



**AGENDA ITEM REQUEST FORM
CITY OF JOHNSON CITY, TEXAS
CITY COUNCIL**

ITEM NO. 18

MEETING DATE: September 5, 2023

AGENDA PLACEMENT:

- Ceremonial
- Consent
- Individual
- Closed Session

CAPTION:

Discussion of and action on an Ordinance of the City Council of the City of Johnson City, Texas making appropriations for the support of the City of Johnson City for the Fiscal Year beginning October 1, 2023 and ending September 30, 2024; appropriating money to a sinking fund to pay the interest and principal of the City's indebtedness; adopting the annual Budget(s) of the City of Johnson City for the 2023 – 2024 Fiscal Year; authorizing personnel positions and salaries; setting the 2023 – 2024 holiday schedule for City employees; authorizing the Chief Administrative Officer to expend monies and sign documents in accordance with said Budget(s); incorporating recitals; providing for severability; repealing any other Code provisions, ordinances, or parts of ordinances, and other provisions in conflict herewith; and setting an effective date. (Staff)

STRATEGIC WORK PLAN:

- | | |
|---|---|
| <input type="checkbox"/> Not Applicable | <input checked="" type="checkbox"/> Goal 5: Improve Fire Safety |
| <input type="checkbox"/> Goal 1: Increase Housing Diversity | <input checked="" type="checkbox"/> Goal 6: Improve Streets |
| <input type="checkbox"/> Goal 2: Expand Quality Lodging | <input checked="" type="checkbox"/> Goal 7: Increase Publicity & Promotion of the Community |
| <input checked="" type="checkbox"/> Goal 3: Improve Code Enforcement | <input checked="" type="checkbox"/> Goal 8: Increase Economic Development Activities |
| <input checked="" type="checkbox"/> Goal 4: Improve Streetscaping & Signage | |

EXECUTIVE SUMMARY:

All amendments requested by the City Council have been incorporated into the Fiscal Year 2023 – 2024 Municipal Budget(s).

FINANCIAL: N/a

ATTACHMENTS: Adopting Ordinance and Budget(s)

SUGGESTED ACTION:

Must be approved by a recorded vote of the governing body.

Motion to approve an Ordinance of the City Council of the City of Johnson City, Texas making appropriations for the support of the City of Johnson City for the Fiscal Year beginning October 1, 2023 and ending September 30, 2024; appropriating money to a sinking fund to pay the interest and principal of the City's indebtedness; adopting the annual Budget(s) of the City of Johnson City for the 2023 – 2024 Fiscal Year; authorizing personnel positions and salaries; setting the 2023 – 2024 holiday schedule for City employees; authorizing the Chief Administrative Officer to expend monies and sign documents in accordance with said Budget(s); incorporating recitals; providing for severability; repealing any other Code provisions, ordinances, or parts of ordinances, and other provisions in conflict herewith; and setting an effective date.

PREPARED BY: City Staff

DATE SUBMITTED: 9/1/23

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF JOHNSON CITY, TEXAS MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF JOHNSON CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; APPROPRIATING MONEY TO A SINKING FUND TO PAY THE INTEREST AND PRINCIPAL OF THE CITY'S INDEBTEDNESS; ADOPTING THE ANNUAL BUDGET(S) OF THE CITY OF JOHNSON CITY FOR THE 2023 – 2024 FISCAL YEAR; FUNDING PERSONNEL POSITIONS AND SALARIES; SETTING THE 2023 – 2024 HOLIDAY SCHEDULE FOR CITY EMPLOYEES; AUTHORIZING THE CHIEF ADMINISTRATIVE OFFICER TO EXPEND MONIES AND SIGN DOCUMENTS IN ACCORDANCE WITH SAID BUDGET(S); INCORPORATING RECITALS; PROVIDING FOR SEVERABILITY; REPEALING ANY OTHER CODE PROVISIONS, ORDINANCES, OR PARTS OF ORDINANCES, AND OTHER PROVISIONS IN CONFLICT HEREWITH; AND SETTING AN EFFECTIVE DATE.

WHEREAS, a proposed, balanced Municipal Budget(s) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 was duly presented to the City Council by Mayor Stephanie Fisher on August 1, 2023; and

WHEREAS, Public Hearings were held on the proposed Budget(s) and Tax Year 2023 ad valorem (property) tax rate on August 15, 2023 and September 5, 2023, notice of said Hearings having first been duly published in the Johnson City Record Courier; and

WHEREAS, the City Council has reviewed and amended the proposed Budget(s), and changes, as approved by the City Council, have been identified and their effect included within said Budget(s).

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JOHNSON CITY, TEXAS THAT:

SECTION ONE: *Budget.* The appropriations for the fiscal year beginning October 1, 2023 and ending September 30, 2024 for the support of the general government of the City of Johnson City, Texas (the "City") be fixed and determined for said terms in accordance with the expenditures shown in the City's Fiscal Year 2023 – 2024 Budget(s), a copy of which is appended hereto as Attachment A.

SECTION TWO: *Approval.* Said Budget(s) is hereby approved in all respects and adopted as the City's Budget(s) for the fiscal year beginning October 1, 2023 and ending September 30, 2024.

SECTION THREE: Indebtedness. There is hereby appropriated the amount shown in said Budget(s) necessary to provide for a sinking fund for the repayment of the principal and interest and the retirement of the bonded debt requirement of Fiscal Year 2023 – 2024.

SECTION FOUR: Employee Positions and Salaries. There is hereby established for the Fiscal Year 2023 – 2024 a schedule of funded employee positions and salaries, as contained in Attachment A. Funded employee positions and salaries are initially established by this Ordinance; however, changes to employee positions and salaries may occur during the Fiscal Year 2023 – 2024 through the authorization of the Chief Administrative Officer.

SECTION FIVE: Holiday Schedule. There is hereby established for the Fiscal Year 2023 – 2024 a schedule of authorized holidays on which City offices will be closed, as contained in Attachment A. Changes to the holiday schedule may occur during the Fiscal Year 2023 – 2024 through the authorization of the Chief Administrative Officer.

SECTION SIX: Authorization. The City Council hereby authorizes the Chief Administrative Officer to sign documents authorizing the payment of funds and to expend public monies that have been approved and appropriated in this Budget(s).

SECTION SEVEN: Findings. The City Council finds all of the above recitals to be true and correct and incorporates the same in this Ordinance as findings of fact.

SECTION EIGHT: Severability. If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be unconstitutional or illegal, such decision shall not affect the validity of the remaining sections of this Ordinance. The City Council hereby declares that it would have passed this Ordinance, and each section, subsection, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared void.

SECTION NINE: Repealer. All Code provisions, ordinances, and other provisions in conflict with the provisions of this Ordinance are hereby repealed.

SECTION TEN: Effective Date. This Ordinance shall become effective on October 1, 2023.

PASSED AND APPROVED THIS 5th DAY OF SEPTEMBER 2023.

Stephanie Fisher, Mayor

ATTEST:

Whitney Walston, City Secretary

Account #	Account Description	General Fund				Notes
		2022-2023 Amended Budget	Current YTD	2022-2023 Projected Year End	2023-2024 Requested Budget	
		Beginning Fund Balance \$	640,488.00	\$	977,077.63	
Property Tax						
01-4001	Property Taxes	\$ 730,855.22	\$ 746,044.37	\$	749,444.54	BCAD 7/25/23 Certification
01-4004	Tax Certificates	\$ 91.83	\$ -	\$ -	\$ -	
Miscellaneous						
01-4703	Public Information / Copies	\$ 680.96	\$ 187.14	\$ 204.15	\$ 210.28	3% Increase Year-over-Year
01-4704	Refunds	\$ 403.82	\$ 354,139.96	\$	\$	
01-4709	Transfers In	\$ 174,477.70	\$ 174,477.70	\$ 174,477.70	\$ 76,143.00	Transfer In from W/WW Utility Fund
01-4712	Golf Cart Permits	\$ 52.17	\$ 102.20	\$ 111.49	\$ 114.84	3% Increase Year-over-Year
01-4713	Property Surplus Revenue	\$ -	\$ -	\$ -	\$ -	
01-4715	School Resource Officer Program	\$ 57,630.00	\$ 21,157.32	\$ 21,157.32	\$ 93,938.21	JCISD Share
01-4900	Interest Income	\$ -	\$ 17,530.03	\$ 19,123.67	\$ 19,697.38	3% Increase Year-over-Year
Fines & Forfeitures						
01-4301	Fine Revenue	\$ 52,393.54	\$ 37,422.00	\$ 40,824.00	\$ 42,048.72	3% Increase Year-over-Year
01-4302	Court Costs	\$ 4,237.82	\$ 3,478.10	\$ 3,794.29	\$ 3,908.12	3% Increase Year-over-Year
01-4011	Time Payment Reimbursement Fee	\$ 147.91	\$ 105.00	\$ 114.55	\$ 117.98	3% Increase Year-over-Year
01-4012	Omni-base Reimbursement Fee	\$ 355.99	\$ 140.00	\$ 152.73	\$ 157.31	3% Increase Year-over-Year
Sales & Use Tax						
01-4101	Sales & Use Tax	\$ 731,003.05	\$ 674,333.39	\$ 735,636.43	\$ 809,200.07	10% Increase Year-over-Year
01-4102	Mixed Beverage S&U Tax	\$ 15,960.44	\$ 12,946.93	\$ 14,123.92	\$ 15,536.32	10% Increase Year-over-Year
Business & Franchise						
01-4104	Solid Waste Collection	\$ 459,909.75	\$ 437,117.15	\$ 476,855.07	\$ 491,160.72	3% Increase Year-over-Year
01-4201	Franchise Fees	\$ 78,777.50	\$ 81,469.32	\$ 85,011.46	\$ 87,561.81	3% Increase Year-over-Year
01-4505	Cardboard Commodities	\$ -	\$ -	\$ -	\$ -	
01-4507	Commercial Recycling Fees	\$ -	\$ -	\$ -	\$ -	
Rents						
01-4202	Tower Lease	\$ 29,276.51	\$ 27,074.30	\$ 29,535.60	\$ 29,535.60	
01-4203	Pool / Building	\$ 7,352.35	\$ 8,378.00	\$ 9,139.64	\$ 9,413.83	3% Increase Year-over-Year
01-4205	Hohenberger	\$ 6,000.00	\$ 6,050.00	\$ 6,050.00	\$ 6,000.00	
01-4207	Solar Farm	\$ 24,841.81	\$ 24,841.82	\$ 24,841.82	\$ 25,338.66	2% Increase Year-over-Year
License & Permits						
01-4601	Building Permits	\$ 69,163.28	\$ 52,337.57	\$ 57,095.53	\$ 58,808.40	3% Increase Year-over-Year
01-4602	Peddler Permits	\$ 2,344.70	\$ 3,250.40	\$ 3,545.89	\$ 3,652.27	3% Increase Year-over-Year
01-4603	Alcoholic Beverage Permits	\$ 2,837.74	\$ 460.00	\$ 501.82	\$ 516.87	3% Increase Year-over-Year
01-4604	Subdivision Fees	\$ 13,602.26	\$ 2,878.46	\$ 3,140.14	\$ 3,234.34	3% Increase Year-over-Year
	Revenue Total	\$ 2,462,396.35	\$ 2,685,921.16	\$ 2,805,621.55	\$ 2,525,739.25	
City Council						

Account #	Account Description	2022-2023 Amended Budget	Current YTD	2022-2023 Projected Year End	2023-2024 Requested Budget	Notes
Personnel						
01-010-6021	Salaries	\$ 9,998.97	\$ 9,859.12	\$ 9,859.12	\$ 1,200.00	
01-010-6070	FICA / Medicare	\$ 783.62	\$ 491.89	\$ 491.89	\$ -	
01-010-6084	Unemployment	\$ 5.36	\$ 5.36	\$ 5.36	\$ -	
01-010-6086	Training	\$ 3,426.25	\$ -	\$ 3,426.25	\$ 3,426.25	
01-010-6093	Retirement Health Insurance	\$ 8,278.32	\$ 7,050.36	\$ 7,050.36	\$ 7,316.40	
Supplies						
	Transfer Out	\$ -	\$ -	\$ -	\$ 10,000.00	Transfer Out to Splash Pad Fund
01-010-6113	Uniforms	\$ 1,800.00	\$ -	\$ 1,800.00	\$ 1,800.00	
	Subtotal	\$ 24,292.52	\$ 17,406.73	\$ 22,632.98	\$ 23,742.65	
Administration						
Personnel						
01-020-6021	Salaries	\$ 155,127.98	\$ 141,251.32	\$ 159,675.41	\$ 167,799.89	
01-020-6060	Overtime	\$ 7,169.92	\$ 7,169.92	\$ 8,105.13	\$ 8,105.13	
01-020-6070	FICA / Medicare	\$ 12,362.55	\$ 11,349.57	\$ 12,829.95	\$ 13,348.48	
01-020-6080	TMRS	\$ 15,371.17	\$ 13,715.52	\$ 15,504.50	\$ 16,005.08	
01-020-6081	Health Insurance	\$ 17,590.07	\$ 16,677.57	\$ 18,852.91	\$ 19,233.94	
01-020-6083	Worker's Compensation	\$ 25,328.00	\$ 25,328.00	\$ 25,328.00	\$ 23,534.00	Citywide Total
01-020-6084	Unemployment	\$ 27.00	\$ 18.00	\$ 20.35	\$ 18.00	
01-020-6085	Longevity	\$ 900.00	\$ 270.00	\$ 270.00	\$ 390.00	
01-020-6112	Vehicle Allowance	\$ 6,000.00	\$ 5,500.00	\$ 6,000.00	\$ 6,000.00	
01-020-6303	Training	\$ 2,500.00	\$ 1,878.12	\$ 2,048.86	\$ 2,048.86	
Supplies						
01-020-6101	Office Supplies	\$ 4,830.69	\$ 4,615.81	\$ 5,035.43	\$ 7,500.00	Office Chair Replacement;
01-020-6106	Postage	\$ 2,669.31	\$ 2,669.31	\$ 2,911.97	\$ 2,911.97	Additional TV for Chambers
01-020-6113	Uniforms	\$ 450.00	\$ 300.00	\$ 300.00	\$ 300.00	
Contractual						
01-020-6205	Service Contracts	\$ 9,657.30	\$ 9,657.30	\$ 10,535.24	\$ 10,535.24	
01-020-6326	BCAD Fees	\$ 16,475.06	\$ 15,131.77	\$ 20,175.69	\$ 25,322.00	Per BCAD Statement
01-020-6327	Audit	\$ 23,160.53	\$ 23,160.53	\$ 23,160.53	\$ 19,670.00	
01-020-6328	Legal Services	\$ 44,152.56	\$ 44,152.56	\$ 44,152.56	\$ 44,152.56	
01-020-6330	Insurances	\$ 54,886.76	\$ 54,886.76	\$ 54,886.76	\$ 64,205.24	
01-020-6340	Bank Fees	\$ 504.27	\$ 460.53	\$ 614.04	\$ 614.04	
Miscellaneous						
01-020-6307	Advertising	\$ 4,842.70	\$ 3,881.02	\$ 4,233.84	\$ 4,233.84	
01-020-6309	Memberships	\$ 1,162.71	\$ 1,151.60	\$ 1,256.29	\$ 1,256.29	
01-020-6311	Economic Development	\$ 44,700.00	\$ 44,700.00	\$ 44,700.00	\$ 19,700.00	Website; Google 360 Tours
01-020-6314	Travel Expenses	\$ 87.29	\$ 87.29	\$ 95.23	\$ 95.23	
01-020-6315	Elections	\$ 10,167.63	\$ 10,167.63	\$ 10,167.63	\$ 10,167.63	
01-020-6339	Outside Agency Funding	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	
Utilities						
01-020-6708	City Cell Phones	\$ 9,966.74	\$ 9,966.74	\$ 10,872.81	\$ 9,706.32	Transition from Verizon Wireless to FirstNet
	Subtotal	\$ 490,090.24	\$ 468,146.87	\$ 501,733.11	\$ 496,853.73	
Municipal Court						
Personnel						

Account #	Account Description	2022-2023 Amended Budget	Current YTD	2022-2023 Projected Year End	2023-2024 Requested Budget	Notes
01-030-6021	Salaries	\$ 42,711.43	\$ 39,583.08	\$ 44,746.09	\$ 50,722.20	
01-030-6060	Overtime	\$ 5,200.10	\$ 5,200.10	\$ 5,878.37	\$ 5,878.37	
01-030-6070	FICA / Medicare	\$ 3,105.56	\$ 3,017.69	\$ 3,411.30	\$ 3,952.54	
01-030-6080	TMRS	\$ 4,022.28	\$ 4,022.28	\$ 4,546.93	\$ 4,739.17	
01-030-6081	Health Insurance	\$ 8,399.60	\$ 8,022.54	\$ 9,068.96	\$ 9,315.05	
01-030-6084	Unemployment	\$ 9.01	\$ 9.01	\$ 9.01	\$ 9.00	
01-030-6085	Longevity	\$ 135.00	\$ 135.00	\$ 135.00	\$ 195.00	
01-030-6090	Certification Pay	\$ 312.50	\$ 312.50	\$ 353.26	\$ 600.00	
01-030-6113	Uniforms	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	
	Contractual					
01-030-6118	Software	\$ 2,664.61	\$ 520.00	\$ 567.27	\$ 567.27	
01-030-6204	IMC Judge / Prosecutor	\$ 26,400.00	\$ 22,000.00	\$ 26,400.00	\$ 26,400.00	
01-030-6205	Service Contracts	\$ 155.48	\$ 49.88	\$ 54.41	\$ 54.41	
	Miscellaneous					
01-030-6309	Memberships	\$ 57.39	\$ 55.00	\$ 60.00	\$ 60.00	
	Training / Travel Expenses / CIIS					
01-030-6314	Compliance	\$ 1,922.89	\$ 1,922.89	\$ 2,097.70	\$ 2,097.70	
	Subtotal	\$ 95,245.85	\$ 84,999.97	\$ 97,478.31	\$ 104,740.72	
	Police Department					
	Personnel					
01-040-6021	Salaries	\$ 429,794.60	\$ 348,521.30	\$ 393,980.60	\$ 473,183.52	
01-040-6060	Overtime	\$ 27,355.83	\$ 25,347.08	\$ 28,653.22	\$ 33,653.22	Solar Eclipse (\$5,000)
01-040-6070	FICA / Medicare	\$ 35,714.38	\$ 27,893.56	\$ 31,531.85	\$ 37,228.99	
01-040-6080	TMRS	\$ 41,316.64	\$ 34,207.68	\$ 38,669.55	\$ 44,638.29	
01-040-6081	Health Insurance	\$ 66,114.64	\$ 52,617.89	\$ 59,481.09	\$ 75,133.81	
01-040-6084	Unemployment	\$ 72.00	\$ 70.61	\$ 79.82	\$ 72.00	
01-040-6085	Longevity	\$ 1,765.00	\$ 1,700.00	\$ 1,700.00	\$ 1,570.00	
01-040-6090	Certification Pay	\$ 5,287.32	\$ 4,325.00	\$ 4,889.13	\$ 3,900.00	
01-040-6303	Training	\$ 5,563.89	\$ 5,563.89	\$ 6,069.70	\$ 6,069.70	
	Supplies					
01-040-6103	Fuel	\$ 19,706.99	\$ 16,592.71	\$ 18,101.14	\$ 20,601.14	Take Home Car Policy
01-040-6113	Uniforms	\$ 8,000.00	\$ 7,280.14	\$ 7,280.14	\$ 8,000.00	
01-040-6116	Ammunition & Targets	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	
	Contractual					
01-040-6118	Software	\$ 20,717.29	\$ 18,692.45	\$ 18,692.45	\$ 25,603.11	Central Square Public Safety Software
01-040-6205	Service Contracts	\$ 33,550.49	\$ 33,550.49	\$ 36,600.53	\$ 36,600.53	
	Repair & Maintenance					
01-040-6202	Machinery & Equipment	\$ 13,817.34	\$ 5,585.49	\$ 6,093.26	\$ 13,817.34	Axon/Taser Payment
01-040-6207	Vehicle Repairs	\$ 6,703.44	\$ 6,703.44	\$ 7,312.84	\$ 7,312.84	
01-040-6208	Radio / MDT Equip. & Svc.	\$ 14,688.23	\$ 9,219.00	\$ 10,057.09	\$ 14,688.23	Digital Ally Body Camera System
	Miscellaneous					
01-040-6211	Animal Control	\$ 2,850.00	\$ 2,850.00	\$ 3,109.09	\$ 3,109.09	
01-040-6321	Miscellaneous	\$ 2,688.39	\$ 590.17	\$ 643.82	\$ 643.82	
	Subtotal	\$ 736,706.47	\$ 601,310.90	\$ 673,945.34	\$ 806,825.64	
	Emergency Management					
	Contractual					

Account #	Account Description	2022-2023 Amended Budget	Current YTD	2022-2023 Projected Year End	2023-2024 Requested Budget	Notes
New	Lights Spectacular Security	\$ -	\$ -	\$ -	\$ 25,000.00	No Additional Outside Agency / HOT Funds; City Contracts Independently with Security Co.
New	2024 Solar Eclipse	\$ -	\$ -	\$ -	\$ 50,000.00	Port-a-Potties; Trash Cans; Barricades; Bulk Fuel
	Subtotal	\$ -	\$ -	\$ -	\$ 75,000.00	
Buildings & Technology						
	Contractual					
01-060-6118	Software	\$ 47,608.02	\$ 46,010.64	\$ 50,193.43	\$ 59,589.43	FundView; Granicus Agenda Software; Tablets (Qty. 6)
01-060-6205	Service Contracts	\$ 46,261.55	\$ 43,522.10	\$ 47,478.65	\$ 47,478.65	ADT Commercial Contract
01-060-6710	Janitorial Services	\$ 21,916.76	\$ 21,916.76	\$ 21,916.76	\$ 21,916.76	
	Repair & Maintenance					
01-060-6203	Building Maintenance	\$ 6,320.49	\$ 6,320.49	\$ 6,895.08	\$ 6,895.08	
01-060-6705	Repairs	\$ -	\$ -	\$ -	\$ -	
	Utilities					
01-060-6331	Electricity	\$ 109,347.05	\$ 98,738.92	\$ 107,715.19	\$ 107,715.19	
	Subtotal	\$ 231,453.87	\$ 216,508.91	\$ 234,199.11	\$ 243,595.11	
	Development Services					
	Contractual					
01-070-6205	Service Contracts	\$ 16,841.98	\$ 16,841.98	\$ 18,373.07	\$ 18,373.07	
01-070-6715	Building Official	\$ 34,734.54	\$ 34,734.54	\$ 41,681.45	\$ 41,681.45	
01-070-6717	City Engineer	\$ 45,057.50	\$ 45,057.50	\$ 54,069.00	\$ 54,069.00	
	Subtotal	\$ 96,634.02	\$ 96,634.02	\$ 114,123.52	\$ 114,123.52	
	Parks & Recreation					
	Contractual					
01-080-6017	Pool Subcontractors	\$ 24,536.66	\$ 24,536.66	\$ 24,536.66	\$ 24,536.66	
	Personnel					
01-080-6021	Salaries	\$ 49,242.72	\$ 45,216.69	\$ 51,114.52	\$ -	Moved to Utility Fund
01-080-6060	Overtime	\$ 3,001.72	\$ 3,001.72	\$ 3,393.25	\$ 250.00	
01-080-6070	FICA / Medicare	\$ 5,327.72	\$ 5,327.72	\$ 6,022.64	\$ 2,000.33	
01-080-6080	TMRS	\$ 4,707.68	\$ 4,374.06	\$ 4,944.59	\$ -	
01-080-6081	Health Insurance	\$ 8,129.23	\$ 8,108.58	\$ 9,166.22	\$ -	
01-080-6084	Unemployment	\$ 34.00	\$ 29.30	\$ 33.12	\$ 54.00	
01-080-6085	Longevity	\$ 1,090.00	\$ 1,090.00	\$ 1,090.00	\$ -	
	Supplies					
01-080-6103	Fuel	\$ 7.64	\$ -	\$ -	\$ -	
01-080-6104	Pool Chemicals	\$ 8,548.47	\$ 8,050.36	\$ 8,782.21	\$ 8,782.21	
01-080-6113	Uniforms	\$ 1,900.00	\$ 1,549.90	\$ 1,690.80	\$ 900.00	
01-080-6114	Tools & Equipment	\$ 1,168.51	\$ 1,168.51	\$ 1,274.74	\$ 1,274.74	
	Repair & Maintenance					

Account #	Account Description	2022-2023 Amended Budget	Current YTD	2022-2023 Projected Year End	2023-2024 Requested Budget	Notes
01-080-6332	Park Mntc. & Improvements	\$ 236,731.98	\$ 236,731.98	\$ 240,142.20	\$ 177,464.91	Brightview Maintenance, Irrigation & Landscaping Services; Community Park (Playground, Tree Replacement, Camera System, Pool Restroom Floors, Softball Field Restoration / Lighting, Doors / Bathroom Enclosures, Tennis Court Signage / Lighting, Flag Pole); Memorial Park (Christmas Decorations, Signage, Solar Lighting, Flag Pole); Welcome Signage (Solar Lighting); Painting, & Wayfinding Signage
01-080-6335	Hohenberger Maintenance	\$ 313.12	\$ -	\$ -	\$ 500.00	
	Miscellaneous					
01-080-6343	Special Events	\$ 24,106.70	\$ 24,106.70	\$ 26,298.22	\$ 26,298.22	City-sponsored Events
	Subtotal	\$ 368,846.15	\$ 363,292.18	\$ 378,489.17	\$ 242,061.07	
	<i>Solid Waste</i>					
	<i>Personnel</i>					
01-090-6021	Salaries	\$ 383.78	\$ 383.78	\$ 383.78	\$ -	
	Miscellaneous					
01-090-6714	Solid Waste Collection & Recy.	\$ 429,567.02	\$ 383,897.09	\$ 418,796.83	\$ 418,796.83	
01-090-6718	CAPCOG - Recycling Cntr.	\$ -	\$ -	\$ -	\$ -	
	Subtotal	\$ 429,950.80	\$ 384,280.87	\$ 419,180.61	\$ 418,796.83	
	<i>Streets & Rights-of-Way</i>					
	<i>Repair & Maintenance</i>					
01-100-6122	Street Maintenance	\$ 27,249.79	\$ 27,249.79	\$ 27,249.79	\$ -	
	Subtotal	\$ 27,249.79	\$ 27,249.79	\$ 27,249.79	\$ -	
	Expenditure Total	\$ 2,500,469.71	\$ 2,259,830.24	\$ 2,469,031.92	\$ 2,525,739.26	
	Surplus / (Deficit)	\$ (38,073.36)	\$ 426,090.92	\$ 336,589.63	\$ (0.00)	
	Ending Fund Balance \$		Ending Fund Balance \$	977,077.63	977,077.63	

Hotel Occupancy Tax Fund						
Account #	Account Description	2022-2023 Amended Budget	Current YTD	2022-2023 Projected Year End	2023-2024 Requested Budget	Notes
		Beginning Fund Balance	\$	104,408.00	\$	101,469.53
02-4105	Special Revenue	\$ 148,668.04	\$ 160,484.15	\$ 160,484.15	\$	160,484.15
02-4900	Interest Income	\$ -	\$ 1,570.10	\$ 1,712.84	\$	1,712.84
	Revenue Total	\$ 148,668.04	\$ 162,054.25	\$ 162,196.99	\$	162,196.99
Miscellaneous						
02-126-6307	HOT Advertising	\$ 30,047.36	\$ 17,823.29	\$ 17,823.29	\$	
02-126-6321	Miscellaneous HOT Expenditures	\$ 68,620.68	\$ 61,592.38	\$ 67,191.69	\$	JCTX Jazz & Art Festival; James Polk Johnson Historic Cemetery Restoration; Event Center Bathrooms
Contractual						
New	Marketing Services / Advertising	\$ -	\$ -	\$ 44,370.00	\$	60,000.00 New Contract
02-126-7003	Visitor Center	\$ 50,000.00	\$ 11,745.00	\$ 35,750.48	\$	48,010.96
	Expenditure Total	\$ 148,668.04	\$ 91,160.67	\$ 165,135.46	\$	162,196.99
	Surplus / (Deficit)	\$ -	\$ 70,893.58	\$ (2,938.47)	\$	(0.00)
			Ending Fund Balance	\$ 101,469.53	\$	101,469.53

Water / Wastewater Utility Fund						
Account #	Account Description	2022-2023 Amended Budget	Current YTD	2022-2023 Projected Year End	2023-2024 Requested Budget	Notes
		Beginning Net Position \$		3,075,382.00	\$	
03-4801	Water	\$ 435,823.16	\$ 389,042.35	\$ 424,409.84	\$	
03-4802	Sewer	\$ 381,270.03	\$ 381,226.91	\$ 415,883.90	\$	
03-4803	Impact Fees	\$ -	\$ (15,197.00)	\$ -	\$	
03-4804	Tap Fees	\$ 12,938.09	\$ 5,622.00	\$ 6,133.09	\$	
03-4805	Late Fees	\$ 16,081.52	\$ 19,584.17	\$ 21,364.55	\$	
03-4806	Service Fees	\$ 1,090.76	\$ 1,468.35	\$ 1,601.84	\$	
03-4807	Administrative Fees	\$ 14,182.40	\$ 1,806.12	\$ 1,970.31	\$	
03-4900	Interest Income	\$ -	\$ 6,050.90	\$ 6,600.98	\$	
	Revenue Total	\$ 861,385.96	\$ 789,603.80	\$ 862,767.51	\$ 877,964.51	
	Personnel					
03-600-6021	Salaries	\$ 177,982.13	\$ 148,036.11	\$ 167,345.17	\$	Parks & Recreation Crew Leader
03-600-6060	Overtime	\$ 31,134.97	\$ 31,134.97	\$ 35,196.05	\$	Moved to Utility Fund
03-600-6070	FICA / Medicare	\$ 13,641.24	\$ 13,605.65	\$ 15,380.30	\$	
03-600-6080	TMRS	\$ 16,337.42	\$ 16,337.42	\$ 18,468.39	\$	
03-600-6081	Health Insurance	\$ 23,985.75	\$ 22,318.71	\$ 25,229.85	\$	
03-600-6084	Unemployment	\$ 27.01	\$ 27.01	\$ 30.53	\$	
03-600-6085	Longevity	\$ 2,680.00	\$ 2,680.00	\$ 2,680.00	\$	
03-600-6090	Certification Pay	\$ 2,700.00	\$ 2,475.00	\$ 2,797.83	\$	
03-600-6303	Training	\$ 231.50	\$ 231.50	\$ 252.55	\$	
	Supplies					
03-600-6103	Fuel	\$ 16,621.50	\$ 16,621.50	\$ 18,132.55	\$	
03-600-6106	Postage	\$ 4,159.58	\$ 4,159.58	\$ 4,537.72	\$	Utility Billing
03-600-6113	Uniforms	\$ 4,030.54	\$ 4,030.54	\$ 4,396.95	\$	Barricades / Cones; Neptune MRX (Meter Reading)
03-600-6114	Tools & Equipment	\$ 599.25	\$ 244.21	\$ 266.41	\$	
	Contractual					
03-600-6118	Software	\$ 14,700.00	\$ 14,700.00	\$ 14,700.00	\$	
03-600-6205	Service Contracts	\$ 104,618.14	\$ 86,748.07	\$ 94,634.26	\$	
03-600-6340	Bank Fees	\$ 808.47	\$ 77.00	\$ 84.00	\$	
	Repair & Maintenance					
03-600-6216	SCADA Improvements	\$ 10.81	\$ -	\$ -	\$	
	Miscellaneous					
03-600-6210	Operational Expenses	\$ 242,810.05	\$ 224,939.98	\$ 245,389.07	\$	Drying Bed Filter Replacement (\$27,500); Smoke Testing; Recycling
03-600-6304	Licensure	\$ 4,935.05	\$ 4,935.05	\$ 4,935.05	\$	Center Sewer Realignment
	Capital					
03-600-6215	Meter Replacement Prog	\$ 24,894.84	\$ 24,894.84	\$ 24,894.84	\$	

		Beginning Net Position		\$	\$	\$	\$
Transfers							
03-600-9471	Transfers Out	\$	174,477.70	\$	174,477.70	\$	3,075,382.00
	Expenditure Total	\$	861,385.95	\$	792,674.84	\$	76,143.00
							877,964.51
	Surplus / (Deficit)	\$	0.01	\$	(3,071.04)	\$	(0.00)
		Ending Net Position		\$	3,084,320.30	\$	3,084,320.29
							Transfer Out to General Fund

Interest & Sinking Fund						
Account #	Account Description	2022-2023 Amended Budget	Current YTD	2022-2023 Projected Year End	2023-2024 Requested Budget	Notes
			Beginning Fund Balance \$	15,628.00	\$ 28,776.70	
	Property Tax					
04-4001	Property Taxes	\$ 301,416.78	\$ 315,665.48	\$ 315,665.48	\$ 459,926.02	
	Miscellaneous					
04-4709	Transfers In	\$ -	\$ -	\$ -	\$ -	
	Revenue Total	\$ 301,416.78	\$ 315,665.48	\$ 315,665.48	\$ 459,926.02	
04-176-6306	Bond, Series 2012	\$ 116,375.00	\$ 116,375.00	\$ 116,375.00	\$ 119,000.00	
04-176-6324	Bond, Series 2015	\$ 64,038.50	\$ 64,038.50	\$ 64,038.50	\$ 63,373.50	
04-176-6329	Bond, Series 2021	\$ 42,568.00	\$ 42,568.00	\$ 42,568.00	\$ 42,798.00	
	New	\$ -	\$ -	\$ -	\$ 139,416.67	
04-176-6344	JCPD Vehicle Lease-Purchase No. 1	\$ 37,262.47	\$ 37,262.47	\$ 37,262.47	\$ 37,262.47	
	New	\$ -	\$ -	\$ -	\$ 41,064.07	5 Year Term
04-176-6308	SCADA Lease-Purchase	\$ 41,172.81	\$ 41,172.81	\$ 41,172.81	\$ 41,172.81	
04-176-6321	Miscellaneous	\$ 3,000.00	\$ 1,100.00	\$ 1,100.00	\$ 4,615.20	
04-176-9471	Transfers Out	\$ -	\$ -	\$ -	\$ -	
	Expenditure Total	\$ 304,416.78	\$ 302,516.78	\$ 302,516.78	\$ 488,702.72	
	Surplus / (Deficit)	\$ (3,000.00)	\$ 13,148.70	\$ 13,148.70	\$ (28,776.70)	
			Ending Fund Balance \$	28,776.70	\$ (0.00)	

Vehicle Equipment & Replacement Program Fund						
Account #	Account Description	2022-2023 Amended Budget	Current YTD	2022-2023 Projected Year End	2023-2024 Requested Budget	Notes
			Beginning Fund Balance \$	89,610.00 \$	116,245.76	
05-4014	Lease-Purchase No. 1 (PW Equipment)	\$ 297,794.06	\$ 297,794.06	\$		
New	Lease-Purchase No. 2 (PW Vehicle)	\$ -	\$ -	\$ 297,794.06		
05-4005	VERP Revenue	\$ 62,635.50	\$ 61,802.14	\$	64,144.00	Qty. 1 Public Works Vehicle
05-4900	Interest Income	\$ -	\$ 6,272.85	\$	67,420.52	
	Revenue Total	\$ 360,429.56	\$ 365,869.05	\$ 372,057.69	138,407.63	
Capital						
05-000-6340	Bank Fees	\$ 10.00	\$ 10.00	\$ 10.91	10.91	
05-201-6091	Lease-Purchase No. 1 (PW Equipment)	\$ 308,244.06	\$ 308,244.06	\$	68,308.27	Dewatering Sludge Trailer for WWTP; Loader Backhoe (Capital Expense and Annual Payment)
New	Lease-Purchase No. 2 (PW Vehicle)	\$ -	\$ -	\$	75,736.33	Qty. 1 Public Works Vehicle (Capital Expense and Annual Payment) (7 Payments)
05-201-6094	VERP Expenditures	\$ 139,489.24	\$ 34,069.71	\$ 37,166.96	23,220.20	
	Expenditure Total	\$ 447,743.30	\$ 342,323.77	\$ 345,421.93	167,275.71	
	Surplus / (Deficit)	\$ (87,313.74)	\$ 23,545.28	\$ 26,635.76	(28,868.08)	
			Ending Fund Balance \$	116,245.76	\$ 87,377.68	

Capital Replacement Fund						
Account #	Account Description	2022-2023 Amended Budget	Current YTD	2022-2023 Projected Year End	2023-2024 Requested Budget	Notes
		Beginning Fund Balance \$		807,815.00	\$	2,182,524.19
Miscellaneous						
06-4105	Special Revenue	\$ 50,000.00	\$ 50,800.00	\$ 50,800.00	\$	
06-4709	Transfers In	\$ -	\$ -	\$ -	\$	
06-4900	Interest Income	\$ -	\$ 25,463.25	\$ 27,778.09	\$	27,778.09
Capital Replacement Revenues						
06-4106	American Rescue Plan Act (ARPA)	\$ -	\$ -	\$ -	\$	
06-4108	CDBG Fire Hydrant Grant	\$ 350,000.00	\$ -	\$ -	\$	350,000.00
06-4714	JCVFD FAST Grant Reimbursement	\$ 39,000.00	\$ -	\$ -	\$	
06-4716	FAST Grant	\$ 750,000.00	\$ -	\$ -	\$	
2023 Certificates of Obligation -						
New	Street Improvements	\$ -	\$ 1,466,710.00	\$ 1,466,710.00	\$	
New	Lease / Purchase No. 2 (PD Vehicles)	\$ -	\$ -	\$ -	\$	172,437.02 Qty. 2 Police Vehicles
06-4711	Police Department Sale	\$ -	\$ -	\$ -	\$	
	Revenue Total	\$ 1,189,000.00	\$ 1,542,973.25	\$ 1,545,288.09	\$	550,215.11
Capital						
06-226-6095	Capital Replacement Exps.	\$ -	\$ -	\$ -	\$	
06-226-6345	Water / WW Improvements (COVID 19)	\$ 499,075.48	\$ 43,930.50	\$ 47,924.18	\$	480,179.96
06-226-6346	Software Upgrades	\$ -	\$ -	\$ -	\$	
06-226-6348	Police Dept Expenses	\$ -	\$ -	\$ -	\$	172,437.02 Qty. 2 Police Vehicles
06-226-6349	CDBG Fire Hydrant Grant	\$ 350,000.00	\$ 17,425.00	\$ 19,009.09	\$	362,134.47
06-226-6350	CDBG Fire Hydrant Grant Match	\$ 35,000.00	\$ -	\$ -	\$	35,000.00
06-226-6351	ARPA Administration	\$ 42,685.65	\$ 10,250.00	\$ 11,181.82	\$	31,503.83
06-226-6352	SCADA Upgrades	\$ 92,262.00	\$ 92,262.00	\$ 92,262.00	\$	
06-226-6354	FAST Grant	\$ 750,000.00	\$ -	\$ -	\$	
06-226-6355	FAST Grant Administration	\$ 35,779.62	\$ -	\$ -	\$	
06-226-6353	Police Department Expansion	\$ 184,975.83	\$ -	\$ -	\$	184,975.83
06-226-6356	2023 Street Improvements	\$ 184.99	\$ 184.99	\$ 201.81	\$	1,466,508.19
Contractual						
06-226-6340	Bank Fees	\$ -	\$ -	\$ -	\$	
	Expenditure Total	\$ 1,989,963.57	\$ 164,052.49	\$ 170,578.90	\$	2,732,739.30
	Surplus / (Deficit)	\$ (800,963.57)	\$ 1,378,920.76	\$ 1,374,709.19	\$	(2,182,524.19)
	Ending Fund Balance		\$ 2,182,524.19	\$	\$	0.00

Municipal Court Technology Fund						
Account #	Account Description	2022-2023 Amended Budget	Current YTD	2022-2023 Projected Year End	2023-2024 Requested Budget	Notes
			Beginning Fund Balance \$	1,521.00 \$	2,330.23 \$	
07-4008	Municipal Court Technology Fund	\$ 851.84	\$ 741.79	\$ 809.23	\$ 809.23	
	Revenue Total	\$ 851.84	\$ 741.79	\$ 809.23	\$ 809.23	
07-251-6096	Court Tech Expenditures	\$ 2,450.69	\$ -	\$ -	\$ 3,139.45	
	Expenditure Total	\$ 2,450.69	\$ -	\$ -	\$ 3,139.45	
	Surplus / (Deficit)	\$ (1,598.85)	\$ 741.79	\$ 809.23	\$ (2,330.22)	
			Ending Fund Balance \$	2,330.23 \$	0.00 \$	

Municipal Court Building Security Fund						
Account #	Account Description	2022-2023 Amended Budget	Current YTD	2022-2023 Projected Year End	2023-2024 Requested Budget	Notes
			Beginning Fund Balance \$	1,632.00	\$	2,567.07
08-4007	Municipal Court Bldg Sec Fund	\$ 964.70	\$ 857.15	\$ 935.07	\$	935.07
	Revenue Total	\$ 964.70	\$ 857.15	\$ 935.07	\$	935.07
08-276-6097	Court Security Expenditures	\$ 2,722.39	\$ -	\$ -	\$	3,502.15
	Expenditure Total	\$ 2,722.39	\$ -	\$ -	\$	3,502.15
	Surplus / (Deficit)	\$ (1,757.69)	\$ 857.15	\$ 935.07	\$	(2,567.08)
			Ending Fund Balance \$	2,567.07	\$	(0.00)

Parks & Recreation Fund						
Account #	Account Description	2022-2023 Amended Budget	Current YTD	2022-2023 Projected Year End	2023-2024 Requested Budget	Notes
			Beginning Fund Balance	\$ 501.00	\$ 501.00	
09-4105	Special Revenue	\$ -	\$ -	-	-	
09-4709	Transfers In	\$ -	\$ -	-	-	
	Revenue Total	\$ -	\$ -	-	-	
09-301-6098	Parks & Rec Expenditures	\$ -	\$ -	-	-	
	Expenditure Total	\$ -	\$ -	-	-	
	Surplus / (Deficit)	\$ -	\$ -	-	-	
			Ending Fund Balance	\$ 501.00	\$ 501.00	

Local Truancy & Prevention Fund						
Account #	Account Description	2022-2023 Amended Budget	Current YTD	2022-2023 Projected Year End	2023-2024 Requested Budget	Notes
		Beginning Fund Balance \$		1,003.00 \$	1,866.55 \$	
10-4009	Local Truancy Prev & Diversion Fund	\$ 855.33	\$ 791.59	\$ 863.55	\$ 863.55	
	Revenue Total	\$ 855.33	\$ 791.59	\$ 863.55	\$ 863.55	
10-326-6099	LTP Expenditures	\$ 2,021.66	\$ -	\$ -	\$ 2,730.11	
	Expenditure Total	\$ 2,021.66	\$ -	\$ -	\$ 2,730.11	
	Surplus / (Deficit)	\$ (1,166.33)	\$ 791.59	\$ 863.55	\$ (1,866.56)	
		Ending Fund Balance \$		1,866.55 \$	(0.00)	

Municipal Jury Fund						
Account #	Account Description	2022-2023 Amended Budget	Current YTD	2022-2023 Projected Year End	2023-2024 Requested Budget	Notes
			Beginning Fund Balance \$	22.00	\$ 39.27	
11-4010	Municipal Jury Fund	\$ 17.96	\$ 15.83	17.27	\$ 17.27	
	Revenue Total	\$ 17.96	\$ 15.83	17.27	\$ 17.27	
11-351-6100	Court Jury Expenditures	\$ 42.91	\$ -	-	\$ 56.54	
	Expenditure Total	\$ 42.91	\$ -	-	\$ 56.54	
	Surplus / (Deficit)	\$ (24.95)	\$ 15.83	17.27	\$ (39.27)	
			Ending Fund Balance \$	39.27	\$ (0.00)	

Impact Fee Fund						
Account #	Account Description	2022-2023 Amended Budget	Current YTD	2022-2023 Projected Year End	2023-2024 Requested Budget	Notes
			Beginning Fund Balance	\$ -	\$ 48,861.11	
12-4900	Interest Income	\$ -	\$ 164.50	\$ 179.45	\$ 179.45	
12-4803	Impact Fees	\$ -	\$ 44,670.00	\$ 48,730.91	\$ 48,730.91	
	Revenue Total	\$ -	\$ 44,834.50	\$ 48,910.36	\$ 48,910.36	
12-361-6501	Impact Fee Expenses	\$ -	\$ 45.15	\$ 49.25	\$ 20,000.00	Capital Improvements Plan Update - Meter Size to ESFU
	Expenditure Total	\$ -	\$ 45.15	\$ 49.25	\$ 20,000.00	
	Surplus / (Deficit)	\$ -	\$ 44,789.35	\$ 48,861.11	\$ 28,910.36	
			Ending Fund Balance	\$ 48,861.11	\$ 77,771.47	

Opioid Abatement Fund						
Account #	Account Description	2022-2023 Amended Budget	Current YTD	2022-2023 Projected Year End	2023-2024 Requested Budget	Notes
			Beginning Fund Balance	\$ -	\$ 1,226.17	
13-4105	Special Revenue	\$ -	\$ 1,123.99	\$ 1,226.17	\$ 1,226.17	
	Revenue Total	\$ -	\$ 1,123.99	\$ 1,226.17	\$ 1,226.17	
New	Opioid Abatement Expenses	\$ -	\$ -	\$ -	\$ 2,452.34	
	Expenditure Total	\$ -	\$ -	\$ -	\$ 2,452.34	
	Surplus / (Deficit)	\$ -	\$ 1,123.99	\$ 1,226.17	\$ (1,226.17)	
			Ending Fund Balance	\$ 1,226.17	\$ 0.00	

Splash Pad Fund						
Account #	Account Description	2022-2023 Amended Budget	Current YTD	2022-2023 Projected Year End	2023-2024 Requested Budget	Notes
			Beginning Fund Balance	\$ -	\$ -	
New	Transfer In	\$ -	\$ -	\$ -	\$ 10,000.00	
	Revenue Total	\$ -	\$ -	\$ -	\$ 10,000.00	
New	Splash Pad Expenses	\$ -	\$ -	\$ -	\$ -	
	Expenditure Total	\$ -	\$ -	\$ -	\$ -	
	Surplus / (Deficit)	\$ -	\$ -	\$ -	\$ 10,000.00	
			Ending Fund Balance	\$ -	\$ 10,000.00	