



**ADOPTED ANNUAL BUDGET
For the Fiscal Year
Beginning October 1, 2023
Ending September 30, 2024**

This budget is estimated to raise **less revenue** from property taxes compared to last year, with a **decrease** of \$131,067. This represents a 4.455% percent increase from the previous year's budget. Additionally, the estimate for property tax revenue raised from new properties added to the roll this year is \$253,752.



August 14, 2023

To the Honorable Mayor and Members of the City Council:

In accordance with the Civil Statutes of the State of Texas, I present the following document for the Proposed Annual Budget for the Fiscal Year 2023-24. This proposed budget is designed to provide you with the overall financial plan to provide city services for the upcoming year. In addition, this proposed budget provides the funding for planned expenditures, contingency appropriations for operating funds that total \$8,157, M.

The FY2023-24 Proposed Budget is balanced with the use of fund balance reserves of \$388,000 (proceeds because of budget savings in FY2022-23). Revenues over proposed expenditures are \$112,261. This amount could be allocated by the council as needed. The Budget is based on the Voter Approval Rate of \$0.651229 which is less than last year's rate by 0.602645 cents.

The following are the funding sources for the city.

Property Tax Revenue- based on estimations by the Tax Assessor's Office and the Johnson County Appraisal District Certified Values, a decrease of \$131,067 (4.445%) is projected for FY 2023-24. The proposed Tax Rate dedicated for the operations of the city is \$0.501025/\$100 assessed valuation and, the rate dedicated to debt service is \$0.150204/\$100 assessed valuation.

Debt Service Fund- is a legally restricted fund utilized to account for revenues recognized to liquidate the debt service requirements of the City's general obligation debt and account for short-term Notes Payable. Expenditures from this fund are projected to be \$1,233,548 for FY 2023-24. Of that amount, \$185,502 will be covered by excess debt collection fees from FY 2022. The remaining debt service of \$1,048,046 is allocated by the debt service revenue in the proposed tax rate.

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

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

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

The Type A EDC provides projected revenues of \$810,000, excluding the fund balance. Expenditures budgeted for FY2023-24 include business development, capital improvements, debt service, and transfers totaling \$1,480,012. Revenues under expenditures of \$670,012 are projected.

The Type B EDC/Park Board Fund will provide projected revenues of \$1,999,000, excluding fund balance. Expenditures budgeted for FY 2023-24 include park operations, construction, maintenance, and transfers totaling \$1,983,901. Revenue over expenditures of \$15,099 are projected.

Court Technology and Building Security Funds- are established by law to assist in funding of expenditures related to purchasing or maintaining technology enhancements for municipal court. The Court Building Security Fund was also established by law to account for expenditures related to security for the municipal court. Total revenues for these funds collectively are projected to be \$17,000, with anticipated expenditures of \$10,198.

Hotel Occupancy Tax Fund- established by law to assist in funding of expenditures related to tourism and community development. Total revenues for this fund are projected to be \$37,500 and no expenditures.

Property Taxes

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

The Proposed "Voter Approval Rate" dedicated to general operations is \$0.501025/\$100 assessed valuation, and the rate dedicated to debt service is \$0.150204/\$100.

**City of Joshua
Fiscal Year 2023-2024 Budget
Property Tax Revenue & Proposed Tax Rates**

2023 Estimated Tax Base*	\$ 598,335,630
FY 2023-24 M&O Tax Rate	\$ 0.501025
FY 2023-24 Debt Tax Rate	\$ 0.150204
FY 2023-24 Total Tax Rate	\$ 0.651229
FY 2023-24 Tax Revenue	\$ 2,937,042

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

FY 2023-24 “No New Revenue Tax Rate”	\$0.644313
FY 2022-23 “Voter Approval Tax Rate”	\$0.651229
FY 2022-23 “De Minimus” Tax Rate	\$0.723060

The overall year-to-year increase in property tax value reflects the current growth pattern in the region primarily in part to residential development and increases in the market appraisals by the Johnson County Appraisal District. Protests in property values remain high in comparison to the past two years. Changes in the appraisal process established in the 86th Legislative session also account for differences in appraisal values.

As in 2022, it is expected that growth will continue to increase slightly lower than experienced during the last fiscal year. Residential development will continue to increase with the development of new subdivisions, additional phases in existing subdivisions however at a reduced rate because of inflation and the rising cost of materials. Commercial development in Joshua Station and Downtown continue to increase slightly.

Sales Taxes

Revenue generated from sales tax is based on a 0.01 tax rate. Sales tax is the second-largest source of revenue for the General Fund. Sales tax for FY2023-24 is projected to be \$1,400,000, an increase of \$150,000. (12.0%) from FY 2022-23.

SUMMARY AND ACKNOWLEDGMENTS

The Proposed Fiscal Year 2023-24 Annual Operating Budget for the City of Joshua has been developed to assure that operating expenses for this budget year are financially sustainable and reflect the priorities established by the City Council. Recurring revenue sources and expenses, as well as projected revenue sources and expenses, have been considered in order to achieve the fundamental purpose of the city, which is to.

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

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

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

Respectfully Submitted,

Mike Peacock,
City Manager



	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
Tax Revenue				
100-4000 GF Property Tax	\$ 2,606,576	\$ 3,068,109	\$ 2,937,042	\$ (131,067)
100-4001 GF Property Tax Penalty	\$ 33,278	\$ 11,000	\$ 33,278	\$ 22,278
100-4002 GF Property Tax Interest	\$ 14,487	\$ 7,500	\$ 14,487	\$ 6,987
100-4003 City Sales Taxes	\$ 1,379,266	\$ 1,250,000	\$ 1,400,000	\$ 150,000
100-4005 Mixed Beverage Tax	\$ 11,333	\$ 12,000	\$ 20,000	\$ 8,000
100-4006 Franchise Taxes	\$ 382,055	\$ 391,500	\$ 391,500	\$ -
100-4010 TIF Revenue	\$ 57,236	\$ -	\$ 62,000	\$ 62,000
Total Tax Revenue	\$ 4,484,232	\$ 4,740,109	\$ 4,858,307	\$ 118,198
Charges for Services				
100-4008 ESD Contract Fee	\$ 156,000	\$ 194,000	\$ 194,000	\$ -
100-4008.02 ESD Incentive	\$ 16,267	\$ 5,000	\$ 5,000	\$ -
100-4008.03 ESD Fuel Stipend	\$ 9,360	\$ 3,120	\$ 3,120	\$ -
100-4008.04 ESD Personnel Stipend	\$ 4,680	\$ 1,560	\$ 1,560	\$ -
100-4108 Trash Collection Service Charges	\$ 350,903	\$ 200,000	\$ -	\$ (200,000)
Total Charges for Services	\$ 537,210	\$ 403,680	\$ 203,680	\$ (200,000)
Fees				
100-4100 Permits/Fees	\$ 524,358	\$ 650,000	\$ 550,000	\$ (100,000)
100-4102 Rabies Vouchers	\$ 1,890	\$ 1,600	\$ 1,600	\$ -
100-4105 Gas Well Fees	\$ 26,600	\$ 30,000	\$ 50,000	\$ 20,000
100-4106 Development Fees/Reimbursements	\$ 198,859	\$ -	\$ 200,000	\$ 200,000
100-4109 Utility Penalties	\$ -	\$ 5,600	\$ -	\$ (5,600)
100-4110 Utility Admin Fees	\$ 13,999	\$ 13,215	\$ -	\$ (13,215)
100-4112 Pet Adoption Fees	\$ -	\$ 44,000	\$ 10,000	\$ (34,000)
100-4113 Pet Microchip Fees	\$ -	\$ 2,500	\$ 3,000	\$ 500
Total Fees	\$ 765,705	\$ 746,915	\$ 814,600	\$ 67,685
Donations				
100-4200 Fire Dept Donations	\$ 500	\$ 500	\$ 500	\$ -
100-4201 Animal Services Donations	\$ 3,153	\$ 2,000	\$ 500	\$ (1,500)
100-4202 Police Dept Donations	\$ -	\$ 2,000	\$ 500	\$ (1,500)
100-4203 General Fund Donations	\$ 1,800	\$ 1,250	\$ 500	\$ (750)
Total Donations	\$ 5,453	\$ 5,750	\$ 2,000	\$ (3,750)



	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
Intergovernmental Revenue				
100-4400 Police Department Grants	\$ 400	\$ 19,994	\$ 20,000	\$ 6
100-4401 FD Grants	\$ 152,183	\$ 150,183	\$ 150,183	\$ -
100-4402 ESD Grant	\$ -	\$ 169,000	\$ 195,000	\$ -
100-4404 LEOSE/Continuing Education	\$ 1,154	\$ 1,500	\$ 1,500	\$ -
100-4407 ARPA Funding	\$ 432,603	\$ 1,078,306	\$ 747,962	\$ (330,344)
Total Intergov't Revenue	\$ 586,340	\$ 1,418,983	\$ 1,114,645	\$ (304,338)
Fines & Forfeitures				
100-4101 Fines/Court Fees	\$ 233,280	\$ 210,000	\$ 200,000	\$ (10,000)
100-4115 Local Truancy and Prevention	\$ 8,981	\$ 6,000	\$ 6,000	\$ -
100-4116 Municipal Jury Fund	\$ 179	\$ 500	\$ 500	\$ -
100-4117 Time Payment Reimbursement	\$ 2,254	\$ 1,000	\$ 1,000	\$ -
Total Fines & Forfeitures	\$ 244,694	\$ 217,500	\$ 207,500	\$ (10,000)
Interest Income				
100-4600 Interest Income	\$ 1,343	\$ 10,000	\$ 40,000	\$ 30,000
100-4601 Interest - Bond Revenue	\$ -	\$ -	\$ -	\$ -
Total Interest Income	\$ 1,343	\$ 10,000	\$ 40,000	\$ 30,000
Miscellaneous				
100-4901 Misc. Revenue	\$ (13,608)	\$ 50,000	\$ 50,000	\$ -
Total Miscellaneous	\$ (13,608)	\$ 50,000	\$ 50,000	\$ -
Sale of Assets				
100-4904 Proceeds from Disposal	\$ 137,855	\$ -	\$ -	\$ -
Total Sale of Assets	\$ 137,855	\$ -	\$ -	\$ -
Transfers				
100-4917 Transfer from Type A	\$ 55,000	\$ 78,210	\$ 129,693	\$ 51,483
100-4918 Transfer from Type B	\$ 383,338	\$ 419,561	\$ 461,780	\$ 42,219
100-4902 Proceeds from Debt	\$ 238,006	\$ 1,000,000	\$ -	\$ (1,000,000)
100-4903 Unrestricted Reserves	\$ -	\$ -	\$ 388,000	\$ -
Total Transfers	\$ 676,344	\$ 1,497,771	\$ 979,473	\$ (518,298)
Total Revenues	\$ 7,425,568	\$ 9,090,708	\$ 8,270,205	\$ (820,503)



	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
Expenditures				
Community Service	\$ 526,462	\$ 349,445	\$ 158,945	\$ (190,500)
Non-Departmental	\$ 872,531	\$ 1,455,947	\$ 530,142	\$ (925,805)
Mayor/Council	\$ 4,742	\$ 221,123	\$ 299,883	\$ 78,760
Administration	\$ 819,848	\$ 998,389	\$ 620,483	\$ (377,906)
Police Department	\$ 1,547,729	\$ 2,126,594	\$ 2,359,109	\$ 232,515
Public Works Department	\$ 1,225,791	\$ 943,520	\$ 934,642	\$ (8,878)
Municipal Court	\$ 102,226	\$ 114,945	\$ 117,982	\$ 3,037
Development Services	\$ 445,606	\$ 549,649	\$ 395,954	\$ (153,695)
Animal Services	\$ 260,681	\$ 338,566	\$ 360,595	\$ 22,029
Fire Department	\$ 758,016	\$ 1,319,373	\$ 1,280,469	\$ (38,904)
Parks Department	\$ 380,659	\$ 400,340	\$ 461,780	\$ 61,440
Fire Marshal	\$ 103,964	\$ 117,295	\$ 131,348	\$ 14,053
Human Resources	\$ -	\$ -	\$ 130,832	\$ 130,832
Finance Department	\$ -	\$ -	\$ 375,780	\$ 375,780
Total Operating Expenses	\$ 7,048,258	\$ 8,935,186	\$ 8,157,944	\$ (777,242)
Revenue to Expenditure	\$ 377,310	\$ 155,522	\$ 112,261	\$ (43,261)



Community Service Expenses	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-01-5404 CS Solid Waste Services	\$ 371,034	\$ 187,500	\$ -	\$ (187,500)
100-01-5711 CS Street Lights	\$ 52,447	\$ 45,000	\$ 57,000	\$ 12,000
100-01-5800 CS Community Events	\$ 27,891	\$ 45,000	\$ 35,000	\$ (10,000)
100-01-5801 CS Christmas Tree & Décor	\$ -	\$ 15,000	\$ 5,000	\$ (10,000)
100-01-5900 CS JISD Library Operating Expense	\$ 23,075	\$ 21,300	\$ 21,300	\$ -
100-01-5902 CS CleTran	\$ -	\$ 7,145	\$ 7,145	\$ -
100-01-5903 CS City Cleanup	\$ 8,883	\$ 12,500	\$ 17,500	\$ 5,000
100-01-5905 CS Quarterly Newsletter	\$ 13,132	\$ 15,000	\$ 15,000	\$ -
100-01-5906 CS Crud Cruiser	\$ -	\$ 1,000	\$ 1,000	\$ -
100-01-5945 COVID-19	\$ 30,000	\$ -	\$ -	\$ -
Total Expenses	\$ 526,462	\$ 349,445	\$ 158,945	\$ (190,500)



Departmental Expenses	Non 2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-02-5150 ND Training & Travel	\$ 345	\$ 1,200	\$ -	\$ (1,200)
100-02-5160 ND Dues/Memberships	\$ 5,078	\$ 3,000	\$ 3,000	\$ -
100-02-5401 ND IT Services	\$ -	\$ 25,200	\$ 25,200	\$ -
100-02-5402 ND Legal Services	\$ 44,784	\$ 55,000	\$ 55,000	\$ -
100-02-5403 ND Ordinance Codification	\$ 6,565	\$ 10,650	\$ -	\$ (10,650)
100-02-5420 ND Central Appraisal District	\$ 42,548	\$ 46,435	\$ 46,435	\$ -
100-02-5421 ND County Assessor/Collector	\$ 5,165	\$ 5,500	\$ 5,500	\$ -
100-02-5500 ND Debt Service & Reports	\$ 3,050	\$ 4,000	\$ 4,000	\$ -
100-02-5800 ND Employee Events	\$ -	\$ 35,000	\$ 35,000	\$ -
100-02-5840 ND 380 Agreement Expenses	\$ 12,670	\$ 40,000	\$ 40,000	\$ -
100-02-5865 ND TIF1 Expenses	\$ 82,157	\$ 872,314	\$ 100,000	\$ (772,314)
100-02-5940 ND Liability Insurance	\$ 29,509	\$ 52,840	\$ 55,482	\$ 2,642
100-02-5941 ND Property Insurance	\$ 29,247	\$ 38,595	\$ 40,525	\$ 1,930
100-02-5942 ND Unrestricted Reserves	\$ 20,499	\$ -	\$ -	\$ -
100-02-5943 ND Technology Replacements	\$ 122,642	\$ 50,000	\$ 50,000	\$ -
100-02-5944 ND Website Maintenance	\$ 2,691	\$ 7,500	\$ -	\$ (7,500)
100-02-5945 ND COVID-19	\$ 65,550	\$ 140,000	\$ -	\$ (140,000)
100-02-5946 ND Records Management	\$ 251	\$ 1,000	\$ -	\$ (1,000)
100-02-5979 Transfer to Capital	\$ -	\$ 67,713	\$ 70,000	\$ 2,287
Total Expenses	\$ 472,750	\$ 1,455,947	\$ 530,142	\$ (925,805)



Mayor/Council
City Secretary

2021-2022
Audited

2022-2023
Amended
Budget

2023-2024
Proposed
Budget

Variance
Proposed to
Amended

100-03-5110 M/C Salaries	\$ -	\$ 152,062	\$ 164,749	\$ 12,687
100-03-5111 M/C Overtime	\$ -	\$ -	\$ 1,000	\$ 1,000
100-03-5112 M/C Worker's Comp	\$ -	\$ 385	\$ 464	\$ 79
100-03-5117 M/C Longevity Pay	\$ -	\$ 540	\$ 828	\$ 288
100-03-5120 M/C Payroll Taxes	\$ -	\$ 2,231	\$ 2,433	\$ 202
100-03-5130 M/C Benefits	\$ -	\$ 17,224	\$ 16,661	\$ (563)
100-03-5140 M/C TMRS	\$ -	\$ 8,881	\$ 10,028	\$ 1,147
100-03-5150 M/C Training & Travel	\$ 1,294	\$ 4,000	\$ 7,200	\$ 3,200
100-03-5160 M/C Dues/Memberships	\$ -	\$ 800	\$ 1,200	\$ 400
100-03-5213 M/C Uniforms	\$ 1,579	\$ 2,000	\$ 2,000	\$ -
100-03-5220 M/C Office Supplies	\$ 1,481	\$ 1,500	\$ 1,500	\$ -
100-03-5222 M/C Postage	\$ -	\$ 500	\$ 800	\$ 300
100-03-5240 M/C Election Expenses	\$ -	\$ 6,000	\$ 20,000	\$ 14,000
100-03-5250 M/C Office Equip. & Furniture	\$ -	\$ 8,000	\$ 5,000	\$ (3,000)
100-03-5262 M/C Events & Awards	\$ 388	\$ 1,500	\$ 1,500	\$ -
100-03-5402 M/C IT Services	\$ -	\$ 1,000	\$ 11,000	\$ 10,000
100-03-5403 M/C Ordinance Codification	\$ -	\$ -	\$ 10,000	\$ 10,000
100-03-5404 M/C Contract Services	\$ -	\$ -	\$ 28,020	\$ 28,020
100-03-5410 M/C Software Maintenance	\$ -	\$ 4,000	\$ 1,500	\$ (2,500)
100-03-5909 M/C Miscellaneous	\$ -	\$ 500	\$ 1,000	\$ 500
100-03-5931 M/C Publishing & Filing Fees	\$ -	\$ 10,000	\$ 12,000	\$ 2,000
100-03-5946 M/C Records Retention	\$ -	\$ -	\$ 1,000	\$ 1,000
Total Expenses	\$ 4,742	\$ 221,123	\$ 299,883	\$ 78,760



	Administration Expenses	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-04-5110 AD Salaries	\$	500,298	\$ 663,831	\$ 456,604	\$ (207,227)
100-04-5110 AD Overtime	\$	-	\$ 1,000	\$ 600	\$ (400)
100-04-5112 AD Worker's Comp	\$	1,302	\$ 1,805	\$ 1,386	\$ (419)
100-04-5117 AD Longevity Pay	\$	2,460	\$ 7,872	\$ 3,384	\$ (4,488)
100-04-5120 AD Payroll Taxes	\$	7,312	\$ 9,812	\$ 6,715	\$ (3,097)
100-04-5130 AD Benefits	\$	45,912	\$ 90,201	\$ 33,153	\$ (57,048)
100-04-5140 AD TMRS	\$	30,186	\$ 39,093	\$ 27,691	\$ (11,402)
100-04-5150 AD Training & Travel	\$	2,968	\$ 5,000	\$ 5,000	\$ -
100-04-5160 AD Dues/Memberships	\$	3,866	\$ 3,500	\$ 2,000	\$ (1,500)
100-04-5161 AD Surety Bonds	\$	100	\$ 200	\$ -	\$ (200)
100-04-5190 AD Human Resources	\$	4,946	\$ 5,000	\$ -	\$ (5,000)
100-04-5212 AD Reference Materials	\$	100	\$ 500	\$ 500	\$ -
100-04-5213 AD Uniforms	\$	1,270	\$ 2,000	\$ 1,000	\$ (1,000)
100-04-5220 AD Office Supplies	\$	5,735	\$ 5,000	\$ 4,000	\$ (1,000)
100-04-5221 AD Printing	\$	1,561	\$ 2,000	\$ 1,000	\$ (1,000)
100-04-5222 AD Postage	\$	1,816	\$ 1,775	\$ 1,500	\$ (275)
100-04-5240 AD Election Expenses	\$	2,920	\$ -	\$ -	\$ -
100-04-5250 AD Office Equip. & Furniture	\$	20,584	\$ 10,000	\$ 2,500	\$ (7,500)
100-04-5310.01 AD Fuel, Oil & Service	\$	-	\$ 1,000	\$ -	\$ (1,000)
100-04-5330 AD Bldg Repair & Maint	\$	21,173	\$ 15,000	\$ 15,000	\$ -
100-04-5350 AD Office Equip Repair & Maint	\$	(8,035)	\$ 2,000	\$ 2,000	\$ -
100-04-5402 AD IT Services	\$	10,289	\$ 11,220	\$ 7,380	\$ (3,840)
100-04-5403 AD Accounting & Audit Expense	\$	38,625	\$ 30,000	\$ -	\$ (30,000)
100-04-5404 AD Contract Services	\$	78,722	\$ 20,000	\$ 20,000	\$ -
100-04-5410 AD Software Maintenance	\$	12,101	\$ 21,510	\$ -	\$ (21,510)
100-04-5605 AD Lease Payments	\$	-	\$ 10,000	\$ -	\$ (10,000)
100-04-5710 AD Utilities	\$	20,360	\$ 30,000	\$ 25,000	\$ (5,000)
100-04-5750 AD Mobile Technology	\$	2,955	\$ 2,570	\$ 2,570	\$ -
100-04-5909 AD Miscellaneous	\$	3,157	\$ 1,500	\$ 1,500	\$ -
100-04-5931 AD Publishing & Filing Fees	\$	7,166	\$ 5,000	\$ -	\$ (5,000)
Total Expenses	\$	819,848	\$ 998,389	\$ 620,483	\$ (377,906)



Police Department Expenses	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
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100-05-5110 PD Salaries	\$ 1,037,496	\$ 1,305,766	\$ 1,406,717	\$ 100,951
100-05-5111 PD Overtime	\$ 17,063	\$ 27,500	\$ 27,500	\$ -
100-05-5112 PD Worker's Compensation	\$ 33,154	\$ 39,565	\$ 52,570	\$ 13,005
100-05-5117 PD Longevity Pay	\$ 4,160	\$ 9,312	\$ 11,952	\$ 2,640
100-05-5120 PD Payroll Taxes	\$ 15,893	\$ 19,639	\$ 21,150	\$ 1,511
100-05-5130 PD Benefits	\$ 101,925	\$ 172,240	\$ 176,271	\$ 4,031
100-05-5140 PD TMRS	\$ 62,895	\$ 78,138	\$ 87,059	\$ 8,921
100-05-5150 PD Training & Travel	\$ 11,770	\$ 12,500	\$ 18,600	\$ 6,100
100-05-5160 PD Dues/Memberships	\$ 1,267	\$ 1,775	\$ 2,500	\$ 725
100-05-5161 PD Surety Bonds	\$ 100	\$ 100	\$ 100	\$ -
100-05-5180 PD Citizens Police Academy	\$ -	\$ 500	\$ 1,000	\$ 500
100-05-5213 PD Uniforms	\$ 10,408	\$ 10,500	\$ 10,500	\$ -
100-05-5215 PD Law Enforcement Supplies	\$ 3,151	\$ 9,585	\$ 9,500	\$ (85)
100-05-5217 PD Criminal Investigation	\$ 6,329	\$ 3,200	\$ 3,700	\$ 500
100-05-5218 PD Awards/Medals/Badges	\$ 888	\$ 4,000	\$ 2,000	\$ (2,000)
100-05-5219 PD Public Relations	\$ 136	\$ 150	\$ 500	\$ 350
100-05-5220 PD Office Supplies	\$ 2,626	\$ 3,500	\$ 3,500	\$ -
100-05-5222 PD Shipping & Postage	\$ 612	\$ 750	\$ 750	\$ -
100-05-5250 PD Equipment and Furniture	\$ 972	\$ 5,000	\$ 5,200	\$ 200
100-05-5260 PD Vests/Safety Equipment	\$ 10,158	\$ 29,994	\$ 12,000	\$ (17,994)
100-05-5285 PD Code Enforcement Supplies	\$ -	\$ 4,000	\$ 4,000	\$ -
100-05-5310 PD Vehicle Repair & Maint	\$ 8,927	\$ 10,500	\$ 10,500	\$ -
100-05-5310.01 PD Fuel, Oil & Service	\$ 53,388	\$ 50,000	\$ 55,000	\$ 5,000
100-05-5320 PD Equipment Repair & Maint	\$ 473	\$ 1,000	\$ 1,500	\$ 500
100-05-5330 PD Bldg Repair & Maint	\$ 11,661	\$ 14,000	\$ 15,000	\$ 1,000
100-05-5351 PD Copier/Support	\$ 4,397	\$ -	\$ -	\$ -
100-05-5402 PD IT Services	\$ 13,756	\$ 14,280	\$ 14,280	\$ -
100-05-5403 PD Code Enforcement Software	\$ -	\$ 2,760	\$ 3,130	\$ 370
100-05-5404 PD Contract Services	\$ 83,422	\$ 90,860	\$ 123,000	\$ 32,140
100-05-5406 PD Nuisance Abatement	\$ -	\$ 3,000	\$ 3,000	\$ -
100-05-5408 PD Reporting System	\$ 13,660	\$ 27,500	\$ 30,000	\$ 2,500
100-05-5601 PD Capital Outlay > \$5,000.	\$ 15,978	\$ -	\$ 68,755	\$ 68,755
100-05-5602 PD Capital Outlay < \$5,000.	\$ -	\$ 6,000	\$ 9,000	\$ 3,000
100-05-5605 PD Lease Payments	\$ 4,270	\$ 133,875	\$ 140,375	\$ 6,500
100-05-5611 PD Principal Payments	\$ -	\$ 9,255	\$ -	\$ (9,255)
100-05-5612 PD Interest Expense	\$ 0	\$ 350	\$ -	\$ (350)
100-05-5710 PD Utilities	\$ 12,551	\$ 15,000	\$ 17,000	\$ 2,000
100-05-5750 PD Mobile Technology	\$ 4,187	\$ 9,000	\$ 10,000	\$ 1,000
100-05-5909 PD Miscellaneous	\$ 56	\$ 1,000	\$ 1,000	\$ -
100-05-5910 PD Property Liens	\$ -	\$ 500	\$ 500	\$ -
100-05-5915 PD Donations	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 1,547,730	\$ 2,126,594	\$ 2,359,109	\$ 232,515



Public Works Expenses	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-06-5110 PW Salaries	\$ 234,172	\$ 307,850	\$ 329,670	\$ 21,820
100-06-5111 PW Overtime	\$ 2,364	\$ 2,500	\$ 2,500	\$ -
100-06-5112 PW Worker's Compensation	\$ 13,525	\$ 15,410	\$ 17,374	\$ 1,964
100-06-5117 PW Longevity	\$ 1,060	\$ 2,472	\$ 3,132	\$ 660
100-06-5120 PW Payroll Taxes	\$ 5,111	\$ 4,590	\$ 4,916	\$ 326
100-06-5130 PW Benefits	\$ 27,486	\$ 51,672	\$ 52,253	\$ 581
100-06-5140 PW TMRS	\$ 13,721	\$ 18,206	\$ 20,185	\$ 1,979
100-06-5150 PW Training & Travel	\$ 1,659	\$ 6,000	\$ 1,000	\$ (5,000)
100-06-5213 PW Uniforms	\$ 7,739	\$ 9,000	\$ 9,000	\$ -
100-06-5220 PW Office Supplies	\$ 135	\$ 1,000	\$ 1,000	\$ -
100-06-5261 PW Equipment Rentals	\$ 9,769	\$ 1,000	\$ 6,000	\$ 5,000
100-06-5270 PW Street Supplies & Materials	\$ 737,292	\$ 200,000	\$ 200,000	\$ -
100-06-5310 PW Vehicle Repair & Maint	\$ 44,947	\$ 20,000	\$ 20,000	\$ -
100-06-5310.01 PW Fuel, Oil & Service	\$ 22,242	\$ 25,000	\$ 25,000	\$ -
100-06-5320 PW Equipment Repair & Maint	\$ 29,264	\$ 25,000	\$ 25,000	\$ -
100-06-5330 PW Bldg Repair & Maint	\$ 6,832	\$ 13,000	\$ 13,000	\$ -
100-06-5331 PW Sign Repair & Maint	\$ 5,930	\$ 5,800	\$ 5,800	\$ -
100-06-5332 PW Minor Tools	\$ 433	\$ 500	\$ 500	\$ -
100-06-5350 PW Office Equip R & M	\$ 1,039	\$ 1,500	\$ 1,500	\$ -
100-06-5402 PW IT Services	\$ 1,965	\$ 2,040	\$ 2,040	\$ -
100-06-5404 PW Contract Services	\$ 14,374	\$ 19,060	\$ 19,060	\$ -
100-06-5600 PW Capital Outlay >\$5,000.	\$ 9,048	\$ 6,565	\$ 32,000	\$ 25,435
100-06-5605 PW Lease Payments	\$ 20,017	\$ 54,325	\$ 29,958	\$ (24,367)
100-06-5611 PW Principal Payments	\$ (79)	\$ 123,025	\$ 75,825	\$ (47,200)
100-06-5612 PW Interest Expense	\$ 78	\$ 10,305	\$ 20,229	\$ 9,924
100-06-5670 PW Drainage Utility	\$ 10,866	\$ 10,000	\$ 10,000	\$ -
100-06-5710 PW Building Utilities	\$ 3,902	\$ 5,000	\$ 5,000	\$ -
100-06-5750 PW Mobile Technology	\$ 900	\$ 2,700	\$ 2,700	\$ -
Total Expenses	\$ 1,225,791	\$ 943,520	\$ 934,642	\$ (8,878)



Municipal Court Expenses	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-07-5110 MC Salaries	\$ 53,327	\$ 58,032	\$ 60,895	\$ 2,863
100-07-5111 MC Overtime	\$ 839	\$ 600	\$ 600	\$ -
100-07-5112 MC Worker's Comp	\$ 136	\$ 155	\$ 180	\$ 25
100-07-5117 MC Longevity Pay	\$ 1,185	\$ 2,988	\$ 3,132	\$ 144
100-07-5120 MC Payroll Taxes	\$ 1,352	\$ 902	\$ 946	\$ 44
100-07-5130 MC Benefits	\$ 7,297	\$ 8,612	\$ 8,268	\$ (344)
100-07-5140 MC TMRS	\$ 3,288	\$ 3,586	\$ 3,891	\$ 305
100-07-5150 MC Training & Travel	\$ 665	\$ 2,000	\$ 2,000	\$ -
100-07-5160 MC Dues/Memberships	\$ 55	\$ 100	\$ 100	\$ -
100-07-5161 MC Surety Bond	\$ 100	\$ 100	\$ 100	\$ -
100-07-5220 MC Office Supplies	\$ 214	\$ 200	\$ 200	\$ -
100-07-5221 MC Printing	\$ 288	\$ 650	\$ 650	\$ -
100-07-5222 MC Postage	\$ 902	\$ 1,000	\$ 1,000	\$ -
100-07-5350 MC Office Equipment R&M	\$ 1,477	\$ -	\$ -	\$ -
100-07-5401 MC IT Services	\$ 925	\$ 1,020	\$ 1,020	\$ -
100-07-5402 MC Legal	\$ 4,558	\$ 6,000	\$ 6,000	\$ -
100-07-5404 MC Contract Service	\$ 23,000	\$ 26,000	\$ 26,000	\$ -
100-07-5410 MC Warrant Collection Fee	\$ 1,920	\$ 2,000	\$ 2,000	\$ -
100-07-5910 MC Warrant Entry Fees	\$ 699	\$ 1,000	\$ 1,000	\$ -
Total Expenses	\$ 102,226	\$ 114,945	\$ 117,982	\$ 3,037



**Development Services
Expenses**

**2021-2022
Audited**

**2022-2023
Amended
Budget**

**2023-2024
Proposed
Budget**

**Variance
Proposed to
Amended**

100-08-5110 DS Salaries	\$ 217,476	\$ 235,334	\$ 209,379	\$ (25,955)
100-08-5111 DS Overtime	\$ 486	\$ 500	\$ 750	\$ 250
100-08-5112 DS Worker's Comp	\$ 1,302	\$ 1,135	\$ 1,087	\$ (48)
100-08-5117 DS Longevity Pay	\$ 960	\$ 1,260	\$ 1,200	\$ (60)
100-08-5120 DS Payroll Taxes	\$ 3,301	\$ 3,474	\$ 3,091	\$ (383)
100-08-5130 DS Benefits	\$ 22,755	\$ 34,448	\$ 27,192	\$ (7,256)
100-08-5140 DS TMRS	\$ 13,282	\$ 13,798	\$ 12,722	\$ (1,076)
100-08-5150 DS Training & Travel	\$ 2,642	\$ 4,800	\$ 4,800	\$ -
100-08-5160 DS Dues/Memberships	\$ 330	\$ 300	\$ 300	\$ -
100-08-5161 DS Surety Bonds	\$ 100	\$ 300	\$ 300	\$ -
100-08-5213 DS Uniforms	\$ 805	\$ 1,000	\$ 1,000	\$ -
100-08-5220 DS Office Supplies	\$ 1,350	\$ 2,000	\$ 3,500	\$ 1,500
100-08-5221 DS Printing	\$ 874	\$ 1,500	\$ 1,500	\$ -
100-08-5222 DS Postage	\$ 330	\$ 400	\$ 400	\$ -
100-08-5250 DS Office Equipment & Furniture	\$ 3,128	\$ 1,400	\$ 6,400	\$ 5,000
100-08-5310 DS Vehicle R&M	\$ 875	\$ 500	\$ 500	\$ -
100-08-5310.01 DS Fuel, Oil & Service	\$ 1,039	\$ 1,800	\$ 1,800	\$ -
100-08-5330 DS Building R&M	\$ 4,118	\$ 10,000	\$ 10,000	\$ -
100-08-5402 DS IT Services	\$ 3,108	\$ 3,060	\$ 3,840	\$ 780
100-08-5403 DS Permits Software	\$ 3,859	\$ 4,055	\$ 4,382	\$ 327
100-08-5404 DS Contract Services	\$ 4,139	\$ 6,500	\$ 8,500	\$ 2,000
100-08-5605 DS Lease Payments	\$ 10,967	\$ 37,650	\$ 8,001	\$ (29,649)
100-08-5710 DS Utilities	\$ 1,912	\$ 3,800	\$ 3,800	\$ -
100-08-5750 DS Mobile Technology	\$ 1,139	\$ 1,510	\$ 1,510	\$ -
100-08-5932 DS Engineering Services	\$ 101,594	\$ 96,370	\$ 40,000	\$ (56,370)
100-08-5933 DS Planning	\$ 17,738	\$ 52,755	\$ 10,000	\$ (42,755)
100-08-5934 DS Gas Well Inspections	\$ 26,000	\$ 30,000	\$ 30,000	\$ -
Total Expenses	\$ 445,606	\$ 549,649	\$ 395,954	\$ (153,695)



Animal Services Expenses

2021-2022 Audited

2022-2023 Amended Budget

2023-2024 Proposed Budget

Variance Proposed to Amended

100-09-5110 AS Salaries	\$ 109,026	\$ 150,920	\$ 154,687	\$ 3,767
100-09-5111 AS Overtime	\$ 5,862	\$ 2,000	\$ 5,500	\$ 3,500
100-09-5112 AS Worker's Comp	\$ 4,435	\$ 5,535	\$ 6,968	\$ 1,433
100-09-5117 AS Longevity Pay	\$ 995	\$ 2,832	\$ 420	\$ (2,412)
100-09-5120 AS Payroll Taxes	\$ 1,626	\$ 2,294	\$ 2,365	\$ 71
100-09-5130 AS Benefits	\$ 16,061	\$ 25,836	\$ 24,981	\$ (855)
100-09-5140 AS TMRS	\$ 6,942	\$ 8,784	\$ 9,312	\$ 528
100-09-5150 AS Training & Travel	\$ 1,972	\$ 4,325	\$ 4,325	\$ -
100-09-5160 AS Dues/Memberships	\$ 150	\$ 300	\$ 300	\$ -
100-09-5161 AS Surety Bond	\$ 200	\$ 400	\$ 400	\$ -
100-09-5213 AS Uniforms	\$ 1,747	\$ 2,000	\$ 2,000	\$ -
100-09-5220 AS Office Supplies	\$ 1,016	\$ 750	\$ 750	\$ -
100-09-5222 AS Postage	\$ 823	\$ 1,000	\$ 1,000	\$ -
100-09-5250 AS Office Equip & Furniture	\$ 6,119	\$ 5,000	\$ 8,143	\$ 3,143
100-09-5262 AS Misc Shelter Equipment	\$ -	\$ 15,150	\$ 20,394	\$ 5,244
100-09-5283 AS Staff Immunizations	\$ -	\$ 3,015	\$ 3,015	\$ -
100-09-5280 AS Micro Chips	\$ 2,206	\$ 3,000	\$ 3,000	\$ -
100-09-5282 AS Medical Supplies	\$ 5,590	\$ 7,000	\$ 7,000	\$ -
100-09-5284 AS Rabies Vouchers	\$ 280	\$ 800	\$ 800	\$ -
100-09-5310 AS Vehicle R&M	\$ 881	\$ 4,510	\$ 7,810	\$ 3,300
100-09-5310.01 AS Fuel, Oil & Service	\$ 7,132	\$ 3,000	\$ 3,000	\$ -
100-09-5330 AS Building R&M	\$ 30,477	\$ 45,000	\$ 45,000	\$ -
100-09-5330.01 AS Animal Food	\$ 3,746	\$ 3,500	\$ 3,500	\$ -
100-09-5350 AS Office Equipment R&M	\$ -	\$ 100	\$ 100	\$ -
100-09-5402 AS IT Services	\$ 2,948	\$ 3,060	\$ 3,060	\$ -
100-09-5404 AS Contract Services	\$ 3,209	\$ 6,500	\$ 6,500	\$ -
100-09-5408 AS Professional Services	\$ 2,589	\$ 5,000	\$ 5,000	\$ -
100-09-5600 AS Capital Outlay >\$5,000	\$ 31,100	\$ -	\$ -	\$ -
100-09-5605 AS Lease Payments	\$ -	\$ 10,415	\$ 14,725	\$ 4,310
100-09-5710 AS Utilities	\$ 12,724	\$ 14,500	\$ 14,500	\$ -
100-09-5750 AS Mobile Technology	\$ 821	\$ 2,040	\$ 2,040	\$ -
100-09-5915 AS Donations	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 260,681	\$ 338,566	\$ 360,595	\$ 22,029



Fire Department Expenses	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-10-5110 FD Salaries	\$ 316,240	\$ 615,981	\$ 639,603	\$ 23,622
100-10-5111 FD Overtime	\$ 17,619	\$ 20,000	\$ 20,000	\$ -
100-10-5112 FD Worker's Comp	\$ 12,422	\$ 27,020	\$ 29,063	\$ 2,043
100-10-5113 FD P/T Salaries	\$ 22,410	\$ 50,000	\$ 30,000	\$ (20,000)
100-10-5117 FD Longevity Pay	\$ 245	\$ 1,464	\$ 2,388	\$ 924
100-10-5120 FD Payroll Taxes	\$ 7,137	\$ 10,754	\$ 9,697	\$ (1,057)
100-10-5130 FD Benefits	\$ 29,005	\$ 77,508	\$ 81,887	\$ 4,379
100-10-5140 FD TMRS	\$ 19,854	\$ 40,371	\$ 39,852	\$ (519)
100-10-5150 FD Training & Travel	\$ 3,783	\$ 12,000	\$ 12,000	\$ -
100-10-5160 FD Dues & Subscriptions	\$ 3,640	\$ 3,684	\$ 3,500	\$ (184)
100-10-5180 FD Incentive	\$ 26,413	\$ 28,000	\$ 23,000	\$ (5,000)
100-10-5181 FD Staff Immunizations, Testing, & Recruitment	\$ 2,487	\$ 6,000	\$ 8,100	\$ 2,100
100-10-5182 FD Insurance (VFIS)	\$ 4,908	\$ 7,000	\$ 3,600	\$ (3,400)
100-10-5213 FD Uniforms	\$ 7,550	\$ 11,000	\$ 8,000	\$ (3,000)
100-10-5218 FD Awards	\$ 1,685	\$ 1,500	\$ 1,500	\$ -
100-10-5220 FD Office Supplies	\$ 2,367	\$ 2,000	\$ 2,000	\$ -
100-10-5222 FD Postage	\$ 633	\$ 600	\$ 600	\$ -
100-10-5250 FD Office Equipment & Furniture	\$ -	\$ -	\$ 9,449	\$ 9,449
100-10-5262 FD Equipment	\$ 17,422	\$ 27,823	\$ 18,359	\$ (9,464)
100-10-5264 FD Radios & Mics	\$ 554	\$ 4,000	\$ 3,500	\$ (500)
100-10-5290 FD Fire Fighting Supplies & Tools	\$ 8,185	\$ 8,500	\$ 11,080	\$ 2,580
100-10-5291 FD EMS Supplies	\$ 8,179	\$ 11,000	\$ 13,031	\$ 2,031
100-10-5293 FD Personal Protective Equip	\$ 12,826	\$ 40,000	\$ 35,325	\$ (4,675)
100-10-5310 FD Vehicle R&M	\$ 46,578	\$ 40,000	\$ 50,000	\$ 10,000
100-10-5310.01 FD Fuel, Oil & Service	\$ 19,180	\$ 15,000	\$ 15,000	\$ -
100-10-5320 FD Equip Repair & Maint	\$ 3,408	\$ 18,615	\$ 16,220	\$ (2,395)
100-10-5330 FD Building R&M	\$ 26,541	\$ 28,000	\$ 10,000	\$ (18,000)
100-10-5350 FD Office Equipment R&M	\$ 11,587	\$ 2,000	\$ 2,000	\$ -
100-10-5402 FD IT Services	\$ 10,808	\$ 4,500	\$ 11,520	\$ 7,020
100-10-5404 FD Contract Services	\$ 18,784	\$ 29,368	\$ 29,400	\$ 32
100-10-5600 FD Capital Outlay >\$5,000	\$ 31,880	\$ 95,440	\$ 22,156	\$ (73,284)
100-10-5601 FD Capital Outlay <\$5,000	\$ -	\$ 6,810	\$ -	\$ (6,810)
100-10-5605 FD Lease Payments	\$ -	\$ 21,935	\$ 18,926	\$ (3,009)
100-10-5611 FD Principal Payments	\$ -	\$ -	\$ 42,773	\$ 42,773
100-10-5612 FD Interest Payments	\$ -	\$ -	\$ 8,320	\$ 8,320
100-10-5710 FD Utilities	\$ 35,484	\$ 30,000	\$ 25,000	\$ (5,000)
100-10-5750 FD Mobile Technology	\$ 6,251	\$ 6,000	\$ 6,400	\$ 400
100-10-5908 FD Emergency Management	\$ 21,162	\$ 15,000	\$ 16,520	\$ 1,520
100-10-5909 FD Miscellaneous	\$ 793	\$ 500	\$ 700	\$ 200
100-10-5915 FD Donations	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 758,016	\$ 1,319,373	\$ 1,280,469	\$ (38,904)



**Parks Department
Expenses**

**2021-2022
Audited**

**2022-2023
Amended
Budget**

**2023-2024
Proposed
Budget**

**Variance
Proposed to
Amended**

	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-11-5110 PK Salaries	\$ 166,302	\$ 169,839	\$ 225,984	\$ 56,145
100-11-5111 PK Overtime	\$ 3,822	\$ 3,000	\$ 3,000	\$ -
100-11-5112 PK Worker's Comp	\$ 2,799	\$ 5,310	\$ 5,625	\$ 315
100-11-5117 PK Longevity Pay	\$ 545	\$ 504	\$ 832	\$ 328
100-11-5120 PK Payroll Taxes	\$ 1,158	\$ 7,075	\$ 9,763	\$ 2,688
100-11-5130 PK Benefits	\$ 23,687	\$ 34,448	\$ 35,541	\$ 1,093
100-11-5140 PK TMRS	\$ 10,565	\$ 10,089	\$ 13,835	\$ 3,746
100-11-5150 PK Training & Travel	\$ 140		\$ 1,500	\$ 1,500
100-11-5213 PK Uniforms	\$ 2,139	\$ 4,000	\$ 4,000	\$ -
100-11-5220 PK Office Supplies	\$ 275	\$ 1,000	\$ 1,000	\$ -
100-11-5250 PK Office Equipment & Furniture	\$ -	\$ 500	\$ 500	\$ -
100-11-5270 PK Parks Supplies & Materials	\$ 39,399	\$ 12,000	\$ 12,000	\$ -
100-11-5275 PK Field Supplies & Materials	\$ 2,492	\$ 4,000	\$ 4,000	\$ -
100-11-5310 PK Vehicle Repair & Maint	\$ 3,735	\$ 500	\$ 500	\$ -
100-11-5310.01 PK Fuel, Oil & Service	\$ 3,413	\$ 2,500	\$ 2,500	\$ -
100-11-5320 PK Equipment R&M	\$ 1,501	\$ 1,500	\$ 2,500	\$ 1,000
100-11-5330 PK Building R&M	\$ 6,309	\$ 3,000	\$ 3,000	\$ -
100-11-5331 PK Minor Tools	\$ 113	\$ 250	\$ 250	\$ -
100-11-5335 PK Dept Building R&M	\$ 1,254	\$ 1,000	\$ 2,000	\$ 1,000
100-11-5340 PK Irrigation R&M	\$ 555	\$ 7,000	\$ 5,000	\$ (2,000)
100-11-5402 PK IT Services	\$ 1,965	\$ 2,040	\$ 1,920	\$ (120)
100-11-5404 PK Contract Services	\$ 13	\$ -	\$ -	\$ -
100-11-5600 PK Capital Outlay >\$5,000	\$ 40,748	\$ 9,715	\$ 29,500	\$ 19,785
100-11-5601 PK Capital Outlay <\$5,000	\$ -	\$ 5,610	\$ -	\$ (5,610)
100-11-5605 PK Lease Payments	\$ 11,578	\$ 38,530	\$ 20,100	\$ (18,430)
100-11-5710 PK Dept Utilities	\$ 4,596	\$ 6,000	\$ 6,000	\$ -
100-11-5715 PK Park Utilities	\$ 50,948	\$ 70,000	\$ 70,000	\$ -
100-11-5750 PK Mobile Technology	\$ 607	\$ 930	\$ 930	\$ -
100-11-5915 PK Donations	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 380,659	\$ 400,340	\$ 461,780	\$ 61,440



Fire Marshal Expenses

	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-12-5110 FM Salaries	\$ 77,243	\$ 81,783	\$ 69,298	\$ (12,485)
100-12-5111 FM Overtime	\$ 341	\$ 2,000	\$ 2,000	\$ -
100-12-5112 FM Worker's Comp	\$ 3,905	\$ 3,065	\$ 2,934	\$ (131)
100-12-5117 FM Longevity Pay	\$ 475	\$ 1,524	\$ 384	\$ (1,140)
100-12-5120 FM Payroll Taxes	\$ (202)	\$ 1,246	\$ 1,049	\$ (197)
100-12-5130 FM Benefits	\$ 6,537	\$ 8,612	\$ 8,268	\$ (344)
100-12-5140 FM TMRS	\$ 4,783	\$ 4,965	\$ 4,315	\$ (650)
100-12-5150 FM Training & Travel	\$ 455	\$ 2,500	\$ 2,500	\$ -
100-12-5160 FM Dues & Subscriptions	\$ 306	\$ 2,000	\$ 2,600	\$ 600
100-12-5215 FM Law Enforcement Supplies	\$ 4,320	\$ 4,000	\$ 4,000	\$ -
100-12-5217 FM Fire Investigations	\$ -	\$ 2,600	\$ 3,000	\$ 400
100-12-5285 FM Code Enforcement	\$ 1,071	\$ -	\$ -	\$ -
100-12-5296 FM Fire Prevention Program	\$ 175	\$ 2,000	\$ 2,500	\$ 500
100-12-5403 FM Code Enforcement Software	\$ 2,756	\$ -	\$ -	\$ -
100-12-5406 FM Nuisance Abatement	\$ 1,500	\$ -	\$ -	\$ -
100-12-5601 FM Capital Outlay	\$ -	\$ -	\$ 17,000	\$ 17,000
100-12-5605 FM Lease Payments	\$ -	\$ -	\$ 10,000	\$ 10,000
100-12-5750 FM Mobile Technology	\$ 300	\$ 1,000	\$ 1,000	\$ -
100-12-5910 FM Property Liens	\$ -	\$ 500	\$ 500	\$ -
Total Expenses	\$ 103,964	\$ 117,795	\$ 131,348	\$ 13,553



Human Resources Expenses	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-13-5110 HR Salaries	\$ -	\$ -	\$ 79,093	\$ 79,093
100-13-5110 HR Overtime	\$ -	\$ -	\$ 1,000	\$ 1,000
100-13-5112 HR Worker's Comp	\$ -	\$ -	\$ 224	\$ 224
100-13-5117 HR Longevity Pay	\$ -	\$ -	\$ 144	\$ 144
100-13-5120 HR Payroll Taxes	\$ -	\$ -	\$ 1,172	\$ 1,172
100-13-5130 HR Benefits	\$ -	\$ -	\$ 8,445	\$ 8,445
100-13-5140 HR TMRS	\$ -	\$ -	\$ 4,830	\$ 4,830
100-13-5150 HR Training & Travel	\$ -	\$ -	\$ 6,304	\$ 6,304
100-13-5151 HR Tuition Reimbursement	\$ -	\$ -	\$ 1,000	\$ 1,000
100-13-5160 HR Dues/Memberships	\$ -	\$ -	\$ 1,753	\$ 1,753
100-13-5190 HR Employee Morale	\$ -	\$ -	\$ 1,900	\$ 1,900
100-13-5213 HR Uniforms	\$ -	\$ -	\$ 200	\$ 200
100-13-5220 HR Office Supplies	\$ -	\$ -	\$ 1,000	\$ 1,000
100-13-5222 HR Postage	\$ -	\$ -	\$ 150	\$ 150
100-13-5250 HR Office Equip. & Furniture	\$ -	\$ -	\$ 1,000	\$ 1,000
100-13-5350 HR Office Equip Repair & Maint	\$ -	\$ -	\$ 500	\$ 500
100-13-5402 HR IT Services	\$ -	\$ -	\$ 960	\$ 960
100-13-5403 HR Legal Services	\$ -	\$ -	\$ 1,000	\$ 1,000
100-13-5404 HR Contract Services	\$ -	\$ -	\$ 12,530	\$ 12,530
100-13-5410 HR Software Maintenance	\$ -	\$ -	\$ 6,147	\$ 6,147
100-13-5750 HR Mobile Technology	\$ -	\$ -	\$ 480	\$ 480
100-13-5909 HR Miscellaneous	\$ -	\$ -	\$ 500	\$ 500
100-13-5931 HR Advertising	\$ -	\$ -	\$ 500	\$ 500
Total Expenses	\$ -	\$ -	\$ 130,832	\$ 130,832



	Administration Expenses	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
100-14-5110 FI Salaries	\$	-	\$ -	\$ 256,520	\$ 256,520
100-14-5110 FI Overtime	\$	-	\$ -	\$ 1,000	\$ 1,000
100-14-5112 FI Worker's Comp	\$	-	\$ -	\$ 730	\$ 730
100-14-5117 FI Longevity Pay	\$	-	\$ -	\$ 4,368	\$ 4,368
100-14-5120 FI Payroll Taxes	\$	-	\$ -	\$ 3,824	\$ 3,824
100-14-5130 FI Benefits	\$	-	\$ -	\$ 32,330	\$ 32,330
100-14-5140 FI TMRS	\$	-	\$ -	\$ 15,766	\$ 15,766
100-14-5150 FI Training & Travel	\$	-	\$ -	\$ 5,600	\$ 5,600
100-14-5160 FI Dues/Memberships	\$	-	\$ -	\$ 600	\$ 600
100-14-5161 FI Surety Bonds	\$	-	\$ -	\$ 200	\$ 200
100-14-5213 FI Uniforms	\$	-	\$ -	\$ 600	\$ 600
100-14-5220 FI Office Supplies	\$	-	\$ -	\$ 1,000	\$ 1,000
100-14-5221 FI Printing	\$	-	\$ -	\$ 3,000	\$ 3,000
100-14-5222 FI Postage	\$	-	\$ -	\$ 1,500	\$ 1,500
100-14-5250 FI Office Equip. & Furniture	\$	-	\$ -	\$ 2,000	\$ 2,000
100-14-5350 FI Office Equip Repair & Maint	\$	-	\$ -	\$ 500	\$ 500
100-14-5402 FI IT Services	\$	-	\$ -	\$ 2,880	\$ 2,880
100-14-5403 FI Accounting & Audit Expense	\$	-	\$ -	\$ 30,000	\$ 30,000
100-14-5410 FI Software Maintenance	\$	-	\$ -	\$ 12,862	\$ 12,862
100-14-5909 FI Miscellaneous	\$	-	\$ -	\$ 500	\$ 500
Total Expenses	\$	-	\$ -	\$ 375,780	\$ 375,780

Proposed Additional Funding Requests (included in Departmental budgets)

DEPARTMENT/DESCRIPTION	AMOUNT	LINE ITEM	FUNDING SOURCE
COMMUNITY SERVICE/NON-DEPARTMENTAL			
Joshua United event	\$ 10,000.00	100-01-5800	
Total	\$ 10,000.00		
MAYOR/COUNCIL/CITY SECRETARY			
moved council/board training from ND	\$ 1,200.00	100-03-5150	
Laserfiche certification	\$ 2,000.00	100-03-5150	
dues & memberships	\$ 400.00	100-03-5160	
additional postage	\$ 300.00	100-03-5222	
election - November 2023 & May 2024	\$ 14,000.00	100-03-5240	
reduced expenses	\$ (3,000.00)	100-03-5250	
council chambers laptop/audio/video	\$ 10,000.00	100-03-5402	
ordinance codification	\$ 10,000.00	100-03-5403	
Municode software	\$ 7,520.00	100-03-5404	
website maintenance	\$ 4,500.00	100-03-5404	
Laserfiche	\$ 16,000.00	100-03-5404	
reduced expenses	\$ (2,500.00)	100-03-5410	
additional expenses	\$ 500.00	100-03-5909	
additional expenses	\$ 2,000.00	100-03-5931	
moved records retention from ND	\$ 1,000.00	100-03-5946	
Total	\$ 63,920.00		
ADMINISTRATION			
	\$ -		
Total	\$ -		
POLICE DEPARTMENT			
body cameras	\$ 48,755.00	100-05-5601	arpa
upfits for 2 new vehicles	\$ 20,000.00	100-05-5601	
increased fees for dispatch services, radio agreement, CAI	\$ 25,640.00	100-05-5404	
training and ammuniton	\$ 6,100.00	100-05-5150	arpa
Total	\$ 100,495.00		
PUBLIC WORKS			
20' tilt-back flat deck trailer	\$ 19,000.00	100-06-5600	reserves
hopper broom	\$ 8,222.00	100-06-5600	
Graco painter	\$ 12,995.00	100-06-5600	reserves
	\$ -		
Total	\$ 40,217.00		

DEVELOPMENT SERVICES

2 new computers	\$	5,000.00	100-08-5250	arpa
special event supplies (swag)	\$	1,500.00	100-08-5220	
Map Link software	\$	2,000.00	100-08-5404	
Total	\$	<u>8,500.00</u>		

ANIMAL SERVICES

interior/exterior lighting for vehicles	\$	3,300.00	100-09-5310	
tempered glass kennel doors (6)	\$	5,244.00	100-09-5262	
ipad and case	\$	970.00	100-09-5250	arpa
canopy and table cover	\$	1,500.00	100-09-5250	
desktop, monitors, keyboard, soundbar	\$	1,643.00	100-09-5250	arpa
	\$	-		
	\$	-		
Total	\$	<u>12,657.00</u>		

FIRE DEPARTMENT

rowing machine	\$	1,200.00	100-10-5181	
desktop computers/monitors	\$	5,349.00	100-10-5250	arpa
televisions for EOC	\$	1,200.00	100-10-5250	arpa
rescue chainsaw	\$	1,574.00	100-10-5262	arpa
gas powered fan	\$	2,809.00	100-10-5262	arpa
electric smoke ejector	\$	976.00	100-10-5262	arpa
pressure washer	\$	430.00	100-10-5290	
bench grinder	\$	150.00	100-10-5290	
EMS equipment bags	\$	2,031.00	100-10-5291	arpa
washer/dryer	\$	2,000.00	100-10-5250	arpa
refrigerator	\$	900.00	100-10-5250	
landscape & mowing contract	\$	12,160.00	100-10-5404	
CAD licenses	\$	1,740.00	100-10-5750	arpa
4" supply hose for new tanker	\$	8,861.00	100-10-5601	
4 body cameras	\$	13,295.00	100-11-5601	arpa
Total	\$	<u>54,675.00</u>		

PARKS

2 zero turn mowers	\$	29,500.00	100-10-5600	
	\$	-		
Total	\$	<u>29,500.00</u>		

FIRE MARSHAL

	\$	-		
Total	\$	<u>-</u>		

HUMAN RESOURCES

applicant tracking program	\$	5,058.00	100-13-5410	reserves
benefits administration system	\$	5,472.00	100-13-5410	reserves

Total \$ 10,530.00

FINANCE

Finance Director training	\$ 4,975.00	100-14-5150
Finance Director dues/memberships	\$ 250.00	100-14-5160
Total	<u>\$ 5,225.00</u>	

Proposed Additional Funding Requests (NOT included in Departmental budgets)

DEPARTMENT/DESCRIPTION	AMOUNT	LINE ITEM	FUNDED/ NOT FUNDED
COMMUNITY SERVICE/NON-DEPARTMENTAL			
	\$ -		
Total	<u>\$ -</u>		
MAYOR/COUNCIL/CITY SECRETARY			
	\$ -		
Total	<u>\$ -</u>		
ADMINISTRATION			
CPM program for Assistant City Manager	\$ 5,000.00		not funded
	\$ -		
Total	<u>\$ 5,000.00</u>		
POLICE DEPARTMENT			
Certification Pay	\$ 27,950.00	100-05-5110	not funded
Patrol Sergeant	\$ 74,383.00	100-05-5110	not funded
Patrol Sergeant	\$ 74,383.00	100-05-5110	not funded
Total	<u>\$ 176,716.00</u>		
PUBLIC WORKS			
Crew Member	\$ 45,760.00	100-05-5110	not funded
	\$ -		
Total	<u>\$ 45,760.00</u>		
DEVELOPMENT SERVICES			
additional hours requested by planner	\$ 25,000.00	100-08-5933	not funded
Total	<u>\$ 25,000.00</u>		
ANIMAL SERVICES			
	\$ -		
Total	<u>\$ -</u>		
FIRE DEPARTMENT			
paramedic school tuition	\$ 10,944.00	100-10-5150	not funded
Huguley fitness/psychological testing	\$ 2,250.00	100-10-5181	not funded
stationary bicycle	\$ 950.00	100-10-5181	not funded

weight bench/bars	\$	835.00	100-10-5181	not funded
pants/shirts/caps	\$	5,000.00	100-10-5213	not funded
laptop computer	\$	494.00	100-10-5250	not funded
television for admin office	\$	300.00	100-10-5250	not funded
intercom systems (3)	\$	13,431.00	100-10-5264	not funded
electronic door locks	\$	8,300.00	100-10-5330	not funded
video surveillance system	\$	18,716.00	100-10-5330	not funded
ceiling fans	\$	9,500.00	100-10-5330	not funded
privacy fence	\$	5,280.00	100-10-5330	not funded
accent lighting	\$	6,500.00	100-10-5330	not funded
BBQ grill/smoker	\$	800.00	100-10-5330	not funded
100' wash hoses (2)	\$	656.00	100-10-5330	not funded
electrical circuit installation	\$	6,799.00	100-10-5330	not funded
thermal imaging cameras	\$	15,600.00	100-10-5600	not funded
ballistic helmets (7)	\$	4,972.00	100-10-5293	not funded
ballistic vests (4)	\$	2,796.00	100-10-5293	not funded
portable radios	\$	16,492.00	100-10-5600	not funded
hydraulic rescue cutter & ram	\$	21,235.00	100-10-5600	not funded
Total	\$	<u>151,850.00</u>		

PARKS

\$	-
\$	-
Total	<u>\$ -</u>

FIRE MARSHAL

vehicle mounted camera	\$	5,100.00	100-12-5215	not funded
rifle locking storage vaults	\$	2,010.00	100-12-5215	not funded
AR15 duty rifles (3)	\$	3,366.00	100-12-5215	not funded
Total	\$	<u>10,476.00</u>		

HUMAN RESOURCES

\$	-
\$	-
Total	<u>\$ -</u>

FINANCE

\$	-
\$	-
Total	<u>\$ -</u>

TYPE A ECONOMIC DEVELOPMENT



	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
REVENUES				
200-4003 Sales Tax	\$ 685,900	\$ 625,000	\$ 700,000	\$ 75,000
200-4600 Interest Income	\$ 1,289	\$ 500	\$ 20,000	\$ 19,500
200-4901 Miscellaneous Revenue	\$ -	\$ 100,000	\$ 90,000	\$ (10,000)
200-4904 Proceeds from Disposal	\$ 400,752	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 1,087,941	\$ 725,500	\$ 810,000	\$ 84,500
EXPENDITURES				
Joshua Station Development				
200-00-5860 Joshua Station Development	\$ 1,710	\$ 15,000	\$ 10,000	\$ (5,000)
200-00-5860.01 Joshua Station Utilities	\$ 22,474	\$ 20,000	\$ 26,000	
200-00-5860.02 Container Park	\$ -	\$ -	\$ 500,000	\$ 500,000
	\$ 24,184	\$ 35,000	\$ 536,000	\$ 495,000
Expand Business				
200-00-5840 380 Agreement Expenses	\$ 6,335	\$ 9,800	\$ 10,000	\$ 200
200-00-5880 Façade Grant Funding	\$ -	\$ 100,000	\$ 90,000	\$ (10,000)
200-00-5853 Joshua Area Chamber of Commerce	\$ -	\$ 18,000	\$ 18,000	\$ -
200-00-5920 Downtown Infrastructure	\$ 37,701	\$ -	\$ 350,000	\$ 350,000
200-00-5930 Advertising & Promotions	\$ 6,993	\$ 40,000	\$ 40,000	\$ -
	\$ 51,029	\$ 167,800	\$ 508,000	\$ 340,200
Administrative				
200-00-5150 Training & Travel	\$ -	\$ 7,000	\$ 7,000	\$ -
200-00-5160 Dues & Subscriptions	\$ -	\$ 4,125	\$ 4,500	\$ 375
200-00-5213 Uniforms	\$ -	\$ -	\$ 500	\$ 500
200-00-5909 Miscellaneous	\$ 526	\$ 500	\$ 1,500	\$ 1,000
200-00-5955 Administrative	\$ 5,936	\$ 25,000	\$ 25,000	\$ -
	\$ 6,462	\$ 36,625	\$ 38,500	\$ 1,875
Debt Service				
200-00-5574.01 2018 Revenue Bonds -Principal	\$ 70,000	\$ 70,000	\$ 75,000	\$ 5,000
200-00-5574.02 2018 Revenue Bonds - Interest	\$ 70,159	\$ 67,870	\$ 65,407	\$ (2,463)
200-00-5580.01 Series 2022 Note - Principal	\$ -	\$ -	\$ 70,499	\$ 70,499
200-00-5580.02 Series 2022 Note - Interest	\$ -	\$ -	\$ 41,913	\$ 41,913
	\$ 140,159	\$ 137,870	\$ 252,819	\$ 114,949
Capital Improvements				
200-00-5600 Capital Outlay	\$ 196,610	\$ 30,000	\$ -	\$ (30,000)
	\$ 196,610	\$ 30,000	\$ -	\$ (30,000)
Community Events				
200-00-5800 Community Events	\$ -	\$ -	\$ 15,000	\$ 15,000
	\$ -	\$ -	\$ 15,000	\$ 15,000
Transfers				
200-02-5975 Transfer to General Fund	\$ 55,000	\$ 78,210	\$ 129,693	\$ 51,483
200-02-5979 Transfer to Capital Improvement Fund	\$ 130,705	\$ -	\$ -	\$ -
	\$ 185,705	\$ 78,210	\$ 129,693	\$ 51,483
TOTAL EXPENDITURES	\$ 267,380	\$ 317,635	\$ 1,480,012	\$ 1,162,377
REV OVER (UNDER) EXP	\$ 820,561	\$ 407,865	\$ (670,012)	\$ (1,077,877)

TYPE B ECONOMIC DEVELOPMENT



	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
REVENUES				
300-4003 Sales Tax	\$ 685,900	\$ 625,000	\$ 700,000	\$ 75,000
300-4600 Interest Income	\$ 768	\$ 500	\$ 15,000	\$ 14,500
300-4660 Pavillion Rental Fees	\$ 945	\$ 1,000	\$ 1,000	\$ -
300-4670 JBA Use Fees	\$ 11,872	\$ 13,000	\$ 13,000	\$ -
300-4901 Miscellaneous Revenue	\$ 1,200	\$ 5,000	\$ 5,000	\$ -
300-4902 Proceeds from Debt	\$ -	\$ -	\$ 1,265,000	\$ -
TOTAL REVENUE	\$ 700,685	\$ 644,500	\$ 1,999,000	\$ 89,500
EXPENDITURES				
Administrative				
300-00-5955 Administrative	\$ 10,508	\$ -	\$ 15,000	\$ 15,000
	\$ 10,508	\$ -	\$ 15,000	\$ 15,000
Business Development				
300-00-5600 Capital Outlay	\$ 34,208	\$ -	\$ 36,444	\$ 36,444
300-00-5840 380 Agreement Expenses	\$ 6,334	\$ 30,000	\$ 30,000	\$ -
300-00-5902 Banners for Entryway Signs	\$ -	\$ 1,000	\$ 3,000	\$ 2,000
300-00-5920 Downtown Infrastructure	\$ 1	\$ -		
300-00-5930 Advertising	\$ 6,992	\$ 10,000	\$ 10,000	\$ -
	\$ 47,535	\$ 41,000	\$ 79,444	\$ 38,444
Community Events				
300-00-5800 Community Events	\$ -	\$ -	\$ 20,000	\$ 20,000
	\$ -	\$ -	\$ 20,000	\$ 20,000
Debt Service				
300-00-5581.01 2023 CO Bonds - Principal	\$ -	\$ -	\$ 105,000	\$ 105,000
300-00-5581.02 2023 CO Bonds - Interest	\$ -	\$ -	\$ 37,677	\$ 37,677
	\$ -	\$ -	\$ 142,677	\$ 142,677
Park Planning & Maintenance				
300-00-5685 Park Improvements	\$ -	\$ -	\$ 1,265,000	\$ 1,265,000
	\$ -	\$ -	\$ 1,265,000	\$ 1,265,000
Transfers				
300-02-5975 Transfer to General Fund	\$ 383,338	\$ 419,561	\$ 461,780	\$ 42,219
300-02-5976 Transfer to Debt Service	\$ 155,038	\$ -	\$ -	\$ -
300-02-5979 Transfer to CIP	\$ -	\$ 150,000	\$ -	\$ (150,000)
	\$ 538,376	\$ 569,561	\$ 461,780	\$ (107,781)
TOTAL EXPENDITURES	\$ 596,418	\$ 610,561	\$ 1,983,901	\$ (54,337)
REV OVER (UNDER) EXP	\$ 104,266	\$ 33,939	\$ 15,099	\$ 143,837

MUNICIPAL COURT SECURITY FUND



	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
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REVENUES

400-4103 Court Security Fees	\$ 9,019	\$ 9,000	\$ 9,000	\$ -
TOTAL REVENUES	\$ 9,019	\$ 9,000	\$ 9,000	\$ -

EXPENDITURES

400-05-5950 Court Bailiff	\$ -	\$ 3,000	\$ 3,000	\$ -
400-05-5962 Metal Detector	\$ -	\$ -	\$ 3,500	\$ 3,500
TOTAL EXPENDITURES	\$ -	\$ -	\$ 6,500	\$ 3,500

REV OVER (UNDER) EXP	\$ 9,019	\$ 9,000	\$ 2,500	\$ (3,500)
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MUNICIPAL COURT TECHNOLOGY FUND



**2021-2022
Audited**

**2022-2023
Amended
Budget**

**2023-2024
Proposed
Budget**

**Variance
Proposed to
Amended**

REVENUES

500-4101 Court Technology Fees	\$	7,476	\$	8,000	\$	8,000	\$	-
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TOTAL REVENUES	\$	7,476	\$	8,000	\$	8,000	\$	-
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EXPENDITURES

500-07-5952 Court Software	\$	3,532	\$	3,419	\$	3,698	\$	(279)
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TOTAL EXPENDITURES	\$	3,532	\$	3,419	\$	3,698	\$	(279)
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REV OVER (UNDER) EXP	\$	3,944	\$	4,581	\$	4,302	\$	279
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HOTEL OCCUPANCY TAX FUND



	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
<u>REVENUES</u>				
550-4011 Hotel Occupancy Tax	\$ 26,000	\$ 35,000	\$ 35,000	\$ -
550-4600 Interest Income	\$ 96	\$ -	\$ 2,500	\$ 2,500
TOTAL REVENUE	\$ 26,096	\$ 35,000	\$ 37,500	\$ 2,500
<u>EXPENDITURES</u>				
<u>TRANSFERS</u>				
550-00-5979 Transfer to Capital Improvement Fund	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
REV OVER (UNDER) EXP	\$ 26,096	\$ 35,000	\$ 37,500	\$ 2,500

DEBT SERVICE FUND



	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
REVENUES				
600-4000 Property Taxes - Current	\$ 853,464	\$ 850,000	\$ 1,233,548	\$ 383,548
600-4001 Property Taxes - Penalty	\$ 10,896	\$ 4,000	\$ 5,000	\$ 1,000
600-4002 Property Taxes - Interest	\$ 7,285	\$ 2,800	\$ 2,800	\$ -
600-4902 Proceeds from Debt	\$ 1,385,000	\$ -	\$ -	\$ -
600-4918 Transfer from Type B	\$ 155,038	\$ -	\$ -	\$ -
600-4923 Transfer from TIF	\$ -	\$ 157,738	\$ -	\$ (157,738)
600-4600 Interest Income	\$ -	\$ -	\$ -	\$ -
600-4802 Bond Proceeds	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 2,411,684	\$ 1,014,538	\$ 1,241,348	\$ 226,810
EXPENDITURES				
600-00-5500 Bond Issuance Costs	\$ 54,610	\$ -	\$ -	\$ -
600-00-5515.01 2012 GO Bonds - Principal	\$ 110,000	\$ -	\$ -	\$ -
600-00-5515.02 2012 GO Bonds - Interest	\$ 1,650	\$ -	\$ -	\$ -
600-00-5516.01 2012 CO Bonds - Principal	\$ 230,000	\$ 240,000	\$ 250,000	\$ 10,000
600-00-5516.02 2012 CO Bonds - Interest	\$ 80,075	\$ 75,475	\$ 70,675	\$ (4,800)
600-00-5575.01 2019 GO Refunding Bonds - Principal	\$ 230,000	\$ 230,000	\$ 240,000	\$ 10,000
600-00-5575.02 2019 GO Refunding Bonds - Interest	\$ 38,916	\$ 34,684	\$ 30,360	\$ (4,324)
600-00-5576.01 2020 GO Bonds - Principal	\$ 100,000	\$ 135,000	\$ 160,000	\$ 25,000
600-00-5576.02 2020 GO Bonds - Interest	\$ 92,500	\$ 87,800	\$ 81,900	\$ (5,900)
600-00-5577.01 2021 GO Refunding Bonds - Principal	\$ -	\$ 130,000	\$ 130,000	\$ -
600-00-5577.02 2021 GO Refunding Bonds - Interest	\$ 15,441	\$ 20,856	\$ 18,802	\$ (2,054)
600-00-5578.01 Tax Notes 2022 - Principal	\$ -	\$ 170,000	\$ 110,000	\$ (60,000)
600-00-5578.02 Tax Notes 2022 - Interest	\$ -	\$ 15,630	\$ 9,303	\$ (6,328)
600-00-5579.01 Tax Notes 2022A - Principal	\$ -	\$ 310,000	\$ 110,000	\$ (200,000)
600-00-5579.02 Tax Notes 2022A - Interest	\$ -	\$ 23,796	\$ 22,508	\$ (1,288)
600-00-5598 Advanced Refunding Escrow	\$ 34,660	\$ -	\$ -	\$ -
600-00-5599 Payment to Bond Escrow Agent	\$ 1,330,390	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 2,318,242	\$ 1,473,241	\$ 1,233,548	\$ 239,694
REVENUES OVER/(UNDER) EXPENDITURES	\$ 93,442	\$ (458,703)	\$ 7,801	\$ (466,504)

CAPITAL IMPROVEMENTS FUND



	2021-2022 Audited	2022-2023 Amended Budget	2023-2024 Proposed Budget	Variance Proposed to Amended
<u>REVENUES</u>				
700-4600 Interest Income	\$ 3,249	\$ 1,000	\$ 10,000	\$ 9,000
700-4901 Miscellaneous	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 3,249	\$ 1,000	\$ 10,000	\$ 9,000
<u>OTHER USES</u>				
700-4407 ARPA Funds	\$ -	\$ 122,733	\$ -	\$ (122,733)
700-4901 Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
700-4904 Proceeds from Disposal	\$ -	\$ -	\$ -	\$ -
700-4902 Proceeds from Debt	\$ 860,000	\$ 278,001	\$ 255,000	\$ (23,001)
700-4915 Transfer from General Fund	\$ -	\$ 67,713	\$ 70,000	\$ 2,287
700-4917 Transfer from Type A	\$ 130,705	\$ -	\$ -	\$ -
700-4918 Transfer from Type B	\$ -	\$ 150,000	\$ -	\$ (150,000)
700-4922 Transfer from HOT	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER USES	\$ 990,705	\$ 618,447	\$ 325,000	\$ 1
TOTAL REVENUE AND OTHER USES	\$ 993,954	\$ 619,447	\$ 335,000	\$ 9,001
<u>EXPENDITURES</u>				
700-00-5500 Bond Issuance Cost	\$ 40,000	\$ -	\$ -	\$ -
700-00-5655 Drainage Improvements	\$ -	\$ -	\$ -	\$ -
700-00-5660 Street Improvements	\$ 164,257	\$ 3,855,291	\$ 2,595,628	\$ (1,259,663)
700-00-5685 Park Improvements	\$ -	\$ 150,000	\$ -	\$ (150,000)
700-00-5956 Joshua Station Development	\$ 130,705	\$ -	\$ -	\$ -
700-00-5934 Drainage Study	\$ -	\$ -	\$ -	\$ -
700-05-5925 PD Equipment	\$ -	\$ -	\$ 80,000	\$ 80,000
700-06-5330 Minor Street R&M (chip seal)	\$ -	\$ 249,820	\$ -	\$ (249,820)
700-06-5923 PW Vehicles	\$ -	\$ -	\$ -	\$ -
700-06-5925 PW Equipment	\$ 21,687	\$ 278,001	\$ 255,000	\$ (23,001)
700-08-5923 DS Vehicles	\$ -	\$ -	\$ -	\$ -
700-09-5922 AC Vehicle Box	\$ 27,679	\$ -	\$ -	\$ -
700-10-5250 FD Equipment & Furniture	\$ 32,870	\$ -	\$ -	\$ -
700-10-5295 FD Fire Truck Purchase	\$ 625,895	\$ -	\$ -	\$ -
700-10-5921 FD Building & Facilities	\$ -	\$ 51,915	\$ -	\$ (51,915)
700-10-5293 FD Vehicles	\$ -	\$ -	\$ -	\$ -
700-10-5296 FD Emergency Management	\$ -	\$ 70,815	\$ -	\$ (70,815)
700-11-5925 PK Equipment	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,043,094	\$ 4,655,842	\$ 2,930,628	\$ (1,725,214)
REV OVER (UNDER) EXP	\$ (49,139)	\$ (4,036,395)	\$ (2,595,628)	\$ (1,440,767)

DEPARTMENT/DESCRIPTION	AMOUNT	LINE ITEM	FUNDED/ NOT FUNDED
COMMUNITY SERVICE/NON-DEPARTMENTAL			
	\$ -		
Total	\$ -		
CITY SECRETARY/MAYOR/COUNCIL			
	\$ -		
Total	\$ -		
ADMINISTRATION			
	\$ -		
	\$ -		
	\$ -		
	\$ -		
Total	\$ -		
POLICE DEPARTMENT			
Cradlepoints	\$ 30,000.00	700-05-5925	funded
In-Car/BWC System Lease	\$ 50,000.00	700-05-5925	funded
	\$ -		
	\$ -		
Total	\$ 80,000.00		
PUBLIC WORKS			
Street Improvements	\$ 2,595,628.00	700-00-5660	2020 Bond
Distributor	\$ 103,000.00	700-06-5925	funded
Backhoe	\$ 152,000.00	700-06-5925	funded
Chip Seal	\$ 519,875.00	700-06-5330	not funded
Drainage Study	\$ 40,000.00	700-00-5934	not funded
	\$ -		
Total	\$ 3,410,503.00		
DEVELOPMENT SERVICES			
	\$ -		
	\$ -		
Total	\$ -		
Animal Services			
	\$ -		
	\$ -		
Total	\$ -		
FIRE DEPARTMENT			
Brush Truck	\$ 188,000.00	700-10-5921	not funded
training field - phase 1	\$ 78,000.00		
hydraulic extrication tools	\$ 90,000.00		not funded
cardiac monitors	\$ 90,000.00		not funded

