



PROPOSED ANNUAL BUDGET

For the Fiscal Year

Beginning October 1, 2022

Ending September 30, 2023

This budget is estimated to raise more revenue from property taxes than last year's budget by an amount of \$221,103 which is an 8.3% percent increase from last year's budget. The estimate property tax revenue to be raised from new property added to the roll this year is \$146,574.



August 18, 2022

To the Honorable Mayor and Members of the City Council:

In accordance with the Civil Statutes of the State of Texas, I present the following document for the Proposed Annual Budget for the Fiscal Year 2022-23. This proposed budget is designed to provide you with the overall financial plan to provide city services for the upcoming year. In addition, this proposed budget provides the funding for planned expenditures, contingency appropriations for operating funds that total \$7.901M.

The FY2022-23 Proposed Budget is balanced without the use of fund balance reserves. Revenues over proposed expenditures are \$188,818. This amount could be allocated by the council as needed. The Budget is based on the Voter Approval Rate of \$0.711493 which is the same rate as the current FY 2021-22 Annual Budget.

The following are the funding sources for the city.

Property Tax Revenue- based on estimations by the Tax Assessor's Office and the Johnson County Appraisal District Certified Values, an increase of \$193,529 (6.73%) is projected for FY 2022-23. The proposed Tax Rate dedicated for the operations of the city is \$0.522032/\$100 assessed valuation and, the rate dedicated to debt service is \$0.189461/\$100 assessed valuation.

Debt Service Fund- is a legally restricted fund utilized to account for revenues recognized to liquidate the debt service requirements of the City's general obligation debt and account for short-term Notes Payable. Expenditures from this fund are projected to be \$1,139,445 for FY 2022-23. Of that amount, \$211,423 will be covered by excess debt collection fees from FY 2021-22. The remaining debt service of \$928,022 is allocated by the debt service revenue in the proposed tax rate. There is an additional debt from a tax note for \$1,000,000 to provide funding for Engineering, Architecture, land purchase and other items as approved by the council. The current property tax rate includes this proposal.

Capital Reserve Fund- is used to account for revenues and expenditures associated with the purchase of vehicles, equipment, and facility improvements. The goal of the city is to pursue savings and transfer all savings from fleet maintenance and the sale of any city asset by auction (excluding Facilities) to the Capital Reserve Fund.

Special Revenue Funds are used to account for revenue allocated for a restricted purpose as specified by law.

Economic Development Funds- are funds allocated to finance expanded business enterprise within the City through economic development corporations (EDC's). Type A and Type B EDC's, Corporations authorizes a city to adopt sales taxes to fund projects approved by the Local Government Code Chapters 501, 504, and 505 and authorize municipalities to adopt a sales tax in order to fund the corporations and define projects EDC are allowed to undertake.

The Type A EDC provides projected revenues of \$625,000.00, excluding the fund balance. Expenditures budgeted for FY2022-23 include business development, capital improvements, debt service, and transfers totaling \$485,505 Revenues over expenditures of \$239,995 are projected.

The Type B EDC/Park Board Fund will provide projected revenues of \$644,000, excluding fund balance. Expenditures budgeted for FY 2022-23 include park operations, construction, maintenance, and transfers totaling \$489,128. Revenue over expenditures of \$155,372 are projected.

Court Technology and Building Security Funds- are established by law to assist in funding of expenditures related to purchasing or maintaining technology enhancements for municipal court. The Court Building Security Fund was also established by law to account for expenditures related to security for the municipal court. Total revenues for these funds collectively are projected to be \$17,000, with anticipated expenditures of \$6,419.

Hotel Occupancy Tax Fund- established by law to assist in funding of expenditures related to tourism and community development. Total revenues for this fund are projected to be \$35,000 and no expenditures.

Property Taxes

New requirements in "Truth-in-Taxation" information that is required to be included in municipal budgets, such as the renamed "*No New Revenue*" (previously known as the "Effective Rate") and "*Voter Approval*" (previously known as the "Rollback Rate") tax rates and the new "*De Minimus*" Rate, which applies in 2020 to cities with populations of <30,000.

The Proposed "Voter Approval Rate" dedicated to general operations is \$0.522032/\$100 assessed valuation, and the rate dedicated to debt service is \$0.189461/\$100.

City of Joshua
Fiscal Year 2022-2023 Budget
Property Tax Revenue & Proposed Tax Rates

2022 Estimated Tax Base*	\$	569,562,857
FY 2022-23 M&O Tax Rate	\$	0.522032
FY 2022-23 Debt Tax Rate	\$	0.189461
FY 2022-23 Total Tax Rate	\$	0.687280
FY 2021-22 Tax Revenue	\$	3,068,109

* After exemptions, protest loss, TIF recapture(s), and frozen taxes added back.

FY 2022-23 “No New Revenue Tax Rate”	\$0.687280
FY 2022-23 “Voter Approval Tax Rate”	\$0.711493
FY 2022-23 “De Minimus” Tax Rate	\$0.768401

The overall year-to-year increase in property tax value reflects the current growth pattern in the region primarily in part to residential development and increases in the market appraisals by the Johnson County Appraisal District. Protests in property values remain high in comparison to the past two years. Changes in the appraisal process established in the 85th Legislative session also account for differences in appraisal values.

As in 2021, it is expected that growth will continue to increase at an even higher rate than experienced during the last fiscal year. Residential development will continue to increase with the development of new subdivisions, additional phases in existing subdivisions, and commercial development in Joshua Station and Downtown continue to increase at a steady rate.

Sales Taxes

Revenue generated from sales tax is based on a 0.01 tax rate. Sales tax is the second-largest source of revenue for the General Fund. Sales tax for FY2022-23 is projected to be \$1,250,000, an increase of \$250,000. (25.0%) from FY 2021-22. Sales tax revenues remain high in online sales.

SUMMARY AND ACKNOWLEDGMENTS

The Proposed Fiscal Year 2022-23 Annual Operating Budget for the City of Joshua has been developed to assure that operating expenses for this budget year are financially sustainable and reflect the priorities established by the City Council. Recurring revenue sources and expenses, as well as projected revenue sources and expenses, have been considered in order to achieve the fundamental purpose of the city, which is to.

- Provide for the safety and security of the community
- Maintain and improve existing infrastructure
- Plan for orderly and responsible growth and sustainability
- Provide responsible fiscal policy

These challenges will be provided by the delivery of high-quality public services efficiently and effectively without increasing tax rates.

In preparing this FY 2022-23 Budget, I would like to acknowledge the valuable contribution and teamwork of the department heads and specifically Joanna McClenny, Alice Holloway, and Amber Bransom, who assisted in the preparation of this budget alongside myself, working as a team.

Respectfully Submitted,

Mike Peacock,
City Manager



	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Proposed Budget	Variance Proposed to Amended
Tax Revenue				
100-4000 GF Property Tax	\$2,486,559.21	\$2,874,580.00	\$3,068,109.00	\$193,529.00
100-4001 GF Property Tax Penalty	\$11,541.46	\$11,000.00	\$11,000.00	\$0.00
100-4002 GF Property Tax Interest	\$8,072.74	\$7,500.00	\$7,500.00	\$0.00
100-4003 City Sales Taxes	\$1,042,058.90	\$1,000,000.00	\$1,250,000.00	\$250,000.00
100-4005 Mixed Beverage Tax	\$11,688.89	\$10,400.00	\$12,000.00	\$1,600.00
100-4006 Franchise Taxes	\$346,471.40	\$391,500.00	\$391,500.00	\$0.00
Total Tax Revenue	\$3,906,392.60	\$4,294,980.00	\$4,740,109.00	\$445,129.00
Charges for Services				
100-4008 ESD Contract Fee	\$155,975.50	\$156,000.00	\$194,000.00	\$38,000.00
100-4008.02 ESD Incentive	\$9,171.66	\$5,000.00	\$5,000.00	\$0.00
100-4108 Trash Collection Service Charges	\$337,375.90	\$350,000.00	\$400,000.00	\$50,000.00
Total Charges for Services	\$502,523.06	\$511,000.00	\$599,000.00	\$88,000.00
Fees				
100-4100 Permits/Fees	\$794,609.96	\$650,000.00	\$650,000.00	\$0.00
100-4101 Fines/Court Fees	\$163,352.10	\$210,000.00	\$210,000.00	\$0.00
100-4102 Rabies Vouchers	\$1,385.00	\$1,000.00	\$1,600.00	\$600.00
100-4105 Gas Well Fees	\$18,400.00	\$30,000.00	\$30,000.00	\$0.00
100-4109 Utility Penalties	\$1,129.91	\$5,600.00	\$5,600.00	\$0.00
100-4110 Utility Admin Fees	\$13,461.12	\$13,215.00	\$13,215.00	\$0.00
100-4112 Pet Adoption Fees	\$0.00	\$0.00	\$14,000.00	\$14,000.00
100-4113 Pet Microchip Fees	\$0.00	\$0.00	\$1,200.00	\$1,200.00
100-4115 Local Truancy and Prevention	\$8,467.81	\$6,000.00	\$6,000.00	\$0.00
100-4116 Municipal Jury Fund	\$169.27	\$0.00	\$500.00	\$500.00
100-4117 Time Payment Reimbursement	\$1,071.47	\$0.00	\$1,000.00	\$1,000.00
Total Fees	\$1,002,046.64	\$915,815.00	\$933,115.00	\$17,300.00
Donations				
100-4200 Fire Dept Donations	\$0.00	\$500.00	\$500.00	\$0.00
100-4201 Animal Control Donations	\$0.00	\$2,100.00	\$500.00	(\$1,600.00)
100-4202 Police Dept Donations	\$0.00	\$500.00	\$500.00	\$0.00
100-4203 General Fund Donations	\$3,691.72	\$500.00	\$500.00	\$0.00
Total Donations	\$3,691.72	\$3,600.00	\$2,000.00	(\$1,600.00)




	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Proposed Budget	Variance Proposed to Amended
Intergov't. Revenue				
100-4400 Police Department Grants	\$0.00	\$0.00	\$0.00	\$0.00
100-4401 FD Grants	\$4,000.00	\$114,870.00	\$150,183.00	\$35,313.00
100-4402 ESD Grant	\$0.00	\$0.00	\$169,000.00	\$0.00
100-4404 LEOSE/Continuing Education	\$1,332.30	\$1,500.00	\$1,500.00	\$0.00
100-4407 CARES Funding	\$1,349,328.15	\$50,000.00	\$917,902.00	\$867,902.00
Total Intergov't Revenue	\$1,354,660.45	\$166,370.00	\$1,238,585.00	\$1,072,215.00
Fines & Forfeitures				
PD Forfeiture Fund	\$0.00	\$0.00	\$0.00	\$0.00
Total Fines & Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00
Interest Income				
100-4600 Interest Income	\$84.63	\$3,000.00	\$1,000.00	(\$2,000.00)
100-4601 Interest - Bond Revenue	\$0.00	\$0.00	\$0.00	
Total Interest Income	\$84.63	\$3,000.00	\$1,000.00	(\$2,000.00)
Miscellaneous				
100-4901 Misc. Revenue	\$114,847.64	\$50,000.00	\$50,000.00	\$0.00
Total Miscellaneous	\$114,847.64	\$50,000.00	\$50,000.00	\$0.00
Sale of Assets				
100-4904 Proceeds from Disposal	\$7,175.00	\$0.00	\$0.00	\$0.00
Total Sale of Assets	\$7,175.00	\$0.00	\$0.00	\$0.00
Transfers				
100-4917 Transfer from Type A	\$30,000.00	\$55,000.00	\$78,210.00	\$23,210.00
100-4918 Transfer from Type B	\$115,696.91	\$387,200.00	\$448,128.00	\$60,928.00
100-4902 Proceeds from Debt	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00
100-4919 Transfer from CIP	\$0.00	\$340,000.00	\$0.00	\$0.00
Total Transfers	\$145,696.91	\$782,200.00	\$1,526,338.00	\$744,138.00
Total Revenues	\$7,037,118.65	\$6,726,965.00	\$9,090,147.00	\$2,363,182.00




	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Proposed Budget	Variance Proposed to Amended
Expenditures				
Community Service	\$443,514.97	\$487,715.00	\$516,945.00	\$29,230.00
Non-Departmental	\$1,380,204.45	\$306,754.00	\$360,920.00	\$54,166.00
Mayor/Council	\$1,181.15	\$5,050.00	\$153,696.00	\$148,646.00
Administration	\$659,537.93	\$947,740.00	\$891,747.00	(\$55,993.00)
Police Department	\$1,193,737.74	\$1,799,580.00	\$2,051,840.00	\$252,260.00
Public Works Department	\$637,126.17	\$1,423,545.00	\$973,253.00	(\$450,292.00)
Municipal Court	\$99,121.37	\$111,316.00	\$115,548.00	\$4,232.00
Development Services	\$409,674.31	\$494,875.00	\$603,100.00	\$108,225.00
Animal Control	\$188,216.14	\$307,749.00	\$340,305.00	\$32,556.00
Fire Department	\$557,868.61	\$920,885.00	\$1,297,996.00	\$377,111.00
Parks Department	\$122,639.61	\$341,350.00	\$422,058.00	\$80,708.00
Fire Marshal	\$0.00	\$128,080.00	\$176,421.00	\$48,341.00
Total Operating Expenses	\$5,692,822.45	\$7,274,639.00	\$7,903,829.00	\$629,190.00
Revenue to Expenditure	\$1,344,296.20	(\$547,674.00)	\$1,186,318.00	\$1,733,992.00



Community Service Expenses	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Proposed Budget	Variance Proposed to Amended
100-01-5404 CS Solid Waste Services	\$317,986.91	\$329,000.00	\$375,000.00	\$46,000.00
100-01-5711 CS Street Lights	\$67,395.29	\$41,000.00	\$45,000.00	\$4,000.00
100-01-5800 CS Holiday Events	\$13,412.08	\$37,000.00	\$40,000.00	\$3,000.00
100-01-5900 CS JISD Library Operating Expense	\$21,300.00	\$21,265.00	\$21,300.00	\$35.00
100-01-5902 CS CleTran	\$0.00	\$6,600.00	\$7,145.00	\$545.00
100-01-5903 CS City Cleanup	\$5,952.40	\$7,500.00	\$12,500.00	\$5,000.00
100-01-5905 CS Quarterly Newsletter	\$17,468.29	\$15,000.00	\$15,000.00	\$0.00
100-01-5906 CS Crud Cruiser	\$0.00	\$350.00	\$1,000.00	\$650.00
100-01-5945 COVID-19	\$0.00	\$30,000.00	\$0.00	(\$30,000.00)
Total Expenses	\$443,514.97	\$487,715.00	\$516,945.00	\$29,230.00

 Non Departmental Expenses	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Proposed Budget	Variance Proposed to Amended
100-02-5150 ND Training & Travel	\$0.00	\$1,200.00	\$1,200.00	\$0.00
100-02-5160 ND Dues/Memberships	\$6,229.96	\$3,000.00	\$3,000.00	\$0.00
100-02-5401 ND IT Services	\$0.00	\$0.00	\$25,200.00	\$25,200.00
100-02-5402 ND Legal Services	\$51,258.29	\$55,000.00	\$55,000.00	\$0.00
100-02-5403 ND Ordinance Codification	\$3,765.00	\$10,650.00	\$10,650.00	\$0.00
100-02-5420 ND Central Appraisal District	\$42,821.65	\$40,600.00	\$46,435.00	\$5,835.00
100-02-5421 ND County Assessor/Collector	\$5,022.00	\$5,500.00	\$5,500.00	\$0.00
100-02-5500 ND Debt Service & Reports	\$3,192.08	\$4,000.00	\$4,000.00	\$0.00
100-02-5880 ND Employee Events	\$0.00	\$0.00	\$25,000.00	\$25,000.00
100-02-5840 ND 380 Agreement Expenses	\$0.00	\$14,934.00	\$40,000.00	\$25,066.00
100-02-5865 ND TIF1 Expenses	\$78,126.00	\$0.00	\$0.00	\$0.00
100-02-5940 ND Liability Insurance	\$25,248.00	\$37,045.00	\$52,840.00	\$15,795.00
100-02-5941 ND Property Insurance	\$27,953.00	\$20,680.00	\$23,595.00	\$2,915.00
100-02-5942 ND Unrestricted Reserves	\$15,163.17	\$15,000.00	\$0.00	(\$15,000.00)
100-02-5943 ND Technology Replacements	\$670.00	\$90,145.00	\$50,000.00	(\$40,145.00)
100-02-5944 ND Website Maintenance	\$0.00	\$3,000.00	\$7,500.00	\$4,500.00
100-02-5945 ND COVID-19	\$19,755.30	\$0.00	\$10,000.00	\$10,000.00
100-02-5946 ND Records Retention	\$0.00	\$6,000.00	\$1,000.00	(\$5,000.00)
100-02-5979 Transfer to Capital	\$1,101,000.00	\$0.00	\$0.00	\$0.00
Total Expenses	\$1,380,204.45	\$306,754.00	\$360,920.00	\$54,166.00

 City Secretary/ Mayor/Council Expenses					2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Proposed Budget	Variance Proposed to Amended
100-03-5110 M/C Salaries					\$0.00	\$0.00	\$102,870.00	\$102,870.00
100-03-5112 M/C Worker's Comp					\$0.00	\$0.00	\$385.00	\$385.00
100-03-5117 M/C Longevity Pay					\$0.00	\$0.00	\$408.00	\$408.00
100-03-5120 M/C Payroll Taxes					\$0.00	\$0.00	\$1,507.00	\$1,507.00
100-03-5130 M/C Benefits					\$0.00	\$0.00	\$8,715.00	\$8,715.00
100-03-5140 M/C TMRS					\$0.00	\$0.00	\$6,011.00	\$6,011.00
100-03-5150 M/C Training & Travel					\$109.32	\$2,000.00	\$4,000.00	\$2,000.00
100-03-5160 M/C Dues/Memberships					\$0.00	\$0.00	\$800.00	\$800.00
100-03-5213 M/C Uniforms					\$0.00	\$1,050.00	\$2,000.00	\$950.00
100-03-5220 M/C Office Supplies					\$361.65	\$500.00	\$1,500.00	\$1,000.00
100-03-5222 M/C Postage					\$0.00	\$0.00	\$500.00	\$500.00
100-03-5240 M/C Election Expenses					\$0.00	\$0.00	\$6,000.00	\$6,000.00
100-03-5250 M/C Office Equip. & Furniture					\$0.00	\$0.00	\$2,000.00	\$2,000.00
100-03-5262 M/C Events & Awards					\$710.18	\$1,500.00	\$1,500.00	\$0.00
100-03-5402 M/C IT Services					\$0.00	\$0.00	\$1,000.00	\$1,000.00
100-03-5410 M/C Software Maintenance					\$0.00	\$0.00	\$4,000.00	\$4,000.00
100-03-5909 M/C Miscellaneous					\$0.00	\$0.00	\$500.00	\$500.00
100-03-5931 M/C Publishing & Filing Fees					\$0.00	\$0.00	\$10,000.00	\$10,000.00
Total Expenses					\$1,181.15	\$5,050.00	\$153,696.00	\$148,646.00



Administration Expenses	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Proposed Budget	Variance Proposed to Amended
100-04-5110 AD Salaries	\$391,756.47	\$500,050.00	\$577,975.00	\$77,925.00
100-04-5112 AD Worker's Comp	\$1,045.48	\$1,375.00	\$1,805.00	\$430.00
100-04-5117 AD Longevity Pay	\$2,012.00	\$2,460.00	\$7,740.00	\$5,280.00
100-04-5120 AD Payroll Taxes	\$6,929.34	\$8,400.00	\$8,556.00	\$156.00
100-04-5130 AD Benefits	\$39,035.46	\$91,775.00	\$87,807.00	(\$3,968.00)
100-04-5140 AD TMRS	\$23,302.66	\$28,930.00	\$24,089.00	(\$4,841.00)
100-04-5150 AD Training & Travel	\$1,849.61	\$6,500.00	\$5,000.00	(\$1,500.00)
100-04-5160 AD Dues/Memberships	\$3,036.56	\$4,300.00	\$3,500.00	(\$800.00)
100-04-5161 AD Surety Bonds	\$300.00	\$200.00	\$200.00	\$0.00
100-04-5190 AD Human Resources	\$0.00	\$8,000.00	\$5,000.00	(\$3,000.00)
100-04-5212 AD Reference Materials	\$270.64	\$500.00	\$500.00	\$0.00
100-04-5213 AD Uniforms	\$0.00	\$1,000.00	\$2,000.00	\$1,000.00
100-04-5220 AD Office Supplies	\$5,683.55	\$5,000.00	\$5,000.00	\$0.00
100-04-5221 AD Printing	\$971.86	\$1,425.00	\$2,000.00	\$575.00
100-04-5222 AD Postage	\$1,328.15	\$1,775.00	\$1,775.00	\$0.00
100-04-5240 AD Election Expenses	\$22,027.11	\$6,000.00	\$0.00	(\$6,000.00)
100-04-5250 AD Office Equip. & Furniture	\$19,396.38	\$28,870.00	\$10,000.00	(\$18,870.00)
100-04-5330 AD Bldg Repair & Maint	\$52,059.37	\$20,000.00	\$15,000.00	(\$5,000.00)
100-04-5350 AD Office Equip Repair & Maint	\$9,984.90	\$10,770.00	\$2,000.00	(\$8,770.00)
100-04-5402 AD IT Services	\$4,257.85	\$11,220.00	\$11,220.00	\$0.00
100-04-5403 AD Accounting & Audit Expense	\$20,700.00	\$26,000.00	\$30,000.00	\$4,000.00
100-04-5404 AD Contract Services	\$4,234.50	\$127,200.00	\$20,000.00	(\$107,200.00)
100-04-5410 AD Software Maintenance	\$11,637.50	\$11,920.00	\$21,510.00	\$9,590.00
100-04-5605 AD Lease Payments	\$0.00	\$0.00	\$10,000.00	\$10,000.00
100-04-5710 AD Utilities	\$25,637.04	\$30,000.00	\$30,000.00	\$0.00
100-04-5750 AD Mobile Technology	\$2,094.12	\$2,570.00	\$2,570.00	\$0.00
100-04-5909 AD Miscellaneous	\$860.40	\$1,500.00	\$1,500.00	\$0.00
100-04-5931 AD Publishing & Filing Fees	\$5,109.00	\$10,000.00	\$5,000.00	(\$5,000.00)
100-04-5945 AD COVID-19	\$4,017.98	\$0.00	\$0.00	\$0.00
Total Expenses	\$659,537.93	\$947,740.00	\$891,747.00	(\$55,993.00)



Police Department Expenses	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Proposed Budget	Variance Proposed to Amended
100-05-5110 PD Salaries	\$777,308.47	\$1,176,855.00	\$1,265,010.00	\$88,155.00
100-05-5111 PD Overtime	\$25,941.26	\$27,500.00	\$27,500.00	\$0.00
100-05-5112 PD Worker's Compensation	\$14,424.21	\$28,420.00	\$39,565.00	\$11,145.00
100-05-5117 PD Longevity Pay	\$3,120.00	\$3,905.00	\$9,708.00	\$5,803.00
100-05-5120 PD Payroll Taxes	\$18,455.29	\$20,215.00	\$19,071.00	(\$1,144.00)
100-05-5130 PD Benefits	\$65,279.65	\$143,010.00	\$176,102.00	\$33,092.00
100-05-5140 PD TMRS	\$44,145.75	\$66,215.00	\$75,789.00	\$9,574.00
100-05-5150 PD Training & Travel	\$4,994.31	\$12,700.00	\$12,500.00	(\$200.00)
100-05-5160 PD Dues/Memberships	\$1,421.00	\$1,390.00	\$1,775.00	\$385.00
100-05-5161 PD Surety Bonds	\$100.00	\$100.00	\$100.00	\$0.00
100-05-5180 PD Citizens Police Academy	\$285.61	\$500.00	\$500.00	\$0.00
100-05-5213 PD Uniforms	\$4,768.45	\$9,000.00	\$10,500.00	\$1,500.00
100-05-5215 PD Law Enforcement Supplies	\$3,826.34	\$3,400.00	\$4,500.00	\$1,100.00
100-05-5217 PD Criminal Investigation	\$5,326.33	\$4,000.00	\$3,200.00	(\$800.00)
100-05-5218 PD Awards/Medals/Badges	\$85.95	\$150.00	\$4,000.00	\$3,850.00
100-05-5219 PD Public Relations	\$70.99	\$150.00	\$150.00	\$0.00
100-05-5220 PD Office Supplies	\$2,191.84	\$2,800.00	\$3,500.00	\$700.00
100-05-5221 PD Printing	\$16.52	\$0.00	\$0.00	\$0.00
100-05-5222 PD Shipping & Postage	\$532.49	\$500.00	\$750.00	\$250.00
100-05-5250 PD Equipment and Furniture	\$1,978.85	\$2,000.00	\$5,000.00	\$3,000.00
100-05-5260 PD Vests/Safety Equipment	\$2,108.28	\$10,250.00	\$10,000.00	(\$250.00)
100-05-5310 PD Vehicle Repair & Maint	\$8,527.04	\$10,500.00	\$10,500.00	\$0.00
100-05-5310.01 PD Fuel, Oil & Service	\$24,826.54	\$47,500.00	\$50,000.00	\$2,500.00
100-05-5320 PD Equipment Repair & Maint	\$1,265.12	\$1,000.00	\$1,000.00	\$0.00
100-05-5330 PD Bldg Repair & Maint	\$36,791.50	\$14,000.00	\$14,000.00	\$0.00
100-05-5351 PD Copier/Support	\$6,249.56	\$6,600.00	\$0.00	(\$6,600.00)
100-05-5402 PD IT Services	\$5,890.12	\$14,280.00	\$14,280.00	\$0.00
100-05-5404 PD Contract Services	\$67,144.52	\$91,000.00	\$90,860.00	(\$140.00)
100-05-5408 PD Reporting System	\$20,775.70	\$25,000.00	\$27,500.00	\$2,500.00
100-05-5601 PD Capital Outlay > \$5,000.	\$0.00	\$17,000.00	\$0.00	(\$17,000.00)
100-05-5601 PD Capital Outlay < \$5,000.	\$6,554.78	\$6,800.00	\$6,000.00	(\$800.00)
100-05-5605 PD Lease Payments	\$0.00	\$18,840.00	\$133,875.00	\$115,035.00
100-05-5611 PD Principal Payments	\$8,000.00	\$8,920.00	\$9,255.00	\$335.00
100-05-5612 PD Interest Expense	\$1,600.82	\$680.00	\$350.00	(\$330.00)
100-05-5710 PD Utilities	\$12,372.87	\$15,000.00	\$15,000.00	\$0.00
100-05-5750 PD Mobile Technology	\$4,599.10	\$9,000.00	\$9,000.00	\$0.00
100-05-5909 PD Miscellaneous	\$199.42	\$400.00	\$1,000.00	\$600.00
100-05-5945 PD COVID-19	\$12,559.06	\$0.00	\$0.00	\$0.00
Total Expenses	\$1,193,737.74	\$1,799,580.00	\$2,051,840.00	\$252,260.00



Public Works Expenses	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Proposed Budget	Variance Proposed to Amended
100-06-5110 PW Salaries	\$189,976.51	\$269,845.00	\$327,298.00	\$57,453.00
100-06-5111 PW Overtime	\$3,371.53	\$1,800.00	\$2,500.00	\$700.00
100-06-5112 PW Worker's Compensation	\$7,713.36	\$12,610.00	\$15,410.00	\$2,800.00
100-06-5117 PW Longevity	\$1,056.00	\$1,265.00	\$3,072.00	\$1,807.00
100-06-5120 PW Payroll Taxes	\$4,380.01	\$5,610.00	\$4,885.00	(\$725.00)
100-06-5130 PW Benefits	\$26,904.65	\$55,740.00	\$59,895.00	\$4,155.00
100-06-5140 PW TMRS	\$11,919.96	\$16,140.00	\$19,373.00	\$3,233.00
100-06-5150 PW Training & Travel	\$317.50	\$1,500.00	\$6,000.00	\$4,500.00
100-06-5213 PW Uniforms	\$6,830.81	\$9,000.00	\$9,000.00	\$0.00
100-06-5220 PW Office Supplies	\$284.70	\$300.00	\$1,000.00	\$700.00
100-06-5261 PW Equipment Rentals	\$961.27	\$1,000.00	\$1,000.00	\$0.00
100-06-5270 PW Street Supplies & Materials	\$175,120.10	\$763,055.00	\$200,000.00	(\$563,055.00)
100-06-5310 PW Vehicle Repair & Maint	\$10,208.85	\$37,500.00	\$25,000.00	(\$12,500.00)
100-06-5310.01 PW Fuel, Oil & Service	\$10,799.95	\$16,500.00	\$20,000.00	\$3,500.00
100-06-5320 PW Equipment Repair & Maint	\$29,604.94	\$25,000.00	\$25,000.00	\$0.00
100-06-5330 PW Bldg Repair & Maint	\$5,306.59	\$13,000.00	\$13,000.00	\$0.00
100-06-5331 PW Sign Repair & Maint	\$9,888.16	\$5,800.00	\$5,800.00	\$0.00
100-06-5332 PW Minor Tools	\$335.88	\$500.00	\$500.00	\$0.00
100-06-5350 PW Office Equip R & M	\$359.97	\$1,500.00	\$1,500.00	\$0.00
100-06-5402 PW IT Services	\$1,517.08	\$2,040.00	\$2,040.00	\$0.00
100-06-5404 PW Contract Services	\$2,886.98	\$18,200.00	\$19,060.00	\$860.00
100-06-5600 PW Capital Outlay >\$5,000.	\$23,690.00	\$0.00	\$6,565.00	\$6,565.00
100-06-5601 PW Capital Outlay <\$5,000	\$1,677.99	\$0.00	\$0.00	\$0.00
100-06-5605 PW Lease Payments	\$0.00	\$44,055.00	\$54,325.00	\$10,270.00
100-06-5611 PW Principal Payments	\$90,689.97	\$94,980.00	\$123,025.00	\$28,045.00
100-06-5612 PW Interest Expense	\$13,186.61	\$8,905.00	\$10,305.00	\$1,400.00
100-06-5670 PW Drainage Utility	\$0.00	\$10,000.00	\$10,000.00	\$0.00
100-06-5710 PW Building Utilities	\$4,556.68	\$5,000.00	\$5,000.00	\$0.00
100-06-5750 PW Mobile Technology	\$1,246.32	\$2,700.00	\$2,700.00	\$0.00
100-06-5945 PW COVID-19	\$2,333.80	\$0.00	\$0.00	\$0.00
Total Expenses	\$637,126.17	\$1,423,545.00	\$973,253.00	(\$450,292.00)



Municipal Court Expenses	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Proposed Budget	Variance Proposed to Amended
100-07-5110 MC Salaries	\$47,929.17	\$54,096.00	\$58,032.00	\$3,936.00
100-07-5111 MC Overtime	\$959.57	\$600.00	\$600.00	\$0.00
100-07-5112 MC Worker's Comp	\$195.20	\$140.00	\$155.00	\$15.00
100-07-5117 MC Longevity Pay	\$900.00	\$1,185.00	\$2,988.00	\$1,803.00
100-07-5120 MC Payroll Taxes	\$1,448.63	\$1,100.00	\$902.00	(\$198.00)
100-07-5130 MC Benefits	\$5,710.55	\$8,550.00	\$9,215.00	\$665.00
100-07-5140 MC TMRS	\$2,985.95	\$3,175.00	\$3,586.00	\$411.00
100-07-5150 MC Training & Travel	\$554.64	\$2,000.00	\$2,000.00	\$0.00
100-07-5160 MC Dues/Memberships	\$55.00	\$100.00	\$100.00	\$0.00
100-07-5161 MC Surety Bond	\$100.00	\$100.00	\$100.00	\$0.00
100-07-5220 MC Office Supplies	\$88.29	\$200.00	\$200.00	\$0.00
100-07-5221 MC Printing	\$1,124.03	\$650.00	\$650.00	\$0.00
100-07-5222 MC Postage	\$638.64	\$1,000.00	\$1,000.00	\$0.00
100-07-5350 MC Office Equipment R&M	\$2,032.60	\$2,000.00	\$0.00	(\$2,000.00)
100-07-5401 MC IT Services	\$913.68	\$1,020.00	\$1,020.00	\$0.00
100-07-5402 MC Legal	\$3,502.40	\$6,000.00	\$6,000.00	\$0.00
100-07-5404 MC Contract Service	\$26,418.00	\$26,400.00	\$26,000.00	(\$400.00)
100-07-5410 MC Warrant Collection Fee	\$1,758.00	\$2,000.00	\$2,000.00	\$0.00
100-07-5910 MC Warrant Entry Fees	\$367.47	\$1,000.00	\$1,000.00	\$0.00
100-07-5945 MC COVID-19	\$1,439.55	\$0.00	\$0.00	\$0.00
Total Expenses	\$99,121.37	\$111,316.00	\$115,548.00	\$4,232.00



Development Services Expenses	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Proposed Budget	Variance Proposed to Amended
100-08-5110 DS Salaries	\$149,791.05	\$208,385.00	\$274,604.00	\$66,219.00
100-08-5111 DS Overtime	\$487.88	\$500.00	\$500.00	\$0.00
100-08-5112 DS Worker's Comp	\$675.16	\$1,015.00	\$1,135.00	\$120.00
100-08-5117 DS Longevity Pay	\$688.00	\$855.00	\$972.00	\$117.00
100-08-5120 DS Payrol Taxes	\$2,487.36	\$3,720.00	\$4,048.00	\$328.00
100-08-5130 DS Benefits	\$17,407.24	\$33,640.00	\$46,073.00	\$12,433.00
100-08-5140 DS TMRS	\$9,141.76	\$12,440.00	\$16,068.00	\$3,628.00
100-08-5150 DS Training & Travel	\$1,157.48	\$4,800.00	\$4,800.00	\$0.00
100-08-5160 DS Dues/Memberships	\$149.90	\$300.00	\$300.00	\$0.00
100-08-5161 DS Surety Bonds	\$200.00	\$300.00	\$300.00	\$0.00
100-08-5213 DS Uniforms	\$0.00	\$1,000.00	\$1,000.00	\$0.00
100-08-5220 DS Office Supplies	\$238.87	\$900.00	\$2,000.00	\$1,100.00
100-08-5221 DS Printing	\$988.92	\$1,500.00	\$1,500.00	\$0.00
100-08-5222 DS Postage	\$298.33	\$400.00	\$400.00	\$0.00
100-08-5250 DS Office Equipment & Furniture	\$4,197.94	\$1,400.00	\$1,400.00	\$0.00
100-08-5310 DS Vehicle R&M	\$125.56	\$500.00	\$500.00	\$0.00
100-08-5310.01 DS Fuel, Oil & Service	\$591.27	\$1,500.00	\$1,800.00	\$300.00
100-08-5330 DS Building R&M	\$0.00	\$22,200.00	\$10,000.00	(\$12,200.00)
100-08-5402 DS IT Services	\$1,326.07	\$3,060.00	\$3,060.00	\$0.00
100-08-5403 DS Permits Software	\$6,615.00	\$3,860.00	\$4,055.00	\$195.00
100-08-5404 DS Contract Services	\$6,224.00	\$2,500.00	\$6,500.00	\$4,000.00
100-08-5406 DS Nuisance Abatement	\$500.00	\$0.00	\$0.00	\$0.00
100-08-5605 DS Lease Payments	\$0.00	\$5,665.00	\$37,650.00	\$31,985.00
100-08-5710 DS Utilities	\$0.00	\$3,800.00	\$3,800.00	\$0.00
100-08-5750 DS Mobile Technology	\$1,035.36	\$1,510.00	\$1,510.00	\$0.00
100-08-5932 DS Engineering Services	\$147,194.83	\$96,370.00	\$96,370.00	\$0.00
100-08-5933 DS Planning	\$26,970.55	\$52,755.00	\$52,755.00	\$0.00
100-08-5934 DS Gas Well Inspections	\$26,000.00	\$30,000.00	\$30,000.00	\$0.00
100-08-5945 DS COVID-19	\$5,181.78	\$0.00	\$0.00	\$0.00
Total Expenses	\$409,674.31	\$494,875.00	\$603,100.00	\$108,225.00



Animal Control Expenses	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Proposed Budget	Variance Proposed to Amended
100-09-5110 AC Salaries	\$79,148.75	\$101,984.00	\$150,920.00	\$48,936.00
100-09-5111 AC Overtime	\$1,628.74	\$2,000.00	\$2,000.00	\$0.00
100-09-5112 AC Worker's Comp	\$2,795.12	\$4,075.00	\$5,535.00	\$1,460.00
100-09-5117 AC Longevity Pay	\$1,248.00	\$995.00	\$2,772.00	\$1,777.00
100-09-5120 AC Payroll Taxes	\$1,942.98	\$2,175.00	\$2,285.00	\$110.00
100-09-5130 AC Benefits	\$9,788.70	\$17,590.00	\$27,644.00	\$10,054.00
100-09-5140 AC TMRS	\$4,871.89	\$5,720.00	\$8,784.00	\$3,064.00
100-09-5150 AC Training & Travel	\$1,828.75	\$3,125.00	\$4,325.00	\$1,200.00
100-09-5160 AC Dues/Memberships	\$150.00	\$100.00	\$300.00	\$200.00
100-09-5161 AC Surety Bond	\$300.00	\$300.00	\$400.00	\$100.00
100-09-5213 AC Uniforms	\$1,001.08	\$1,500.00	\$2,000.00	\$500.00
100-09-5220 AC Office Supplies	\$662.28	\$750.00	\$750.00	\$0.00
100-09-5222 AC Postage	\$761.63	\$550.00	\$1,000.00	\$450.00
100-09-5250 AC Office Equip & Furniture	\$6,973.25	\$7,745.00	\$5,000.00	(\$2,745.00)
100-09-5262 AC Misc Shelter Equipment	\$0.00	\$0.00	\$15,150.00	\$15,150.00
100-09-5283 AC Staff Immunizations	\$0.00	\$0.00	\$3,015.00	\$3,015.00
100-09-5280 AC Micro Chips	\$1,195.00	\$1,600.00	\$3,000.00	\$1,400.00
100-09-5282 AC Medical Supplies	\$3,787.01	\$5,825.00	\$7,000.00	\$1,175.00
100-09-5284 AC Rabies Vouchers	\$160.00	\$400.00	\$800.00	\$400.00
100-09-5310 AC Vehicle R&M	\$781.16	\$3,510.00	\$4,510.00	\$1,000.00
100-09-5310.01 AC Fuel, Oil & Service	\$1,331.35	\$2,000.00	\$3,000.00	\$1,000.00
100-09-5330 AC Building R&M	\$42,590.44	\$115,725.00	\$45,000.00	(\$70,725.00)
100-09-5330.01 AC Animal Food	\$3,540.21	\$3,000.00	\$3,500.00	\$500.00
100-09-5350 AC Office Equipment R&M	\$0.00	\$1,820.00	\$100.00	(\$1,720.00)
100-09-5402 AC IT Services	\$3,358.04	\$3,060.00	\$3,060.00	\$0.00
100-09-5404 AC Contract Services	\$2,380.47	\$2,500.00	\$6,500.00	\$4,000.00
100-09-5408 AC Professional Services	\$2,220.50	\$3,500.00	\$5,000.00	\$1,500.00
100-09-5605 AC Lease Payments	\$0.00	\$0.00	\$10,415.00	\$10,415.00
100-09-5710 AC Utilities	\$12,285.67	\$14,500.00	\$14,500.00	\$0.00
100-09-5750 AC Mobile Technology	\$830.88	\$1,700.00	\$2,040.00	\$340.00
100-09-5945 AC COVID-19	\$654.24	\$0.00	\$0.00	\$0.00
Total Expenses	\$188,216.14	\$307,749.00	\$340,305.00	\$32,556.00



**Fire Department
Expenses**

**2020-2021
Audited**

**2021-2022
Amended
Budget**

**2022-2023
Proposed
Budget**

**Variance
Proposed to
Amended**

100-10-5110 FD Salaries	\$280,184.24	\$312,125.00	\$591,196.00	\$279,071.00
100-10-5111 FD Overtime	\$4,122.00	\$10,000.00	\$20,000.00	\$10,000.00
100-10-5112 FD Worker's Comp	\$10,797.84	\$20,285.00	\$27,020.00	\$6,735.00
100-10-5113 FD P/T Salaries	\$0.00	\$75,000.00	\$50,000.00	(\$25,000.00)
100-10-5117 FD Longevity Pay	\$404.00	\$720.00	\$1,380.00	\$660.00
100-10-5120 FD Payroll Taxes	\$5,770.90	\$5,930.00	\$10,219.00	\$4,289.00
100-10-5130 FD Benefits	\$15,355.27	\$79,045.00	\$87,540.00	\$8,495.00
100-10-5140 FD TMRS	\$16,317.58	\$19,055.00	\$40,366.00	\$21,311.00
100-10-5150 FD Training & Travel	\$4,287.77	\$14,000.00	\$12,000.00	(\$2,000.00)
100-10-5160 FD Dues & Subscriptions	\$4,108.24	\$3,870.00	\$3,684.00	(\$186.00)
100-10-5180 FD Incentive	\$24,148.35	\$28,000.00	\$28,000.00	\$0.00
100-10-5181 FD Staff Immunizations	\$3,260.00	\$4,500.00	\$6,000.00	\$1,500.00
100-10-5182 FD Insurance (VFIS)	\$4,908.00	\$7,000.00	\$7,000.00	\$0.00
100-10-5213 FD Uniforms	\$9,129.21	\$6,000.00	\$8,000.00	\$2,000.00
100-10-5218 FD Awards	\$882.69	\$1,500.00	\$1,500.00	\$0.00
100-10-5220 FD Office Supplies	\$1,251.77	\$1,500.00	\$2,000.00	\$500.00
100-10-5222 FD Postage	\$603.99	\$300.00	\$600.00	\$300.00
100-10-5262 FD Equipment	\$0.00	\$31,275.00	\$27,823.00	(\$3,452.00)
100-10-5264 FD Radios & Mics	\$0.00	\$1,000.00	\$4,000.00	\$3,000.00
100-10-5285 FD Code Enforcement	\$4,992.75	\$0.00	\$0.00	\$0.00
100-10-5290 FD Fire Fighting Supplies	\$3,538.98	\$7,000.00	\$8,500.00	\$1,500.00
100-10-5291 FD EMS Supplies	\$11,927.01	\$10,000.00	\$11,000.00	\$1,000.00
100-10-5293 FD Personal Protective Equip	\$12,218.90	\$20,000.00	\$40,000.00	\$20,000.00
100-10-5296 FD Fire Prevention Program	\$317.53	\$0.00	\$0.00	\$0.00
100-10-5310 FD Vehicle R&M	\$29,894.80	\$40,000.00	\$40,000.00	\$0.00
100-10-5310.01 FD Fuel, Oil & Service	\$8,574.28	\$14,500.00	\$15,000.00	\$500.00
100-10-5320 FD Equip Repair & Maint	\$11,717.49	\$14,000.00	\$18,615.00	\$4,615.00
100-10-5330 FD Building R&M	\$12,895.75	\$22,080.00	\$25,000.00	\$2,920.00
100-10-5350 FD Office Equipment R&M	\$6,702.00	\$6,000.00	\$2,000.00	(\$4,000.00)
100-10-5402 FD IT Services	\$5,553.75	\$11,220.00	\$4,500.00	(\$6,720.00)
100-10-5404 FD Contract Services	\$17,887.20	\$24,380.00	\$29,368.00	\$4,988.00
100-10-5600 FD Capital Outlay >\$5,000	\$0.00	\$0.00	\$95,440.00	\$95,440.00
100-10-5601 FD Capital Outlay <\$5,000	\$0.00	\$0.00	\$6,810.00	\$6,810.00
100-10-5605 FD Lease Payments	\$0.00	\$72,250.00	\$21,935.00	(\$50,315.00)
100-10-5611 FD Principal Payments	\$0.00	\$0.00	\$0.00	\$0.00
100-10-5612 FD Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00
100-10-5710 FD Utilities	\$25,940.05	\$28,500.00	\$30,000.00	\$1,500.00
100-10-5750 FD Mobile Technology	\$5,576.63	\$5,900.00	\$6,000.00	\$100.00
100-10-5908 FD Emergency Management	\$14,097.93	\$23,450.00	\$15,000.00	(\$8,450.00)
100-10-5909 FD Miscellaneous	\$501.71	\$500.00	\$500.00	\$0.00
Total Expenses	\$557,868.61	\$920,885.00	\$1,297,996.00	\$377,111.00



**Parks Department
Expenses 2020-2021 Audited**

**2021-2022
Amended
Budget**

**2022-2023
Proposed
Budget**

**Variance
Proposed to
Amended**

100-11-5110 PK Salaries	\$2,770.00	\$139,245.00	\$182,903.00	\$43,658.00
100-11-5111 PK Overtime	\$0.00	\$3,000.00	\$3,000.00	\$0.00
100-11-5112 PK Worker's Comp	\$342.68	\$2,630.00	\$5,310.00	\$2,680.00
100-11-5117 PK Longevity Pay	\$0.00	\$545.00	\$396.00	(\$149.00)
100-11-5120 PK Payroll Taxes	\$0.00	\$6,375.00	\$7,809.00	\$1,434.00
100-11-5130 PK Benefits	\$0.00	\$29,625.00	\$41,722.00	\$12,097.00
100-11-5140 PK TMRS	\$0.00	\$8,310.00	\$10,843.00	\$2,533.00
100-11-5213 PK Uniforms	\$1,733.75	\$2,250.00	\$4,000.00	\$1,750.00
100-11-5220 PK Office Supplies	\$114.99	\$150.00	\$1,000.00	\$850.00
100-11-5250 PK Office Equipment & Furniture	\$0.00	\$0.00	\$500.00	\$500.00
100-11-5270 PK Parks Supplies & Materials	\$12,675.71	\$12,000.00	\$12,000.00	\$0.00
100-11-5275 PK Field Supplies & Materials	\$0.00	\$4,000.00	\$4,000.00	\$0.00
100-11-5310 PK Vehicle Repair & Maint	\$361.72	\$1,000.00	\$500.00	(\$500.00)
100-11-5310.01 PK Fuel, Oil & Service	\$1,879.19	\$2,500.00	\$2,500.00	\$0.00
100-11-5320 PK Equipment R&M	\$2,319.87	\$1,500.00	\$1,500.00	\$0.00
100-11-5330 PK Building R&M	\$2,610.74	\$6,000.00	\$3,000.00	(\$3,000.00)
100-11-5331 PK Minor Tools	\$188.32	\$250.00	\$250.00	\$0.00
100-11-5335 PK Dept Building R&M	\$1,388.12	\$1,000.00	\$1,000.00	\$0.00
100-11-5340 PK Irrigation R&M	\$5,819.51	\$7,500.00	\$7,000.00	(\$500.00)
100-11-5402 PK IT Services	\$193.36	\$2,040.00	\$2,040.00	\$0.00
100-11-5404 PK Contract Services	\$0.00	\$0.00	\$0.00	\$0.00
100-11-5600 PK Capital Outlay >\$5,000.	\$25,039.82	\$23,900.00	\$9,715.00	(\$14,185.00)
100-11-5601 PK Capital Outlay <\$5,000.	\$0.00	\$0.00	\$5,610.00	\$5,610.00
100-11-5605 PK Lease Payments	\$0.00	\$0.00	\$38,530.00	\$38,530.00
100-11-5710 PK Dept Utilities	\$4,500.34	\$6,000.00	\$6,000.00	\$0.00
100-11-5715 PK Park Utilities	\$60,170.32	\$80,000.00	\$70,000.00	(\$10,000.00)
100-11-5720 PK Gas	\$0.00	\$600.00	\$0.00	(\$600.00)
100-11-5750 PK Mobile Technology	\$531.17	\$930.00	\$930.00	\$0.00
Total Expenses	\$122,639.61	\$341,350.00	\$422,058.00	\$80,708.00



Fire Marshal Expenses	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Proposed Budget	Variance Proposed to Amended
100-12-5110 FM Salaries	\$0.00	\$78,195.00	\$118,183.00	\$39,988.00
100-12-5111 FM Overtime	\$0.00	\$2,000.00	\$2,000.00	\$0.00
100-12-5112 FM Worker's Comp	\$0.00	\$3,905.00	\$3,065.00	(\$840.00)
100-12-5117 FM Longevity Pay	\$0.00	\$475.00	\$1,524.00	\$1,049.00
100-12-5120 FM Payroll Taxes	\$0.00	\$1,505.00	\$1,783.00	\$278.00
100-12-5130 FM Benefits	\$0.00	\$12,100.00	\$18,423.00	\$6,323.00
100-12-5140 FM TMRS	\$0.00	\$4,730.00	\$7,083.00	\$2,353.00
100-12-5150 FM Training & Travel	\$0.00	\$4,000.00	\$2,500.00	(\$1,500.00)
100-12-5160 FM Dues & Subscriptions	\$0.00	\$2,130.00	\$2,000.00	(\$130.00)
100-12-5215 FM Law Enforcement Supplies	\$0.00	\$5,000.00	\$4,000.00	(\$1,000.00)
100-12-5217 FM Fire Investigations	\$0.00	\$1,000.00	\$2,600.00	\$1,600.00
100-12-5285 FM Code Enforcement	\$0.00	\$5,000.00	\$4,000.00	(\$1,000.00)
100-12-5296 FM Fire Prevention Program	\$0.00	\$2,000.00	\$2,000.00	\$0.00
100-12-5403 FM Code Enforcement Software	\$0.00	\$2,760.00	\$2,760.00	\$0.00
100-12-5406 FM Nuisance Abatement	\$0.00	\$200.00	\$3,000.00	\$2,800.00
100-12-5750 FM Mobile Technology	\$0.00	\$780.00	\$1,000.00	\$220.00
100-12-5910 FM Property Liens	\$0.00	\$500.00	\$500.00	\$0.00
Total Expenses	\$0.00	\$126,280.00	\$176,421.00	\$50,141.00

TYPE A ECONOMIC DEVELOPMENT



	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Proposed Budget	Variance Proposed to Amended
REVENUES				
200-4003 Sales Tax	\$517,439.16	\$500,000.00	\$625,000.00	\$125,000.00
200-4600 Interest Income	\$66.02	\$1,000.00	\$500.00	-\$500.00
200-4901 Miscellaneous Revenue	\$0.10	\$0.00	\$100,000.00	\$100,000.00
200-4904 Proceeds from Disposal	\$798,961.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES	\$1,316,466.28	\$501,000.00	\$725,500.00	\$224,500.00
EXPENDITURES				
Joshua Station Development				
200-00-5574.01 2018 Revenue Bonds -Principal	\$65,000.00	\$70,000.00	\$70,000.00	\$0.00
200-00-5574.02 2018 Revenue Bonds - Interest	\$72,270.70	\$70,159.00	\$67,870.00	-\$2,289.00
200-00-5600 Capital Outlay	\$0.00	\$0.00	\$30,000.00	\$30,000.00
200-00-5860 Joshua Station Development	\$39,282.36	\$0.00	\$15,000.00	\$15,000.00
200-00-5860.01 Joshua Station Utilities	\$17,251.90	\$20,000.00	\$20,000.00	\$0.00
	\$193,804.96	\$160,159.00	\$202,870.00	\$42,711.00
Expand Business				
200-00-5840 380 Agreement Expenses	\$0.00	\$7,467.00	\$9,800.00	\$2,333.00
200-00-5880 Façade Grant Funding	\$0.00	\$100,000.00	\$100,000.00	\$0.00
200-00-5853 Joshua Area Chamber of Commerce	\$0.00	\$0.00	\$18,000.00	\$18,000.00
200-00-5930 Advertising & Promotions	\$0.00	\$10,000.00	\$40,000.00	\$30,000.00
	\$0.00	\$117,467.00	\$167,800.00	\$50,333.00
Administrative				
200-00-5150 Training & Travel	\$0.00	\$0.00	\$7,000.00	\$7,000.00
200-00-5160 Dues & Subscriptions	\$312.01	\$0.00	\$4,125.00	\$4,125.00
200-00-5909 Miscellaneous	\$0.00	\$0.00	\$500.00	\$500.00
200-00-5955 Administrative	\$9,950.63	\$54,601.00	\$25,000.00	-\$29,601.00
	\$10,262.64	\$54,601.00	\$36,625.00	-\$17,976.00
Transfers				
200-02-5975 Transfer to General Fund	\$30,000.00	\$55,000.00	\$78,210.00	\$23,210.00
200-02-5979 Transfer to Capital Improvement Fun	\$300,000.00	\$150,000.00	\$0.00	-\$150,000.00
	\$330,000.00	\$205,000.00	\$78,210.00	-\$126,790.00
TOTAL EXPENDITURES	\$534,067.60	\$537,227.00	\$485,505.00	-\$51,722.00
REV OVER (UNDER) EXP	\$782,398.68	(\$36,227.00)	\$239,995.00	\$276,222.00

TYPE B ECONOMIC DEVELOPMENT



	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Proposed Budget	Variance Proposed to Amended
REVENUES				
300-4003 Sales Tax	\$517,439.16	\$500,000.00	\$625,000.00	\$125,000.00
300-4600 Interest Income	\$66.46	\$1,000.00	\$500.00	-\$500.00
300-4660 Pavillion Rental Fees	\$635.00	\$1,000.00	\$1,000.00	\$0.00
300-4670 JBA Use Fees	\$13,061.00	\$10,000.00	\$13,000.00	\$3,000.00
300-4901 Miscellaneous Revenue	\$0.00	\$2,000.00	\$5,000.00	\$0.00
TOTAL REVENUE	\$531,201.62	\$514,000.00	\$644,500.00	\$127,500.00
EXPENDITURES				
Business Development				
300-00-5600 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
300-00-5853 Chamber of Commerce	\$9,500.00	\$0.00	\$0.00	\$0.00
300-00-5840 380 Agreement Expenses	\$0.00	\$24,443.00	\$30,000.00	\$5,557.00
300-00-5902 Banners for Entryway Signs	\$0.00	\$1,000.00	\$1,000.00	\$0.00
300-00-5930 Advertising	\$0.00	\$10,000.00	\$10,000.00	\$0.00
	\$9,500.00	\$35,443.00	\$41,000.00	\$5,557.00
Transfers				
300-02-5975 Transfer to General Fund	\$115,696.91	\$379,165.00	\$448,128.00	\$68,963.00
300-02-5976 Transfer to Debt Service	\$154,790.00	\$0.00	\$0.00	\$0.00
	\$270,486.91	\$379,165.00	\$448,128.00	\$68,963.00
Administrative				
300-00-5955 Administrative	\$2,404.62	\$50,000.00	\$0.00	-\$50,000.00
	\$2,404.62	\$50,000.00	\$0.00	(\$50,000.00)
TOTAL EXPENDITURES	\$282,391.53	\$464,608.00	\$489,128.00	\$24,520.00
REV OVER (UNDER) EXP	\$248,810.09	\$49,392.00	\$155,372.00	\$102,980.00

MUNICIPAL COURT SECURITY FUND



	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Proposed Budget	Variance Proposed to Amended
<u>REVENUES</u>				
400-4103 Court Security Fees	\$8,657.79	\$5,200.00	\$9,000.00	\$3,800.00
TOTAL REVENUES	\$8,657.79	\$5,200.00	\$9,000.00	\$3,800.00
<u>EXPENDITURES</u>				
400-05-5950 Court Bailiff	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
TOTAL EXPENDITURES	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
REV OVER (UNDER) EXP	\$5,657.79	\$2,200.00	\$6,000.00	\$3,800.00

MUNICIPAL COURT TECHNOLOGY FUND



	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Proposed Budget	Variance Proposed to Amended
REVENUES				
500-4101 Court Technology Fees	\$7,253.36	\$4,500.00	\$8,000.00	(\$3,500.00)
TOTAL REVENUES	\$7,253.36	\$4,500.00	\$8,000.00	(\$3,500.00)
EXPENDITURES				
500-07-5952 Court Software	\$3,532.00	\$3,260.00	\$3,419.00	(\$159.00)
TOTAL EXPENDITURES	\$3,532.00	\$3,260.00	\$3,419.00	(\$159.00)
REV OVER (UNDER) EXP	\$3,721.36	\$1,240.00	\$4,581.00	(\$3,341.00)

HOTEL OCCUPANCY TAX FUND



	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Proposed Budget	Variance Proposed to Amended
<u>REVENUES</u>				
550-4011 Hotel Occupancy Tax	\$36,756.00	\$26,000.00	\$35,000.00	\$9,000.00
550-4600 Interest Income	\$0.50	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$36,756.50	\$26,000.00	\$35,000.00	\$9,000.00
<u>EXPENDITURES</u>				
<u>TRANSFERS</u>				
550-00-5979 Transfer to Capital Improvement Fund	\$84,321.81	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES	\$84,321.81	\$0.00	\$0.00	\$0.00
REV OVER (UNDER) EXP	(\$47,565.31)	\$26,000.00	\$35,000.00	\$9,000.00

DEBT SERVICE FUND



	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Proposed Budget	Variance Proposed to Amended
REVENUES				
600-4000 Property Taxes - Current	\$803,023.05	\$800,000.00	\$850,000.00	\$50,000.00
600-4001 Property Taxes - Penalty	\$3,575.05	\$3,500.00	\$4,000.00	\$500.00
600-4002 Property Taxes - Interest	\$2,982.94	\$2,800.00	\$2,800.00	\$0.00
600-4918 Transfer from Type B	\$154,790.00	\$155,038.00	\$0.00	(\$155,038.00)
600-4600 Interest Income	\$0.00	\$0.00	\$0.00	\$0.00
600-4802 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES	\$964,371.04	\$961,338.00	\$856,800.00	\$0.89
EXPENDITURE SUMMARY				
600-00-5515.01 2012 GO Bonds - Principal	\$110,000.00	\$110,000.00	\$0.00	(\$110,000.00)
600-00-5515.02 2012 GO Bonds - Interest	\$54,500.00	\$51,750.00	\$0.00	(\$51,750.00)
600-00-5516.01 2012 CO Bonds - Principal	\$225,000.00	\$230,000.00	\$240,000.00	\$10,000.00
600-00-5516.02 2012 CO Bonds - Interest	\$84,575.00	\$80,075.00	\$75,475.00	(\$4,600.00)
600-00-5575.01 2019 GO Refunding Bonds - Principal	\$225,000.00	\$230,000.00	\$230,000.00	\$0.00
600-00-5575.02 2019 GO Refunding Bonds - Interest	\$42,964.00	\$38,916.00	\$34,684.00	(\$4,232.00)
600-00-5576.01 2020 GO Bonds - Principal	\$80,000.00	\$100,000.00	\$135,000.00	\$35,000.00
600-00-5576.02 2020 GO Bonds - Interest	\$87,958.33	\$92,500.00	\$87,800.00	(\$4,700.00)
600-00-5577.01 2021 GO Refunding Bonds - Principal	\$0.00	\$0.00	\$130,000.00	\$130,000.00
600-00-5577.02 2021 GO Refunding Bonds - Interest	\$0.00	\$0.00	\$20,856.00	\$20,856.00
600-00-5578.01 Tax Notes 2022 - Principal	\$0.00	\$0.00	\$170,000.00	\$170,000.00
600-00-5578.02 Tax Notes 2022 - Interest	\$0.00	\$0.00	\$15,630.00	\$15,630.00
600-00-5500 Bond Issuance Costs	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES	\$909,997.33	\$933,241.00	\$1,139,445.00	(\$206,204.00)
REVENUES OVER/(UNDER) EXPENDITURES	\$54,373.71	\$28,097.00	(\$282,645.00)	\$310,742.00

CAPITAL IMPROVEMENT FUND



	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Proposed Budget	Variance Proposed to Amended
REVENUES				
700-4600 Interest Income	\$742.31	\$2,000.00	\$1,000.00	(\$1,000.00)
700-4901 Miscellaneous	\$187,318.97	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$188,061.28	\$2,000.00	\$1,000.00	(\$1,000.00)
OTHER USES				
700-4407 CARES Funding	\$0.00	\$1,191,688.00	\$0.00	(\$1,191,688.00)
700-4904 Proceeds from Disposal	\$17,000.00	\$0.00	\$0.00	\$0.00
700-4902 Proceeds from Debt	\$0.00	\$0.00	\$0.00	\$0.00
700-4915 Transfer from General Fund	\$1,101,000.00	\$0.00	\$0.00	\$0.00
700-4917 Transfer from Type A	\$300,000.00	\$0.00	\$0.00	\$0.00
700-4922 Transfer from HOT	\$84,321.81	\$0.00	\$0.00	\$0.00
TOTAL OTHER USES	\$1,502,321.81	\$1,191,688.00	\$0.00	\$0.00
TOTAL REVENUE AND OTHER USES	\$1,690,383.09	\$1,193,688.00	\$1,000.00	(\$1,000.00)
EXPENDITURES				
700-00-5956 Joshua Station Development	\$1,073,756.06	\$0.00	\$0.00	\$0.00
700-00-5660 Street Improvements	\$134,106.99	\$3,408,065.00	\$3,855,291.00	\$447,226.00
700-05-5923 PD Vehicles	\$98,855.54	\$0.00	\$0.00	\$0.00
700-06-5330 Minor Street R&M (chip seal)	\$0.00	\$0.00	\$249,820.00	\$249,820.00
700-06-5925 PW Equipment	\$153,738.65	\$0.00	\$278,001.00	\$278,001.00
700-06-5923 PW Vehicles	\$0.00	\$0.00	\$0.00	\$0.00
700-06-5921 PW Building & Facilities	\$0.00	\$0.00	\$0.00	\$0.00
700-09-5922 AC Vehicle Box	\$0.00	\$28,180.00	\$0.00	(\$28,180.00)
700-10-5295 FD Fire Truck	\$0.00	\$0.00	\$0.00	\$0.00
700-10-5296 FD Emergency Management	\$0.00	\$0.00	\$70,815.00	\$70,815.00
700-10-5921 FD Building & Facilities	\$0.00	\$0.00	\$51,915.00	\$51,915.00
700-00-5655 Drainage Improvements	\$361,075.68	\$0.00	\$0.00	\$0.00
700-00-5683 Park Construction	\$84,321.81	\$0.00	\$0.00	\$0.00
700-00-5685 Park Improvements	\$0.00	\$0.00	\$150,000.00	\$150,000.00
700-00-5700 Land Purchase	\$250,416.20	\$0.00	\$0.00	\$0.00
700-00-5934 Drainage Study	\$0.00	\$0.00	\$40,000.00	\$40,000.00
TOTAL EXPENDITURES	\$2,156,270.93	\$3,436,245.00	\$4,695,842.00	\$1.37
REV OVER (UNDER) EXP	(\$465,887.84)	(\$2,242,557.00)	(\$4,694,842.00)	\$2.09