



ADOPTED ANNUAL BUDGET

**For the Fiscal Year
Beginning October 1, 2019
Ending September 30, 2020**

NOTICE

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$35,832 OR 1.37%, AND OF THAT AMOUNT, \$80,204 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

**CITY OF JOSHUA
FISCAL YEAR 2019-2020
ADOPTED ANNUAL BUDGET**

THIS BUDGET WILL RAISE *MORE* REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$35,832 OR 1.37%. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$80,204.

THE MEMBERS OF THE GOVERNING BODY VOTED ON THE BUDGET AS FOLLOWS:

FOR: JERRY MOORE (MAYOR PRO-TEM), PLACE 5
RICK DEPRIEST, PLACE 1
ANGELA NICHOLS, PLACE 3
ROBERT PURDOM, PLACE 4
SCOTT KIMBLE, PLACE 6

AGAINST:

PRESENT AND NOT VOTING:

ABSENT: MIKE KIDD, PLACE 2

PROPERTY TAX RATE COMPARISON

	2019-2020	2018-2019
PROPERTY TAX RATE:	\$0.765270/100	\$0.775270/100
EFFECTIVE TAX RATE:	\$0.755435/100	\$0.759043/100
MAINTENANCE & OPERATIONS ROLLBACK TAX RATE:	\$0.563025/100	\$0.545524/100
TOTAL ROLLBACK TAX RATE:	\$0.787418/100	\$0.785777/100
DEBT RATE:	\$0.224393/100	\$0.240255/100

TOTAL DEBT OBLIGATION FOR CITY OF JOSHUA SECURED BY PROPERTY TAXES: **\$919,630**

CITY OF JOSHUA

FY 2019-2020 ADOPTED ANNUAL BUDGET

CITY COUNCIL

(VACANT) MAYOR
RICK DEPRIEST PLACE 1
MIKE KIDD PLACE 2
ANGELA NICHOLS PLACE 3
ROBERT PURDOM PLACE 4
JERRY MOORE (MAYOR PRO TEM) PLACE 5
SCOTT KIMBLE PLACE 6

APPOINTED OFFICIALS

JOSHUA JONES CITY MANAGER
LISA CABRERA CITY SECRETARY
TERRY WELCH CITY ATTORNEY
DEEANN STROTHER MUNICIPAL COURT JUDGE

BUDGET DOCUMENT PREPARATION

JOSHUA JONES CITY MANAGER
JOANNA MCCLENNY HR/FINANCE MANAGER
MIKE PEACOCK ASST. CITY MANAGER

CITY OF JOSHUA, TX
FY 2019-2020
ADOPTED ANNUAL BUDGET
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September 27, 2019 (Updated)

To the Honorable Mayor, Members of the City Council and the citizens of Joshua:

In accordance with the Civil Statutes of the State of Texas, the adopted budget for the fiscal for beginning October 1, 2019, is herein finalized *per direction and adoption of the City Council*. The budget is intended to present, in financial terms, the overall plan for providing municipal services during the forthcoming year. This budget provides funding for planned expenditures, net contingency appropriations, for all governmental funds totaling \$6.97MM.

The FY 2019-2020 budget is balanced with the use of fund balances from prior years. The use of any fund balance is in accordance with the City's Fund Balance Policy.

Highlights of the major operating funds are as follows:

GENERAL FUND

The General Fund is used to account for most of the day-to-day operations of the City which are financed from property taxes and other general revenues. Activities funded by the General Fund include those of all staff departments within the City, except for activities of debt service and special revenue fund types. Overall, taxable property values are expected to increase over FY 2019 values by 5.35%. The Property Tax rate will be reduced by \$0.01 from \$0.77527/\$100 to \$0.76527/\$100 of assessed valuation in FY 2020.

General Fund Revenue Sources

Property Taxes

The annual revenue generated by this source is the product of the property tax rate established by the City Council and the appraised value of the property within the city limits. Property taxes are the largest single source of revenue for the General Fund, representing 47% of the budgeted FY 2020 revenues, which is a reduction of -4% from the previous fiscal year. Total assessed revenues in FY 2020 are expected to increase 10.9% from the prior year. The Proposed Tax Rate dedicated to general operations is \$0.550877/\$100 assessed valuation and the rate dedicated to debt service is \$0.214393/\$100.

**City of Joshua
FY 2019-2020 Budget
Property Tax Revenue**

2019 Estimated Total Tax Base*:	\$ 398,200,000
FY2019-2020 M&O Tax Rate:	\$ 0.550877
FY2019-2020 Debt Tax Rate:	\$ 0.214393
FY2019-2020 Total Tax Rate:	\$ 0.765270
FY2019-2020 Tax Levy:	\$ 3,047,310
Estimated FY2019-2020 Tax Revenue: (99% of Tax Levy)	\$ 3,016,840

**After exemptions, protest loss, TIF recapture & frozen taxes add-back*

FY2019-2020 Effective Tax Rate:	\$ 0.755435
FY2019-2020 Rollback Tax Rate:	\$ 0.787418
FY2019-2020 M&O Rollback Tax Rate:	\$ 0.563025

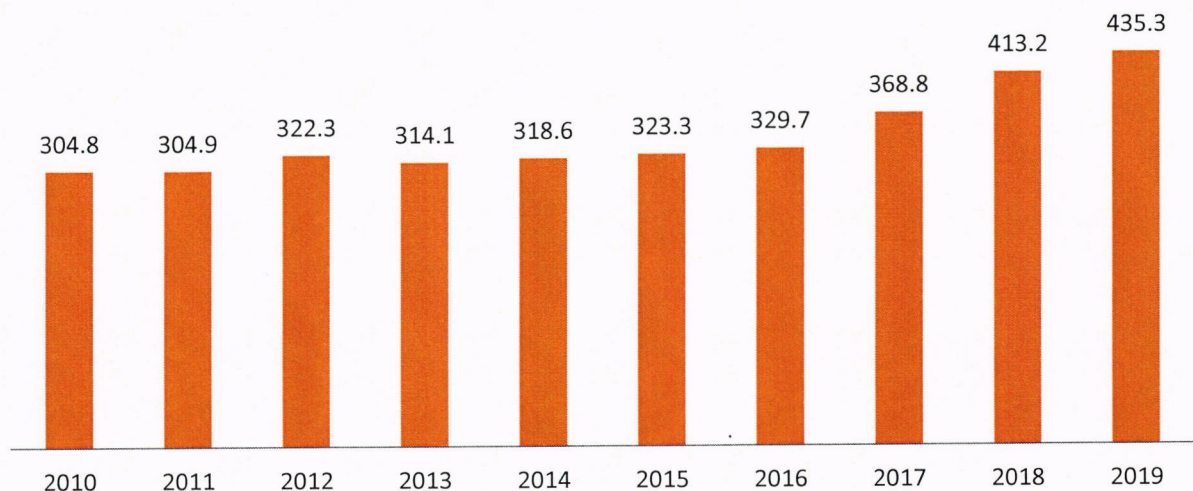
**Property Taxes Levies and Collections
General Fund Operations
Five-Year Analysis**

Tax Year	Adopted Tax Rate	Municipal Levy October 1	Total Tax Collections	Ratio of Total Collections to Current Tax Levy
2014	\$ 0.705270	1,578,203	1,531,967	97%
2015	\$ 0.725270	1,658,818	1,584,930	96%
2016	\$ 0.775270	1,695,547	1,657,916	98%
2017	\$ 0.775270	1,755,950	1,657,009	94%
2018	\$ 0.775270	1,858,461	1,876,711	101%
2019	\$ 0.775270	2,320,667	TBD	TBD

**Assessed Value of Taxable Property
Ten-Year Analysis**

Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Mineral Rights Assessed Value	Exemptions	Total Taxable Value	% Increase/Decrease
2010	272,033,607	26,874,497	17,706,672	(11,800,594)	304,814,182	-0.92%
2011	277,075,098	28,184,937	11,718,021	(12,046,647)	304,931,409	0.04%
2012	277,583,060	30,915,185	26,851,464	(13,026,942)	322,322,767	5.70%
2013	281,577,955	33,158,453	12,831,110	(13,465,370)	314,102,148	-2.55%
2014	283,099,556	34,101,493	14,701,811	(13,289,731)	318,613,129	1.44%
2015	290,437,693	33,488,331	13,162,753	(13,805,182)	323,283,595	1.47%
2016	311,851,595	28,791,648	4,531,359	(15,483,395)	329,691,207	1.98%
2017	352,019,052	30,141,315	3,520,179	(16,924,083)	368,756,463	11.85%
2018	394,665,098	34,371,413	3,477,349	(19,290,003)	413,223,857	12.06%
2019	411,726,608	40,109,024	3,516,095	(20,036,186)	435,315,541	5.35%
					10-YR AVG	3.64%

Assessed Value of Taxable Property (in Millions)



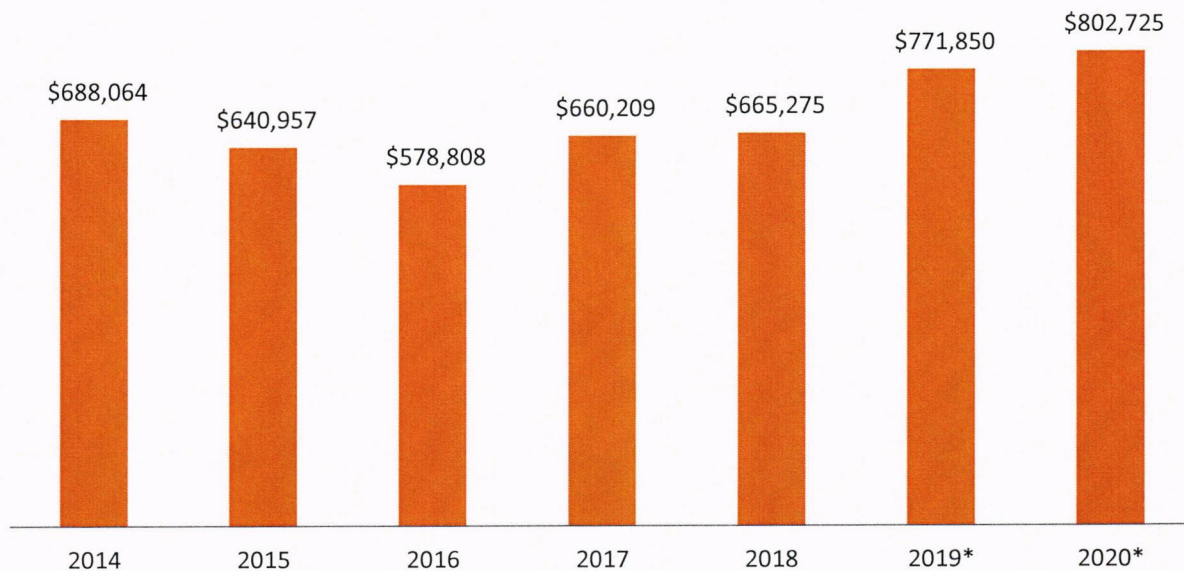
The year-to-year increases in property tax revenues from FYE 2017 to FYE 2019 has been due in large part to the current growth pattern of the region which has affected both new construction as well as increased market appraisals from the Johnson County Appraisal District. According to the North Texas Council of Governments, from 2016 to 2019, the City of Joshua has experienced a population increase of approximately 3.7% (≈6,680 to ≈6,930). Projected 2019 year-end (calendar) new building permits issued by the City show an average year-to-year increase of 46.4% since 2016. From 2016 to 2019, assessed value of taxable property has increased by an average of 9.75%.

The rate of growth is expected to continue during the 2019 tax year due to the completion of new phases of existing residential subdivisions as well as new subdivisions that have completed the review and approval phases and are likely to begin construction during in the year. Commercial construction has also contributed to growth with several new builds occurring during the current 2018-2019 fiscal year, a trend that is also expected to continue into 2019-2020.

Sales Taxes

The annual revenue generated by this source is the product of the city’s local sales tax rate of \$0.01. Sales taxes are the second largest source of revenue for the General Fund, representing 15% of the budgeted FY 2020 revenues and, when combined with Property Taxes, fund over **60%** of all General Fund expenditures. The city continues to experience considerable growth that has contributed to an increase of sales tax revenue since FY 2016 of 29.1%. (In late 2015, the city lost its #1 sales tax contributor (Wedge Industries) to a company consolidation, causing a significant loss of revenue in FY 2016.) This has resulted in an increase of almost 10% above budgeted amounts for FYE 2019. Given the growth trend of the last three (3) years, projections indicate a continuation of this rate, and yet budgeted at a conservative 4% for FY 2020.

**Sales Tax Receipts
2014-2020***



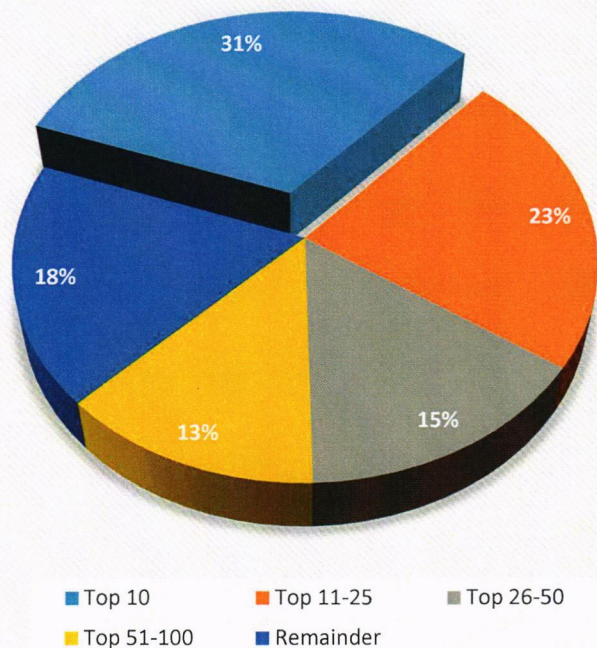
*projected FYE

The main contributors to this growth have been in the General Services, Retail, Professional Services, Food and Manufacturing industries. Over the last three (3) years, the city's Top 10 sales tax payers have contributed an average 20.3% of the city's total annual collections and the Top 25 contributed an average of 39.3%. For the current 2018-2019 fiscal year, the percentages are 31% and 54%, respectively, through July 31, 2019.

Top 25 Sales Tax Payers (YTD as of July 31, 2019)

- 1 UMC Energy Solutions
- 2 New Cingular Wireless
- 3 Brookshire's Grocery
- 4 United Electric CO-OP
- 5 Dairy Queen
- 6 TXU Energy
- 7 Valero
- 8 Fastaco
- 9 Pathway Com-tel
- 10 O'Reilly's
- 11 Cathy's Smoke Shop
- 12 Amazon.com
- 13 Chicken Express
- 14 Dollar General
- 15 Domino's Pizza
- 16 Southwestern Bell
- 17 Sonic
- 18 Diesel Dynamics
- 19 Autozone
- 20 Lee's Western Store
- 21 Service Partners, LLC
- 22 Joshua Food Mart
- 23 Reliant Energy
- 24 Dollar Tree
- 25 Prime Source Construction

Sales Tax Contributors (FYTD July 31, 2019)



General Fund Expenditures

General Fund expenditures for FY 2020, including Transfers, are proposed to be a total \$4.96MM. This represents an overall increase of 20.2% compared to expenditures for the FYE 2019 adopted budget. The increase is primarily due to 1.) increased costs associated with planning and development – much of which was caused by changes in state law that were approved during 2019 legislative session; 2.) a change in how the city accounts for fees collected and then sent through to the city's trash collection contractor (this revisions was advised by a third-party auditor), 3.) an increase in the fees levied by the Johnson County Commissioner's Court in FYE 2019 for dispatch services provided to the Joshua Police Department by the Johnson County

Sherriff's Office and 4.) the potential addition of personnel in the Fire Department (offset in large part by federal grants.)

Expenditures are expected to balance with revenues, which include appropriation of previous year's fund balance. Transfers are for capital expenditures per the 5-year Capital Improvements Plan are specifically for Public Works fleet replacements and equipment and fleet replacements for the Police Department.

DEBT SERVICE FUND

The Debt Service Fund is a legally restricted fund utilized to account for revenues recognized to liquidate the debt service requirements for the City's general obligation debt and to account for short-term Notes Payable. This fund is budgeted to have Revenues of \$919,630, including Transfers In, and Expenditures of \$919,630.

CAPITAL RESERVE FUND

The Capital Reserve Fund is used to account for revenues and expenditures associated with the purchase of vehicles, equipment and for facility and public infrastructure improvements in accordance with the City's Capitalization Policy and 5-Year Capital Improvements Plan. Revenues are budgeted at \$449,455, including Transfers in. Expenditures are projected to be \$311,690. It is the goal of the City to transfer any and all savings in fleet maintenance in General Fund to the Capital Reserve Fund at the end of each FY.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenue allocated for restricted purposes or as specified by law.

Economic Development Funds

Economic Development funds give the city the ability to finance new and expanded business enterprises within the community through economic development corporations (EDCs). Chapters 501, 504 and 505 of the Local Government Code outline the characteristics of Type A and Type B EDCs, authorize cities to adopt a sales Taxes to fund the corporations and define projects EDCs are allowed to undertake. These funds are used to account for revenue allocated for restricted purposes or as specified by law.

The budget for the Type A EDC provides revenues of \$389,325. Expenditures budgeted for FY 2020 include Business Development, capital improvements, debt service and Transfers Out totaling \$433,230.

The budget for the Type B CDC provides revenues of \$405,725. Expenditures budgeted for FY 2020 include Business Development, park construction, operation and maintenance, and Transfers totaling \$339,250.

Municipal Court Technology & Building Security Funds

The Municipal Court Technology Fund is a fund established by law to assist in the funding of expenditures related to the purchase of or to maintain technological enhancements for the municipal court. The Municipal Court Building Security Fund is also a fund established by law and accounts for the expenditures related to security for the municipal court. Total revenues for these funds are projected to be \$9,600 with expenditures of \$8,500.

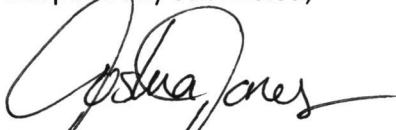
Hotel Occupancy Taxes Fund

The Hotel Occupancy Taxes Fund is a fund established by law to assist in the funding of expenditures related to tourism and community development. Total revenues for this funds is projected to be \$39,600 with expenditures of \$0.

SUMMARY & ACKNOWLEDGMENTS

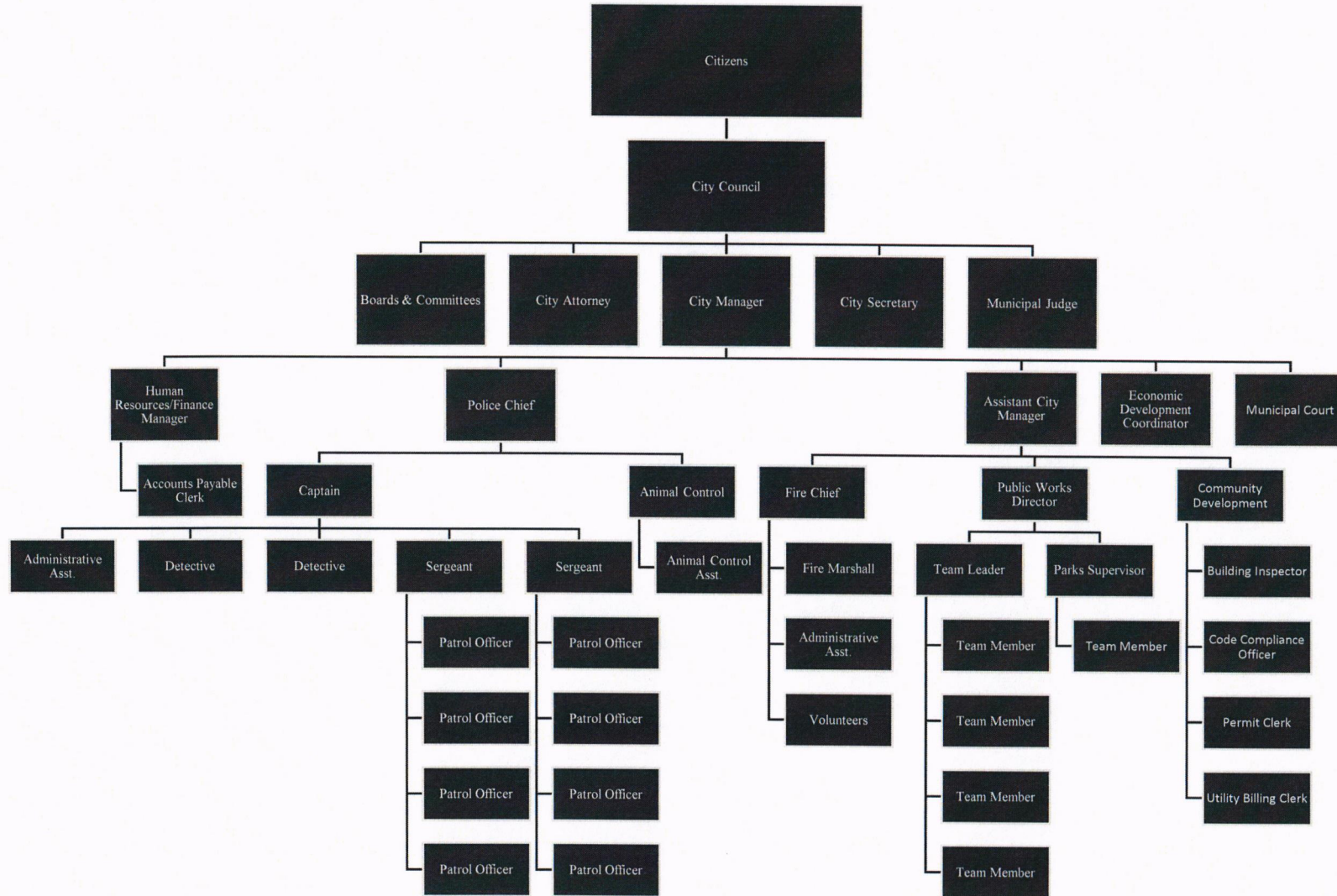
The FY 2019-2020 Annual Operating Budget for the City of Joshua is the product of many hours of deliberation and consideration. I would like to express my appreciation to the Finance Manager Joanna McClenny and Assistant City Manager Mike Peacock, for their assistance in planning and drafting of this budget.

Respectfully submitted,



Joshua Jones
City Manager

CITY OF JOSHUA ORGANIZATION CHART





City of Joshua
Fund Balance Policy
(Approved & Adopted September 2017)

Purpose

The Council recognizes that the maintenances of a fund balance is essential to the preservation of the financial integrity of the City and is fiscally advantageous for both the City and the taxpayer. This policy establishes goals and provides guidance concerning the desired level of fund balance maintained by the City to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. Specifically, the City desires to maintain adequate fund balances (reserves) in the City's various funds to:

- Provide sufficient cash flow for operations
- Provide for fluctuations in capital expenditure project spending
- Improve investment-grade bond ratings
- Ensure long-term fiscal sustainability

Authority

The Joshua City Council is responsible for the approval of financial policies which establish and direct the operations of the City of Joshua. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of all city departments and serves as the city's Chief Financial Officer. As the Chief Financial Officer, the City Manager shall administer this policy.

Definitions

Fund Balance – a measurement of available financial resources and is the difference between total assets and total liabilities in each fund. Classifications within Fund Balance. GASB Statement 54 distinguishes fund balance classified based on the relative strength of the constraints that control the purposes for which specified amounts can be spent. Beginning with the most restrictive constraints, fund balance amounts will be reported in the following categories:

Non-spendable fund balance – amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).

Restricted fund balance – amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or donations).

Committed fund balance – amounts that can be used for only the specific purposes determined by a formal action of the City Council. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the council’s commitment in connection with future construction projects).

Assigned fund balance – amounts intended to be used by the government for specific purposes. Intent can be expressed by the City Council or by a designee to whom that governing body delegates the authority. (In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed but by definition, being account for in a separate fund, are intended to be used for the purpose of that fund).

Unassigned fund balance – includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.

Policy

The responsibility for designating funds to specific classifications shall be as follows:

Committed Fund Balance

The City Council, as the City’s highest level of decision-making authority, shall establish, modify, or rescind a fund balance commitment by resolution.

Assigned Fund Balance

The City Manager may assign fund balance to a specific purpose.

Minimum Unassigned Fund Balance General Fund

It is the goal of the City to achieve and maintain an unassigned fund balance in the general fund of not less than 25% of the general fund expenditures. If the unassigned fund balance falls below its goal, the City shall develop a corrective action plan within the same year and take actionable steps. City Council shall seek to preserve the fund balance in the budget process when considering new programs and services and will consider financial resources available or needed in other funds in assessing the adequacy of the general fund.

Order of Expenditure of Funds

When an expenditure can be charted to multiple categories of fund balance (e.g., a project is being funded partly by a grant, funds set aside by the City, and unassigned fund balance), the most restricted category will be used first, then the next-most restricted category or categories.

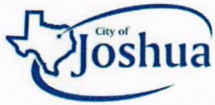
Excess Fund Balance

Should the situation present itself where the City has an unrestricted fund balance in the general fund above the need of the foreseeable future, it is the policy of the City that fund balance not be used as a funding source for ongoing recurring expenditures. For example, the City may achieve unexpected savings during a fiscal year, creating a one-time surplus. One-time fund balance surpluses are only to be used as a funding source for one-time expenditures.

	Adopted FYE 2019-2020 Budget				Total Governmental Funds		
	General Fund	Debt Service Fund	Capital		Adopted FYE 2020	Amended FYE 2019	Audited FYE 2018
			Improvements Fund	Other Funds			
BEGINNING FUND BALANCE	\$ 1,700,499	330,944	14,234	737,403	2,783,080	2,275,100	2,157,381
REVENUES & OTHER SOURCES							
REVENUES							
Taxes	\$ 3,058,539	727,630	-	802,730	4,588,899	4,487,995	4,087,184
Franchise Fees	372,645	-	-	-	372,645	365,170	347,500
Licenses, Permits & Fees	298,305	-	-	16,000	314,305	370,765	325,075
Charges for Services	498,000	-	-	-	498,000	455,880	525,141
Fines & Forfeitures	125,000	-	-	9,600	134,600	146,050	137,525
Grants & Contributions	166,810	-	-	-	166,810	15,185	149,696
Investment Earnings	2,700	-	2,000	1,600	6,300	13,215	4,018
Miscellaneous Revenue	78,250	-	-	-	78,250	113,400	104,531
Total Revenues	\$ 4,600,249	727,630	2,000	829,930	6,159,809	5,967,660	5,680,670
OTHER SOURCES							
Proceeds from Leases/Bonds	\$ -	-	-	-	-	372,000	2,065,041
Transfers In	195,250	150,000	447,455	-	792,705	471,075	434,170
Total Other Sources	\$ 195,250	150,000	447,455	-	792,705	843,075	2,499,211
TOTAL REVENUES & OTHER SOURCES	\$ 4,795,499	877,630	449,455	829,930	6,952,514	6,810,735	8,179,881
EXPENDITURES							
General Government	\$ 1,017,875	-	-	-	1,017,875	947,735	910,144
Public Safety	1,997,385	-	-	-	1,997,385	1,679,045	1,599,360
Public Works	762,145	-	-	-	762,145	649,690	703,019
Municipal Court	140,200	-	-	8,500	148,700	145,915	152,486
Development Services	620,855	-	-	56,500	677,355	656,940	842,812
Debt Service	125,730	919,630	-	220,730	1,266,090	1,175,425	1,176,547
Capital Outlays	-	-	311,690	-	311,690	572,365	2,243,624
Total Expenditures	\$ 4,664,190	919,630	311,690	285,730	6,181,240	5,827,115	7,627,992
OTHER USES							
Transfers Out	\$ 297,455	-	-	495,250	792,705	471,075	434,170
Total Other Uses	\$ 297,455	-	-	495,250	792,705	471,075	434,170
TOTAL EXPENDITURES & OTHER USES	\$ 4,961,645	919,630	311,690	780,980	6,973,945	6,298,190	8,062,162
ENDING FUND BALANCE	\$ 1,534,353	288,944	151,999	786,353	2,761,649	2,787,645	2,275,100

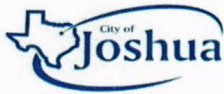


GENERAL FUND



**GENERAL FUND SUMMARY
STATEMENT OF REVENUES & EXPENDITURES**

DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Adopted Budget	FYE 2019 Amended/2020 Adopted Change
Beginning Fund Balance	\$ 1,529,273	\$ 1,649,524	\$ 1,580,684	\$ 1,700,499	7.58%
REVENUE & OTHER SOURCES					
REVENUES					
Taxes	2,542,418	2,752,270	2,776,310	3,058,539	10.17%
Franchise Fees	347,500	349,235	365,170	372,645	2.05%
Licenses, Permits & Fees	305,218	244,955	354,495	298,305	-15.85%
Charges for Services	525,141	141,000	455,880	498,000	9.24%
Fines & Forfeitures	127,316	148,525	137,200	125,000	-8.89%
Grants & Contributions	8,840	2,000	15,185	166,810	998.52%
Interest	1,999	2,000	6,500	2,700	-58.46%
Miscellaneous	101,547	68,430	105,120	78,250	-25.56%
TOTAL REVENUES	\$ 3,959,979	\$ 3,708,415	\$ 4,215,860	\$ 4,600,249	9.12%
OTHER SOURCES					
Transfers In from Other Funds	259,235	261,970	169,885	195,250	14.93%
TOTAL OTHER SOURCES	\$ 259,235	\$ 261,970	\$ 169,885	\$ 195,250	14.93%
TOTAL REVENUES & OTHER SOURCES	\$ 4,219,214	\$ 3,970,385	\$ 4,385,745	\$ 4,795,499	9.34%
EXPENDITURES					
General Government	910,144	901,310	947,735	1,017,875	7.40%
Public Safety	1,599,360	1,751,895	1,679,045	1,997,385	18.96%
Public Works	703,019	712,855	649,690	762,145	17.31%
Municipal Court	137,101	155,200	137,415	140,200	2.03%
Development Services	764,831	284,945	621,895	620,855	-0.17%
Debt Service	32,633	121,310	31,035	125,730	305.12%
TOTAL EXPENDITURES	\$ 4,147,088	\$ 3,927,515	\$ 4,066,815	\$ 4,664,190	14.69%
OTHER USES					
Transfers Out to Other Funds	20,715	199,115	199,115	297,455	49.39%
TOTAL OTHER SOURCES	\$ 20,715	\$ 199,115	\$ 199,115	\$ 297,455	49.39%
TOTAL EXPENDITURES & OTHER USES	\$ 4,167,803	\$ 4,126,630	\$ 4,265,930	\$ 4,961,645	16.31%
ENDING FUND BALANCE	\$ 1,580,684	\$ 1,493,279	\$ 1,700,499	\$ 1,534,353	-9.77%



**GENERAL FUND SUMMARY
STATEMENT OF REVENUES BY SOURCE**

DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Adopted Budget	FYE 2019 Amended/2020 Adopted Change
TAXES					
Property Taxes - Current	1,859,314	2,071,925	1,988,310	2,255,715	13.45%
Property Taxes - P&I	17,397	-	14,700	-	-100.00%
Sales Taxes	665,275	679,945	771,850	802,724	4.00%
Mixed Beverage Taxes	432	400	1,450	100	-93.10%
TOTAL TAXES	\$ 2,542,418	\$ 2,752,270	\$ 2,776,310	\$ 3,058,539	10.17%
FRANCHISE FEES					
	347,500	349,235	365,170	372,645	2.05%
LICENSES, PERMITS & FEES					
Building Permits & Fees	252,696	188,000	308,500	250,000	-18.96%
Gas Well Inspection Fees	30,600	35,000	28,620	26,000	-9.15%
Utility Billing Late Fees	7,841	6,355	5,435	7,425	36.61%
Utility Billing Admin Fees	13,491	14,600	11,240	14,280	27.05%
Miscellaneous Fees	590	1,000	700	600	-14.29%
TOTAL LICENSES, PERMITS & FEES	\$ 305,218	\$ 244,955	\$ 354,495	\$ 298,305	-15.85%
CHARGES FOR SERVICE					
ESD Contract Fee	141,003	141,000	141,000	153,000	8.51%
ESD Staffing Reimbursement	900	-	-	-	0.00%
ESD Incentive Pay	-	-	5,065	-	-100.00%
ESD Tax Reimbursement	57,551	-	-	-	0.00%
Utility Trash Collection Fees	325,687	-	309,815	345,000	11.36%
TOTAL CHARGES FOR SERVICES	\$ 525,141	\$ 141,000	\$ 455,880	\$ 498,000	9.24%
FINES & FORFIETURES					
Fines & Court Fees	127,316	148,525	135,000	125,000	-7.41%
Police Dept. Forfeitures	-	-	2,200	-	-100.00%
TOTAL FINES & FORFIETURES	\$ 127,316	\$ 148,525	\$ 137,200	\$ 125,000	-8.89%
GRANTS & CONTRIBUTIONS					
General Fund Donations	230	2,000	2,545	500	-80.35%
Fire Dept. Donations	-	-	-	-	0.00%
Animal Shelter Donations	-	-	485	-	-100.00%
Police Dept. Donations	-	-	275	-	-100.00%
LEOSE Funds	1,494	-	1,480	-	100.00%
Police Dept. Grants	2,168	-	2,500	-	-100.00%
Fire Dept. Grants	4,948	-	7,900	166,310	2005.19%
TOTAL GRANTS & CONTRIBUTIONS	\$ 8,840	\$ 2,000	\$ 15,185	\$ 166,810	998.52%
INTEREST					
	1,999	2,000	6,500	2,700	-58.46%
MISCELLANEOUS					
	101,547	68,430	105,120	78,250	-25.56%
TOTAL REVENUES	\$ 3,959,979	\$ 3,708,415	\$ 4,215,860	\$ 4,600,249	9.12%
OTHER SOURCES					
Transfer from Type A EDC Fund	25,000	30,000	30,000	30,000	0.00%
Transfer from Type B EDC Fund	234,235	231,970	139,885	165,250	18.13%
TOTAL OTHER SOURCES	\$ 259,235	\$ 261,970	\$ 169,885	\$ 195,250	14.93%
TOTAL REVENUES & OTHER SOURCES	\$ 4,219,214	\$ 3,970,385	\$ 4,385,745	\$ 4,795,499	9.34%

5-year Property Tax-Supported Debt Schedule (FYE 2020-2024)

General Obligation Refunding Bonds, Series 2008

Date	Principal	Interest	Total
2/1/2020	155,000	2,898.50	157,898.50
Total	155,000	2,898.50	157,898.50

(Election held 12/11/99; Funded refund of GO Bond, Series 2000 for street and police station improvements, purchase of vehicles for fire department and other public safety vehicles/equipment, purchase of vehicle and equipment for public works, and the construction of city hall)

General Obligation Bonds, Series 2010

Date	Principal	Interest	Total
2/1/2020	195,000	52,553.13	247,553.13
8/1/2020		48,653.13	48,653.13
2/1/2021	200,000	48,653.13	248,653.13
8/1/2021		44,653.13	44,653.13
2/1/2022	210,000	44,653.13	254,653.13
8/1/2022		40,543.13	40,543.13
2/1/2023	215,000	40,543.13	255,543.13
8/1/2023		36,153.13	36,153.13
2/1/2024	225,000	36,153.13	261,153.13
8/1/2024		31,653.13	31,653.13
Total	1,045,000	424,211.30	1,469,211.30

**Retires on 02/01/30; Total Outstanding Balance as of 09/30/19 = \$3,232,872*

(Election held 11/3/09; \$3,710,000 1st installment of \$6,060,000 total project cost; Funded construction of fire station, street and drainage improvements.)

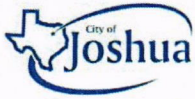
General Obligation Bonds, Series 2012

Date	Principal	Interest	Total
2/1/2020	105,000	28,850.00	133,850.00
8/1/2020		27,800.00	27,800.00
2/1/2021	110,000	27,800.00	137,800.00
8/1/2021		26,700.00	26,700.00
2/1/2022	110,000	26,700.00	136,700.00
8/1/2022		25,050.00	25,050.00
2/1/2023	115,000	25,050.00	140,050.00
8/1/2023		23,325.00	23,325.00
2/1/2024	115,000	23,325.00	138,325.00
8/1/2024		21,600.00	21,600.00
Total	555,000	256,200.00	811,200.00

**Retires on 02/01/32; Total Outstanding Balance as of 09/30/19 = \$2,107,800*

(Election held 11/3/09; \$2,350,000 2nd installment of \$6,060,000 total project cost; Funded drainage improvements for Coffield, Joshua Meadows and Mt. Valley/Village Creek areas)

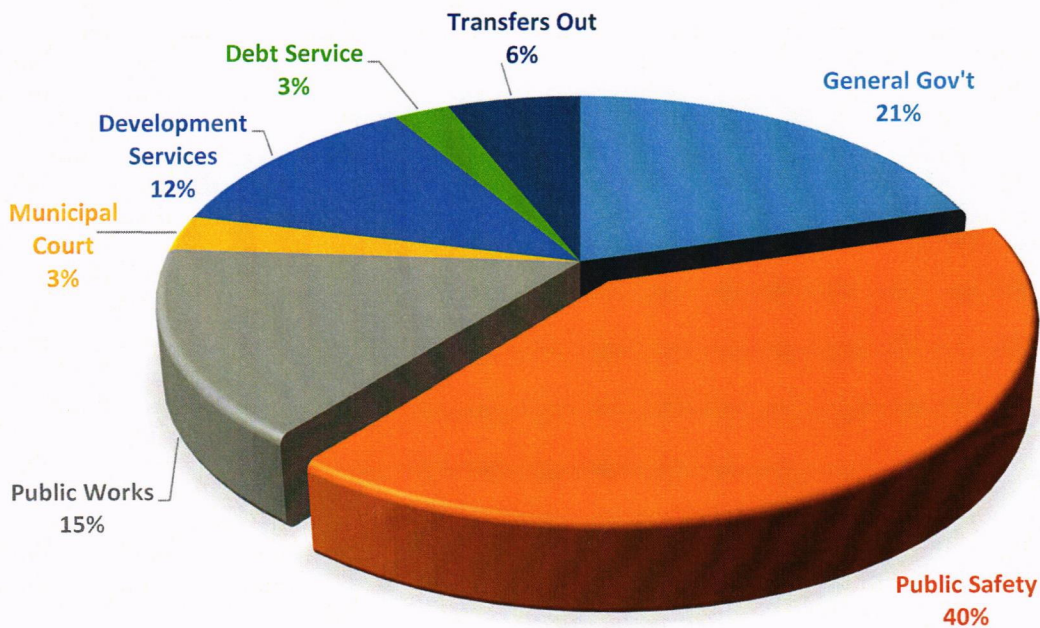
(Election held 11/3/09; \$2,350,000 2nd installment of \$6,060,000 total project cost; Funded drainage improvements for Coffield, Joshua Meadows and Mt. Valley/Village Creek areas)



**GENERAL FUND SUMMARY
STATEMENT OF EXPENDITURES BY CLASSIFICATION**

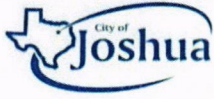
DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Proposed Budget	FYE 2019 Amended/2020 Proposed Change
EXPENDITURES					
General Government	910,144	901,310	947,735	1,017,875	7.40%
Public Safety	1,599,360	1,751,895	1,679,045	1,997,385	18.96%
Public Works	703,019	712,855	649,690	762,145	17.31%
Municipal Court	137,101	155,200	137,415	140,200	2.03%
Development Services	764,831	284,945	621,895	620,855	-0.17%
Debt Service	32,633	121,310	31,035	125,730	305.12%
TOTAL EXPENDITURES	\$ 4,147,088	\$ 3,927,515	\$ 4,066,815	\$ 4,664,190	14.69%
OTHER USES					
Transfers Out to Other Funds					
Transfer to CIP Fund	20,715	199,115	199,115	297,455	49.39%
TOTAL OTHER USES	\$ 20,715	\$ 199,115	\$ 199,115	\$ 297,455	49.39%
TOTAL EXPENDITURES & OTHER USES	\$ 4,167,803	\$ 4,126,630	\$ 4,265,930	\$ 4,961,645	16.31%

FYE 2020: EXPENDITURES BY CLASSIFICATION





**GENERAL FUND:
CLASSIFICATION SUMMARIES**

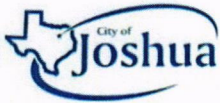


**GENERAL FUND
SCHEDULE OF EXPENDITURES BY CLASSIFICATION**

DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Adopted Budget	FYE 2019 Amended/2020 Adopted Change
GENERAL GOVERNMENT					
Non-departmental	169,958	157,150	165,470	200,475	21.15%
Mayor & City Council	2,708	3,775	2,775	3,050	9.91%
Administration	737,478	740,385	779,490	814,350	4.47%
TOTAL GENERAL GOVERNMENT	\$ 910,144	\$ 901,310	\$ 947,735	\$ 1,017,875	7.40%
PUBLIC SAFETY					
Police Department	1,049,615	1,176,465	1,117,770	1,194,985	6.91%
Animal Control	155,141	160,400	157,250	167,900	6.77%
Fire Department	394,604	415,030	404,025	634,500	57.04%
TOTAL PUBLIC SAFETY	\$ 1,599,360	\$ 1,751,895	\$ 1,679,045	\$ 1,997,385	18.96%
PUBLIC WORKS					
Public Works - Streets & Drainage	505,925	510,885	452,510	537,015	18.67%
Parks & Recreation	197,094	201,970	197,180	225,130	14.17%
TOTAL PUBLIC WORKS	\$ 703,019	\$ 712,855	\$ 649,690	\$ 762,145	17.31%
MUNICIPAL COURT	137,101	155,200	137,415	140,200	2.03%
DEVELOPMENT SERVICES					
Community Services	622,987	110,495	448,130	434,975	-2.94%
Building/Code Compliance	141,844	174,450	173,765	185,880	6.97%
TOTAL DEVELOPMENT SERVICES	\$ 764,831	\$ 284,945	\$ 621,895	\$ 620,855	-0.17%
DEBT SERVICE					
Police Dept. Debt Service	11,219	9,600	9,600	9,605	0.05%
Public Works Debt Service	9,174	99,465	9,190	103,880	1030.36%
Fire Dept. Debt Service	12,240	12,245	12,245	12,245	0.00%
TOTAL DEBT SERVICE	\$ 32,633	\$ 121,310	\$ 31,035	\$ 125,730	305.12%
TRANSFERS OUT					
Transfer to CIP Fund	20,715	199,115	199,115	297,455	49.39%
TOTAL TRANSFERS OUT	\$ 20,715	\$ 199,115	\$ 199,115	\$ 297,455	49.39%
TOTAL EXPENDITURES BY CLASSIFICATION	\$ 4,167,803	\$ 4,126,630	\$ 4,265,930	\$ 4,961,645	16.31%

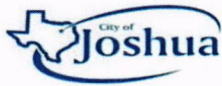


**GENERAL FUND:
DEPARTMENTAL BUDGET DETAIL**



**GENERAL FUND
DEPARTMENTAL BUDGET DETAIL
COMMUNITY SERVICES - NON-DEPARTMENTAL - MAYOR & COUNCIL**

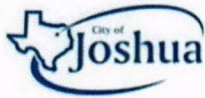
DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Adopted Budget	FYE 2019 Amended/2020 Adopted Change
COMMUNITY SERVICES					
100-01-5404 Contract Services	520,160	-	337,730	320,000	-5.25%
100-01-5711 Street Lights	40,074	40,000	40,000	44,920	12.30%
100-01-5800 Holiday Events	11,217	20,000	20,000	20,000	0.00%
100-01-5900 JISD Library Contribution	21,025	21,265	21,265	21,265	0.00%
100-01-5901 McPherson House R&M	2,292	1,800	4,300	690	-83.95%
100-01-5902 Cle-Tran	6,168	5,430	6,390	6,600	3.29%
100-01-5903 City-wide Cleanup	7,289	7,200	6,345	6,500	2.44%
100-01-5905 Quarterly Newsletter	14,762	14,800	12,100	15,000	23.97%
TOTAL COMMUNITY SERVICES	\$ 622,987	\$ 110,495	\$ 448,130	\$ 434,975	-2.94%
NON-DEPARTMENTAL					
100-02-5160 Dues & Subscriptions	3,307	3,200	3,555	4,000	12.52%
100-02-5402 Legal Services	62,270	52,800	45,000	50,000	11.11%
100-02-5403 Ordinance Codification	-	2,000	-	1,200	100.00%
100-02-5420 JCAD	37,543	38,760	39,935	42,320	5.97%
100-02-5421 County Tax Assessor	5,176	9,000	5,275	5,500	4.27%
100-02-5500 Debt Service Reports	3,750	4,000	3,450	4,000	15.94%
100-02-5940 Liability Insurance	22,787	23,000	24,220	24,950	3.01%
100-02-5941 Property Insurance	24,364	24,390	26,605	27,405	3.01%
100-02-5942 Unrestricted Reserves	4,736	-	16,680	-	-100.00%
100-02-5943 Technology Updates	6,025	-	750	41,100	5380.00%
100-02-5979 Transfer Out to CIP	20,715	199,115	199,115	297,455	49.39%
TOTAL NON-DEPARTMENTAL	\$ 190,673	\$ 356,265	\$ 364,585	\$ 497,930	36.57%
MAYOR & COUNCIL					
100-03-5116 Reimbursements	-	175	-	-	0.00%
100-03-5116 Training & Travel	1,855	2,500	2,000	2,000	0.00%
100-03-5116 Dues/Memberships	-	50	-	-	0.00%
100-03-5116 Office Supplies	7	50	215	50	100.00%
100-03-5116 Events & Awards	846	1,000	560	1,000	78.57%
TOTAL MAYOR & COUNCIL	\$ 2,708	\$ 3,775	\$ 2,775	\$ 3,050	9.91%



Annual Operating Budget

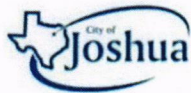
GENERAL FUND
DEPARTMENTAL BUDGET DETAIL
ADMINISTRATION

DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Adopted Budget	FYE 2019 Amended/2020 Adopted Change
PERSONNEL					
100-04-5110 Salaries	349,165	387,840	393,100	397,395	1.09%
100-04-5112 Worker's Comp. Ins.	908	890	890	900	1.12%
100-04-5117 Longevity Pay	1,516	3,515	3,515	2,000	-43.10%
100-04-5120 Payroll Taxes	5,660	6,650	7,115	5,850	-17.78%
100-04-5130 Benefits	62,395	60,540	63,675	53,995	-15.20%
100-04-5140 TMRS	20,755	23,680	25,525	24,165	-5.33%
100-04-5150 Training & Travel	8,561	9,075	3,000	5,000	66.67%
100-04-5160 Dues/Memberships	2,269	2,500	2,750	2,500	-9.09%
100-04-5161 Surety Bonds	200	200	200	200	0.00%
TOTAL PERSONNEL	\$ 451,429	\$ 494,890	\$ 499,770	\$ 492,005	-1.55%
MATERIALS & SUPPLIES					
100-04-5212 Reference Materials	201	500	500	1,500	200.00%
100-04-5220 Office Supplies	4,209	4,050	3,715	4,000	7.67%
100-04-5221 Printing	417	750	1,400	1,145	-18.21%
100-04-5222 Postage	2,215	2,000	1,300	2,640	103.08%
TOTAL MATERIALS & SUPPLIES	\$ 7,042	\$ 7,300	\$ 6,915	\$ 9,285	34.27%
REPAIRS & MAINTENANCE					
100-04-5330 City Hall R&M	19,885	14,500	15,200	20,000	31.58%
100-04-5350 Office Equipment R&M	11,339	11,270	10,000	11,130	11.30%
100-04-5409 Electronic Records Mgmt.	6,518	-	-	-	0.00%
100-04-5410 Software Maintenance	30,542	18,275	20,250	20,250	0.00%
TOTAL REPAIRS & MAINTENANCE	\$ 68,284	\$ 44,045	\$ 45,450	\$ 51,380	13.05%
CONTRACT & PROFESSIONAL SERVICES					
100-04-5402 IT Services	5,059	5,000	5,000	5,000	0.00%
100-04-5403 Accounting & Audits	27,500	26,000	27,900	26,000	-6.81%
100-04-5404 Contract Services	4,259	4,650	6,200	5,000	-19.35%
100-04-5931 Publishing & Filing Fees	9,519	10,000	8,000	10,000	25.00%
100-04-5932 Engineering	76,325	65,000	70,000	94,750	35.36%
100-04-5933 Planning	28,964	20,000	46,385	52,540	13.27%
100-04-5934 Gas Well Inspections	26,000	26,000	26,000	26,000	0.00%
TOTAL CONTRACT & PROF. SERVICES	\$ 177,626	\$ 156,650	\$ 189,485	\$ 219,290	15.73%
OTHER USES					
100-04-5240 Election Expense	2,494	4,000	4,535	5,000	10.25%
100-04-5250 Office Equip./Furniture	1,912	6,500	3,535	5,600	58.42%
100-04-5710 Utilities	27,311	25,000	28,000	27,430	-2.04%
100-04-5750 Mobile Technology	-	-	500	2,570	414.00%
100-04-5909 Miscellaneous	1,380	2,000	1,300	1,790	37.69%
TOTAL OTHER USES	\$ 33,097	\$ 37,500	\$ 37,870	\$ 42,390	11.94%
TOTAL ADMINISTRATION	\$ 737,478	\$ 740,385	\$ 779,490	\$ 814,350	4.47%



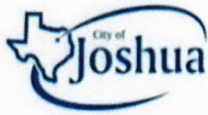
**GENERAL FUND
DEPARTMENTAL BUDGET DETAIL
POLICE DEPARTMENT**

DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Adopted Budget	FYE 2019 Adopted/2020 Proposed Change
PERSONNEL					
100-05-5110 Salaries	722,411	763,575	709,050	762,200	7.50%
100-05-5111 Overtime	23,504	25,000	31,045	25,000	-19.47%
100-05-5112 Worker's Comp. Ins.	17,017	17,350	17,325	18,405	6.23%
100-05-5117 Longevity Pay	3,744	6,805	6,865	3,860	-43.77%
100-05-5120 Payroll Taxes	13,192	13,965	13,630	11,610	-14.82%
100-05-5130 Benefits	81,885	95,620	85,405	71,340	-16.47%
100-05-5140 TMRS	44,723	48,125	48,820	47,860	-1.97%
100-05-5150 Training & Travel	8,111	8,000	8,000	12,200	52.50%
100-05-5160 Dues/Memberships	722	1,085	540	825	52.78%
100-05-5161 Surety Bonds	100	100	100	100	0.00%
TOTAL PERSONNEL	\$ 915,409	\$ 979,625	\$ 920,780	\$ 953,400	3.54%
MATERIALS & SUPPLIES					
100-05-5213 Uniforms	3,630	5,000	3,800	5,200	36.84%
100-05-5218 Law Enforce. Supplies	3,143	4,500	3,225	4,000	24.03%
100-05-5220 Office Supplies	2,161	2,750	2,500	2,750	10.00%
100-05-5222 Postage & Shipping	682	500	500	500	0.00%
100-05-5250 Equip. & Furniture	2,906	1,000	2,210	12,000	442.99%
100-05-5260 Safety Equipment	2,093	3,000	1,200	3,000	150.00%
TOTAL MATERIALS & SUPPLIES	\$ 14,615	16,750	13,435	27,450	104.32%
REPAIRS & MAINTENANCE					
100-05-5310 Vehicle R&M	12,988	15,000	10,000	13,000	30.00%
100-05-5310.01 Fuel, Oil & Service	21,891	20,000	21,650	20,000	-7.62%
100-05-5320 Equipment R&M	309	1,000	1,000	1,000	0.00%
100-05-5330 Building R&M	11,239	14,000	15,250	21,300	39.67%
100-05-5351 Copier Support	6,508	5,800	6,500	6,500	0.00%
TOTAL REPAIRS & MAINTENANCE	\$ 52,935	\$ 55,800	\$ 54,400	\$ 61,800	13.60%
CONTRACT & PROFESSIONAL SERVICES					
100-05-5402 IT Services	6,109	6,000	5,055	6,200	22.65%
100-05-5404 Service Agreements	13,366	26,940	27,720	43,000	55.12%
100-05-5408 Reporting System	13,747	16,500	16,500	14,300	-13.33%
TOTAL CONTRACT & PROF. SERVICES	\$ 33,222	\$ 49,440	\$ 49,275	\$ 63,500	28.87%
OTHER USES					
100-05-5180 Citizens Police Academy	1,065	1,000	515	500	-2.91%
100-05-5217 Criminal Investigations	8,609	5,500	10,000	5,500	-45.00%
100-05-5218 Awards/Medals/Badges	461	150	-	150	0.00%
100-05-5219 Public Relations	-	-	155	-	0.00%
100-05-5710 Utilities	12,310	19,000	14,545	14,985	3.03%
100-05-5750 Mobile Technology	4,512	5,800	7,500	8,300	10.67%
100-05-5909 Miscellaneous	527	400	300	400	33.33%
TOTAL OTHER USES	\$ 27,484	\$ 31,850	\$ 33,015	\$ 29,835	-9.63%
Capital Outlay					
100-05-5600 Cap. Outlay > 5,000	5,950	43,000	43,000	29,000	-32.56%
100-05-5601 Cap. Outlay < 5,000	-	-	3,865	30,000	676.20%
TOTAL CAPITAL OUTLAY	\$ 5,950	\$ 43,000	\$ 46,865	\$ 59,000	25.89%
DEBT SERVICE					
100-05-5611 Principal Expense	10,825	8,000	8,000	8,290	3.63%
100-05-5612 Interest Expense	394	1,600	1,600	1,315	-17.81%
TOTAL DEBT SERVICE	\$ 11,219	\$ 9,600	\$ 9,600	\$ 9,605	0.05%
TOTAL POLICE DEPARTMENT	\$ 1,060,834	\$ 1,186,065	\$ 1,127,370	\$ 1,204,590	6.85%



**GENERAL FUND
DEPARTMENTAL BUDGET DETAIL
PUBLIC WORKS - STREETS & DRAINAGE**

DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Adopted Budget	FYE 2019 Amended/2020 Adopted Change
PERSONNEL					
100-06-5110 Salaries	139,240	156,855	131,035	157,175	19.95%
100-06-5111 Overtime	1,688	2,500	1,200	1,800	50.00%
100-06-5112 Worker's Comp. Ins.	8,807	8,555	8,555	9,570	11.86%
100-06-5117 Longevity Pay	496	620	620	410	-33.87%
100-06-5120 Payroll Taxes	2,923	3,130	2,750	2,360	-14.18%
100-06-5130 Benefits	25,101	31,875	17,150	23,780	38.66%
100-06-5140 TMRS	8,869	9,680	9,315	9,645	3.54%
100-06-5150 Training & Travel	1,311	1,600	500	1,600	220.00%
TOTAL PERSONNEL	\$ 188,435	\$ 214,815	\$ 171,125	\$ 206,340	20.58%
MATERIALS & SUPPLIES					
100-06-5213 Uniforms	5,715	7,825	5,600	6,000	7.14%
100-06-5220 Office Supplies	222	400	300	300	0.00%
100-06-5270 Street Materials	169,594	156,735	143,260	165,155	15.28%
TOTAL MATERIALS & SUPPLIES	\$ 175,531	\$ 164,960	\$ 149,160	\$ 171,455	14.95%
REPAIRS & MAINTENANCE					
100-06-5310 Vehicle R&M	9,562	42,670	40,000	13,000	-67.50%
100-06-5310.01 Fuel, Oil & Service	12,487	13,610	12,285	15,085	22.79%
100-06-5320 Equipment R&M	25,933	25,000	26,000	29,680	14.15%
100-06-5330 Building R&M	4,372	5,500	5,000	13,940	178.80%
100-06-5331 Sign R&M	4,159	4,000	5,250	5,800	10.48%
100-06-5350 Office Equipment R&M	-	200	-	200	100.00%
TOTAL REPAIRS & MAINTENANCE	\$ 56,513	\$ 90,980	\$ 88,535	\$ 77,705	-12.23%
CONTRACT & PROFESSIONAL SERVICES					
100-06-5402 IT Services	1,268	1,200	1,265	2,050	62.06%
100-06-5404 Contract Services	7,485	11,000	13,400	18,200	35.82%
TOTAL CONTRACT & PROF. SERVICES	\$ 8,753	\$ 12,200	\$ 14,665	\$ 20,250	38.08%
OTHER USES					
100-06-5261 Equipment Rental	2,220	1,300	700	1,500	114.29%
100-06-5332 Minor Tools	78	500	350	500	42.86%
100-06-5710 Utilities	4,901	6,500	5,000	5,000	0.00%
100-06-5750 Mobile Technology	1,362	1,500	1,000	1,800	80.00%
TOTAL OTHER USES	\$ 8,561	\$ 9,800	\$ 7,050	\$ 8,800	24.82%
Capital Outlay					
100-06-5600 Cap. Outlay > 5,000	68,132	18,130	21,975	34,875	58.70%
100-06-5601 Cap. Outlay < 5,000	-	-	-	17,590	100.00%
TOTAL CAPITAL OUTLAY	\$ 68,132	\$ 18,130	\$ 21,975	\$ 52,465	138.75%
DEBT SERVICE					
100-06-5611 Principal Expense	8,536	99,465	8,865	86,885	880.09%
100-06-5612 Interest Expense	638	-	325	16,995	5129.23%
TOTAL DEBT SERVICE	\$ 9,174	\$ 99,465	\$ 9,190	\$ 103,880	1030.36%
TOTAL PUBLIC WORKS	\$ 515,099	\$ 610,350	\$ 461,700	\$ 640,895	38.81%



**GENERAL FUND
DEPARTMENTAL BUDGET DETAIL
MUNICIPAL COURT**

DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Adopted Budget	FYE 2019 Amended/2020 Adopted Change
PERSONNEL					
100-07-5110 Salaries	72,127	74,280	74,280	75,395	1.50%
100-07-5111 Overtime	601	600	450	600	33.33%
100-07-5112 Worker's Comp. Ins.	179	175	175	175	0.00%
100-07-5117 Longevity Pay	812	1,610	1,610	940	-41.61%
100-07-5120 Payroll Taxes	1,392	1,440	1,510	1,135	-24.83%
100-07-5130 Benefits	10,690	12,750	12,750	9,515	-25.37%
100-07-5140 TMRS	4,407	4,640	5,000	4,655	-6.90%
100-07-5150 Training & Travel	1,581	2,000	1,335	2,000	49.81%
100-07-5140 Dues & Memberships	80	100	40	100	150.00%
100-07-5160 Surety Bond	100	200	100	200	100.00%
TOTAL PERSONNEL	\$ 91,969	\$ 97,795	\$ 97,250	\$ 94,715	-2.61%
MATERIALS & SUPPLIES					
100-07-5220 Office Supplies	202	150	150	200	33.33%
100-07-5221 Printing	646	800	500	650	30.00%
100-07-5222 Postage	923	1,560	650	1,000	53.85%
100-07-5350 Office Equip. & Supplies	1,872	1,500	1,875	2,000	6.67%
TOTAL MATERIALS & SUPPLIES	\$ 3,643	\$ 4,010	\$ 3,175	\$ 3,850	21.26%
CONTRACT & PROFESSIONAL SERVICES					
100-07-5401 IT Services	1,095	1,075	1,090	1,235	13.30%
100-07-5402 Legal	6,000	17,920	6,000	6,000	0.00%
100-07-5404 Municipal Judge	26,400	26,400	26,400	26,400	0.00%
TOTAL CONTRACT & PROF. SERVICES	\$ 33,495	\$ 45,395	\$ 33,490	\$ 33,635	0.43%
OTHER USES					
100-07-5410 Warrant Collection Fees	1,908	2,500	2,500	2,000	-20.00%
100-07-5910 Warrant Entry Fees	6,086	5,500	1,000	6,000	500.00%
TOTAL OTHER USES	\$ 7,994	\$ 8,000	\$ 3,500	\$ 8,000	128.57%
TOTAL MUNICIPAL COURT	\$ 137,101	\$ 155,200	\$ 137,415	\$ 140,200	2.03%



**GENERAL FUND
DEPARTMENTAL BUDGET DETAIL
BUILDING & CODE COMPLIANCE**

DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Adopted Budget	FYE 2019 Amended/2020 Adopted Change
PERSONNEL					
100-08-5110 Salaries	54,666	117,035	123,365	131,950	6.96%
100-08-5111 Overtime	-	500	125	500	300.00%
100-08-5112 Worker's Comp. Ins.	276	480	280	300	7.14%
100-08-5117 Longevity Pay	536	795	795	555	-30.19%
100-08-5120 Payroll Taxes	1,125	2,205	2,500	1,960	-21.60%
100-08-5130 Benefits	9,826	19,125	13,700	14,270	4.16%
100-08-5140 TMRS	3,363	7,160	7,750	8,050	3.87%
100-08-5150 Training & Travel	565	1,200	1,725	2,800	62.32%
100-08-5160 Dues & Memberships	130	150	235	200	-14.89%
100-08-5161 Surety Bonds	-	-	100	-	-100.00%
TOTAL PERSONNEL	\$ 70,487	\$ 148,650	\$ 150,575	\$ 160,585	6.65%
MATERIALS & SUPPLIES					
100-08-5213 Uniforms	549	400	425	800	88.24%
100-08-5220 Office Supplies	298	700	700	900	28.57%
100-08-5221 Printing	635	500	100	700	600.00%
100-08-5222 Postage	439	1,200	150	400	166.67%
100-08-5250 Office Equip. & Supplies	853	850	2,260	850	-62.39%
TOTAL MATERIALS & SUPPLIES	\$ 2,774	\$ 3,650	\$ 3,635	\$ 3,650	0.41%
REPAIRS & MAINTENANCE					
100-08-5310 Vehicle R&M	129	150	100	500	400.00%
100-08-5310.01 Fuel, Oil & Service	1,121	1,000	750	1,500	100.00%
100-08-5330 Building R&M	2,544	2,500	3,800	3,500	-7.89%
TOTAL REPAIRS & MAINTENANCE	\$ 3,794	\$ 3,650	\$ 4,650	\$ 5,500	18.28%
CONTRACT & PROFESSIONAL SERVICES					
100-08-5402 IT Services	1,227	1,200	1,300	1,285	-1.15%
100-08-5404 Contract Services	53,266	4,000	3,605	2,500	-30.65%
100-08-5406 Nuisance Abatement	1,400	2,000	1,050	2,000	90.48%
TOTAL CONTRACT & PROF. SERVICES	\$ 55,893	\$ 7,200	\$ 5,955	\$ 5,785	-2.85%
OTHER USES					
100-08-5403 Software	6,125	6,200	6,300	6,300	0.00%
100-08-5710 Utilities	1,467	3,200	2,000	2,500	25.00%
100-08-5750 Mobile Technology	1,304	1,400	650	1,060	63.08%
100-08-5910 Property Liens	-	500	-	500	100.00%
TOTAL OTHER USES	\$ 8,896	\$ 11,300	\$ 8,950	\$ 10,360	15.75%
TOTAL BUILDING & CODE COMPLIANCE	\$ 141,844	\$ 174,450	\$ 173,765	\$ 185,880	6.97%



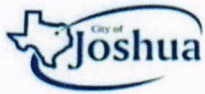
**GENERAL FUND
DEPARTMENTAL BUDGET DETAIL
ANIMAL CONTROL**

DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Adopted Budget	FYE 2019 Amended/2020 Adopted Change
PERSONNEL					
100-09-5110 Salaries	76,249	77,260	78,160	78,780	0.79%
100-09-5111 Overtime	1,836	2,000	1,640	2,000	21.95%
100-09-5112 Worker's Comp. Ins.	2,319	2,480	2,480	2,600	4.84%
100-09-5117 Longevity Pay	960	2,115	2,115	1,155	-45.39%
100-09-5120 Payroll Taxes	1,496	1,670	1,670	1,215	-27.25%
100-09-5130 Benefits	11,856	12,750	12,845	10,015	-22.03%
100-09-5140 TMRS	4,088	4,675	4,970	4,770	-4.02%
100-09-5150 Training & Travel	1,950	2,100	1,700	2,500	47.06%
100-09-5160 Dues/Memberships	100	100	100	100	0.00%
100-09-5161 Surety Bonds	-	200	200	200	0.00%
TOTAL PERSONNEL	\$ 100,854	\$ 105,350	\$ 105,880	\$ 103,335	-2.40%
MATERIALS & SUPPLIES					
100-09-5213 Uniforms	141	1,000	1,200	1,000	-16.67%
100-09-5220 Office Supplies	685	900	1,200	750	-37.50%
100-09-5222 Postage	429	750	500	500	0.00%
100-09-5280 Microchips	318	3,000	2,000	3,500	75.00%
100-09-5282 Medical Supplies	2,287	3,000	3,150	300	-90.48%
100-09-5330.01 Animal Food	4,623	3,600	3,000	3,600	20.00%
TOTAL MATERIALS & SUPPLIES	\$ 8,483	\$ 12,250	\$ 11,050	\$ 9,650	-12.67%
REPAIRS & MAINTENANCE					
100-09-5310 Vehicle R&M	1,072	2,000	1,000	1,700	70.00%
100-09-5310.01 Fuel, Oil & Service	2,108	1,700	1,650	1,000	-39.39%
100-09-5320 Equipment R&M	65	1,000	-	500	100.00%
100-09-5330 Building R&M	18,574	13,000	13,500	22,000	62.96%
100-09-5350 Office Equip. R&M	48	-	-	-	100.00%
TOTAL REPAIRS & MAINTENANCE	\$ 21,867	\$ 17,700	\$ 16,150	\$ 25,200	56.04%
CONTRACT & PROFESSIONAL SERVICES					
100-09-5402 IT Services	3,831	4,000	4,000	4,200	5.00%
100-09-5404 Contract Services	2,229	2,000	2,260	2,200	-2.65%
100-09-5408 Professional Services	2,606	3,500	2,620	3,500	33.59%
TOTAL CONTRACT & PROF. SERVICES	\$ 8,666	\$ 9,500	\$ 8,880	\$ 9,900	11.49%
OTHER USES					
100-09-5250 Office Equip. & Furniture	53	-	-	2,500	100.00%
100-09-5284 Rabies Vouchers	285	300	400	2,000	400.00%
100-09-5710 Utilities	13,756	14,000	13,700	14,115	3.03%
100-09-5750 Mobile Technology	1,177	1,300	1,190	1,200	0.84%
TOTAL OTHER USES	\$ 15,271	\$ 15,600	\$ 15,290	\$ 19,815	29.59%
TOTAL ANIMAL CONTROL	\$ 155,141	\$ 160,400	\$ 157,250	\$ 167,900	6.77%



**GENERAL FUND
DEPARTMENTAL BUDGET DETAIL
FIRE DEPARTMENT**

DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Adopted Budget	FYE 2019 Amended/2020 Adopted Change
PERSONNEL					
100-10-5110 Salaries	159,737	162,115	157,880	333,530	111.26%
100-10-5112 Worker's Comp. Ins.	7,268	7,365	8,900	9,200	3.37%
100-10-5117 Longevity Pay	568	1,330	1,330	760	-42.86%
100-10-5120 Payroll Taxes	2,765	2,860	2,950	4,915	66.61%
100-10-5130 Benefits	16,676	19,125	12,965	33,295	156.81%
100-10-5410 TMRS	9,479	9,890	10,500	20,225	92.62%
100-10-5150 Training & Travel	5,913	14,500	13,560	20,550	51.55%
100-10-5160 Dues/Memberships	2,725	3,500	1,265	4,880	285.77%
100-10-5180 Volunteer Incentive	12,785	18,000	22,450	25,000	11.36%
100-10-5181 Staff Immunizations	3,468	3,000	2,000	3,000	50.00%
100-10-5182 Insurance (VFIS)	4,948	5,600	5,000	7,000	40.00%
TOTAL PERSONNEL	\$ 226,332	\$ 247,285	\$ 238,800	\$ 462,355	93.62%
MATERIALS & SUPPLIES					
100-10-5213 Uniforms	1,918	2,000	2,200	6,000	172.73%
100-10-5220 Office Supplies	964	1,000	1,200	1,000	-16.67%
100-10-5222 Postage	93	100	300	100	-66.67%
100-10-5264 Radios & Mics	3,570	1,000	500	1,000	100.00%
100-10-5290 Fire Fighting Supplies	2,727	5,000	2,500	4,500	80.00%
100-10-5291 EMS Supplies	7,566	10,000	3,600	10,000	177.78%
100-10-5293 Safety Equipment	20,434	22,300	22,400	24,500	9.38%
TOTAL MATERIALS & SUPPLIES	\$ 37,772	\$ 41,400	\$ 32,700	\$ 47,100	44.04%
REPAIRS & MAINTENANCE					
100-10-5310 Vehicle R&M	33,412	25,630	30,000	25,000	-16.67%
100-10-5310.01 Fuel, Oil & Service	8,293	8,000	8,500	9,000	5.88%
100-10-5320 Equipment R&M	687	2,250	750	2,000	166.67%
100-10-5330 Building R&M	7,270	9,000	8,000	8,000	0.00%
100-10-5350 Office Equip. R&M	7,460	6,000	3,500	5,000	42.86%
TOTAL REPAIRS & MAINTENANCE	\$ 57,122	\$ 50,880	\$ 50,750	\$ 49,000	-3.45%
CONTRACT & PROFESSIONAL SERVICES					
100-10-5402 IT Services	4,707	4,500	5,015	4,500	-10.27%
100-10-5403 Contract Services	13,550	14,480	14,480	18,780	29.70%
TOTAL CONTRACT & PROF. SERVICES	\$ 18,257	\$ 18,980	\$ 19,495	\$ 23,280	19.42%
OTHER USES					
100-10-5402 Awards	2,512	1,500	1,200	1,500	25.00%
100-10-5296 Fire Prevention Program	236	1,000	1,000	1,000	0.00%
100-10-5710 Utilities	26,837	29,685	26,780	28,435	6.18%
100-10-5750 Mobile Technology	4,215	4,000	5,250	5,780	10.10%
100-10-5908 Emergency Management	11,144	20,000	12,000	15,750	31.25%
100-10-5909 Miscellaneous	-	300	50	300	500.00%
TOTAL OTHER USES	\$ 44,944	\$ 56,485	\$ 46,280	\$ 52,765	14.01%
Capital Outlay					
100-10-5600 Cap. Outlay > 5,000	10,677	-	16,000	-	-100.00%
TOTAL CAPITAL OUTLAY	\$ 10,677	\$ -	\$ 16,000	\$ -	-100.00%
DEBT SERVICE					
100-10-5611 Principal Expense	10,973	11,400	11,400	11,815	3.64%
100-10-5612 Interest Expense	1,267	845	845	430	-49.11%
TOTAL DEBT SERVICE	\$ 12,240	\$ 12,245	\$ 12,245	\$ 12,245	0.00%
TOTAL FIRE DEPARTMENT	\$ 406,844	\$ 427,275	\$ 416,270	\$ 646,745	55.37%



**GENERAL FUND
DEPARTMENTAL BUDGET DETAIL
PARKS & RECREATION**

DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Adopted Budget	FYE 2019 Amended/2020 Adopted Change
PERSONNEL					
100-11-5110 Salaries	58,432	58,685	60,295	59,880	-0.69%
100-11-5111 Overtime	2,425	2,310	2,000	2,250	12.50%
100-11-5112 Worker's Comp. Ins.	1,986	1,930	1,930	2,000	3.63%
100-11-5117 Longevity Pay	244	770	770	480	-37.66%
100-11-5120 Payroll Taxes	1,232	1,220	1,340	930	-30.60%
100-11-5130 Benefits	11,875	12,750	12,800	9,515	-25.66%
100-11-5140 TMRS	3,752	3,740	4,200	3,790	-9.76%
100-11-5150 Training & Travel	-	500	100	750	650.00%
TOTAL PERSONNEL	\$ 79,946	\$ 81,905	\$ 83,435	\$ 79,595	-4.60%
MATERIALS & SUPPLIES					
100-11-5213 Uniforms	1,095	2,200	1,500	1,500	0.00%
100-11-5220 Office Supplies	136	150	250	150	-40.00%
100-11-5270 Parks Materials & Supp.	10,335	13,500	11,000	10,000	-9.09%
100-11-5275 Field Materials & Supp.	3,855	7,500	5,000	4,000	-20.00%
TOTAL MATERIALS & SUPPLIES	\$ 15,421	23,350	17,750	15,650	-11.83%
REPAIRS & MAINTENANCE					
100-11-5310 Vehicle R&M	226	650	500	500	0.00%
100-11-5310.01 Fuel, Oil & Service	1,528	1,260	2,000	2,000	0.00%
100-11-5320 Equipment R&M	593	1,500	1,500	1,500	0.00%
100-11-5330 Park Building R&M	922	7,500	1,000	1,500	50.00%
100-11-5335 Dept. Building R&M	275	750	1,000	750	-25.00%
100-11-5340 Irrigation R&M	5,875	5,000	5,500	20,000	263.64%
TOTAL REPAIRS & MAINTENANCE	\$ 9,419	\$ 16,660	\$ 11,500	\$ 26,250	128.26%
CONTRACT & PROFESSIONAL SERVICES					
100-11-5402 IT Services	209	450	30	300	900.00%
TOTAL CONTRACT & PROF. SERVICES	\$ 209	\$ 450	\$ 30	\$ 300	900.00%
OTHER USES					
100-11-5261 Equipment Rental	-	300	-	150	100.00%
100-11-5331 Minor Tools	48	100	55	100	81.82%
100-11-5710 Building Utilities	5,109	5,605	5,000	5,825	16.50%
100-11-5715 Park Utilities	76,462	60,000	70,405	81,760	16.13%
100-11-5720 Gas	-	1,400	-	600	100.00%
100-11-5750 Mobile Technology	1,280	1,200	1,105	930	-15.84%
TOTAL OTHER USES	\$ 82,899	\$ 68,605	\$ 76,565	\$ 89,365	16.72%
Capital Outlay					
100-11-5600 Cap. Outlay > 5,000	9,200	11,000	7,900	9,970	26.20%
100-11-5601 Cap. Outlay < 5,000	-	-	-	4,000	100.00%
TOTAL CAPITAL OUTLAY	\$ 9,200	\$ 11,000	\$ 7,900	\$ 13,970	76.84%
TOTAL PARKS & RECREATION	197,094	201,970	197,180	225,130	14.17%



DEBT SERVICE FUND



**DEBT SERVICE FUND
STATEMENT OF REVENUES & EXPENDITURES**

DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Adopted Budget	FYE 2019 Amended/2020 Adopted Change
Beginning Fund Balance	\$ 168,162	\$ 168,162	\$ 249,519	\$ 330,944	32.63%
REVENUES & OTHER SOURCES					
REVENUES					
Property Taxes - Current	836,975	769,780	893,005	727,630	-18.52%
Property Taxes - P&I	7,699	-	6,610	-	-100.00%
TOTAL REVENUES	\$ 844,674	\$ 769,780	\$ 899,615	\$ 727,630	-19.12%
OTHER USES					
Transfers In from Other Funds	148,495	100,575	100,575	150,000	49.14%
TOTAL OTHER SOURCES	\$ 148,495	\$ 100,575	\$ 100,575	\$ 150,000	49.14%
TOTAL REVENUES & OTHER SOURCES	993,169	870,355	1,000,190	877,630	-12.25%
EXPENDITURES					
Debt Service - Principal	625,000	650,000	650,000	670,000	3.08%
Debt Service - Interest	286,812	268,765	268,765	249,630	-7.12%
TOTAL EXPENDITURES	\$ 911,812	\$ 918,765	\$ 918,765	\$ 919,630	0.09%
ENDING FUND BALANCE	\$ 249,519	\$ 119,752	\$ 330,944	\$ 288,944	-12.69%

5-year Property Tax-Supported Debt Schedule (FYE 2020-2024)

Combination Tax & Limited Pledge Revenue Certificates of Obligation Series 2012

Date	Principal	Interest	Total
2/1/2020		44,437.50	44,437.50
8/1/2020	215,000	44,437.50	259,437.50
2/1/2021		42,287.50	42,287.50
8/1/2021	225,000	42,287.50	267,287.50
2/1/2022		40,037.50	40,037.50
8/1/2022	230,000	40,037.50	270,037.50
2/1/2023		37,737.50	37,737.50
8/1/2023	240,000	37,737.50	277,737.50
2/1/2024		35,337.50	35,337.50
8/1/2024	250,000	35,337.50	285,337.50
Total	1,160,000	399,675.00	1,559,675.00

**Retires on 08/01/33; Total Outstanding Balance as of 09/30/19 = \$4,629,238*

(Funded purchase of land and construction of YMCA; annual debt service currently shared 50/50% by Type B EDC and Debt Service fund, i.e. property taxes)



**CAPITAL IMPROVEMENT
FUND**



CAPITAL IMPROVEMENTS PROGRAM POLICY

Capital Improvement Program Summary

The City of Joshua prepares a Capital Improvement Program (CIP) each year that is in addition to its Annual Operating Budget. The CIP is a listing of planned capital projects for the upcoming five-year period together with the expected costs and the anticipated methods of financing. The CIP typically includes the construction of infrastructure and municipal facilities as well as the acquisition of large or specialized equipment. The CIP involves identification, management, and implementation of CIP projects. The process includes input from City staff, citizens, and City Council. Recognition of the community needs and balancing the infrastructure demands with the funding available, is the goal of the CIP.

CAPITAL IMPROVEMENT PROGRAM POLICY

The purpose of the Capital Improvement Program (CIP) is to implement and facilitate the city's comprehensive plan. A capital improvements program is a blueprint for planning a community's capital expenditures and is one of the most important responsibilities of local government officials.

Capital Improvement: An expenditure in excess of \$25,000 for the planning, design and construction of a physical improvement and/or associated fixed equipment and having a useful life of five years or more. An initial project cost shall include all factors of the project (i.e. land, buildings, machinery, equipment, furniture). This definition is intended to include, but not limited to, the following: Any acquisition of land for a public purpose. – All related expenditures for land whether or not they meet the dollar limitation previously mentioned. This includes right-of-way acquisitions.

1. Any construction of a new facility (a public building, or water lines, playfield etc.), or an addition to, or extension of, such a facility and all related expenditures for structures regardless of cost (i.e., architectural, renovation, addition to, engineering).
2. A nonrecurring rehabilitation (something which is infrequent and would not be considered annual or other recurrent maintenance and repair) or major repair of all or a part of the a building, its grounds, or a facility, including streets, and storm drainage, provided that the cost is \$50,000 or more and the improvement will have a useful life of 10 years or more;
3. Any planning, feasibility, engineering, or design study related to an individual capital improvement project, or to a program that is implemented through individual capital improvement projects

A Capital Improvement Program coordinates community planning, financial capacity and physical development. The program is composed of two parts — a capital budget and a capital program. The capital

program is a plan for capital expenditures that extends five years beyond the capital budget. Development of a CIP that will insure sound fiscal and capital planning requires effective leadership and the involvement and cooperation of all municipal departments.

Due to the limited amount of available funds, the CIP serves to establish a priority for the many necessary projects. Therefore, the CIP will be updated annually in order to incorporate the changing priorities, needs, and funding sources.

A complete, properly developed CIP has the following benefits:

1. City funds will be spent for improvements compatible with the city's long-term goals and needs, with funds spent on high priority projects first.
2. Facilitates coordination between capital needs and the operating budget.
3. Enhances the community's credit rating, control of its tax rate, and avoids sudden changes in its debt service requirements.
4. Identifies the most economical means of financing capital projects to ensure improvements will not cause a financial burden on the city.
5. Increases opportunities for obtaining federal and state aid.
6. Focuses attention on community objectives and fiscal capacity.
7. Keeps the public informed about future needs and projects.
8. Encourages careful project planning and design to avoid costly mistakes and help a community reach desired goals.

Inclusion of a project as a CIP request does not ensure that the project will be funded at any time in the future, but it does assure that the project will be evaluated on its merits relative to other proposed CIP projects. Major maintenance projects such as street resurfacing or a new roof for a building should normally be included in the city's operating budget and are not included in the CIP.

CITY OF JOSHUA, TEXAS

RESOLUTION NO. 2018-05

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS
CREATING A CAPITALIZATION POLICY FOR CAPITOL ASSETS OF THE CITY OF
JOSHUA, TEXAS**

WHEREAS, there is a need to establish a capitalization policy for budgeting and auditing purposes; and

WHEREAS, there is a need to set standards of accounting for the City of Joshua assets according to Government Accounting Standards Board Statement 34 with regard to categories and threshold amounts to be capitalized.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS THAT:

SECTION 1

Capital assets categories and thresholds will be:

Land/land improvement	Any Amount
Building/building improvements	\$25,000.00
Facilities and other improvements	\$25,000.00
Infrastructure	\$25,000.00
Personal property	\$ 5,000.00
Leasehold improvements	\$25,000.00

SECTION 2

For clarification purposes of this policy the above items are generally defined as, but not expressly limited to the following definitions:

Land/land improvements is the purchase price or fair market value at time of gift, any commissions, professional fees, land excavation, fill, grading, drainage, demolition of existing building (less salvage), property removal (relocation or reconstruction) of others (railroad, telephone, and power lines), date of purchase accrued mortgage interest and any unpaid taxes and right of way cost.

A building is a structure that is permanently attached to the land, has a roof, and is partially or completely enclosed by walls. A building improvement must extend the life of the building or increase the value of the building. Examples of capitalized building improvements are structural changes and installation or upgrade of roofing, heating and cooling systems, electrical, etc.

Facilities are considered to be assets built, installed or established to enhance the quality or facilitate the use of land for a specific purpose. Facility improvements are considered to be fencing, landscaping, parking lots, recreation areas, septic systems, and pavilions.

Infrastructure is usually considered stationary and can be preserved for a significantly greater number of years than most capital assets. They are often linear and continuous nature. Infrastructure improvements should extend the useful life and/or increase the value by twenty~ five percent (25%) of the original cost or life period. Examples of infrastructure are streets, curbs, gutters, sidewalks, fire hydrants, bridges, drainage facilities, radio towers, light systems and signage.


Personal property is fixed or movable tangible assets to be used for operations that the life of extends beyond one year. Examples of personal property are vehicles, other motor vehicles, furnishings and equipment.

Leasehold improvements are the construction of new buildings or improvements made to existing structures by the lessee, who has the right to use these leasehold improvements over the term of the lease.

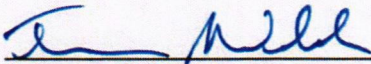
**DULY PASSED, APPROVED AND ADOPTED BY THE CITY COUNCIL OF
THE CITY OF JOSHUA, TEXAS ON THIS THE 17TH DAY OF MAY, 2018**



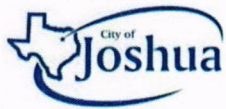
Joe Hollarn
Mayor

ATTEST:


Lisa Dawn Cabrera
City Secretary

APPROVED AS TO FORM:


Terrence S. Welch, City Attorney



**CAPITAL IMPROVEMENT FUND
STATEMENT OF REVENUES & EXPENDITURES**

DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Adopted Budget	FYE 2019 Amended/2020 Adopted Change
Beginning Fund Balance	\$ <u>144,544</u>	\$ 165,994	\$ <u>12,234</u>	\$ 14,234	<u>16.35%</u>
REVENUES & OTHER SOURCES					
REVENUES					
Interest	1,027	2,000	2,350	2,000	-14.89%
Grants & Contributions	<u>140,856</u>	-	-	-	<u>0.00%</u>
TOTAL REVENUES	\$ <u>141,883</u>	\$ 2,000	\$ <u>2,350</u>	\$ 2,000	<u>-14.89%</u>
OTHER USES					
Lease Proceeds	120,041	-	372,000	-	-100.00%
Transfers In from Other Funds	<u>20,715</u>	199,115	<u>199,115</u>	447,455	<u>124.72%</u>
TOTAL OTHER SOURCES	\$ <u>140,756</u>	\$ 199,115	\$ <u>571,115</u>	\$ 447,455	<u>-21.65%</u>
TOTAL REVENUES & OTHER SOURCES	<u>282,639</u>	<u>201,115</u>	<u>573,465</u>	<u>449,455</u>	<u>-21.62%</u>
EXPENDITURES					
Capital Outlay	<u>414,949</u>	199,115	<u>572,365</u>	311,690	<u>-45.54%</u>
TOTAL EXPENDITURES	\$ <u>414,949</u>	\$ 199,115	\$ <u>572,365</u>	\$ 311,690	<u>-45.54%</u>
ENDING FUND BALANCE	\$ <u>12,234</u>	\$ <u>167,994</u>	\$ <u>13,334</u>	\$ <u>151,999</u>	<u>1039.94%</u>



**FIVE-YEAR CAPITAL IMPROVEMENTS PLAN
FYE 2020 - 2024**

CAPITAL IMPROVEMENTS PROGRAM

"A capital improvements program is a schedule of one time municipal expenditures for major facilities, along with cost estimates and sources of financing. The purpose of the CIP is to establish an orderly plan for setting priorities and offering a means of analyzing the city's ability to pay for the acquisition or construction of facilities to meet long-range community needs."

CAPITAL IMPROVEMENT PRIORITY PROJECTS			ESTIMATED COST	FYE 2020	FYE 2021	FYE 2022	FYE 2023	FYE 2024
FUND	DEPT	DESCRIPTION						
DOWNTOWN								
TBD	STREET	DOWNTOWN REVITALIZATION	4,235,620	-	-	-	-	-
TOTAL STREETS			4,235,620	-	-	-	-	-
PUBLIC WORKS								
100	STREET	STREET PROJECTS PER CIPAC	4,290,000	4,290,000	-	-	-	-
100	STREET	OTHER STREETS PROJECTS PER INTERNAL ASSESSEMENT	3,915,200	3,915,200	-	-	-	-
TOTAL STREETS			8,205,200	8,205,200	-	-	-	-
100	EQUIPMENT	MAINTENANCE EQUIPMENT PER CIPAC	384,610	281,610	103,000	-	-	-
100	EQUIPMENT	OTHER MAINTENANCE EQUIPMENT PER INTERNAL ASSESSMENT	334,000	62,000	120,000	152,000	120,000	-
TOTAL MAINTENANCE EQUIPMENT			718,610	343,610	223,000	152,000	120,000	-
100	FLEET	PASSENGER VEHICLES PER CIPAC	-	-	-	-	-	-
100	FLEET	OTHER PASSENGER VEHICLES PER INTERNAL ASSESSMENT	51,000	51,000	-	-	-	-
TOTAL PASSENGER VEHICLES			51,000	51,000	-	-	-	-
100	FACILITIES	FACILITIES PROJECTS PER CIPAC	393,480	298,480	-	95,000	-	-
100	FACILITIES	OTHER FACILITIES PROJECTS PER INTERNAL ASSESSEMENT	-	-	-	-	-	-
TOTAL FACILITIES			393,480	298,480	-	95,000	-	-
TOTAL PUBLIC WORKS			9,368,290	8,554,680	446,000	399,000	240,000	-
POLICE								
100	FLEET	PASSENGER VEHICLES PER CIPAC	250,000	100,000	100,000	-	-	-
100	FLEET	OTHER PASSENGER VEHICLES PER INTERNAL ASSESSMENT	150,000	30,000	-	100,000	50,000	50,000
TOTAL PASSENGER VEHICLES			400,000	130,000	100,000	100,000	50,000	50,000
100	FACILITIES	OTHER FACILITIES PROJECTS PER INTERNAL ASSESSEMENT	30,000	30,000	-	-	-	-
TOTAL FACILITIES			30,000	30,000	-	-	-	-
TOTAL POLICE			430,000	260,000	200,000	200,000	100,000	100,000
FIRE								
100	EQUIPMENT	EQUIPMENT PER CIPAC	360,000	-	-	250,000	110,000	-
100	EQUIPMENT	OTHER EQUIPMENT PER INTERNAL ASSESSMENT	-	-	-	-	-	-
TOTAL FIRE EQUIPMENT			360,000	-	-	250,000	110,000	-
100	FLEET	PASSENGER VEHICLES PER CIPAC	-	-	-	-	-	-
100	FLEET	OTHER PASSENGER VEHICLES PER INTERNAL ASSESSMENT	130,000	-	50,000	-	-	80,000
TOTAL PASSENGER VEHICLES			130,000	-	50,000	-	-	80,000
TOTAL FIRE			490,000	-	50,000	-	-	80,000
GRAND TOTAL			14,523,910	8,814,680	696,000	599,000	340,000	180,000

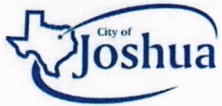
CAPITAL IMPROVEMENT PRIORITY PROJECTS			ESTIMATED COST	FYE 2020	FYE 2021	FYE 2022	FYE 2023	FYE 2024	CIP SCORE
FUND	DEPT	DESCRIPTION <i>*Denotes 2018 CIP Advisory Committee Recommendation</i>							
DOWNTOWN									
TBD	STREET	PAVING/STREETScape	1,870,740	-	-	-	-	-	
TBD	STREET	SHRUBS/LANDSCAPE	298,045	-	-	-	-	-	
TBD	STREET	IRRIGATION	84,710	-	-	-	-	-	
TBD	STREET	UTILITIES	1,235,310	-	-	-	-	-	
TBD	STREET	FURNITURE/FIXTURES	746,815	-	-	-	-	-	
Downtown Revitalization			4,235,620	-	-	-	-	-	
PUBLIC WORKS									
100	STREET	CADDO ST RECONSTRUCTION*	1,206,800	1,206,800	-	-	-	-	7
100	STREET	E. 4TH ST RECONSTRUCTION*	336,000	336,000	-	-	-	-	7
100	STREET	THOMAS ST RECONSTRUCTION*	233,600	233,600	-	-	-	-	7
100	STREET	MCMILLIAN ST RECONSTRUCTION*	385,600	385,600	-	-	-	-	6
100	STREET	N. MAIN ST RECONSTRUCTION*	1,712,000	1,712,000	-	-	-	-	6
100	STREET	WOODOAK DR RECONSTRUCTION*	416,000	416,000	-	-	-	-	6
100	STREET	LINDA ST RECONSTRUCTION	217,600	217,600	-	-	-	-	7
100	STREET	PAULA ST RECONSTRUCTION	254,400	254,400	-	-	-	-	7
100	STREET	BALDWIN DR RECONSTRUCTION	212,800	212,800	-	-	-	-	6
100	STREET	COBB DR RECONSTRUCTION	260,800	260,800	-	-	-	-	6
100	STREET	COUNTRY CLUB DR RECONSTRUCTION	1,107,200	1,107,200	-	-	-	-	6
100	STREET	HENDERSON ST RECONSTRUCTION	315,200	315,200	-	-	-	-	6
100	STREET	HUNTERSWOOD CT RECONSTRUCTION	121,600	121,600	-	-	-	-	6
100	STREET	LAKEAIRE DR RECONSTRUCTION	254,400	254,400	-	-	-	-	6
100	STREET	RUNNINGBROOK DR RECONSTRUCTION	1,001,600	1,001,600	-	-	-	-	6
100	STREET	STADIUM DR RECONSTRUCTION	169,600	169,600	-	-	-	-	6
100	EQUIPMENT	COMPACT LOADER* #423	82,920	82,920	-	-	-	-	6
100	EQUIPMENT	EXCAVATOR* #424	103,000	-	103,000	-	-	-	6
100	EQUIPMENT	CRACKSEAL TRAILER* #432	68,690	68,690	-	-	-	-	7
100	EQUIPMENT	ASPHALT PAVER* #485	130,000	130,000	-	-	-	-	7
100	EQUIPMENT	12 YD DUMP TRUCK #471	120,000	-	120,000	-	-	-	6
100	EQUIPMENT	BACKHOE # 422	152,000	-	-	152,000	-	-	6
100	EQUIPMENT	FARM TRAC MOWER #441	62,000	62,000	-	-	-	-	6
100	EQUIPMENT	12 YD DUMP TRUCK #482	120,000	-	-	-	120,000	-	5

100	FLEET	<u>HEAVY DUTY TRUCK #481</u>	51,000	51,000	-	-	-	-	7
100	FACILITIES	<u>CLUBHOUSE DR/VILLAGE CR DRAINAGE*</u>	298,480	298,480	-	-	-	-	6
100	FACILITIES	<u>PUBLIC WORKS EQUIPMENT STORAGE*</u>	104,540	-	-	104,540	-	-	6
TOTAL PUBLIC WORKS			9,497,830	8,898,290	223,000	256,540	120,000	-	
POLICE									
100	FLEET	<u>PATROL* Veh 1</u>	50,000					50,000	3
100	FLEET	<u>PATROL* Veh 2</u>	50,000	50,000					6
100	FLEET	<u>PATROL* Veh 3</u>	50,000	50,000					6
100	FLEET	<u>PATROL* Veh 4</u>	50,000		50,000				5
100	FLEET	<u>PATROL* Veh 5</u>	50,000		50,000				5
100	FLEET	<u>PATROL Veh 6</u>	50,000			50,000			5
100	FLEET	<u>PATROL Veh 7</u>	50,000				50,000	-	4
100	FLEET	<u>PATROL Veh 8</u>	50,000			50,000			5
100	FACILITIES	<u>PATROL VEHICLE COVERING</u>	30,000	30,000		-			5
TOTAL POLICE			430,000	130,000	100,000	100,000	50,000	50,000	
FIRE									
100	FLEET	<u>MOBILE COMMAND/EOC UNIT C177</u>	80,000			-		80,000	7
100	FLEET	<u>EMS RESPONSE UNIT S277</u>	50,000		50,000		-	-	6
100	FLEET	<u>LADDER TRUCK* T177</u>	250,000			250,000			6
100	FLEET	<u>MULTI-ROLE RESPONSE UNIT* S177</u>	110,000				110,000	-	6
TOTAL FIRE			490,000	-	50,000	250,000	110,000	80,000	
GRAND TOTAL			14,653,450	9,028,290	373,000	606,540	280,000	130,000	



TYPE A

**ECONOMIC DEVELOPMENT
CORPORATION**



**TYPE A EDC
STATEMENT OF REVENUES & EXPENDITURES**

DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Adopted Budget	FYE 2019 Amended/2020 Adopted Change
Beginning Fund Balance	\$ 70,999	\$ 224,607	\$ 231,407	\$ 353,217	52.64%
REVENUE & OTHER SOURCES					
REVENUES					
Sales Taxes	332,638	339,975	385,925	401,365	4.00%
Interest	318	250	700	600	-14.29%
Miscellaneous	2,984	-	8,280	-	-100.00%
TOTAL REVENUES	\$ 335,940	\$ 340,225	\$ 394,905	\$ 401,965	1.79%
OTHER SOURCES					
Bond Proceeds	1,945,000	-	-	-	0.00%
Transfers In from Other Funds	-	-	-	-	0.00%
TOTAL OTHER SOURCES	\$ 1,945,000	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES & OTHER SOURCES	\$ 2,280,940	\$ 340,225	\$ 394,905	\$ 401,965	1.79%
EXPENDITURES					
Economic Development	34,755	63,250	14,545	32,500	123.44%
Debt Service	232,102	225,625	225,625	220,730	-2.17%
Capital Outlay	1,828,675	-	-	-	0.00%
TOTAL EXPENDITURES	\$ 2,095,532	\$ 288,875	\$ 240,170	\$ 253,230	5.44%
OTHER USES					
Transfers Out to GF	25,000	30,000	30,000	30,000	0.00%
Transfers Out to CIP	-	-	-	150,000	100.00%
TOTAL OTHER SOURCES	\$ 25,000	\$ 30,000	\$ 30,000	\$ 180,000	500.00%
TOTAL EXPENDITURES & OTHER USES	\$ 2,120,532	\$ 318,875	\$ 270,170	\$ 433,230	60.35%
ENDING FUND BALANCE	\$ 231,407	\$ 245,957	\$ 356,142	\$ 321,952	-9.60%



TYPE A EDC FUND
EXPENDITURE BUDGET DETAIL

DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Adopted Budget	FYE 2019 Amended/2020 Adopted Change
ECONOMIC DEVELOPMENT					
200-00-5160 Dues & Subscriptions	1,210	-	-	-	0.00%
200-00-5851 EcoDev Consultant	12,250	37,350	-	-	0.00%
200-00-5860.01 Joshua St. Utilities	8,992	-	9,345	10,000	0
200-00-5920 Downtown Revital.	6,134	-	-	7,500	0
200-00-5955 Administrative	6,169	15,900	5,200	15,000	-5.66%
TOTAL ECONOMIC DEV.	\$ 34,755	\$ 53,250	\$ 14,545	\$ 32,500	-38.97%
DEBT SERVICE					
200-00-5572.01 2008 CO Bonds - Principal	75,000	80,000	80,000	80,000	0.00%
200-00-5572.02 2008 CO Bonds - Interest	7,805	4,745	4,742	1,580	-66.70%
200-00-5574.01 2018 Rev. Bonds - Princ.	-	65,000	65,000	65,000	0.00%
200-00-5574.02 2018 Rev. Bonds - Int.	31,967	75,880	75,878	74,145	-2.29%
TOTAL DEBT SERVICE	\$ 114,772	\$ 225,625	\$ 225,620	\$ 220,725	-2.17%
CAPITAL OUTLAY					
200-00-5600 Capital Outlay >5,000	1,812,972	-	-	-	0.00%
200-00-5860 Joshua St. Dev.	9,134	10,000	13,330	-	-100.00%
200-00-5851 Plum Street Design	6,569	-	5,200	-	0.00%
TOTAL CAPITAL OUTLAY	\$ 1,828,675	\$ 10,000	\$ 18,530	\$ -	-100.00%
TRANSFERS OUT					
200-02-5975 Transfer to General Fund	25,000	30,000	30,000	30,000	0.00%
200-00-5574.02 Transfer to CIP Fund	-	-	-	150,000	0.00%
TOTAL TRANSFERS OUT	\$ 25,000	\$ 30,000	\$ 30,000	\$ 180,000	500.00%
TOTAL EXPENSES	\$ 2,003,202	\$ 318,875	\$ 288,695	\$ 433,225	35.86%

5-year Sales Tax-Supported (Type A EDC) Debt Schedule (FYE 2020-2024)

**Combination Tax & Limited Pledge Revenue Certificates of Obligation
Series 2008**

Date	Principal	Interest	Total
2/1/2020	80,000	1,580.80	81,580.80
Total	80,000	1,580.80	81,580.80

(Funded purchase of land and construction of public street in Joshua Station)

**Sales Tax Revenue Bonds Taxable
Series 2018**

Date	Principal	Interest	Total
2/1/2020	65,000	37,518.25	102,518.25
8/1/2020		36,627.75	36,627.75
2/1/2021	65,000	36,627.75	101,627.75
8/1/2021		35,643.00	35,643.00
2/1/2022	70,000	35,643.00	105,643.00
8/1/2022		34,516.00	34,516.00
2/1/2023	70,000	34,516.00	104,516.00
8/1/2023		33,354.00	33,354.00
2/1/2024	75,000	33,354.00	108,354.00
8/1/2024		32,052.75	32,052.75
Total	345,000	349,852.50	694,852.50

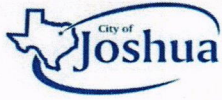
**Retires on 09/30/2039; Total Outstanding Balance as of 09/30/19 = \$2,494,739*

(Funded purchase of land for economic development purposes.)



TYPE B

**COMMUNITY DEVELOPMENT
CORPORATION**

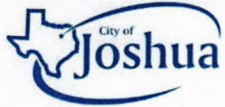


**TYPE B CDC
STATEMENT OF REVENUES & EXPENDITURES**

DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Adopted Budget	FYE 2019 Amended/2020 Adopted Change
Beginning Fund Balance	\$ 105,430	\$ 63,650	\$ 32,643	\$ 175,193	436.69%
REVENUE & OTHER SOURCES					
REVENUES					
300-4003 Sales Taxes	332,638	339,975	385,925	401,365	4.00%
300-4600 Interest	674	500	1,315	1,000	-23.95%
300-4660 Pavilion Rental Fees	1,935	2,000	1,370	1,000	-27.01%
300-4670 JBA Use Fees	17,922	18,000	13,460	15,000	11.44%
300-4901 Misc. Revenue	-	-	1,440	-	-100.00%
TOTAL REVENUES	\$ 353,169	\$ 360,475	\$ 403,510	\$ 418,365	3.68%
OTHER SOURCES					
Transfers In from Other Funds	-	-	-	-	0.00%
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES & OTHER SOURCES	\$ 353,169	\$ 360,475	\$ 403,510	\$ 418,365	3.68%
EXPENDITURES					
300-00-5160 Dues/Subscriptions	1,210	1,210	-	-	0.00%
300-00-5853 Joshua Area COC	29,500	15,000	19,000	19,000	0.00%
300-00-5920 Downtown Rev. Plan	6,134	-	-	-	0.00%
300-00-5955 Administrative	6,382	10,290	1,500	5,000	233.33%
TOTAL EXPENDITURES	\$ 43,226	\$ 26,500	\$ 20,500	\$ 24,000	17.07%
OTHER USES					
300-02-5975 Transfer Out to GF	234,235	231,970	139,885	165,250	18.13%
300-02-5976 Transfer Out to DSF	148,495	100,575	100,575	150,000	49.14%
TOTAL OTHER USES	\$ 382,730	\$ 332,545	\$ 240,460	\$ 315,250	31.10%
TOTAL EXPENDITURES & OTHER USES	\$ 425,956	\$ 359,045	\$ 260,960	\$ 339,250	30.00%
ENDING FUND BALANCE	\$ 32,643	\$ 65,080	\$ 175,193	\$ 254,308	45.16%

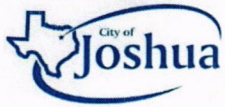


OTHER GOVERNMENTAL FUNDS:
COURT SECURITY
COURTY TECHNOLOGY
HOTEL OCCUPANCY



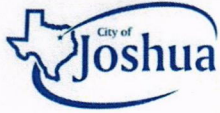
**COURT SECURITY
STATEMENT OF REVENUES & EXPENDITURES**

DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Adopted Budget	FYE 2019 Adopted/2020 Proposed Change
Beginning Fund Balance	\$ 22,789	\$ 22,109	\$ 18,439	\$ 17,919	-18.95%
REVENUE & OTHER SOURCES					
REVENUES					
Municipal Court Security Fees	4,375	3,500	3,800	4,000	14.29%
TOTAL REVENUES	\$ 4,375	\$ 3,500	\$ 3,800	\$ 4,000	14.29%
OTHER SOURCES					
Transfers In from Other Funds	-	-	-	-	0.00%
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES & OTHER SOURCES	\$ 4,375	\$ 3,500	\$ 3,800	\$ 4,000	14.29%
EXPENDITURES					
Court Bailiff	3,000	3,000	3,000	3,000	0.00%
Miscellaneous	-	-	-	-	0.00%
TOTAL EXPENDITURES	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
OTHER USES					
Transfers Out to Other Funds	5,725	-	1,500	-	0.00%
TOTAL OTHER SOURCES	\$ 5,725	\$ -	\$ 1,500	\$ -	0.00%
TOTAL EXPENDITURES & OTHER USES	\$ 8,725	\$ 3,000	\$ 4,500	\$ 3,000	0.00%
ENDING FUND BALANCE	\$ 18,439	\$ 22,609	\$ 17,739	\$ 18,919	-16.32%



**COURT TECHNOLOGY
STATEMENT OF REVENUES & EXPENDITURES**

DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Adopted Budget	FYE 2019 Amended/2020 Adopted Change
Beginning Fund Balance	\$ 304	\$ 3,304	\$ (522)	\$ 778	-76.45%
REVENUE & OTHER SOURCES					
REVENUES					
Fines & Forfeitures	5,834	5,220	5,050	5,600	7.28%
TOTAL REVENUES	\$ 5,834	\$ 5,220	\$ 5,050	\$ 5,600	7.28%
OTHER SOURCES					
Transfers In from Other Funds	5,725	-	1,500	-	0.00%
TOTAL OTHER SOURCES	\$ 5,725	\$ -	\$ 1,500	\$ -	0.00%
TOTAL REVENUES & OTHER SOURCES	\$ 11,559	\$ 5,220	\$ 6,550	\$ 5,600	7.28%
EXPENDITURES					
Wireless Tech for PD	6,894	-	-	-	0.00%
Municipal Court Software	5,491	5,500	5,500	5,500	0.00%
Miscellaneous	-	-	-	-	0.00%
TOTAL EXPENDITURES	\$ 12,385	\$ 5,500	\$ 5,500	\$ 5,500	0.00%
OTHER USES					
Transfers Out to Other Funds	-	-	-	-	0.00%
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES & OTHER USES	\$ 12,385	\$ 5,500	\$ 5,500	\$ 5,500	0.00%
ENDING FUND BALANCE	\$ (522)	\$ 3,024	\$ 528	\$ 878	-70.97%



**HOTEL OCCUPANCY TAX FUND
STATEMENT OF REVENUES & EXPENDITURES**

DESCRIPTION	FYE 2018 Audited	FYE 2019 Adopted Budget	FYE 2019 Amended Budget	FYE 2020 Adopted Budget	FYE 2019 Amended/2020 Adopted Change
Beginning Fund Balance	\$ <u>115,880</u>	\$ <u>133,880</u>	\$ <u>150,696</u>	\$ <u>190,296</u>	<u>26.28%</u>
REVENUE & OTHER SOURCES					
REVENUES					
Hotel Occupancy Tax	34,816	18,580	40,220	39,600	-1.54%
Interest	-	-	2,350	-	-100.00%
TOTAL REVENUES	\$ <u>34,816</u>	\$ <u>18,580</u>	\$ <u>42,570</u>	\$ <u>39,600</u>	<u>-6.98%</u>
OTHER SOURCES					
Transfers In from Other Funds	-	-	-	-	0.00%
TOTAL OTHER SOURCES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	<u>0.00%</u>
TOTAL REVENUES & OTHER SOURCES	\$ <u>34,816</u>	\$ <u>18,580</u>	\$ <u>42,570</u>	\$ <u>39,600</u>	<u>-6.98%</u>
EXPENDITURES					
Miscellaneous	-	-	-	-	0.00%
TOTAL EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	<u>0.00%</u>
OTHER USES					
Transfers Out to Other Funds	-	-	-	-	0.00%
TOTAL OTHER SOURCES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	<u>0.00%</u>
TOTAL EXPENDITURES & OTHER USES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	<u>0.00%</u>
ENDING FUND BALANCE	\$ <u>150,696</u>	\$ <u>152,460</u>	\$ <u>193,266</u>	\$ <u>229,896</u>	<u>18.95%</u>