



**ADOPTED 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 \$193,529, which is an 6.73% 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 \$286,193.



	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Adopted Budget	Variance Adopted 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	\$200,000.00	(\$150,000.00)
Total Charges for Services	\$502,523.06	\$511,000.00	\$399,000.00	(\$112,000.00)
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	\$44,000.00	\$44,000.00
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	\$963,115.00	\$47,300.00
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 Adopted Budget	Variance Adopted 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	\$419,561.00	\$32,361.00
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	\$1,497,771.00	\$715,571.00
Total Revenues	\$7,037,118.65	\$6,726,965.00	\$8,891,580.00	\$2,164,615.00



	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Adopted Budget	Variance Adopted to Amended
Expenditures				
Community Service	\$443,514.97	\$487,715.00	\$349,445.00	(\$138,270.00)
Non-Departmental	\$1,380,204.45	\$306,754.00	\$438,633.00	\$131,879.00
Mayor/Council	\$1,181.15	\$5,050.00	\$215,123.00	\$210,073.00
Administration	\$659,537.93	\$947,740.00	\$897,670.00	(\$50,070.00)
Police Department	\$1,193,737.74	\$1,799,580.00	\$2,036,516.00	\$236,936.00
Public Works Department	\$637,126.17	\$1,423,545.00	\$943,520.00	(\$480,025.00)
Municipal Court	\$99,121.37	\$111,316.00	\$114,945.00	\$3,629.00
Development Services	\$409,674.31	\$494,875.00	\$600,395.00	\$105,520.00
Animal Control	\$188,216.14	\$307,749.00	\$338,566.00	\$30,817.00
Fire Department	\$557,868.61	\$920,885.00	\$1,288,054.00	\$367,169.00
Parks Department	\$122,639.61	\$341,350.00	\$393,491.00	\$52,141.00
Fire Marshal	\$0.00	\$128,080.00	\$175,222.00	\$47,142.00
Total Operating Expenses	\$5,692,822.45	\$7,274,639.00	\$7,791,580.00	\$516,941.00
Revenue to Expenditure	\$1,344,296.20	(\$547,674.00)	\$1,100,000.00	\$1,647,674.00



Community Service Expenses	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Adopted Budget	Variance Adopted to Amended
100-01-5404 CS Solid Waste Services	\$317,986.91	\$329,000.00	\$187,500.00	(\$141,500.00)
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	\$60,000.00	\$23,000.00
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	\$349,445.00	(\$138,270.00)

 Non Departmental Expenses	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Adopted Budget	Variance Adopted 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	\$35,000.00	\$35,000.00
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	\$67,713.00	\$67,713.00
Total Expenses	\$1,380,204.45	\$306,754.00	\$438,633.00	\$131,879.00

Non-Departmental Expenses

 City Secretary/ Mayor/Council Expenses	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Adopted Budget	Variance Adopted to Amended
100-03-5110 M/C Salaries	\$0.00	\$0.00	\$152,062.00	\$152,062.00
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	\$540.00	\$540.00
100-03-5120 M/C Payroll Taxes	\$0.00	\$0.00	\$2,231.00	\$2,231.00
100-03-5130 M/C Benefits	\$0.00	\$0.00	\$17,224.00	\$17,224.00
100-03-5140 M/C TMRS	\$0.00	\$0.00	\$8,881.00	\$8,881.00
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	\$215,123.00	\$210,073.00



Administration Expenses	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Adopted Budget	Variance Adopted 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	\$7,872.00	\$5,412.00
100-04-5120 AD Payroll Taxes	\$6,929.34	\$8,400.00	\$8,558.00	\$158.00
100-04-5130 AD Benefits	\$39,035.46	\$91,775.00	\$83,589.00	(\$8,186.00)
100-04-5140 AD TMRS	\$23,302.66	\$28,930.00	\$34,096.00	\$5,166.00
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	\$897,670.00	(\$50,070.00)



Police Department Expenses	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Adopted Budget	Variance Adopted to Amended
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100-05-5110 PD Salaries	\$777,308.47	\$1,176,855.00	\$1,262,766.00	\$85,911.00
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	\$9,312.00	\$5,407.00
100-05-5120 PD Payroll Taxes	\$18,455.29	\$20,215.00	\$19,015.00	(\$1,200.00)
100-05-5130 PD Benefits	\$65,279.65	\$143,010.00	\$163,628.00	\$20,618.00
100-05-5140 PD TMRS	\$44,145.75	\$66,215.00	\$75,635.00	\$9,420.00
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	\$2,036,516.00	\$236,936.00



	Public Works Expenses	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Adopted Budget	Variance Adopted to Amended
100-06-5110 PW Salaries		\$189,976.51	\$269,845.00	\$307,850.00	\$38,005.00
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	\$2,472.00	\$1,207.00
100-06-5120 PW Payroll Taxes		\$4,380.01	\$5,610.00	\$4,590.00	(\$1,020.00)
100-06-5130 PW Benefits		\$26,904.65	\$55,740.00	\$51,672.00	(\$4,068.00)
100-06-5140 PW TMRS		\$11,919.96	\$16,140.00	\$18,206.00	\$2,066.00
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	\$943,520.00	(\$480,025.00)



Municipal Court Expenses	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Adopted Budget	Variance Adopted 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	\$8,612.00	\$62.00
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	\$114,945.00	\$3,629.00



**Development Services
Expenses**

**2020-2021
Audited**

**2021-2022
Amended
Budget**

**2022-2023
Adopted
Budget**

**Variance
Adopted 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	\$1,260.00	\$405.00
100-08-5120 DS Payrol Taxes	\$2,487.36	\$3,720.00	\$4,052.00	\$332.00
100-08-5130 DS Benefits	\$17,407.24	\$33,640.00	\$43,060.00	\$9,420.00
100-08-5140 DS TMRS	\$9,141.76	\$12,440.00	\$16,084.00	\$3,644.00
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	\$600,395.00	\$105,520.00



	Animal Control Expenses	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Adopted Budget	Variance Adopted 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	\$2,832.00	\$1,837.00
100-09-5120 AC Payroll Taxes		\$1,942.98	\$2,175.00	\$2,294.00	\$119.00
100-09-5130 AC Benefits		\$9,788.70	\$17,590.00	\$25,836.00	\$8,246.00
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	\$338,566.00	\$30,817.00



Fire Department Expenses

	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Adopted Budget	Variance Adopted 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	\$1,464.00	\$744.00
100-10-5120 FD Payroll Taxes	\$5,770.90	\$5,930.00	\$10,220.00	\$4,290.00
100-10-5130 FD Benefits	\$15,355.27	\$79,045.00	\$77,508.00	(\$1,537.00)
100-10-5140 FD TMRS	\$16,317.58	\$19,055.00	\$40,371.00	\$21,316.00
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, Testing, & Recruitment	\$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 & Tools	\$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	\$1,288,054.00	\$367,169.00



**Parks Department
Expenses 2020-2021 Audited**

**2021-2022
Amended
Budget**

**2022-2023
Adopted
Budget**

**Variance
Adopted to
Amended**

100-11-5110 PK Salaries	\$2,770.00	\$139,245.00	\$163,455.00	\$24,210.00
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	\$504.00	(\$41.00)
100-11-5120 PK Payroll Taxes	\$0.00	\$6,375.00	\$6,982.00	\$607.00
100-11-5130 PK Benefits	\$0.00	\$29,625.00	\$34,448.00	\$4,823.00
100-11-5140 PK TMRS	\$0.00	\$8,310.00	\$9,717.00	\$1,407.00
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	\$393,491.00	\$52,141.00



Fire Marshal Expenses	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Adopted Budget	Variance Adopted 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	\$17,224.00	\$5,124.00
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	\$175,222.00	\$48,942.00

TYPE A ECONOMIC DEVELOPMENT



	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Adopted Budget	Variance Adopted 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 Adopted Budget	Variance Adopted 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	\$419,561.00	\$40,396.00
300-02-5976 Transfer to Debt Service	\$154,790.00	\$0.00	\$0.00	\$0.00
300-02-5979 Transfer to CIP	\$0.00	\$0.00	\$150,000.00	\$150,000.00
	\$270,486.91	\$379,165.00	\$569,561.00	\$190,396.00
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	\$610,561.00	\$145,953.00
REV OVER (UNDER) EXP	\$248,810.09	\$49,392.00	\$33,939.00	-\$18,453.00

MUNICIPAL COURT SECURITY FUND



	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Adopted Budget	Variance Adopted 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 Adopted Budget	Variance Adopted 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 Adopted Budget	Variance Adopted to Amended
REVENUES				
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
EXPENDITURES				
TRANSFERS				
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 Adopted Budget	Variance Adopted 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)
600-4923 Transfer from TIF	\$0.00	\$0.00	\$157,738.00	\$157,738.00
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	\$1,014,538.00	\$1.06
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
600-00-5579.01 Tax Notes 2022A - Principal	\$0.00	\$0.00	\$310,000.00	\$310,000.00
600-00-5579.02 Tax Notes 2022A - Interest	\$0.00	\$0.00	\$23,796.00	\$23,796.00
TOTAL EXPENDITURES	\$909,997.33	\$933,241.00	\$1,473,241.00	(\$540,000.00)
REVENUES OVER/(UNDER) EXPENDITURES	\$54,373.71	\$28,097.00	(\$458,703.00)	\$486,800.00

CAPITAL IMPROVEMENT FUND



	2020-2021 Audited	2021-2022 Amended Budget	2022-2023 Adopted Budget	Variance Adopted 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	\$122,733.00	(\$1,068,955.00)
700-4904 Proceeds from Disposal	\$17,000.00	\$0.00	\$0.00	\$0.00
700-4902 Proceeds from Debt	\$0.00	\$0.00	\$278,001.00	\$278,001.00
700-4915 Transfer from General Fund	\$1,101,000.00	\$0.00	\$67,713.00	\$67,713.00
700-4917 Transfer from Type A	\$300,000.00	\$0.00	\$0.00	\$0.00
700-4918 Transfer from Type B	\$0.00	\$0.00	\$150,000.00	\$150,000.00
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	\$618,447.00	\$0.52
TOTAL REVENUE AND OTHER USES	\$1,690,383.09	\$1,193,688.00	\$619,447.00	(\$999.48)
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
TOTAL EXPENDITURES	\$2,156,270.93	\$3,436,245.00	\$4,655,842.00	\$1.35
REV OVER (UNDER) EXP	(\$465,887.84)	(\$2,242,557.00)	(\$4,036,395.00)	\$1.80