

# City of Lavon

## Fiscal Year 2023–2024

### Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$885,554, which is a 31.31 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$664,381.

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

AGAINST:

PRESENT and not  
voting:

ABSENT:

#### Property Tax Rate Comparison

	2023–2024	2022–2023
Property Tax Rate:	\$0.420000/100	\$0.430000/100
No–New–Revenue Tax Rate:	\$0.386852/100	\$0.378178/100
No–New–Revenue Maintenance & Operations Tax Rate:	\$0.242876/100	\$0.207092/100
Voter–Approval Tax Rate:	\$0.374629/100	\$0.376825/100
Debt Rate:	\$0.123253/100	\$0.161832/100

Total debt obligation for City of Lavon secured by property taxes:  
\$1,158,050.00.

<b>GENERAL FUND</b>		<b>FY22 Actual</b>	<b>FY23 Adopted/ Amended</b>	<b>FY23 YTD 7/27/23</b>	<b>FY23 Projected</b>	<b>Proposed FY24</b>	<b>Change</b>
<b>ESTIMATED BEGINNING RESOURCES</b>							
	Estimated Beginning Resources		2,318,227	2,318,227	2,318,230	-	(2,318,227)
	Bond Proceeds for Professional Serv		75,000	75,000	-	-	(75,000)
	Estimated Beginning Resources - Unrestricted		-	-	-	1,601,070	1,601,070
	Estimated Beginning Resources - Assigned for Capital Expen:		-	-	-	3,858,451	3,858,451
<b>REVENUES</b>							
<b>Taxes</b>							
10-00-4001	Property Taxes	1,234,608	1,830,233	1,883,347	1,883,350	2,811,584	981,351
10-00-4040	Sales & Use Tax	516,287	500,000	525,877	631,060	700,000	200,000
10-00-4045	Mixed Beverage Sales Tax	127	-	1,455	1,750	2,500	2,500
10-00-4060	Franchise Fees	178,348	185,000	188,757	190,000	195,000	10,000
	<b>Total Taxes</b>	<b>1,929,369</b>	<b>2,515,233</b>	<b>2,599,436</b>	<b>2,706,160</b>	<b>3,709,084</b>	<b>1,193,851</b>
<b>Transfers In</b>							
10-00-4801	Transfer from Utility Fund - Sewer	99,996	1,128,004	1,128,004	1,128,010	695,000	(433,004)
10-00-4802	Transfer from Utility Fund - Solid Waste	171,996	144,000	144,000	172,000	144,000	-
10-00-4906	Transfer from CIP - Prof Services	27,923	-	-	-	-	-
10-55-4806	Transfer In for CIP	19,381	-	-	-	-	-
	<b>Total Transfers</b>	<b>319,296</b>	<b>1,272,004</b>	<b>1,272,004</b>	<b>1,300,010</b>	<b>839,000</b>	<b>(433,004)</b>
<b>Other General Government</b>							
10-00-4500	Interest Income	38,978	-	57,312	85,970	75,000	75,000
10-00-4690	Sale of Property	120	500	180	180	-	(500)
10-00-4799	Miscellaneous Revenue		-	96,355	96,360	5,000	5,000
	<b>Total Other General Government</b>	<b>39,098</b>	<b>500</b>	<b>153,847</b>	<b>182,510</b>	<b>80,000</b>	<b>79,500</b>
<b>Administration</b>							
10-10-4101	PID Administrative Services		33,000	27,000	30,000	33,000	-
10-10-4405	Building Rent - LEDC	6,000	6,000	6,000	6,000	6,000	-
	<b>Total Administration</b>	<b>6,000</b>	<b>39,000</b>	<b>33,000</b>	<b>36,000</b>	<b>39,000</b>	<b>-</b>
<b>Municipal Court</b>							
10-25-4215	Court Fees	1,690	2,000	2,801	3,370	3,500	1,500
	<b>Total Municipal Court</b>	<b>1,690</b>	<b>2,000</b>	<b>2,801</b>	<b>3,370</b>	<b>3,500</b>	<b>1,500</b>
<b>Police Department</b>							
10-45-4240	Police - Fines/Fees	62,284	50,000	83,582	100,300	100,000	50,000
10-45-4245	Police - Warrant Fees/Fines	1,446	5,000	1,330	1,600	3,500	(1,500)
	<b>Total Police Department</b>	<b>63,729</b>	<b>55,000</b>	<b>84,912</b>	<b>101,900</b>	<b>103,500</b>	<b>48,500</b>
<b>Fire Department</b>							
10-55-4160	Fire Service Contract	20,324	24,000	107,188	107,190	110,000	86,000
10-55-4650	Developer Contributions	55,000	-	-	-	-	-
	<b>Total Fire Department</b>	<b>75,324</b>	<b>24,000</b>	<b>107,188</b>	<b>107,190</b>	<b>110,000</b>	<b>86,000</b>
<b>Parks &amp; Rec Department</b>							
10-65-4130	Facility Rental	4,213	1,500	105	110	500	(1,000)
	<b>Total Parks &amp; Rec Department</b>	<b>4,213</b>	<b>1,500</b>	<b>105</b>	<b>110</b>	<b>500</b>	<b>(1,000)</b>
<b>Development Services</b>							
10-75-4271	Residential Rental Property Registration		-	375	35,000	30,000	30,000
10-75-4305	General Permits	276,391	210,000	202,429	242,920	225,000	15,000
10-75-4310	Land Use Application Fees	99,293	80,000	51,715	62,060	45,000	(35,000)
10-75-4315	New Building Permits	1,444,091	850,000	539,951	665,930	725,000	(125,000)
10-75-4325	Food Service Inspection Permits	3,642	5,500	4,613	5,660	5,500	-
10-75-4350	OSSF Permits	800	500	400	390	400	(100)
10-75-4355	Infrastructure Inspection Fees	1,769,166	525,000	564,893	563,530	500,000	(25,000)
	<b>Total Development Services</b>	<b>3,593,383</b>	<b>1,671,000</b>	<b>1,364,376</b>	<b>1,575,490</b>	<b>1,530,900</b>	<b>(140,100)</b>
	<b>Total General Fund Revenues</b>	<b>6,032,102</b>	<b>5,580,237</b>	<b>5,617,669</b>	<b>6,012,740</b>	<b>6,415,484</b>	<b>835,247</b>
	<b>Total Source of Funds</b>	<b>6,032,102</b>	<b>7,973,464</b>	<b>8,010,896</b>	<b>8,330,970</b>	<b>11,875,005</b>	<b>(1,557,980)</b>

<b>GENERAL FUND</b>		<b>FY22 Actual</b>	<b>FY23 Adopted/ Amended</b>	<b>FY23 YTD 7/27/23</b>	<b>FY23 Projected</b>	<b>Proposed FY24</b>	<b>Change</b>
<b>EXPENDITURES</b>							
<b>Accounting Adjustment</b>							
10-75-5805	Transfer to Sewer	-	-	1,930,000	1,930,000	-	-
	<b>Total Adjustment</b>	-	-	<b>1,930,000</b>	<b>1,930,000</b>	-	-
<b>Administration Services</b>							
10-10-5000	Salaries & Wages	302,524	397,925	330,465	390,550	407,956	10,031
10-10-5025	Health Insurance	26,958	49,500	30,465	36,010	60,000	10,500
10-10-5030	Payroll Taxes	23,023	30,441	25,042	29,600	31,209	767
10-10-5035	Retirement	45,125	73,616	60,920	72,000	72,779	(837)
10-10-5040	TWC	6	1,300	57	80	80	(1,220)
10-10-5045	Workers Comp	56,351	1,631	33,820	620	615	(1,016)
10-10-5100	Office Supplies	7,800	8,500	2,962	3,560	4,500	(4,000)
10-10-5101	Council Supplies	465	1,500	747	900	1,500	-
10-10-5107	Community Event Supplies	45,610	7,500	11,017	13,230	25,500	18,000
10-10-5190	Office Furniture & Equipment - not cap	1,868	6,000	1,756	2,110	3,000	(3,000)
10-10-5200	Phone, Internet	3,527	4,500	3,031	4,050	4,500	-
10-10-5210	Electricity	6,162	8,500	3,310	4,420	6,500	(2,000)
10-10-5220	Natural Gas	5,297	7,500	4,657	5,590	6,120	(1,380)
10-10-5230	Water	568	1,000	630	760	780	(220)
10-10-5401	Attorney	62,115	45,000	38,092	45,720	45,000	-
10-10-5410	Auditor	10,000	16,000	14,252	14,260	16,000	-
10-10-5425	Tax Assessor/Collector	1,800	2,500	33	2,500	2,500	-
10-10-5430	Central Appraisal District	15,621	19,741	15,048	18,060	25,027	5,286
10-10-5440	Professional Services - Other	11,948	38,000	17,901	29,480	38,000	-
10-10-5510	Advertising	20,954	18,000	14,771	17,730	18,930	930
10-10-5520	SAAS Contracts (software/app service)	11,530	25,000	11,321	13,590	30,000	5,000
10-10-5540	Cleaning Service	4,862	7,500	4,000	4,800	7,500	-
10-10-5545	Election Services	8,685	8,000	750	900	8,000	-
10-10-5560	Contract Labor	661	1,000	-	-	-	(1,000)
10-10-5589	Sales Tax Incentive Rebate	36,635	45,000	33,848	48,850	50,000	5,000
10-10-5700	Dues & Fees	5,981	6,000	5,334	6,410	6,320	320
10-10-5720	Employee Travel	1,469	2,500	3,146	3,780	4,200	1,700
10-10-5725	Employee Training	11,041	8,500	2,069	2,490	7,500	(1,000)
10-10-5730	Staff Development	625	3,500	752	910	3,500	-
	<b>Total Administration Operations</b>	<b>729,210</b>	<b>845,654</b>	<b>670,194</b>	<b>772,960</b>	<b>887,516</b>	<b>41,862</b>
<b>Admin Capital Outlay</b>							
10-10-9051	CIP-20 Land for City Hall parking expansion	-	-	225,448	225,450	-	-
10-10-9103	Improvements	-	5,000	-	-	5,000	-
	<b>Total Admin Capital Outlay</b>	-	<b>5,000</b>	<b>225,448</b>	<b>225,450</b>	<b>5,000</b>	-
	<b>Total Admin Services</b>	<b>729,210</b>	<b>850,654</b>	<b>895,642</b>	<b>998,410</b>	<b>892,516</b>	<b>41,862</b>
<b>Non-Departmental</b>							
10-15-5100	Office Supplies	9,123	8,000	8,599	10,320	10,000	2,000
10-15-5305	Building Maintenance	38,817	42,500	14,699	17,640	25,000	(17,500)
10-15-5310	Grounds Maintenance	41,205	-	1,000	1,200	2,000	2,000
10-15-5440	Professional Services - Other	127,390	67,500	95,128	114,160	75,000	7,500
10-15-5460	Insurance - Management Liability	3,261	3,317	3,248	3,250	3,815	498
10-15-5470	Insurance - Facilities	14,074	15,362	15,055	15,060	15,061	(301)
10-15-5475	Insurance - Vehicles & Equipment	16,045	14,048	13,767	13,770	15,836	1,788
10-15-5525	Technology Services Contract	36,991	40,000	25,062	37,580	32,500	(7,500)
10-15-5601	Office Equipment Leases	2,548	6,000	3,392	4,080	4,530	(1,470)
	<b>Total Non-Departmental</b>	<b>289,454</b>	<b>196,727</b>	<b>179,950</b>	<b>217,060</b>	<b>183,741</b>	<b>(12,986)</b>

<b>GENERAL FUND</b>		<b>FY22 Actual</b>	<b>FY23 Adopted/ Amended</b>	<b>FY23 YTD 7/27/23</b>	<b>FY23 Projected</b>	<b>Proposed FY24</b>	<b>Change</b>
<b>Municipal Court Services</b>							
10-25-5000	Salaries & Wages	61,722	63,227	51,529	60,900	55,460	(7,767)
10-25-5025	Health Insurance	9,708	9,900	7,466	8,830	12,000	2,100
10-25-5030	Payroll Taxes	4,722	4,837	3,942	4,660	4,243	(594)
10-25-5035	Retirement	7,860	11,697	8,438	9,980	9,894	(1,803)
10-25-5040	TWC	99	450	15	20	20	(430)
10-25-5045	Workers Comp	-	259	-	130	123	(136)
10-25-5100	Office Supplies	1,370	2,000	1,423	1,710	2,000	-
10-25-5402	Judge	10,613	12,000	3,263	3,920	6,450	(5,550)
10-25-5403	Prosecutor	-	-	5,850	7,020	9,200	9,200
10-25-5515	Credit Card Contract	-	1,000	-	-	-	(1,000)
10-25-5546	Jury Service	60	250	150	180	250	-
10-25-5725	Employee Training	1,203	1,000	766	920	1,000	-
	<b>Total Municipal Court</b>	<b>97,357</b>	<b>106,620</b>	<b>82,840</b>	<b>98,270</b>	<b>100,640</b>	<b>(5,980)</b>
<b>Police Services</b>							
10-45-5000	Salaries & Wages	815,550	1,149,800	890,110	1,051,950	1,408,672	258,872
10-45-5025	Health Insurance	94,050	154,752	99,698	117,830	228,000	73,248
10-45-5030	Payroll Taxes	61,136	87,960	67,156	79,370	107,763	19,804
10-45-5035	Retirement	114,416	212,713	157,148	185,730	240,603	27,890
10-45-5040	TWC	197	5,000	185	250	240	(4,760)
10-45-5045	Workers Comp	-	59,907	-	25,460	25,456	(34,451)
10-45-5100	Office Supplies	4,266	4,750	5,335	6,410	5,500	750
10-45-5103	Community Policing Supplies	3,509	11,000	4,434	11,000	13,500	2,500
10-45-5105	Child Abuse Interlocal - Supplies	1,500	1,500	1,500	1,500	1,500	-
10-45-5125	Operating Supplies	913	8,500	1,083	3,000	8,500	-
10-45-5155	Uniforms	9,488	17,000	6,183	10,000	12,000	(5,000)
10-45-5160	Personal Protection Equipment	4,323	7,500	5,158	7,500	10,900	3,400
10-45-5190	Office Furniture & Equipment - not cap	4,070	20,000	8,475	20,000	15,500	(4,500)
10-45-5195	Tools & Equipment - not capitalized	21,968	48,900	26,511	40,000	45,000	(3,900)
10-45-5200	Phone, Internet	26,035	49,500	21,405	30,000	35,000	(14,500)
10-45-5210	Electricity	6,630	12,000	5,592	12,000	12,000	-
10-45-5230	Water	534	1,000	559	1,000	1,000	-
10-45-5240	Fuel	41,549	45,000	30,065	35,000	45,000	-
10-45-5315	Vehicle Maintenance	23,243	31,500	35,808	37,500	40,000	8,500
10-45-5325	Equipment Maintenance	4,046	5,000	1,024	2,000	5,000	-
10-45-5465	Insurance - Law Enforcement Liability	10,492	10,492	10,282	10,290	11,834	1,342
10-45-5520	SAAS Contracts (software/app service)	34,572	27,500	30,388	42,840	53,000	25,500
10-45-5530	Medical Services	75	1,500	290	500	1,500	-
10-45-5540	Cleaning Service	5,273	7,000	4,730	7,000	7,000	-
10-45-5548	Dispatch Service	52,875	73,708	70,792	70,800	79,536	5,828
10-45-5551	Inmate Boarding Contract	5,250	12,000	5,153	5,500	10,000	(2,000)
10-45-5552	Animal Control Service	6,250	6,250	6,250	6,250	6,250	-
10-45-5700	Dues & Fees	653	1,000	1,073	1,200	2,000	1,000
10-45-5720	Employee Travel	685	1,000	1,096	1,300	2,200	1,200
10-45-5725	Employee Training	4,157	6,000	3,159	6,000	9,200	3,200
	<b>Total Police Operations</b>	<b>1,357,704</b>	<b>2,079,732</b>	<b>1,500,644</b>	<b>1,829,180</b>	<b>2,443,654</b>	<b>363,922</b>
<b>Police Capital Outlay</b>							
10-45-9102	Remodel	-	3,000	713	3,000	5,000	2,000
10-45-9220	Vehicle	136,101	202,005	-	93,660	310,000	107,995
	<b>Total Police Capital Outlay</b>	<b>136,101</b>	<b>205,005</b>	<b>713</b>	<b>96,660</b>	<b>315,000</b>	<b>109,995</b>
	<b>Total Police Services</b>	<b>1,493,805</b>	<b>2,284,737</b>	<b>1,501,356</b>	<b>1,925,840</b>	<b>2,758,654</b>	<b>473,917</b>

<b>GENERAL FUND</b>		<b>FY22 Actual</b>	<b>FY23 Adopted/ Amended</b>	<b>FY23 YTD 7/27/23</b>	<b>FY23 Projected</b>	<b>Proposed FY24</b>	<b>Change</b>
<b>Fire Services</b>							
10-55-5000	Salaries & Wages	140,551	556,210	364,001	430,190	813,710	257,500
10-55-5025	Health Insurance	18,237	77,376	59,388	70,190	120,000	42,624
10-55-5030	Payroll Taxes	10,568	42,550	27,436	32,430	62,249	19,699
10-55-5035	Retirement	22,935	102,899	67,449	79,720	140,706	37,807
10-55-5040	TWC	27	1,500	72	100	100	(1,400)
10-55-5045	Workers Comp	-	37,683	-	7,930	7,926	(29,757)
10-55-5100	Office Supplies	3,464	3,875	2,241	3,380	4,000	125
10-55-5125	Operating Supplies	10,571	10,000	9,314	10,000	15,000	5,000
10-55-5155	Uniforms	7,656	12,500	7,375	11,500	15,000	2,500
10-55-5160	Personal Protection Equipment	17,568	97,500	54,956	65,950	25,000	(72,500)
10-55-5195	Tools & Equipment - not capitalized	40,692	31,000	16,871	21,000	44,000	13,000
10-55-5200	Phone, Internet	17,884	19,500	14,976	19,500	20,000	500
10-55-5210	Electricity	7,563	15,000	7,813	10,420	12,000	(3,000)
10-55-5220	Natural Gas	1,704	3,000	2,656	3,190	3,440	440
10-55-5230	Water	989	3,500	833	1,000	1,200	(2,300)
10-55-5240	Fuel	15,073	20,000	10,426	13,910	15,000	(5,000)
10-55-5315	Vehicle Maintenance	400	-	2,344	2,820	3,000	3,000
10-55-5316	Apparatus Maintenance	56,860	42,500	59,300	71,160	45,000	2,500
10-55-5325	Equipment Maintenance	571	5,000	2,547	4,500	5,000	-
10-55-5330	Storm Siren O&M	1,513	1,500	91	110	500	(1,000)
10-55-5520	SAAS Contracts (software/app service)	26,596	20,000	18,199	19,000	26,000	6,000
10-55-5530	Medical Services	1,162	3,000	6,319	7,590	25,000	22,000
10-55-5536	Ambulance Service	15,997	45,635	13,229	17,640	21,000	(24,635)
10-55-5540	Cleaning Service	3,822	3,900	2,810	3,380	3,900	-
10-55-5547	Fire Marshal Contract	2,835	4,500	2,835	3,410	5,750	1,250
10-55-5549	Fire Alarm Monitoring Service	460	1,000	-	500	1,000	-
10-55-5560	Contract Labor	78,875	80,000	56,200	77,000	75,000	(5,000)
10-55-5700	Dues & Fees	4,775	5,500	4,712	5,000	6,000	500
10-55-5720	Employee Travel	82	10,000	3,957	7,000	5,000	(5,000)
10-55-5725	Employee Training	-	-	-	-	10,000	10,000
	<b>Total Fire Operations</b>	<b>509,427</b>	<b>1,256,628</b>	<b>818,350</b>	<b>999,520</b>	<b>1,531,481</b>	<b>274,853</b>
<b>Fire Capital Outlay</b>							
10-55-9103	Improvements	-	2,500	116	120	2,500	-
10-55-9104	Furnishings	23,377	12,500	160	160	7,500	(5,000)
10-55-9221	Equipment	-	-	-	-	63,000	63,000
10-55-9223	CIP-19 Fire Engine	-	-	-	-	-	-
10-55-9224	Radios	58,910	-	-	-	-	-
10-55-9225	CIP-22 Outdoor Warning Siren Improvements	38,762	-	-	-	35,000	35,000
10-55-9226	Fire Apparatus	-	200,000	-	-	-	(200,000)
	<b>Total Fire Capital Outlay</b>	<b>121,050</b>	<b>215,000</b>	<b>276</b>	<b>280</b>	<b>108,000</b>	<b>(107,000)</b>
	<b>Total Fire Services</b>	<b>630,477</b>	<b>1,471,628</b>	<b>818,626</b>	<b>999,800</b>	<b>1,639,481</b>	<b>167,853</b>
<b>Parks &amp; Rec Department</b>							
10-65-5310	Grounds Maintenance	-	27,500	5,899	12,500	7,670	(19,830)
	<b>Total Parks &amp; Rec Department</b>	<b>-</b>	<b>27,500</b>	<b>5,899</b>	<b>12,500</b>	<b>7,670</b>	<b>(19,830)</b>
<b>Development Services</b>							
10-75-5570	Inspector Services	262,717	245,000	229,457	275,350	300,000	55,000
	<b>Total Development Services</b>	<b>262,717</b>	<b>245,000</b>	<b>229,457</b>	<b>275,350</b>	<b>300,000</b>	<b>55,000</b>

<b>GENERAL FUND</b>	<b>FY22 Actual</b>	<b>FY23 Adopted/ Amended</b>	<b>FY23 YTD 7/27/23</b>	<b>FY23 Projected</b>	<b>Proposed FY24</b>	<b>Change</b>
<b>Public Works Services</b>						
10-80-5000 Salaries & Wages	163,764	291,370	238,824	282,250	405,575	114,205
10-80-5025 Health Insurance	27,927	48,360	36,115	42,690	84,000	35,640
10-80-5030 Payroll Taxes	12,516	22,290	18,260	21,590	31,026	8,737
10-80-5035 Retirement	24,926	53,903	41,521	49,070	68,644	14,740
10-80-5040 TWC	127	2,273	56	80	80	(2,193)
10-80-5045 Workers Comp	-	17,686	-	5,740	5,732	(11,954)
10-80-5100 Office Supplies	1,570	575	279	340	380	(195)
10-80-5102 MS-4 Educational Supplies	-	1,000	-	-	-	(1,000)
10-80-5125 Operating Supplies	444	4,500	1,475	1,780	1,970	(2,530)
10-80-5155 Uniforms	2,858	5,000	3,134	3,770	3,810	(1,190)
10-80-5195 Tools & Equipment - not capitalized	3,005	6,000	394	480	530	(5,470)
10-80-5200 Phone, Internet	3,026	2,400	2,988	3,990	4,030	1,630
10-80-5211 Electricity - Street Lights	55,926	90,000	55,743	74,330	74,570	(15,430)
10-80-5230 Water	426	1,000	1,527	1,840	1,980	980
10-80-5240 Fuel	8,730	14,000	7,178	8,620	15,000	1,000
10-80-5305 Building Maintenance	15,800	22,500	3,653	4,390	5,000	(17,500)
10-80-5310 Grounds Maintenance	11,133	18,000	7,690	9,230	10,260	(7,740)
10-80-5315 Vehicle Maintenance	441	7,000	2,615	3,140	3,490	(3,510)
10-80-5325 Equipment Maintenance	-	10,000	677	820	910	(9,090)
10-80-5335 Streets/Sidewalks Maintenance	397	30,000	15,558	25,000	20,750	(9,250)
10-80-5340 Sign Maintenance	4,514	11,600	4,913	7,500	6,560	(5,040)
10-80-5355 Drainage Maintenance	62,250	30,000	-	-	25,000	(5,000)
10-80-5385 Mosquito Control	11,100	12,000	9,435	11,330	12,580	580
10-80-5395 Septic System Maintenance	-	300	-	300	300	-
10-80-5415 Engineer	33,824	42,000	45,182	54,220	51,000	9,000
10-80-5530 Medical Services	45	1,000	45	60	60	(940)
10-80-5565 Code Enforcement Services	-	10,000	-	-	10,000	-
10-80-5570 Inspection Services	180,356	87,000	150,026	165,040	105,000	18,000
10-80-5720 Employee Travel	64	1,000	190	230	260	(740)
10-80-5725 Employee Training	-	3,500	809	980	1,080	(2,420)
<b>Total Public Works Operations</b>	<b>625,171</b>	<b>846,257</b>	<b>648,286</b>	<b>778,810</b>	<b>949,577</b>	<b>103,320</b>
<b>Public Works Capital Outlay</b>						
10-80-9103 Improvements	-	23,000	-	22,000	-	(23,000)
10-80-9220 Vehicle	43,442	112,000	51,842	111,850	-	(112,000)
10-80-9221 Equipment	17,743	18,000	-	-	-	(18,000)
10-80-9222 Heavy Equipment	102,229	150,000	106,799	106,800	-	(150,000)
10-80-9401 CIP Prep & Admin	-	2,000	(6,933)	-	-	(2,000)
<b>Total Capital Outlay</b>	<b>163,414</b>	<b>305,000</b>	<b>151,707</b>	<b>240,650</b>	<b>-</b>	<b>(305,000)</b>
<b>Total Public Works Services</b>	<b>788,585</b>	<b>1,151,257</b>	<b>799,994</b>	<b>1,019,460</b>	<b>949,577</b>	<b>(201,680)</b>
<b>Total General Fund Expenditures</b>						
	<b>4,291,605</b>	<b>6,334,123</b>	<b>6,443,765</b>	<b>7,476,690</b>	<b>6,832,279</b>	<b>498,156</b>
<i>Total Operating Expenditures</i>	<i>3,871,041</i>	<i>5,604,118</i>	<i>4,135,622</i>	<i>4,983,650</i>	<i>6,404,279</i>	<i>800,161</i>
<i>Total Capital Expenditures</i>	<i>420,564</i>	<i>730,005</i>	<i>2,308,143</i>	<i>2,493,040</i>	<i>428,000</i>	<i>(302,005)</i>
	-	-	-	-	-	-
<b>Change in Financial Position</b>	<b>1,740,496</b>	<b>(753,886)</b>	<b>(826,096)</b>	<b>(1,463,950)</b>	<b>(416,795)</b>	<b>337,090</b>
<i>Change in Financial Position - Operating</i>	<i>2,106,061</i>	<i>(23,881)</i>	<i>1,482,047</i>	<i>1,029,090</i>	<i>11,205</i>	<i>35,085</i>
<i>Change in Financial Position - Capital</i>	<i>(365,564)</i>	<i>(730,005)</i>	<i>(2,308,143)</i>	<i>(2,493,040)</i>	<i>(428,000)</i>	<i>302,005</i>

<b>DEBT SERVICE (I&amp;S) FUND</b>	<b>FY22 Actual</b>	<b>FY23 Adopted/ Amended</b>	<b>FY23 YTD 7/27/23</b>	<b>FY23 Projected</b>	<b>Proposed FY24</b>	<b>Change</b>
<b>ESTIMATED BEGINNING RESOURCES</b>		84,922	84,922	84,930	149,543	64,621
<b>REVENUE</b>						
50-00-4005 Property Taxes - I&S	1,034,425	1,108,601	1,137,133	1,137,140	1,166,490	57,889
50-00-4517 Interest - IB I&S	11,015	-	14,597	25,030	25,000	25,000
50-00-4804 Transfer from Utility Fund - I&S	-	190,000	-	-	-	(190,000)
<b>Total Revenues</b>	<b>1,045,441</b>	<b>1,298,601</b>	<b>1,151,730</b>	<b>1,162,170</b>	<b>1,191,490</b>	<b>(107,111)</b>
<b>EXPENDITURES</b>						
50-10-5790 Debt Administration	4,527	15,000	3,500	3,500	15,000	-
50-10-5820 2020 GO Ref Bonds Principal	465,000	470,000	470,000	470,000	480,000	10,000
50-10-5821 2020 GO Ref Bonds Interest	33,450	24,100	14,400	28,800	14,600	(9,500)
50-10-5822 2020 CO Principal	105,000	105,000	105,000	105,000	105,000	-
50-10-5823 2020 CO Interest	490,650	488,550	244,800	489,600	486,450	(2,100)
50-55-5690 2013 Fire Truck Lease	22,501	22,501	22,501	22,510	-	(22,501)
Transfer to Utility Fund - I&S	-	-	-	581,220	-	-
TIRZ Contribution	-	-	-	70	57,000	57,000
<b>Total Expenditures</b>	<b>1,121,128</b>	<b>1,125,151</b>	<b>860,201</b>	<b>1,700,700</b>	<b>1,158,050</b>	<b>32,899</b>
<b>Estimated Ending Resources (Net)</b>		<b>258,372</b>	<b>376,451</b>	<b>(453,600)</b>	<b>182,983</b>	<b>(75,389)</b>
Adjustments to Estimated Ending Resources				603,143		
<b>ESTIMATED ENDING RESOURCES (Net)</b>				<b>149,543</b>		

<b>STREET FUND Maintenance/Construction</b>	<b>FY22 Actual</b>	<b>FY23 Adopted/ Amended</b>	<b>FY23 YTD 7/27/23</b>	<b>FY23 Projected</b>	<b>Proposed FY24</b>	<b>Change</b>
Funded by Street Maintenance Sales Tax						
<b>ESTIMATED BEGINNING RESOURCES</b>		481,240	481,240	481,240	936,216	454,976
<b>Street Repair Fund Revenue</b>						
17-00-4041 Sales Tax - Dedicated Streets	258,143	250,000	235,607	314,150	350,000	100,000
<b>Total Street Repair Fund Revenue</b>	<b>258,143</b>	<b>250,000</b>	<b>235,607</b>	<b>314,150</b>	<b>350,000</b>	<b>100,000</b>
<b>Street Repair Fund Expenditure</b>						
17-80-5335 Street Maintenance	9,332	450,000	22,500	57,000	450,000	-
<b>Total Street Repair Expenditure</b>	<b>9,332</b>	<b>450,000</b>	<b>22,500</b>	<b>57,000</b>	<b>450,000</b>	<b>-</b>
<b>Estimated Ending Resources (Net)</b>	<b>248,811</b>	<b>281,240</b>	<b>694,347</b>	<b>738,390</b>	<b>836,216</b>	<b>554,976</b>
Adjustments to Estimated Ending Resources				197,826		
<b>ESTIMATED ENDING RESOURCES (Net)</b>				<b>936,216</b>		
Funded by Annexation Fees						
<b>ESTIMATED BEGINNING RESOURCES</b>		400,570	400,570	400,570	415,570	15,000
<b>Street Repair Revenue</b>						
23-80-4210 Capital Recovery Fees - Lavon Farms	17,184	2,864	-	-	-	(2,864)
31-80-4210 Annexation Fees - Trails of Lavon	65,100		-	-	-	-
32-80-4210 Annexation Fees - Elevon	138,700		-	-	-	-
<b>Total Street Repair Revenue</b>	<b>220,984</b>	<b>2,864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,864)</b>
<b>Street Repair Fund Expenditure</b>						
23-80-5336 Street Maint - Lavon Farms Regional	-	199,634	-	-	250,000	50,366
Other Street Maintenance	-	150,000	-	-	150,000	-
<b>Total Street Repair Expenditure</b>	<b>-</b>	<b>349,634</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>50,366</b>
<b>Estimated Ending Resources (Net)</b>	<b>220,984</b>	<b>53,800</b>	<b>400,570</b>	<b>400,570</b>	<b>15,570</b>	
Adjustments to Estimated Ending Resources				15,000		
<b>ESTIMATED ENDING RESOURCES (Net)</b>				<b>415,570</b>		



<b>UTILITY FUND</b>		<b>FY22 Actual</b>	<b>FY23 Adopted/ Amended</b>	<b>FY23 YTD 06/2023</b>	<b>FY23 Projected</b>	<b>Proposed FY24</b>	<b>Change</b>
<b>ESTIMATED BEGINNING RESOURCES/TRANSFERS IN</b>			6,305,158	6,305,158	6,305,160	7,320,349	1,015,191
<b>UTILITY FUND REVENUE</b>							
<b>Administration</b>							
20-00-4520	Interest - IB Utility	8,706	12,500	15,564	20,760	16,850	4,350
20-00-4521	Interest - IB Sewer Tap	10,965	500	17,083	22,780	12,000	11,500
20-10-4130	Facility Rental	-	-	200	-	-	-
20-10-4240	Police - Fines/Fees	-	-	12,577	-	-	-
20-85-4202	Administration Fee	52,700	25,000	49,400	59,280	30,000	5,000
20-85-4299	Late Fees	37,878	12,500	28,599	34,320	35,000	22,500
<b>Total Administration</b>		<b>110,249</b>	<b>50,500</b>	<b>123,423</b>	<b>137,140</b>	<b>93,850</b>	<b>43,350</b>
<b>Accounting Adjustment</b>							
20-00-4805	Transfer from General Fund	-	-	1,930,000	1,930,000	-	-
<b>Total Adjustment</b>		<b>-</b>	<b>-</b>	<b>1,930,000</b>	<b>1,930,000</b>	<b>-</b>	<b>-</b>
<b>Sanitary Sewer</b>							
20-85-4110	Sewer Charges	947,447	1,093,920	1,010,897	1,213,080	1,451,352	357,432
20-85-4230	Sewer Tap Fee	1,371,150	900,000	1,932,691	2,108,400	1,575,000	675,000
20-85-4231	Bear Creek Trunk Recovery Fee	72,638	35,000	136,898	164,280	-	(35,000)
20-85-4330	Sewer Line Inspections	(0)	-	7,827	9,400	7,500	7,500
	Transfer from I&S	-	-	-	581,220	-	-
20-85-4650	Developer Contributions	1,930,000	-	-	-	-	-
<b>Total Sanitary Sewer</b>		<b>4,321,234</b>	<b>2,028,920</b>	<b>3,088,313</b>	<b>4,076,380</b>	<b>3,033,852</b>	<b>1,004,932</b>
<b>Solid Waste</b>							
20-86-4115	Solid Waste Income	730,948	736,200	710,218	852,270	926,772	190,572
<b>Total Solid Waste</b>		<b>730,948</b>	<b>736,200</b>	<b>710,218</b>	<b>852,270</b>	<b>926,772</b>	<b>190,572</b>
<b>Total Revenue</b>		<b>5,162,432</b>	<b>2,815,620</b>	<b>5,851,954</b>	<b>6,995,790</b>	<b>4,054,474</b>	<b>1,238,854</b>
<b>UTILITY FUND EXPENDITURES</b>							
<b>Sanitary Sewer</b>							
20-85-4231	Bear Creek Trunk Recovery Fee	-	20,000	-	-	-	(20,000)
20-85-5210	Electricity	57,192	64,000	68,410	82,100	95,000	31,000
20-85-5390	Sewer System Maintenance	7,392	40,000	66,602	79,930	65,000	25,000
20-85-5590	NTMWD O&M Contract	472,319	540,000	448,604	540,000	586,260	46,260
20-85-5801	Transfer to General Fund	120,000	1,108,000	1,108,000	1,108,000	695,000	(413,000)
20-85-5804	Transfer to Debt Service	-	190,000	-	-	-	(190,000)
20-85-9412	CIP-21 Bear Creek WWTP Expansion Ph 4	-	300,000	-	-	-	(300,000)
20-85-9422	CIP-38 Elevon/Lavon North WWTP Constr	371,575	3,000,000	(40,476)	-	-	(3,000,000)
20-85-9423	Sewer System Improvements	11,645	275,000	98	120	200,000	(75,000)
<b>Total Sanitary Sewer</b>		<b>1,040,123</b>	<b>5,537,000</b>	<b>1,651,237</b>	<b>1,810,150</b>	<b>1,641,260</b>	<b>(3,895,740)</b>
<b>Solid Waste</b>							
20-86-5100	Office Supplies	9,956	8,500	6,013	7,220	8,500	-
20-86-5104	Billing Supplies	2,173	3,000	9,314	11,180	12,000	9,000
20-86-5190	Office Furniture & Equipment	390	500	-	-	500	-
20-86-5515	Credit Card Contract	1,133	3,500	2,291	2,750	3,500	-
20-86-5520	SAAS Contracts	28,443	3,500	593	720	3,500	-

20-86-5595	Solid Waste Contract	504,763	650,000	496,480	647,020	675,000	25,000
20-86-5785	Sales Tax	52,742	48,000	47,113	62,820	62,500	14,500
20-86-5802	Transfer to General Fund	171,996	144,000	144,000	144,000	144,000	-
<b>Total Solid Waste</b>		<b>771,597</b>	<b>861,000</b>	<b>705,804</b>	<b>875,710</b>	<b>909,500</b>	<b>48,500</b>
<b>Total Expenditure</b>		<b>1,811,720</b>	<b>6,398,000</b>	<b>2,357,041</b>	<b>2,685,860</b>	<b>2,550,760</b>	<b>(3,847,240)</b>
<b>Change in Financial Position</b>		<b>3,350,712</b>	<b>(3,582,380)</b>	<b>3,494,912</b>	<b>4,309,930</b>	<b>1,503,714</b>	<b>5,086,094</b>
<b>Estimated Ending Resources (Net)</b>		<b>3,350,712</b>	<b>2,722,778</b>	<b>9,800,070</b>	<b>10,615,090</b>	<b>8,824,063</b>	
Adjustments to Estimated Ending Resources					(3,294,741)		
<b>ESTIMATED ENDING RESOURCES (Net)</b>					<b>7,320,349</b>		