

**EXHIBIT "A"**  
**BUDGET AMENDMENT**  
**FISCAL YEAR 2022-2023**  
**January 9, 2024**

FUND	CATEGORY	DESCRIPTION	AMENDMENT
<b>Debt Service Fund</b>			
	<b>EXPENDITURES</b>		
	Debt Service on Future Issue	Correction	<u>\$ 795,430.00</u>
		<b>Net Budget Amendment</b>	<b>\$ 795,430.00</b>
<b>Park Development Fund</b>			
	<b>EXPENDITURES</b>		
	Transfer Out	Correction	<u>\$ 1,150,000.00</u>
		<b>Net Budget Amendment</b>	<b>\$ 1,150,000.00</b>

# General Fund

## FY2023-2024 Budget Amendment and PO Roll

REVENUE	Adopted Budget	Amendments	PO Roll	Amended Budget
Property Taxes	21,146,121	-	-	21,146,121
Sales Tax	11,091,492	-	-	11,091,492
Franchise Fees	3,221,816	-	-	3,221,816
Licenses, Permits, and Fees	5,792,150	-	-	5,792,150
Charges for Services	1,296,024	-	-	1,296,024
Fines & Warrants	300,500	-	-	300,500
Investment Income	750,000	-	-	750,000
Transfers In	1,297,102	-	-	1,297,102
Miscellaneous	144,150	-	-	144,150
Park Fees	821,600	-	-	821,600
Grants	37,840	-	-	37,840
(blank)	-	-	-	-
<b>TOTAL REVENUE</b>	<b>45,898,795</b>	<b>-</b>	<b>-</b>	<b>45,898,795</b>
EXPENDITURES	Adopted Budget	Amendments	PO Roll	Amended Budget
Administration	9,800,919	-	8,175	9,809,094
Police Services	9,583,528	-	416,623	10,000,151
Fire Services	10,562,449	-	-	10,562,449
Public Works	4,727,062	-	90,681	4,817,743
Community Services	7,355,779	-	42,337	7,398,116
Development Services	4,139,855	-	2,057	4,141,912
Engineering	2,684,047	-	4,393	2,688,440
Capital Dedicated	-	-	-	-
Transfer to Long-term Special Projects	-	-	433,883	433,883
<b>TOTAL EXPENDITURES</b>	<b>48,853,639</b>	<b>-</b>	<b>998,149</b>	<b>49,851,788</b>
<b>Net Change in Fund Balance</b>	<b>(2,954,844)</b>			<b>(3,952,993)</b>
<b>Beginning Balance</b>	12,616,823			15,273,142
<b>Ending Balance</b>	9,661,979			11,320,149

# Water Sewer Fund

## FY2023-2024 Budget Amendment and PO Roll

<b>REVENUES</b>	<b>Adopted Budget</b>	<b>Amendment</b>	<b>PO Roll</b>	<b>Amended Budget</b>
Water Charges for Service	23,114,755	-	-	23,114,755
Sewer Charges for Service	11,892,552	-	-	11,892,552
Sanitation Charges for Services	-	-	-	-
Licenses, Permits, and Fees	377,705	-	-	377,705
Penalties	1,900	-	-	1,900
Utility Billing Penalties	185,000	-	-	185,000
Investment Income	350,000	-	-	350,000
Other	3,494,342	-	-	3,494,342
<b>TOTAL REVENUES</b>	<b>39,416,254</b>	<b>-</b>	<b>-</b>	<b>39,416,254</b>
<b>EXPENDITURES</b>				
Administration	1,138,064	-	17,856	1,155,920
Debt Service	4,610,464	-	-	4,610,464
Franchise Fee Expense	689,851	-	-	689,851
Water Purchases	12,704,415	-	-	12,704,415
Sewer Management Fees	4,560,895	-	-	4,560,895
Public Works	9,410,363	-	-	9,410,363
<b>TOTAL EXPENDITURES</b>	<b>33,114,052</b>	<b>-</b>	<b>17,856</b>	<b>33,131,908</b>
<b>OTHER FINANCING</b>				
Transfers Out	8,071,650			8,071,650
<b>Net Change in Fund Balance</b>	<b>(1,769,448)</b>			<b>(1,787,304)</b>
<b>Beginning Net Assets</b>	<b>11,488,750</b>			<b>15,497,416</b>
<b>Ending Net Assets</b>	<b>9,719,302</b>			<b>13,710,112</b>

**DEBT SERVICE FUND**  
**FY2023-2024 Budget Amendment and PO Roll**

<b>REVENUES</b>	<b>Adopted Budget</b>	<b>Amendment</b>	<b>PO Roll</b>	<b>Amended Budget</b>
Property Taxes	15,184,531	-	-	15,184,531
Investment Income	-	-	-	-
Other	20,000	-	-	20,000
<b><i>TOTAL REVENUES</i></b>	<b>15,204,531</b>	<b>-</b>	<b>-</b>	<b>15,204,531</b>

<b>EXPENDITURES</b>	<b>Adopted Budget</b>	<b>Amendment</b>	<b>PO Roll</b>	<b>Amended Budget</b>
Administrative Fees	20,000	-	-	20,000
Principal	6,840,722	-	-	6,840,722
Interest	5,458,264	-	-	5,458,264
Debt Service on Future Issue	2,633,450	795,430	-	3,428,880
<b><i>TOTAL EXPENDITURES</i></b>	<b>14,952,436</b>	<b>795,430</b>	<b>-</b>	<b>15,747,866</b>

<b>Net Change in Fund Balance</b>	252,095	(543,335)
<b>Beginning Fund Balance</b>	540,443	1,341,641
<b>Ending Fund Balance</b>	792,538	798,306

# PARK DEVELOPMENT FUND

## FY2023-2024 Budget Amendment and PO Roll

REVENUES	Adopted Budget	Amendment	PO Roll	Amended Budget
Park Dedication Fees	300,000	-	-	300,000
Park Dedication-Interest	2,000	-	-	2,000
Park Improvement Fees	220,000	-	-	220,000
Park Improvement-Interest	4,050	-	-	4,050
Grants-Improvement Fund	-	-	-	-
<b>TOTAL REVENUES</b>	<b>526,050</b>	<b>-</b>	<b>-</b>	<b>526,050</b>
EXPENDITURES				
General-Park Dedication	963,800	-	-	963,800
General-Park Improvement	750,000	-	-	750,000
Park Dedication Transfer to CIP (Lakewood)	-	400,000	-	400,000
Park Improvement Transfer to CIP (Lakewood)	-	750,000	-	750,000
<b>TOTAL EXPENDITURES</b>	<b>1,713,800</b>	<b>1,150,000</b>	<b>-</b>	<b>2,863,800</b>
Net Change in Fund Balance	(1,187,750)			(2,337,750)
Beginning Fund Balance	3,583,784			2,963,827
Ending Fund Balance	2,396,034			626,077

**VERF Fund**  
**FY2023-2024 Budget Amendment and PO Roll**

<b>REVENUES</b>	<b>Adopted Budget</b>	<b>Amendments</b>	<b>PO Roll</b>	<b>Amended Budget</b>
Charges for Service	1,478,966	-	-	1,478,966
Other	150,000	-	-	150,000
Interest Income	250,000	-	-	250,000
<b>TOTAL REVENUES</b>	<b>1,878,966</b>	<b>-</b>	<b>-</b>	<b>1,878,966</b>
<b>EXPENDITURES</b>	<b>Adopted Budget</b>	<b>Amendments</b>	<b>PO Roll</b>	<b>Amended Budget</b>
Technology Expenses	145,200	-	-	145,200
Vehicle Expenses	772,500	-	434,189	1,206,689
Equipment Expenses	203,870	-	55,336	259,206
<b>TOTAL EXPENDITURES</b>	<b>1,121,570</b>	<b>-</b>	<b>489,525</b>	<b>1,611,095</b>
Net Change in Fund Balance	757,396			267,871
Beginning Fund Balance	4,505,130			4,988,631
Ending Fund Balance	5,262,526			5,256,502

# WATER IMPACT FEE FUND

## FY2023-2024 Budget Amendment and PO Roll

REVENUES	Adopted Budget	Amendments	PO Roll	Amended Budget
Impact Fees	3,250,000	-	-	3,250,000
Investment Income	200,000	-	-	200,000
<b>TOTAL REVENUES</b>	<b>3,450,000</b>	<b>-</b>	<b>-</b>	<b>3,450,000</b>
EXPENDITURES	Adopted Budget	Amendments	PO Roll	Amended Budget
Operations-Developer Agreements	2,180,644	-	-	2,180,644
Capital	124,250	-	93,361	217,611
<b>TOTAL EXPENDITURES</b>	<b>2,304,894</b>	<b>-</b>	<b>93,361</b>	<b>2,398,255</b>
Transfers In	-	-	-	-
Transfers Out	(3,100,000)	-	-	(3,100,000)
Total Other Financing Sources (Uses)	(3,100,000)	-	-	(3,100,000)
Net Change in Fund Balance	(1,954,894)			(2,048,255)
Beginning Fund Balance	4,364,498			10,187,246
Ending Fund Balance	2,409,604			8,138,991

**WASTEWATER IMPACT FEE FUND**  
**FY2023-2024 Budget Amendment and PO Roll**

<b>REVENUES</b>	<b>Adopted Budget</b>	<b>Amendments</b>	<b>PO Roll</b>	<b>Amended Budget</b>
Impact Fees	2,000,000	-	-	2,000,000
Equity Fees	300,000	-	-	300,000
Investment Income	100,000	-	-	100,000
<b>TOTAL REVENUES</b>	<b>2,400,000</b>	<b>-</b>	<b>-</b>	<b>2,400,000</b>
<b>EXPENDITURES</b>				
Operations-Developer Agreements	1,630,091	-	-	1,630,091
Capital	112,000	-	584,246	696,246
<b>TOTAL EXPENDITURES</b>	<b>1,742,091</b>	<b>-</b>	<b>584,246</b>	<b>2,326,337</b>
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	657,909			73,663
Beginning Fund Balance	2,535,117			4,619,805
Ending Fund Balance	3,193,026			4,693,468



# EAST THOROUGHFARE IMPACT FEE FUND

## FY2023-2024 Budget Amendment and PO Roll

REVENUES	Adopted Budget	Amendments	PO Roll	Amended Budget
Impact Fees	1,200,000	-	-	1,200,000
Investment Income	100,000	-	-	100,000
<b>TOTAL REVENUES</b>	<b>1,300,000</b>	<b>-</b>	<b>-</b>	<b>1,300,000</b>
EXPENDITURES	Adopted Budget	Amendments	PO Roll	Amended Budget
Operations-Developer Agreements	475,000	-	-	475,000
Capital	-	-	408,893	408,893
<b>TOTAL EXPENDITURES</b>	<b>475,000</b>	<b>-</b>	<b>408,893</b>	<b>883,893</b>
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	825,000			416,107
Beginning Fund Balance	1,420,159			2,849,272
Ending Fund Balance	2,245,159			3,265,379

**WEST THOROUGHFARE IMPACT FEE FUND**  
**FY2023-2024 Budget Amendment and PO Roll**

<b>REVENUES</b>	<b>Adopted Budget</b>	<b>Amendments</b>	<b>PO Roll</b>	<b>Amended Budget</b>
Impact Fees	4,000,000	-	-	4,000,000
Investment Income	150,000	-	-	150,000
<b>TOTAL REVENUES</b>	<b>4,150,000</b>	<b>-</b>	<b>-</b>	<b>4,150,000</b>
<b>EXPENDITURES</b>				
Operations-Developer Agreements	2,675,160	-	-	2,675,160
Capital	300,000	-	41,354	341,354
<b>TOTAL EXPENDITURES</b>	<b>2,975,160</b>	<b>-</b>	<b>41,354</b>	<b>3,016,514</b>
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
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Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	1,174,840			1,133,486
Beginning Fund Balance	2,385,418			6,321,772
Ending Fund Balance	3,560,258			7,455,258