capital	-	-	425,621	425,621	
Total Other Financing Uses	-	-	425,621	425,621	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 425,621	\$ 425,621	\$ -
ENDING FUND BALANCE	\$ -	\$ 425,621	\$ -	\$ -	\$ -

**PARK FUND
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	PROJECTED 2022-2023	ADOPTED BUDGET 2023-2024
BEGINNING FUND BALANCE				\$0	\$0
Revenues					
Donations		-	-	-	2,700
Interest	-	-	-	-	-
Total Revenue	\$ -	-	-	-	2,700
Other Funding Sources					
Fund Balance		-	-	-	-
Total Other Funding Sources	-	-	-	-	-
TOTAL RESOURCES	-	\$ -	\$ -	\$ -	\$ 2,700
Expenditures					
Park Expense		-	-	-	-
Total Expenditures	-	-	-	-	-
Other Financing Uses					
Transfer to Capital		-	-	-	-
Total Other Financing Uses	-	-	-	-	-
TOTAL EXPENDITURES	-	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ 2,700

**TREE FUND
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	PROJECTED 2022-2023	ADOPTED BUDGET 2023-2024
BEGINNING FUND BALANCE				\$4,754	\$4,754
Revenues					
Tree Income		-	-	-	-
Interest	-	-	-	-	-
Total Revenue	\$ -	-	-	-	-
Other Funding Sources					
Fund Balance		-	-	-	-
Total Other Funding Sources	-	-	-	-	-
TOTAL RESOURCES	-	\$ -	\$ -	\$ -	\$ -
Expenditures					
Tree Expense		-	-	-	-
Total Expenditures	-	-	-	-	-
Other Financing Uses					
Transfer to Capital		-	-	-	-
Total Other Financing Uses	-	-	-	-	-
TOTAL EXPENDITURES	-	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ 4,754	\$ 4,754	\$ 4,754

**COURT TECHNOLOGY
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	PROJECTED 2022-2023	ADOPTED BUDGET 2023-2024
BEGINNING FUND BALANCE				\$26	\$26
Revenues					
MC Technology Fees		-	-	-	-
Interest	-	-	-	-	-
Total Revenue	\$ -	-	-	-	-
Other Funding Sources					
Fund Balance		-	-	-	-
Total Other Funding Sources	-	-	-	-	-
TOTAL RESOURCES	-	\$ -	\$ -	\$ -	\$ -
Expenditures					
Technology Expense		-	-	-	-
Total Expenditures	-	-	-	-	-
Other Financing Uses					
Transfer to Capital		-	-	-	-
Total Other Financing Uses	-	-	-	-	-
TOTAL EXPENDITURES	-	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE		\$ -	\$ 26	\$ 26	\$ 26

**COURT SECUTITY
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	PROJECTED 2022-2023	ADOPTED BUDGET 2023-2024
BEGINNING FUND BALANCE				\$19	\$19
Revenues					
MC SecurityFees		-	-	-	-
Interest	-	-	-	-	-
Total Revenue	\$ -	-	-	-	-
Other Funding Sources					
Fund Balance		-	-	-	-
Total Other Funding Sources	-	-	-	-	-
TOTAL RESOURCES	-	\$ -	\$ -	\$ -	\$ -
Expenditures					
Security Expense		-	-	-	-
Total Expenditures	-	-	-	-	-
Other Financing Uses					
Transfer to Capital		-	-	-	-
Total Other Financing Uses	-	-	-	-	-
TOTAL EXPENDITURES	-	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$	-	\$ 19	\$ 19	\$ 19

**PEG FUNDS
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	PROJECTED 2022-2023	ADOPTED BUDGET 2023-2024
BEGINNING FUND BALANCE			\$13,971	\$13,971	\$20,621
Revenues					
Peg Funds	-	-	6,650	6,650	\$ 6,650.00
Interest	-	-	-	-	\$ -
Total Revenue	-	-	6,650	6,650	\$ 6,650.00
Other Funding Sources					
Fund Balance	-	-	-	-	\$ -
Total Other Funding Sources	-	-	-	-	\$ -
TOTAL RESOURCES	\$ -	\$ -	\$ 6,650	\$ 6,650	\$ 6,650.00
Expenditures					
PEG Expense	-	-	-	-	\$ -
Total Expenditures	-	-	-	-	\$ -
Other Financing Uses					
Transfer to Capital	-	-	-	-	\$ -
Total Other Financing Uses	-	-	-	-	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ 13,971	\$ 20,621	\$ 20,621	\$ 27,271.29

**CAPITAL FUND
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	PROJECTED 2022-2023	ADOPTED BUDGET 2023-2024
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 4,354,678
Funding Sources					
Revenue	-	-	-	-	-
POSAC Grant	-	-	200,000	200,000	-
CDBG Grant	-	-	-	-	525,000
2023 GO Bonds	-	-	-	3,434,554	-
Transfer In: General Fund	-	-	294,500	294,500	49,925
Transfer In: ARP Fund	-	-	425,624	425,624	-
Fund Balance	-	-	-	-	-
Total Revenue	-	-	920,124	\$ 4,354,678	574,925
TOTAL RESOURCES	\$ -	\$ -	\$ 920,124	\$ 4,354,678	\$ 574,925
Expenditures					
Capital Expenditures	-	-	920,124	-	\$ 4,929,603
Total Expenditures	-	-	920,124	-	\$ 4,929,603
Other Financing Uses					
Other Expenses	-	-	-	-	-
Total Other Financing Uses	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 920,124	\$ -	\$ 4,929,603
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ 4,354,678	\$ -

**CAPITAL FUND
EXPENSES**

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	PROJECTED 2022-2023	ADOPTED BUDGET 2023-2024
General Fund Capital					
Parks	-	-	267,500	-	267,500
Chip Seal Road Project	-	-	227,000	-	227,000
Drainage Project (Westwood/Brrok hollow)	-	-	425,624	-	425,624
Roads - GO Bonds	-	-	-	-	3,434,554
Deerfeild Road Resurface					525,000
Gas Generator	-	-	-	-	3,000
Traffic Calming Study					25,000
Walking Trails					21,925
Total General Fund Capital	-	-	920,124	-	4,929,603
TOTAL CAPITAL EXPENSES	\$ -	\$ -	\$ 920,124	\$ -	\$ 4,929,603