



August 2, 2018

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 proposed annual budget for the fiscal for beginning October 1, 2018, is presented for your consideration. 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 operating funds totaling \$3.77M.

The FY 2018-2019 budget is balanced with the use of fund balances from prior years.

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 significantly over FY 2018 values by 11.85%. It is proposed that the Property Tax rate remain at \$0.77527/\$100 of assessed valuation in FY 2019.

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 52% of the budgeted FY 2019 revenues. Total Property Taxes revenues in FY 2019 are expected to increase 7.21% from the prior year. The Proposed Tax Rate dedicated to general operations is \$0.534759/\$100 assessed valuation and the rate dedicated to debt service is \$0.240511/\$100.

Sales Taxes

The annual revenue generated by this source is the product of the city's local sales tax rate of \$0.005. Sales taxes are the second largest source of revenue for the General Fund, representing 17% of the budgeted FY 2019 revenues and, when combined with Property Taxes, fund over 70% of all General Fund expenditures. The city continues to experience considerable growth that has contributed to a stable year-to-year increase of sales tax revenue since FY 2017. This growth has resulted in increase of almost 3% above budgeted amounts for FYE 2018 and is expected to continue at a reasonable pace in FY 2019 of at least 2%.

General Fund Expenditures

General Fund expenditures for FY 2019, including Transfers, are expected to total \$3.77M. This represents an overall increase of 2.7% compared to expenditures for the previous year. The increase is predominantly due to the addition of personnel in the Building & Code Compliance department (Building Inspector) to facilitate the review and inspection process of residential and commercial development that has increased over the last year and to account for new fees levied by the Johnson County Commissioner's Court for dispatch services provided to the Joshua Police Department by the Johnson County Sheriff's Office. 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 and for infrastructure projects and debt service within the City's Tax Increment Finance District #1.

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 \$918,765, including Transfers In, and Expenditures of \$918,765.

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 \$554,945, including Transfers in. Expenditures are projected to be \$554,945. It is the goal of the City to pursue savings and Transfers any and all savings in fleet maintenance in any 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 \$336,950. Expenditures budgeted for FY 2019 include Business Development, capital improvements, debt service and Transfers Out totaling \$318,875.

The budget for the Type B EDC provides revenues of \$357,210. Expenditures budgeted for FY 2019 include Business Development, park construction, operation and maintenance, and Transfers totaling \$357,310.

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 \$8,720 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 \$18,580 with expenditures of \$0.

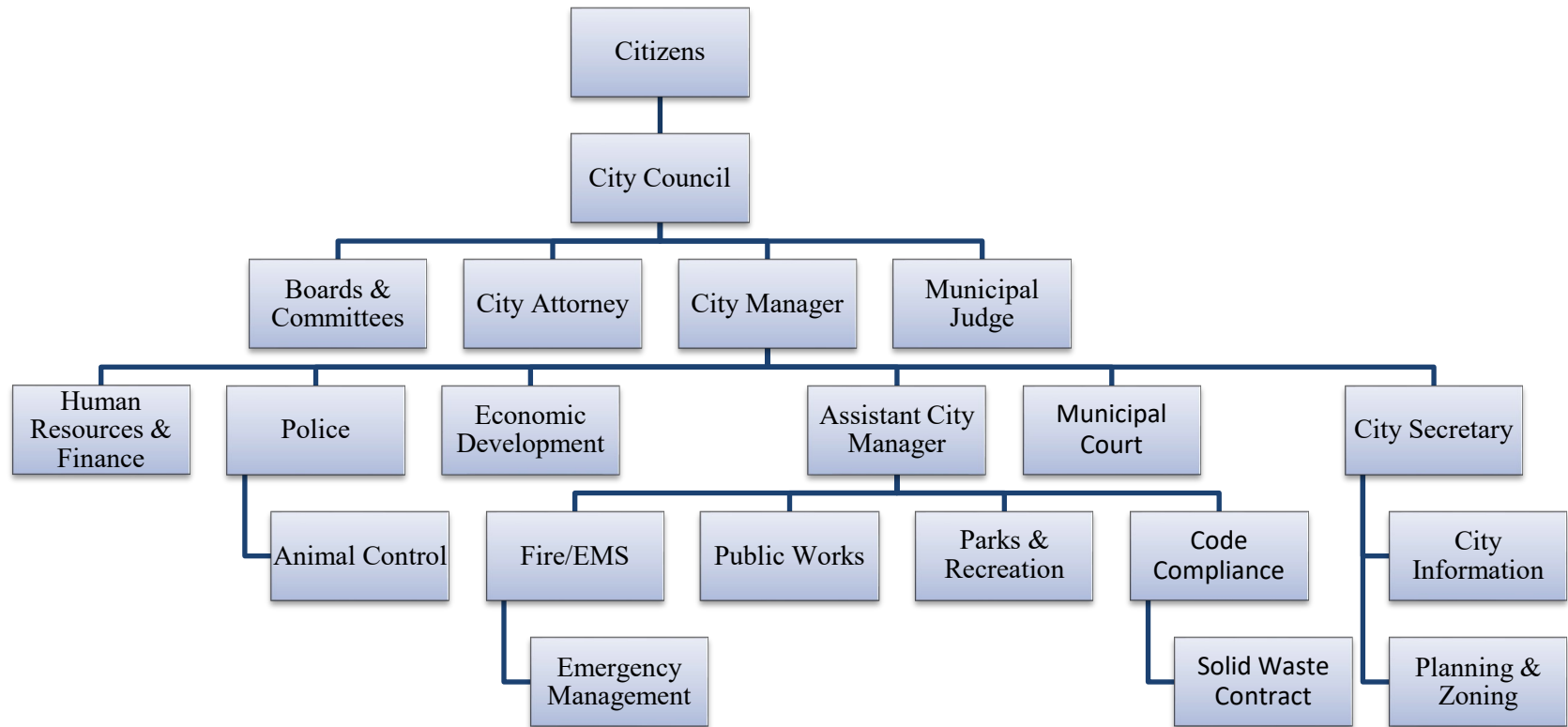
SUMMARY & ACKNOWLEDGMENTS

The FY 2018-2019 Proposed 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

STRATEGIC PLAN

FY 2015-2019

October 1, 2014

City of Joshua, Texas

Strategic Plan Definitions and Process

FY 2015-2019

Vision Statement

Joshua is the Community of Choice in North Central Texas, providing an Exceptional Quality of Life.

Mission Statement

Enhance Joshua's quality of life through visionary leadership that preserves its character while planning for its future.

Four Goal Categories

- 1.) Governance
- 2.) Public Safety
- 3.) Quality of Life
- 4.) Economic Development

Outcome Statements

- A. Promote a Positive City Identity.
- B. Promote Professional, Responsive and Financially Responsible City Services.
- C. Enhance Public Safety and Infrastructure.
- D. Promote Family-Oriented. Planned Community Growth.
- E. Plan for Quality Development, Business Diversity and Revitalization.
- F. Enhance Communications, Education and Involvement.

Reoccurring Prioritization Process

This plan is a living document that is driven by flexible long term goals. The City Council is committed to reviewing long term goals every two years to create an updated list, looking out five years into the future. During each review, the City Council establishes priorities of Action under each Goal Category. For the FYE 2015-2019 period, these priorities are (in order): Economic Development, Quality of Life, Public Safety and Infrastructure and Governance. The detailed table that follows recognizes this prioritization and sets forth a timetable to achieve each objective. The table includes:

- Goal Category
- Goal
- Objective
- Project Fiscal Year
- Funding Source
- Responsible Department(s)

CITY OF JOSHUA, TX - FY 2015-2019 STRATEGIC PLAN GOALS

GOAL CATEGORY	GOAL	OBJECTIVE	FYE	FUNDING SOURCE	STATUS	DEPT
Economic Development	Development of Joshua Station and TIF	Park & Ride design and construction	2016	Type A	Complete	ADMIN (CM,ACM)
		Site plan/Platting for multi-family residential	2016	N/A	Complete	
		Site Plan/Platting for pad sites	2017	N/A	TBD	
		Design of Plum Street	2016	N/A	Project tabled indefinitely	
		Construction of Plum Street	2017	N/A	Project tabled indefinitely	
	Plan to revitalize downtown area	Develop downtown revitalization master plan	2017-2018	Type A, B	Complete	ADMIN (CM,ACM)
	Plan for economic development	Ongoing regular updates of demographics and economic development sites	2019	Type A, B	Ongoing; EcoDev consultant	ADMIN (CM)
		Identify target retailers and developers	2019	N/A	Ongoing; Finalizing EcoDev Agreement for current project	
		Plan for developer and retailer tours	2019	N/A	Ongoing; EcoDev consultant	
		Action plan for recruitment	2016	N/A	Ongoing	
Create measures for economic development success		2017	N/A	See above.		
Quality of Life	Continue implementation of Parks Master Plan	Identify land for additional park and recreation facilities as outlined in Parks Master Plan	2017	N/A	Ongoing	ADMIN (ACM)
		Update Park Master Plan	2017	Type B	Complete	
		Develop plans for build out of park land	2019	Type B	Ongoing	
		Identify and seek funding for land acquisition and construction to continue implementation	2019	Type B, Grants	Ongoing	
	Promote a positive City image with Revitalization and Beautification of HWY 174 Corridor	Develop plan for target areas based on UTA study	2015	GF, Type B, Grants	Complete	ADMIN (CM, ACM)
		Prepare for grant opportunities	2019	Grants	Ongoing	
		Initiate working group with Cities of Burleson & Cleburne for joint plan	2017	N/A	TBD	
	Transportation advocacy (roads & rail)	Explore options for initiating Ft. Worth Transportation Authority service in the area	2019	N/A	Ongoing	ADMIN, Mayor
		Initiate rail working group to explore options for commuter rail service	2015	N/A	GJCTC est.; meeting regularly	
		Funding through legislature for rail & road upgrades	TBD	TBD	TBD	

GOAL CATEGORY	GOAL	OBJECTIVE	FYE	FUNDING SOURCE	STATUS	DEPT
Public Safety & Infrastructure	Continue implementation of drainage plan and explore additional funding mechanisms	Identify projects from 2008 study	2016	N/A	Complete	ADMIN (CM, ACM, CE)
		Create plan for and identify funding for next projects	2016	2009 Bond	Complete	
	Update City Emergency Management Plan	Review current plan for necessary updates	2016	N/A	Complete	ADMIN (ACM), FIRE, PD
		Draft updates to the plan; Present to City Council for consideration	2016	N/A	Complete	
		Implement updates to the plan and conduct disaster drill based on new plan	2019	N/A	Fall 2018	
Governance	Annexation	Develop annexation plan for areas already in ETJ	2015	N/A	Complete	ADMIN (CM, CS)
		Conduct analysis of adding additional area to ETJ	2015	N/A	Complete	
		Work with City of Cleburne in boundary issues in the south; Inquire with City of Burleson about additional areas to east of the City; Finalize boundary and ETJ with Cities of Cleburne and Burleson; Map of final boundaries; Approval from all City Councils	2015	GF	Complete	
		Annex additional territories (3-year plan; 1 possible annexation per year)	2018	GF	Complete	
	Update City's Comprehensive Plan to include Future Land Use and Thoroughfare Plan	Outline process for update	2015	GF	Complete	ADMIN (CM, CS)
		Estimates of Cost for budget	2015	GF	Complete	
		Include in FY2015-2016 budget proposal	2016	GF	Complete	
		Initiate update process	2016	GF	Complete	
	Review staffing levels in police, public works, building/code compliance and parks departments	Assess current and near future service demand in each department	2019	N/A	Ongoing	ALL DEPTS
		Assess workload of employees and impact on service delivery	2019	N/A	Ongoing	
		Develop staffing recommendations for each department	2018	GF, Type B	Complete	
Update City Zoning Ordinance and Map (if necessary)	To be determined following update of Comprehensive Land plan	2020	GF	Subdivision Ordinance Updated; Zoning Ordinance TBD	ADMIN (CS)	

**City of Joshua
FY 2018-2019 Budget
Property Tax Revenue**

2018 Estimated Total Tax Base*:	\$ 320,401,649
FY2018-2019 M&O Tax Rate:	\$ 0.535015
FY2018-2019 Debt Tax Rate:	\$ 0.240255
FY2018-2019 Total Tax Rate:	\$ 0.775270
FY2018-2019 Tax Levy:	\$ 2,483,980
Projected FY2018-2019 Tax Revenue: (99% of Tax Levy)	\$ 2,459,145

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

FY2018-2019 Effective Tax Rate:	\$ 0.759043
FY2018-2019 Rollback Tax Rate:	\$ 0.785777
FY2018-2019 M&O Rollback Tax Rate:	\$ 0.545524

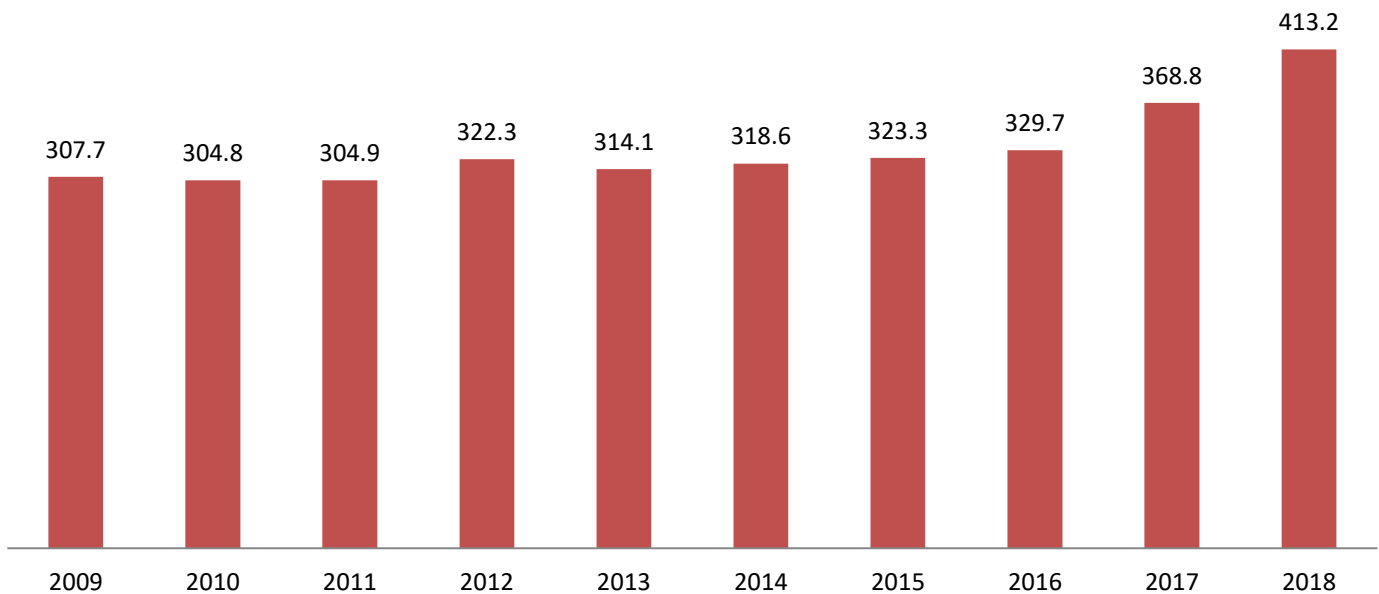
**Property Taxes Levies and Collections
General Fund Operations
Five-Year Analysis**

Fiscal Year Ending	Adopted Tax Rate	Municipal Levy October 1	Total Tax Collections	Ratio of Total Collections to Current Tax Levy
2013	\$ 0.685270	1,572,752	1,549,148	98%
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	TBD	TBD

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

<u>Fiscal Year</u>	<u>Real Property Assessed Value</u>	<u>Personal Property Assessed Value</u>	<u>Mineral Rights Assessed Value</u>	<u>Exemptions</u>	<u>Total Taxable Value</u>	<u>% Increase/Decrease</u>
2009	269,289,305	22,708,783	26,956,825	(11,300,280)	307,654,633	14.80%
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	356,085,092	34,371,413	3,477,349	(19,290,003)	413,223,857	12.06%
					10-YR AVG	4.59%

Assessed Value of Taxable Property (in Millions)



ALL FUNDS - STATEMENT OF REVENUES & EXPENDITURES

Proposed FYE 2018-2019 Budget

	General Fund	Debt Service Fund	Capital Improvements Fund	Special Revenue Funds	Proposed FYE 2019	Projected FYE 2018	Audited FYE 2017
REVENUES	\$						
Property Taxes	2,071,925	769,780	-	-	2,841,705	2,609,595	2,438,274
Sales Taxes	679,945	-	-	679,950	1,359,895	1,326,720	1,311,259
Hotel Occupancy Taxes	-	-	-	18,580	18,580	18,000	34,936
Mixed Beverage Taxes	400	-	-	-	400	300	390
Fire District Taxes	141,000	-	-	-	141,000	175,000	157,917
Franchise Fees	349,235	-	-	-	349,235	339,570	321,034
Fines & Forfeitures	148,525	-	-	8,720	157,245	152,020	153,125
Licenses, Permits & Fees	244,955	-	-	-	244,955	232,935	339,158
Grants & Contributions	2,000	-	-	-	2,000	225,325	102,510
Investment Earnings	2,000	-	2,000	750	4,750	4,250	3,534
Miscellaneous Revenue	68,430	-	-	20,000	88,430	111,850	82,849
Total Revenues	\$ 3,708,415	769,780	2,000	728,000	5,208,195	5,195,565	4,944,986
EXPENDITURES	\$						
General Government	901,310	-	-	-	901,310	909,657	867,270
Police	1,133,465	-	-	-	1,133,465	1,056,919	995,829
Public Works	683,725	-	-	-	683,725	591,462	562,452
Municipal Court	155,200	-	-	8,500	163,700	159,825	153,088
Development Services	284,945	-	-	-	284,945	227,065	267,980
Animal Control	160,400	-	-	-	160,400	145,160	156,400
Fire Department	415,030	-	-	-	415,030	384,930	380,036
Economic Development	-	-	-	79,750	79,750	71,100	133,145
Debt Service	121,310	918,765	-	225,625	1,265,700	1,069,697	1,149,332
Capital Expenditures	72,130	-	199,115	-	271,245	2,165,630	262,110
Total Expenditures	\$ 3,927,515	918,765	199,115	313,875	5,359,270	6,781,445	4,927,642
OTHER USES	\$						
Proceeds from issuance of long-term debt	-	-	-	-	-	1,874,620	-
Transfers In	261,970	100,575	199,115	-	561,660	402,475	610,763
Transfers Out	(199,115)	-	-	(362,745)	(561,860)	(402,475)	(610,763)
Total Other Uses	62,855	100,575	199,115	(362,745)	(200)	1,874,620	-
NET SURPLUS (LOSS)	(156,245)	(48,410)	2,000	51,380	(151,275)	288,740	17,344

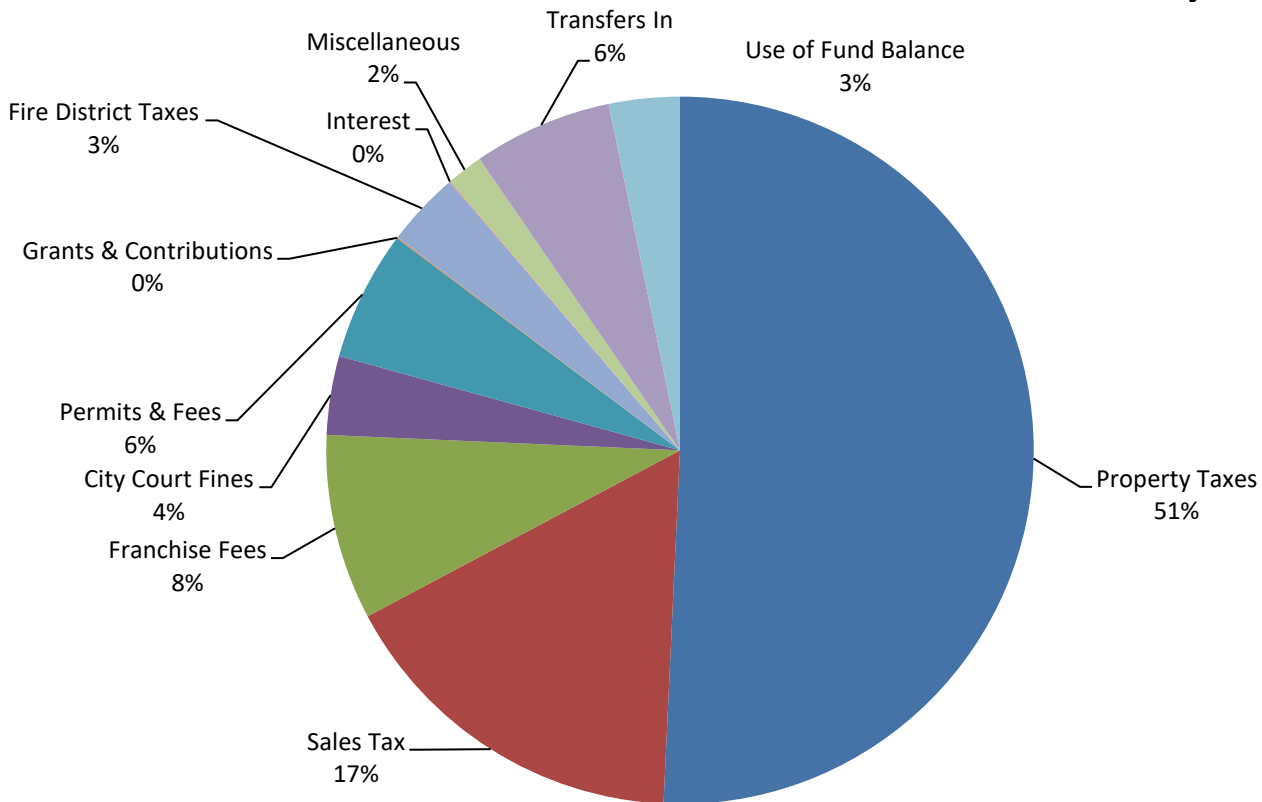
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GENERAL FUND	Adopted			
	Audited FY 2017	Budget FY 2018	Projected FYE 2018	Proposed FY 2019
REVENUES				
Property Taxes	\$ 1,670,114	\$ 1,846,275	\$ 1,846,275	\$ 2,071,925
City Sales Taxes	660,209	645,300	663,360	679,945
Franchise Taxes	321,034	318,980	339,570	349,235
Mixed Beverage Tax	390	500	300	400
ESD Funding	157,917	175,000	175,000	141,000
Permits/Fees	286,663	114,175	185,000	188,000
Gas Well Fees	32,645	35,000	30,600	35,000
Fines/Court Fees	145,134	200,000	142,400	148,525
Rabies Vouchers	640	1,200	960	1,000
Utility Penalties	6,034	6,000	6,000	6,355
Utility Admin Fee	13,176	13,000	10,375	14,600
Donations	3,340	2,000	200	2,000
Grants	1,975	-	6,800	-
Interest Income	2,094	2,000	1,650	2,000
Miscellaneous Income	65,514	45,000	91,850	68,430
TOTAL REVENUES	<u>3,366,879</u>	<u>3,404,430</u>	<u>3,500,340</u>	<u>3,708,415</u>
EXPENDITURES				
General Government	\$ 867,270	\$ 846,780	\$ 909,657	\$ 901,310
Police	995,829	1,104,355	1,056,919	1,133,465
Public Works	562,452	646,600	591,462	683,725
Municipal Court	133,710	157,795	146,525	155,200
Development Services	267,980	245,370	227,065	284,945
Animal Control	156,400	153,355	145,160	160,400
Fire	380,036	403,385	384,930	415,030
Debt Service	66,381	43,110	43,110	121,310
Capital Outlay	-	91,490	74,420	72,130
TOTAL EXPENDITURES	<u>3,430,058</u>	<u>3,692,240</u>	<u>3,579,248</u>	<u>3,927,515</u>
EXCESS (DEFICIT) REVENUES OVER APPROPRIATIONS				
	<u>(63,179)</u>	<u>(287,810)</u>	<u>(78,908)</u>	<u>(219,100)</u>
OTHER USES				
Transfers In	292,573	266,985	225,765	261,970
Transfers Out	<u>(172,800)</u>	<u>(27,500)</u>	<u>(26,715)</u>	<u>(199,115)</u>
TOTAL OTHER USES	<u>119,773</u>	<u>239,485</u>	<u>199,050</u>	<u>62,855</u>
NET SURPLUS (LOSS)	<u>56,594</u>	<u>(48,325)</u>	<u>120,142</u>	<u>(156,245)</u>
BEGINNING FUND BALANCE	<u>1,518,027</u>	<u>1,285,442</u>	<u>1,529,273</u>	<u>1,649,415</u>
PRIOR PERIOD ADJUSTMENT	<u>(45,348)</u>	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>1,529,273</u>	<u>1,237,117</u>	<u>1,649,415</u>	<u>1,493,170</u>

GENERAL FUND - SUMMARY OF REVENUES

	Audited FY 2017	Adopted Budget FY 2018	Projected FYE 2018	Proposed Budget FY 2019
REVENUES				
Property Taxes	\$ 1,670,114	\$ 1,846,275	\$ 1,846,275	\$ 2,092,855
Sales Tax	660,209	645,300	663,360	679,945
Franchise Taxes	321,034	318,980	339,570	349,235
Mixed Beverage Taxes	390	500	300	400
ESD Funding	157,917	175,000	175,000	141,000
City Court Fines	145,134	200,000	142,400	148,525
Permits & Fees	339,158	169,375	232,935	244,955
Grants & Contributions	5,315	2,000	7,000	2,000
Interest	2,094	2,000	1,650	2,000
Miscellaneous	65,514	45,000	91,850	68,430
Transfers In	292,573	266,985	225,765	262,170
Use of Fund Balance	45,348	48,325	-	133,405
TOTAL REVENUES	<u>3,704,800</u>	<u>3,719,740</u>	<u>3,726,105</u>	<u>4,124,920</u>

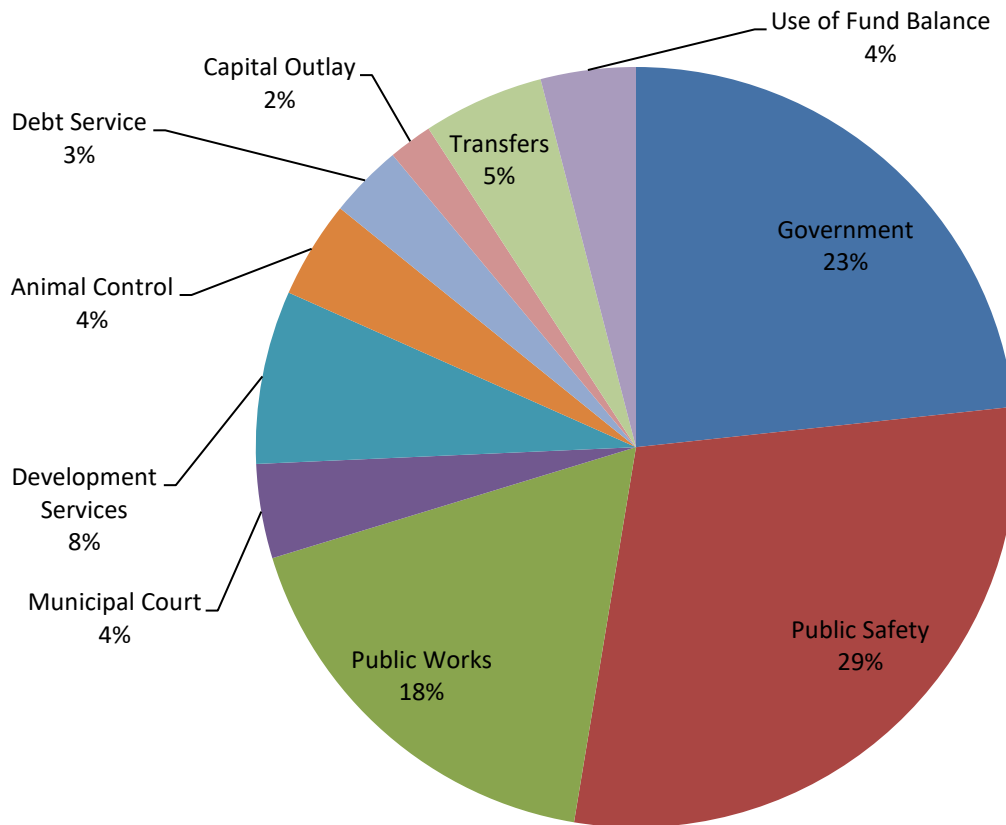
FY 2019: Revenues by Source



GENERAL FUND - SUMMARY OF EXPENDITURES

	Audited FY 2017	Adopted Budget FY 2018	Projected FYE 2018	Proposed Budget FY 2019
EXPENDITURES				
General Government	\$ 867,270	\$ 846,780	\$ 909,657	\$ 901,310
Police	995,829	1,104,355	1,056,919	1,133,465
Public Works	562,452	646,600	591,462	683,725
Municipal Court	133,170	157,795	146,525	155,200
Development Services	267,980	245,370	227,065	284,945
Animal Control	156,400	153,355	145,160	160,400
Fire	380,036	403,385	384,930	415,030
Debt Service	66,381	43,110	43,110	121,310
Capital Outlay	-	91,490	74,420	72,130
Transfers Out	172,800	27,500	26,715	199,115
TOTAL EXPENDITURES	3,602,318	3,719,740	3,605,963	4,126,630

FY 2019: Expenditures by Department/Use



COMMUNITY SERVICES	Audited FY 2017	Adopted Budget FY 2018	Projected FYE 2018	Proposed Budget FY 2019
EXPENDITURES				
CS Street Lights	37,666	40,000	38,095	40,000
CS Holiday Events	17,660	8,500	16,420	20,000
CS Library Operating Expense	18,000	21,265	21,265	21,265
CS McPherson House Expenditure	1,705	1,800	1,600	1,800
CS Cle-Tran	5,429	5,430	5,430	5,430
CS Clean-up & Recycling	7,902	6,000	7,030	7,200
CS Quarterly City Newsletter	13,577	13,500	15,050	14,800
CS Crud Cruiser	282	-	-	-
TOTAL EXPENDITURES	102,221	96,495	104,890	110,495

NONDEPARTMENTAL	Audited FY 2017	Adopted Budget FY 2018	Projected FYE 2018	Proposed Budget FY 2019
EXPENDITURES				
ND Dues & Subscriptions	2,794	4,000	3,130	3,200
ND Legal Services	42,380	60,000	61,240	52,800
ND Ordinance Codification	2,555	1,200	1,200	2,000
ND Central Appraisal District	34,896	38,300	37,670	38,760
ND County Assessor - Collector	7,135	15,975	5,180	9,000
ND Debt Service & Reports	3,450	4,000	3,815	4,000
ND Liability Insurance	22,645	22,600	22,770	23,000
ND Property Insurance	22,929	21,970	24,365	24,390
ND Unrestricted Reserves	5,531	-	11,270	-
ND Technology Replacements	15,029	-	6,025	-
TOTAL EXPENDITURES	159,344	168,045	176,665	157,150

MAYOR & COUNCIL	Audited FY 2017	Adopted Budget FY 2018	Projected FYE 2018	Proposed Budget FY 2019
EXPENDITURES				
M/C Expense Reimbursement	-	175	175	175
M/C Training & Travel	1,532	1,000	2,265	2,500
M/C Dues/Memberships	50	50	50	50
M/C Office Supplies	-	50	60	50
M/C Events & Awards	2,444	1,590	805	1,000
TOTAL EXPENDITURES	4,026	2,865	3,355	3,775

ADMINISTRATION	Audited FY 2017	Adopted Budget FY 2018	Projected FYE 2018	Proposed FY 2019
EXPENDITURES				
AD Salaries	333,834	347,810	349,867	387,840
AD Workman's Comp	887	910	910	890
AD Longevity Pay	1,160	1,520	1,520	3,515
AD Payroll Taxes	4,706	6,105	6,075	6,650
AD Benefits	45,156	62,770	62,770	60,540
AD TMRS	16,889	19,810	21,530	23,680
AD Training & Travel	4,502	9,000	7,230	9,075
AD Dues/Memberships	2,350	2,500	2,380	2,500
AD Surety Bonds	200	200	200	200
AD Reference Materials	-	500	200	500
AD Office Supplies	3,247	3,000	4,595	4,050
AD Printing	515	1,200	675	750
AD Postage	1,787	2,000	1,920	2,000
AD Election Expenses	2,107	2,000	3,950	4,000
AD Office Equip & Furniture	-	2,200	7,350	6,500
AD Building Repair & Maint	70,445	12,500	18,810	14,500
AD Office Equip Repair & Maint	10,370	10,000	11,175	11,270
AD IT Services	3,831	5,000	4,905	5,000
AD Accounting & Audit Expenses	41,000	35,000	26,000	26,000
AD Contract Services	4,203	4,000	2,910	4,650
AD Service Agreements	-	1,100	1,100	-
AD Citizen Request Management	1,620	1,685	1,685	-
AD Software Maintenance	37,143	30,000	35,960	18,275
AD Electronic Records Mgmt Software	6,333	6,000	530	-
AD Utilities	21,097	20,000	25,220	25,000
AD Miscellaneous	1,731	500	1,780	2,000
AD Publishing & Filing Fees	8,589	10,000	6,995	10,000
AD Engineering Service	42,670	33,560	66,780	65,000
AD Planning	11,528	10,000	28,615	20,000
AD Gas Well Inspection	26,000	35,000	26,000	26,000
TOTAL EXPENDITURES	703,900	675,870	729,637	740,385

POLICE DEPARTMENT	Audited FY	Adopted	Projected	Proposed FY
	2017	Budget FY 2018	FYE 2018	2019
EXPENDITURES				
PD Salaries	659,888	745,145	714,295	763,575
PD Overtime	33,945	25,000	25,450	25,000
PD Workman's Comp	15,728	17,020	17,020	17,350
PD Longevity Pay	4,820	3,745	3,745	6,805
PD Payroll Taxes	10,422	14,590	13,620	13,965
PD Benefits	74,075	93,540	84,270	95,620
PD TMRS	35,421	42,465	43,847	48,125
PD Training & Travel	10,795	7,950	9,290	8,000
PD Dues/Memberships	580	755	725	1,085
PD Surety Bonds	100	100	100	100
PD Citizens Police Academy	-	1,000	470	1,000
PD Uniforms	6,365	3,515	4,547	5,000
PD Law Enforcement Supplies	6,048	4,300	2,465	4,500
PD Criminal Investigation	11,195	8,100	6,530	5,500
PD Awards/Medals/Badges	65	150	460	150
PD Public Relations	168	-	-	-
PD Office Supplies	2,524	2,750	2,710	2,750
PD Postage & Shipping	347	500	700	500
PD Equipment & Furniture	889	1,000	1,955	1,000
PD Vests/Safety Equipment	6,911	3,600	3,745	3,000
PD Vehicle R&M	14,377	14,400	12,065	15,000
PD Fuel, Oil & Service	18,398	22,000	19,275	20,000
PD Equipment R&M	661	1,750	450	1,000
PD Building R&M	15,068	17,000	15,875	14,000
PD Copier Support	6,090	6,500	6,550	5,800
PD IT Services	6,522	4,300	6,340	6,000
PD Service Agreements	23,627	27,060	27,060	26,940
PD Reporting System	13,539	16,000	16,000	16,500
PD Capital Outlay >\$5,000	-	5,100	5,100	43,000
PD Capital Outlay <\$5,000	-	-	-	-
PD Principal Expense	23,614	21,300	21,300	8,000
PD Interest Expense	1,360	390	390	1,600
PD Utilities	12,431	13,870	11,720	19,000
PD Cell Phones	4,775	6,000	5,085	5,800
PD Miscellaneous	55	250	555	400
TOTAL EXPENDITURES	1,020,803	1,131,145	1,083,709	1,186,065

PUBLIC WORKS	Audited FY	Adopted	projected	Proposed
	2017	Budget FY 2018	FYE 2018	Budget FY 2019
EXPENDITURES				
PW Salaries	124,002	152,295	141,940	156,855
PW Overtime	550	2,500	2,500	2,500
PW Workman's Comp	8,551	8,810	8,810	8,555
PW Longevity Pay	420	500	500	620
PW Payroll Taxes	1,942	3,465	2,865	3,130
PW Benefits	19,655	31,200	27,585	31,875
PW TMRS	6,331	8,665	8,750	9,680
PW Training & Travel	659	1,600	1,305	1,600
PW Uniforms	5,325	10,300	5,855	7,825
PW Office Supplies	134	400	200	400
PW Equipment Rental	798	4,500	4,500	1,300
PW Street Supplies & Materials	104,363	156,735	114,190	156,735
PW Vehicle R&M	12,045	12,670	11,230	42,670
PW Fuel, Oil & Service	9,276	9,230	12,960	13,610
PW Equipment R&M	36,607	17,060	29,730	25,000
PW Building R&M	5,355	6,000	4,880	5,500
PW Sign R&M	3,352	4,000	3,835	4,000
PW Minor Tools	438	450	140	500
PW Office Equipment R&M	-	700	175	200
PW IT Services	1,277	1,200	1,230	1,200
PW Contract Services	1,196	11,000	11,000	11,000
PW Capital Outlay >\$5,000	-	50,045	48,140	18,129
PW Capital Outlay <\$5,000	-	-	-	-
PW Principal Expense	27,824	8,550	8,550	99,465
PW Interest Expense	1,343	625	625	-
PW Utilities	5,655	9,200	5,755	6,500
PW Gas	-	2,000	-	-
PW Cell Phones	981	800	1,500	1,500
TOTAL EXPENDITURES	378,079	514,500	458,750	610,349

MUNICIPAL COURT	Audited FY 2017	Adopted Budget FY 2018	Projected FYE 2018	Proposed Budget FY 2019
EXPENDITURES				
MC Salaries	72,166	72,525	72,525	74,280
MC Overtime	356	800	585	600
MC Workman's Comp	175	180	180	175
MC Longevity Pay	708	815	815	1,610
MC Payroll Taxes	1,165	1,480	1,365	1,440
MC Benefits	11,803	12,480	10,580	12,750
MC TMRS	3,642	4,160	4,330	4,640
MC Training & Travel	1,084	1,500	2,480	2,000
MC Dues & Memberships	-	100	100	100
MC Surety Bond	200	100	100	200
MC Office Supplies	165	150	250	150
MC Printing	669	800	300	800
MC Postage	967	1,560	1,000	1,560
MC Office Equipment & Supplies	1,596	1,500	1,200	1,500
MC IT Services	1,061	1,075	1,075	1,075
MC Legal	7,290	17,920	17,920	17,920
MC Judge Contract Services	26,400	26,400	26,400	26,400
MC Warrant Collection Fee	3,300	4,090	1,870	2,500
MC Warrant Entry Fees	963	10,000	3,400	5,500
MC Jury Duty	-	100	50	-
MC Warrant Roundup	-	60	-	-
TOTAL EXPENDITURES	<u>133,710</u>	<u>157,795</u>	<u>146,525</u>	<u>155,200</u>

BUILDING & CODE COMPLIANCE	Audited FY 2017	Adopted Budget FY 2018	Projected FYE 2018	Proposed Budget FY 2019
EXPENDITURES				
B/CC Salaries	62,605	63,025	56,870	117,035
B/CC Overtime	81	500	-	500
B/CC Workman's Comp	568	280	280	480
B/CC Longevity Pay	440	540	540	795
B/CC Payroll Taxes	925	1,550	1,200	2,205
B/CC Benefits	11,796	12,480	9,570	19,125
B/CC TMRS	3,180	3,605	3,155	7,160
B/CC Training & Travel	-	700	565	1,200
B/CC Dues & Memberships	130	200	130	150
B/CC Uniforms	100	100	300	400
B/CC Office Supplies	879	685	640	700
B/CC Printing	473	700	585	500
B/CC Postage	1,515	2,100	980	1,200
B/CC Office Equipment & Supplies	836	950	830	850
B/CC Vehicle R&M	42	1,200	70	150
B/CC Fuel, Oil & Service	738	700	985	1,000
B/CC Building R&M	2,288	3,200	2,450	2,500
B/CC IT Services	1,181	1,200	1,210	1,200
B/CC Code Enforcement Software	7,250	5,000	6,125	6,200
B/CC Contract Services	61,000	40,000	30,670	4,000
B/CC Nuisance Abatement	-	-	-	-
B/CC Capital Outlay >\$5,000	4,285	4,560	1,600	2,000
B/CC Utilities	3,845	4,300	2,030	3,200
B/CC Cell Phone	1,602	800	1,390	1,400
B/CC Property Liens	-	500	-	500
TOTAL EXPENDITURES	<u>165,759</u>	<u>148,875</u>	<u>122,175</u>	<u>174,450</u>

ANIMAL CONTROL	Audited	Adopted	Projected	Proposed
	FY 2017	Budget	FYE 2018	Budget
	<u>FY 2017</u>	<u>FY 2018</u>	<u>FYE 2018</u>	<u>FY 2019</u>
EXPENDITURES				
AC Salaries	74,688	78,545	75,405	77,260
AC Overtime	1,770	2,000	1,445	2,000
AC Workman's Comp	2,251	2,320	2,320	2,480
AC Longevity Pay	864	960	960	2,115
AC Payroll Taxes	1,120	1,780	1,450	1,670
AC Benefits	11,820	12,480	11,735	12,750
AC TMRS	3,435	4,510	4,115	4,675
AC Training & Travel	1,036	2,000	1,700	2,100
AC Dues & Memberships	-	100	100	100
AC Surety Bonds	-	200	200	200
AC Reference Materials	-	100	100	-
AC Uniforms	1,110	100	100	1,000
AC Office Supplies	874	725	710	900
AC Postage	261	1,000	545	750
AC Office Equipment & Supplies	2,422	250	190	-
AC Micro Chips	3,497	-	-	3,000
AC Medical Supplies	6,149	1,155	2,195	3,000
AC Rabies Vouchers	225	650	170	300
AC Vehicle R&M	3,980	2,000	2,885	2,000
AC Fuel, Oil & Service	1,522	1,500	1,695	1,700
AC Equipment R&M	199	1,000	135	1,000
AC Building R&M	12,184	11,580	12,095	13,000
AC Animal Food	3,358	3,200	2,560	3,600
AC IT Services	3,491	4,000	3,705	4,000
AC Contract Services	1,775	3,500	1,880	2,000
AC Professional Services	3,354	2,500	2,360	3,500
AC Capital Outlay >\$5,000	-	-	-	-
AC Utilities	14,381	14,000	13,325	14,000
AC Cell Phone	600	1,200	1,005	1,300
TOTAL EXPENDITURES	<u>156,366</u>	<u>153,355</u>	<u>145,085</u>	<u>160,400</u>

FIRE DEPARTMENT	Audited FY 2017	Adopted Budget FY 2018	Projected FYE 2018	Proposed Budget FY 2019
EXPENDITURES				
FD Salaries	154,951	159,940	159,940	162,115
FD Workman's Comp	6,545	7,270	7,270	7,365
FD Longevity Pay	572	570	570	1,330
FD Payroll Taxes	2,217	3,160	2,820	2,860
FD Benefits	15,639	18,720	16,510	19,125
FD TMRS	7,836	9,105	9,300	9,890
FD Training & Travel	5,244	7,400	5,440	14,500
FD Dues/Memberships	1,711	4,000	2,625	3,500
FD Incentive	23,040	21,940	11,855	18,000
FD Staff Immunizations	2,313	2,390	2,205	3,000
FD Insurance (VFIS)	5,199	5,400	4,950	5,600
FD Uniforms	1,251	2,000	1,560	2,000
FD Awards	875	2,500	3,600	1,500
FD Office Supplies	213	1,500	955	1,000
FD Postage	55	275	40	100
FD Radios & Mics	-	755	4,325	1,000
FD EMS Supplies	12,028	8,850	6,700	10,000
FD Fire Fighting Supplies	7,653	4,000	4,750	5,000
FD Personal Protective Equipmen	21,844	20,000	24,600	22,300
FD Fire Prevention Program	440	2,000	485	1,000
FD Vehicle R&M	24,408	23,880	28,550	25,630
FD Fuel, Oil & Service	7,384	7,200	8,305	8,000
FD Equipment R&M	2,440	3,000	610	2,250
FD Radio/Pagers R&M	-	950	-	-
FD Building R&M	8,862	9,040	9,460	9,000
FD Office Equipment R&M	6,413	6,000	3,160	6,000
FD IT Services	4,425	4,195	4,635	4,500
FD Contract Services	9,657	11,000	11,000	14,480
FD Capital Outlay >\$5,000	-	10,680	10,680	-
FD Capital Outlay <\$5,000	-	-	-	-
FD Principal Expense	10,563	11,000	11,000	11,400
FD Interest Expense	1,677	1,245	1,245	845
FD Utilities	26,636	32,685	28,720	29,685
FD Cell Phones	1,304	2,700	3,990	4,000
FD Emergency Management	18,881	20,960	15,720	20,000
FD Miscellaneous	-	-	280	300
TOTAL EXPENDITURES	392,276	426,310	407,855	427,275

PARKS & RECREATION	Audited	Amended	Projected	Proposed
	FY 2017	Budget FY	FYE 2018	Budget FY
		2018		2019
EXPENDITURES				
PK Salaries	81,047	69,800	56,972	58,685
PK Overtime	2,518	2,310	2,790	2,310
PK Workman's Comp	1,928	1,990	1,990	1,930
PK Longevity Pay	696	245	245	770
PK Payroll Taxes	1,333	1,850	1,190	1,220
PK Benefits	14,631	12,480	11,765	12,750
PK TMRS	4,521	3,975	3,850	3,740
PK Training & Travel	-	750	-	500
PK Uniforms	2,725	3,000	1,625	2,200
PK Office Supplies	68	150	145	150
PK Equipment Rental	-	300	-	300
PK Park Supplies & Materials	8,436	7,500	14,755	13,500
PK Field Supplies & Materials	5,510	10,000	3,785	7,500
PK Vehicle R&M	100	1,500	525	650
PK Fuel, Oil & Service	1,545	300	1,035	1,260
PK Equipment R&M	390	2,500	1,105	1,500
PK Park Building R&M	906	2,000	1,270	7,500
PK Dept Building R&M	400	2,000	160	750
PK Irrigation R&M	4,513	1,000	5,000	5,000
PK Minor Tools	70	500	50	100
PK IT Services	80	450	450	450
PK Capital Outlay >\$5,000	-	25,665	10,500	11,000
PK Capital Outlay <\$5,000	-	-	-	-
PK Principal Expense	-	-	-	-
PK Interest Expense	-	-	-	-
PK Building Utilities	4,755	4,000	5,440	5,605
PK Park Utilities	76,067	60,000	74,285	60,000
PK Gas	1,301	2,000	500	1,400
PK Cell Phones	-	720	1,095	1,200
TOTAL EXPENDITURES	213,540	216,985	200,527	201,970

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DEBT SERVICE FUND - STATEMENT OF REVENUES & EXPENDITURES

	Audited FY 2017	Adopted Budget FY 2018	Projected FYE 2018	Proposed Budget FY 2019
REVENUES				
Property Taxes	\$ 762,394	\$ 763,320	\$ 763,320	\$ 769,780
Property Tax Penalties	3,679	-	-	-
Property Tax Interest	2,087	-	-	-
TOTAL REVENUES	<u>768,160</u>	<u>763,320</u>	<u>763,320</u>	<u>769,780</u>
EXPENDITURES				
Principal	\$ 605,000	\$ 625,000	\$ 625,000	\$ 650,000
Interest	303,716	286,815	286,815	268,765
Other	-	-	-	-
TOTAL EXPENDITURES	<u>908,716</u>	<u>911,815</u>	<u>911,815</u>	<u>918,765</u>
EXCESS (DEFICIT) REVENUES OVER APPROPRIATIONS	<u>(140,556)</u>	<u>(148,495)</u>	<u>(148,495)</u>	<u>(148,985)</u>
OTHER USES				
Transfers In	284,501	148,495	148,495	100,575
Transfers Out	-	-	-	-
TOTAL OTHER USES	<u>284,501</u>	<u>148,495</u>	<u>148,495</u>	<u>100,575</u>
NET SURPLUS (LOSS)	<u>143,945</u>	<u>-</u>	<u>-</u>	<u>(48,410)</u>
BEGINNING FUND BALANCE	<u>24,217</u>	<u>24,217</u>	<u>168,162</u>	<u>168,162</u>
ENDING FUND BALANCE	<u><u>168,162</u></u>	<u><u>24,217</u></u>	<u><u>168,162</u></u>	<u><u>119,752</u></u>

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CAPITAL IMPROVEMENTS FUND - STATEMENT OF REVENUES & EXPENDITURES

	Audited FY 2017	Adopted Budget FY 2018	Projected FYE 2018	Proposed Budget FY 2019
REVENUES				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Proceeds from Short-term Notes	-	-	-	-
Investment Earnings	860	1,500	2,000	2,000
Grant Income	97,195	249,250	215,325	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>98,055</u>	<u>250,750</u>	<u>217,325</u>	<u>2,000</u>
EXPENDITURES				
Contract Services	\$ -	47,000	47,000	-
Capital Outlay	131,359	304,200	216,540	199,115
Other	11,855	-	-	-
TOTAL EXPENDITURES	<u>143,214</u>	<u>351,200</u>	<u>263,540</u>	<u>199,115</u>
EXCESS (DEFICIT) REVENUES OVER APPROPRIATIONS	<u>(45,159)</u>	<u>(100,450)</u>	<u>(46,215)</u>	<u>(197,115)</u>
OTHER USES				
Proceeds from issuance of long-term debt	-	46,950	46,950	-
Transfers In	27,500	27,500	20,715	199,115
Transfers Out	-	-	-	-
TOTAL OTHER USES	<u>27,500</u>	<u>74,450</u>	<u>67,665</u>	<u>199,115</u>
NET SURPLUS (LOSS)	<u>(17,659)</u>	<u>(26,000)</u>	<u>21,450</u>	<u>2,000</u>
BEGINNING FUND BALANCE	<u>162,203</u>	<u>164,203</u>	<u>144,544</u>	<u>165,994</u>
ENDING FUND BALANCE	<u><u>144,544</u></u>	<u><u>138,203</u></u>	<u><u>165,994</u></u>	<u><u>167,994</u></u>

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SPECIAL REVENUE FUNDS

TYPE A EDC FUND	Adopted			
	Audited FY 2017	Budget FY 2018	Projected FYE 2018	Proposed Budget FY 2019
REVENUES				
Sales Tax	\$ 325,525	\$ 322,650	\$ 331,680	\$ 339,975
Interest Income	36	500	100	250
Grant Funds	-	-	3,000	-
TOTAL REVENUES	<u>325,561</u>	<u>323,150</u>	<u>334,780</u>	<u>340,225</u>
EXPENDITURES				
Joshua Station Development	\$ 14,893	\$ 10,000	\$ 15,000	\$ 10,000
Business Development	26,667	37,350	10,500	37,350
Administrative	11,205	15,900	15,900	15,900
Capital Outlay	118,983	-	1,827,670	-
Debt Service - Principal	160,000	75,000	75,000	145,000
Debt Service - Interest	14,235	7,805	39,772	80,625
Other	-	-	-	-
TOTAL EXPENDITURES	<u>345,983</u>	<u>146,055</u>	<u>1,983,842</u>	<u>288,875</u>
EXCESS (DEFICIT) REVENUES OVER APPROPRIATIONS	<u>(20,422)</u>	<u>177,095</u>	<u>(1,649,062)</u>	<u>51,350</u>
OTHER USES				
Proceeds from issuance of long-term debt	-	-	1,827,670	-
Transfers In	-	-	-	-
Transfers Out	<u>(13,117)</u>	<u>(20,000)</u>	<u>(25,000)</u>	<u>(30,000)</u>
TOTAL OTHER USES	<u>(13,117)</u>	<u>(20,000)</u>	<u>1,802,670</u>	<u>(30,000)</u>
NET SURPLUS (LOSS)	<u>(33,539)</u>	<u>157,095</u>	<u>153,608</u>	<u>21,350</u>
BEGINNING FUND BALANCE	<u>104,538</u>	<u>82,468</u>	<u>70,999</u>	<u>224,607</u>
ENDING FUND BALANCE	<u><u>70,999</u></u>	<u><u>239,563</u></u>	<u><u>224,607</u></u>	<u><u>245,957</u></u>

TYPE B EDC FUND	Adopted			
	Audited FY 2017	Budget FY 2018	Projected FYE 2018	Proposed Budget FY 2019
REVENUES				
Sales Tax	\$ 325,525	\$ 322,650	\$ 331,680	\$ 339,975
Interest earnings	544	680	500	500
Miscellaneous	17,335	22,000	20,000	20,000
TOTAL REVENUES	<u>343,404</u>	<u>345,330</u>	<u>352,180</u>	<u>360,475</u>
EXPENDITURES				
Park Construction and O&M	\$ -	\$ -	\$ -	\$ -
Business Development	74,066	37,450	27,500	15,000
Administrative	6,314	8,900	7,200	6,500
Capital Outlay	11,768	-	-	-
Debt Service - Principal	-	-	-	-
Other	-	-	10,000	5,000
TOTAL EXPENDITURES	<u>92,148</u>	<u>46,350</u>	<u>44,700</u>	<u>26,500</u>
EXCESS (DEFICIT) REVENUES OVER APPROPRIATIONS	<u>251,256</u>	<u>298,980</u>	<u>307,480</u>	<u>333,975</u>
OTHER USES				
Proceeds from issuance of long-term debt	-	-	-	-
Transfer In	-	-	-	-
Transfers Out	(379,751)	(385,480)	(349,260)	(332,545)
TOTAL OTHER USES	<u>(379,751)</u>	<u>(385,480)</u>	<u>(349,260)</u>	<u>(332,545)</u>
NET SURPLUS (LOSS)	<u>(128,495)</u>	<u>(86,500)</u>	<u>(41,780)</u>	<u>1,430</u>
BEGINNING FUND BALANCE	<u>233,925</u>	<u>112,295</u>	<u>105,430</u>	<u>63,650</u>
ENDING FUND BALANCE	<u>105,430</u>	<u>25,795</u>	<u>63,650</u>	<u>65,080</u>

COURT BUILDING & SECURITY FUND	Audited FY 2017	Adopted Budget FY 2018	Projected FYE 2018	Proposed Budget FY 2019
REVENUES				
Municipal Court Security Fees	\$ 3,425	\$ 4,200	\$ 3,820	\$ 3,500
TOTAL REVENUES	<u>3,425</u>	<u>4,200</u>	<u>3,820</u>	<u>3,500</u>
EXPENDITURES				
Court Baliff	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Other Municipal Court Expenses	<u>8,927</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>8,927</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
EXCESS (DEFICIT) REVENUES OVER APPROPRIATIONS	<u>(5,502)</u>	<u>1,200</u>	<u>820</u>	<u>500</u>
OTHER USES				
Transfers In	-	-	-	-
Transfers Out	<u>(37,095)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>-</u>
TOTAL OTHER USES	<u>(37,095)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>-</u>
NET SURPLUS (LOSS)	(42,597)	(300)	(680)	500
BEGINNING FUND BALANCE	<u>65,386</u>	<u>29,291</u>	<u>22,789</u>	<u>22,109</u>
ENDING FUND BALANCE	<u>22,789</u>	<u>28,991</u>	<u>22,109</u>	<u>22,609</u>

COURT TECHNOLOGY FUND	Audited FY 2017	Adopted Budget FY 2018	Projected FYE 2018	Proposed Budget FY 2019
REVENUES				
Municipal Court Security Fees	\$ 4,566	5,800	5,800	5,220
TOTAL REVENUES	<u>4,566</u>	<u>5,800</u>	<u>5,800</u>	<u>5,220</u>
EXPENDITURES				
Wireless Connection for Laptops - Verizon	-	3,000	6,000	-
Municipal Court Software Support	-	4,300	4,300	5,500
Other Municipal Court Expenses	10,451	-	-	-
TOTAL EXPENDITURES	<u>10,451</u>	<u>7,300</u>	<u>10,300</u>	<u>5,500</u>
EXCESS (DEFICIT) REVENUES OVER APPROPRIATIONS	<u>(5,885)</u>	<u>(1,500)</u>	<u>(4,500)</u>	<u>(280)</u>
OTHER USES				
Transfer In	6,189	1,500	7,500	-
Transfers Out	-	-	-	-
TOTAL OTHER USES	<u>6,189</u>	<u>1,500</u>	<u>7,500</u>	<u>-</u>
NET SURPLUS (LOSS)	<u>304</u>	<u>-</u>	<u>3,000</u>	<u>(280)</u>
BEGINNING FUND BALANCE	<u>-</u>	<u>-</u>	<u>304</u>	<u>3,304</u>
ENDING FUND BALANCE	<u><u>304</u></u>	<u><u>-</u></u>	<u><u>3,304</u></u>	<u><u>3,024</u></u>

HOTEL TAX FUND	Audited FY 2017	Adopted Budget FY 2018	Projected FYE 2018	Proposed Budget FY 2019
REVENUES				
Hotel Occupancy Taxes	\$ 34,936	\$ 18,000	\$ 18,000	\$ 18,580
TOTAL REVENUES	<u>34,936</u>	<u>18,000</u>	<u>18,000</u>	<u>18,580</u>
EXPENDITURES				
Other Developmental Services	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIT) REVENUES OVER APPROPRIATIONS	<u>34,936</u>	<u>18,000</u>	<u>18,000</u>	<u>18,580</u>
OTHER USES				
Transfers In	-	-	-	-
Transfer Out	<u>(8,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>
TOTAL OTHER USES	<u>(8,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>
NET SURPLUS (LOSS)	<u>26,936</u>	<u>8,000</u>	<u>18,000</u>	<u>18,580</u>
BEGINNING FUND BALANCE	<u>88,944</u>	<u>98,874</u>	<u>115,880</u>	<u>133,880</u>
ENDING FUND BALANCE	<u><u>115,880</u></u>	<u><u>106,874</u></u>	<u><u>133,880</u></u>	<u><u>152,460</u></u>

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APPENDIX A



FUND BALANCE POLICY

(Approved: September 2017)

City of Joshua

Fund Balance Policy

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.

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.

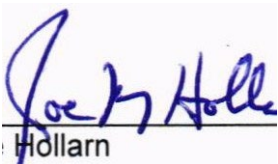
Facilities are considered to be assets built, installed or established to enhance the quality or facilitate the use of land for a specific purpose. Facility improvements are considered to be fencing landscaping parking lots, recreation areas, septic systems, and pavilions.


Infrastructure is usually considered stationary and can be preserved for a significantly greater number of years than most capitol 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 Mayor  _____
Hollarn

ATTEST:


Lisa Dawn Cabrera
City Secretary

APPROVED AS TO FORM:


Terrence S. wfu.cityAttomey



FIVE-YEAR CAPITAL IMPROVEMENTS PLAN FYE 2019 - 2023

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	FYE	FYE	FYE	FYE	FYE
FUND	DEPT	DESCRIPTION	COST	2019	2020	2021	2022	2023
	DOWNTOWN							
TBD	STREET	DOWNTOWN REVITALIZATION	5,719,600	-	-	-	-	-
		TOTAL STREETS	5,719,600	-	-	-	-	-
	PUBLIC WORKS							
100	STREET	STREET PROJECTS PER CIPAC	3,771,620	3,771,620	-	-	-	-
100	STREET	OTHER STREETS PROJECTS PER INTERNAL ASSESSEMENT	4,007,350	4,007,350	-	-	-	-
		TOTAL STREETS	7,778,970	7,778,970	-	-	-	-
100	EQUIPMENT	MAINTENANCE EQUIPMENT PER CIPAC	360,000	240,000	-	120,000	-	-
100	EQUIPMENT	OTHER MAINTENANCE EQUIPMENT PER INTERNAL ASSESSEMENT	642,945	103,000	-	69,000	152,000	-
		TOTAL MAINTENANCE EQUIPMENT	1,002,945	343,000	-	189,000	152,000	-
100	FLEET	PASSENGER VEHICLES PER CIPAC	150,000	50,000	100,000	-	-	-
100	FLEET	OTHER PASSENGER VEHICLES PER INTERNAL ASSESSEMENT	140,000	-	50,000	-	-	90,000
		TOTAL PASSENGER VEHICLES	290,000	50,000	150,000	-	-	90,000
100	FACILITIES	FACILITIES PROJECTS PER CIPAC	386,200	291,200	-	95,000	-	-
100	FACILITIES	OTHER FACILITIES PROJECTS PER INTERNAL ASSESSEMENT	-	-	-	-	-	-
		TOTAL FACILITIES	386,200	291,200	-	95,000	-	-
		TOTAL PUBLIC WORKS	9,458,115	8,120,170	300,000	473,000	304,000	180,000
	POLICE							
100	FLEET	PASSENGER VEHICLES PER CIPAC	250,000	50,000	100,000	100,000	-	-
100	FLEET	OTHER PASSENGER VEHICLES PER INTERNAL ASSESSEMENT	150,000	-	-	-	100,000	50,000
		TOTAL PASSENGER VEHICLES	400,000	50,000	100,000	100,000	100,000	50,000
		TOTAL POLICE	400,000	100,000	200,000	200,000	200,000	100,000
	FIRE							
100	EQUIPMENT	EQUIPMENT PER CIPAC	-	-	-	-	-	-
100	EQUIPMENT	OTHER EQUIPMENT PER INTERNAL ASSESSEMENT	54,000	-	54,000	-	-	-
		TOTAL MAINTENANCE EQUIPMENT	54,000	-	54,000	-	-	-
100	FLEET	PASSENGER VEHICLES PER CIPAC	380,000	-	-	-	250,000	130,000
100	FLEET	OTHER PASSENGER VEHICLES PER INTERNAL ASSESSEMENT	121,000	81,000	-	40,000	-	-
		TOTAL PASSENGER VEHICLES	501,000	81,000	-	40,000	250,000	130,000
		TOTAL FIRE	555,000	81,000	54,000	40,000	250,000	130,000
		GRAND TOTAL	16,132,715	8,301,170	554,000	713,000	754,000	410,000

CAPITAL IMPROVEMENT PRIORITY PROJECTS			ESTIMATED COST	FYE 2019	FYE 2020	FYE 2021	FYE 2022	FYE 2023
FUND	DEPT	DESCRIPTION <i>*Denotes 2018 CIP Advisory Committee Recommendation</i>						
DOWNTOWN								
TBD	STREET	PAVING/STREETScape (DT1)	2,781,120	-	-	-	-	-
TBD	STREET	SHRUBS/LANDSCAPE (DT2)	290,775	-	-	-	-	-
TBD	STREET	IRRIGATION (DT3)	82,645	-	-	-	-	-
TBD	STREET	UTILITIES (DT4)	1,836,465	-	-	-	-	-
TBD	STREET	FURNITURE/FIXTURES (DT5)	728,595	-	-	-	-	-
Downtown Revitalization			5,719,600	-	-	-	-	-
PUBLIC WORKS								
100	STREET	STREET RECONSTRUCTION (PW1)*	700,220	700,220	-	-	-	-
100	STREET	STREET RECONSTRUCTION (PW2)*	334,985	334,985	-	-	-	-
100	STREET	STREET RECONSTRUCTION (PW3)*	233,160	233,160	-	-	-	-
100	STREET	STREET RECONSTRUCTION (PW4)*	385,395	385,395	-	-	-	-
100	STREET	STREET RECONSTRUCTION (PW5)*	1,703,080	1,703,080	-	-	-	-
100	STREET	STREET RECONSTRUCTION (PW6)*	414,780	414,780	-	-	-	-
100	STREET	STREET RECONSTRUCTION (PW7)	216,545	216,545	-	-	-	-
100	STREET	STREET RECONSTRUCTION (PW8)	189,330	189,330	-	-	-	-
100	STREET	STREET RECONSTRUCTION (PW9)	212,650	212,650	-	-	-	-
100	STREET	STREET RECONSTRUCTION (PW10)	259,700	259,700	-	-	-	-
100	STREET	STREET RECONSTRUCTION (PW11)	1,294,480	1,294,480	-	-	-	-
100	STREET	STREET RECONSTRUCTION (PW12)	139,940	139,940	-	-	-	-
100	STREET	STREET RECONSTRUCTION (PW13)	120,945	120,945	-	-	-	-
100	STREET	STREET RECONSTRUCTION (PW14)	303,325	303,325	-	-	-	-
100	STREET	STREET RECONSTRUCTION (PW15)	1,101,760	1,101,760	-	-	-	-
100	STREET	STREET RECONSTRUCTION (PW16)	168,675	168,675	-	-	-	-
100	EQUIPMENT	MAINTENANCE EQUIPMENT (PW17)*	70,000	70,000	-	-	-	-
100	EQUIPMENT	MAINTENANCE EQUIPMENT (PW18)*	103,000	103,000	-	-	-	-
100	EQUIPMENT	MAINTENANCE EQUIPMENT (PW19)*	67,000	67,000	-	-	-	-
100	EQUIPMENT	MAINTENANCE EQUIPMENT (PW20)*	120,000	-	-	120,000	-	-
100	EQUIPMENT	MAINTENANCE EQUIPMENT (PW21)	68,115	68,115	-	-	-	-
100	EQUIPMENT	MAINTENANCE EQUIPMENT (PW22)	12,000	-	-	12,000	-	-

CAPITAL IMPROVEMENT PRIORITY PROJECTS			ESTIMATED COST	FYE 2019	FYE 2020	FYE 2021	FYE 2022	FYE 2023
FUND	DEPT	DESCRIPTION <i>*Denotes 2018 CIP Advisory Committee Recommendation</i>						
100	EQUIPMENT	<u>MAINTENANCE EQUIPMENT (PW23)</u>	152,000	-	-	-	152,000	-
100	EQUIPMENT	<u>MAINTENANCE EQUIPMENT (PW24)</u>	57,000	-	-	57,000	-	-
100	EQUIPMENT	<u>MAINTENANCE EQUIPMENT (PW25)</u>	172,000	172,000	-	-	-	-
100	EQUIPMENT	<u>MAINTENANCE EQUIPMENT (PW26)</u>	181,830	181,830	-	-	-	-
100	FLEET	<u>PASSENGER VEHICLE (PW27)*</u>	50,000	50,000	-	-	-	-
100	FLEET	<u>PASSENGER VEHICLE (PW28)*</u>	50,000	-	50,000	-	-	-
100	FLEET	<u>PASSENGER VEHICLE (PW29)*</u>	50,000	-	50,000	-	-	-
100	FLEET	<u>PASSENGER VEHICLE (PW30)</u>	50,000	-	50,000	-	-	-
100	FLEET	<u>PASSENGER VEHICLE (PW31)</u>	90,000	-	-	-	-	90,000
100	FACILITIES	<u>DRAINAGE UTILITIES (PW32)*</u>	291,200	291,200	-	-	-	-
100	FACILITIES	<u>PUBLIC WORKS EQUIPMENT STORAGE (PW33)*</u>	95,000	-	-	95,000	-	-
TOTAL PUBLIC WORKS			9,458,115	8,782,115	150,000	284,000	152,000	90,000
POLICE								
100	FLEET	<u>PASSENGER VEHICLE (PD1)*</u>	50,000	50,000				
100	FLEET	<u>PASSENGER VEHICLE (PD2)*</u>	50,000		50,000			
100	FLEET	<u>PASSENGER VEHICLE (PD3)*</u>	50,000		50,000			
100	FLEET	<u>PASSENGER VEHICLE (PD4)*</u>	50,000			50,000		
100	FLEET	<u>PASSENGER VEHICLE (PD5)*</u>	50,000			50,000		
100	FLEET	<u>PASSENGER VEHICLE (PD6)</u>	50,000				50,000	
100	FLEET	<u>PASSENGER VEHICLE (PD7)</u>	50,000					50,000
100	FLEET	<u>PASSENGER VEHICLE (PD8)</u>	50,000				50,000	
TOTAL POLICE			400,000	50,000	100,000	100,000	100,000	50,000
FIRE								
100	EQUIPMENT	<u>LIFEPAK 15 CARDIAC MONITOR (2) (FIRE1)</u>	54,000		54,000			
100	FLEET	<u>COMMAND 177 (FIRE2)</u>	81,000	81,000				-
100	FLEET	<u>COMMAND 277 (FIRE3)</u>	40,000			40,000		-
100	FLEET	<u>TENDER 177 (FIRE4)*</u>	250,000				250,000	
100	FLEET	<u>SQUAD 177 (FIRE5)*</u>	130,000					130,000
TOTAL FIRE			555,000	81,000	54,000	40,000	250,000	130,000
GRAND TOTAL			16,132,715	8,913,115	304,000	424,000	502,000	270,000

APPENDIX B

**Combination Tax & Limited Pledge Revenue Certificates of Obligation
Series 2008 (Type A EDC)**

DATE	PRINCIPAL	INTEREST	TOTAL
2/1/2019	80,000	3,161.60	83,161.60
8/1/2019		1,580.80	1,580.80
2/1/2020	80,000	1,580.80	81,580.80
Total	160,000	6,323.20	166,323.20

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

General Obligation Refunding Bonds, Series 2008

DATE	PRINCIPAL	INTEREST	TOTAL
2/1/2019	155,000	5,797.00	160,797.00
8/1/2019		2,898.50	2,898.50
2/1/2020	155,000	2,898.50	157,898.50
Total	310,000	11,594.00	321,594.00

(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
2/1/2019	185,000	55,790.63	240,790.63
8/1/2019		52,553.13	52,553.13
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
Total	1,005,000	464,748.80	1,469,748.80

**Retires on 02/01/30; Total Outstanding Balance as of 09/30/18 = \$3,526,215.73*

(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.)

5-YEAR DEBT SERVICE SCHEDULE (FYE 2019-2023) (cont.)

**Combination Tax & Limited Pledge Revenue Certificates of Obligation
Series 2012**

DATE	PRINCIPAL	INTEREST	TOTAL
2/1/2019		46,487.50	46,487.50
8/1/2019	205,000	46,487.50	251,487.50
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
Total	1,115,000	421,975.00	1,536,975.00

**Retires on 08/01/33; Total Outstanding Balance as of 09/30/18 = \$4,927,212.50*

(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)

General Obligation Bonds, Series 2012

DATE	PRINCIPAL	INTEREST	TOTAL
2/1/2019	105,000	29,900.00	134,900.00
8/1/2019		28,850.00	28,850.00
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
Total	545,000	270,025.00	815,025.00

**Retires on 02/01/32; Total Outstanding Balance as of 09/30/18 = \$2,271,550.00*

(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)

5-YEAR DEBT SERVICE SCHEDULE (FYE 2019-2023) (cont.)

**Sales Tax Revenue Bonds
Taxable Series 2018 (Type A EDC)**

DATE	PRINCIPAL	INTEREST	TOTAL
2/1/2019	65,000	38,360.00	103,360.00
8/1/2019		37,518.25	37,518.25
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
Total	335,000	360,324.00	695,324.00

**Retires on 09/30/2039; Total Outstanding Balance as of 09/30/18 = \$2,914,372*

(Funded purchase of land for economic development purposes.)