

City of Josephine

Fiscal Year 2017-2018

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$114,656, which is a 34.46 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$139,689.

The members of the governing body voted on the budget as follows:

FOR: Brian Suhr, Barbara Newton, Doug Ewing & Jason Turney

AGAINST: None

PRESENT and not voting: Mayor, Joe Holt

ABSENT: None

Property Tax Rate Comparison

	2017-2018	2016-2017
Property Tax Rate:	\$0.540000/100	\$0.580000/100
Effective Tax Rate:	\$0.501159/100	\$0.549184/100
Effective Maintenance & Operations Tax Rate:	\$0.501159/100	\$0.549184/100
Rollback Tax Rate:	\$0.541251/100	\$0.593118/100
Debt Rate:	\$0.000000/100	\$0.000000/100

Total debt obligation for City of Josephine secured by property taxes: \$0

Adopted on September 18, 2017

Patti Brooks

Patti Brooks

City Secretary



**City of Josephine
General Fund
Approved Budget
Overview**

Income	Oct 17 - Sept 18
7003 · Animal Registration	225.00
7005 · Rent Payments	26,350.00
7010 · Property Tax Current	471,475.00
7011 · Property tax delinquent	3,000.00
7012 · Penalty & Interest - Taxes	2,000.00
7020 · Sales Tax Allocation	44,750.00
7022 · Franchise Tax	33,000.00
7023 · Beer & Wine Permit	100.00
7024 · Certificate of Occupancy	600.00
7025 · Dump Permit	900.00
7028 · Interest Income	125.00
7029 · Copier/Fax Fees	0.00
7030 · Building Permits	119,000.00
7035 · Municipal Court Fines	55,000.00
7036 · Warrant/ Bond Income	0.00
7037 · Impound Fees	100.00
7038 · LEOSE - Police Training	0.00
7051 · Credit Card Fees	700.00
7070 · Trash Income Revenue	176,000.00
7071 · Liens/Cleanup - Reimbursed	0.00
7080 · Miscellaneous Income	500.00
7120 · House Grant Income	0.00
Proceeds from Debt	550,000.00
Fund Balance	134,300.00
Total Income	1,618,125.00
 Administrative Expense	 905,675.00
Court	66,500.00
Police	327,250.00
Park	10,475.00
Sanitation	116,400.00
Streets	169,975.00
Public Works	21,850.00
Total Expense	1,618,125.00
 Net Income	 0.00

This budget includes taking on debt of \$550,000 for the new city hall.

**City of Josephine
General Administrative
Approved Budget**

	Oct 17 - Sept 18
Ordinary Income/Expense	
7003 · Animal Registration	225.00
7005 · Rent Payments	26,350.00
7010 · Property Tax Current	471,475.00
7011 · Property tax delinquent	3,000.00
7012 · Penalty & Interest - Taxes	2,000.00
7020 · Sales Tax Allocation	44,750.00
7022 · Franchise Tax	33,000.00
7023 · Beer & Wine Permit	100.00
7024 · Certificate of Occupancy	600.00
7025 · Dump Permit	900.00
7028 · Interest Income	125.00
7029 · Copier/Fax Fees	-
7030 · Building Permits	119,000.00
7031 · Plat Fees	-
7071 · Liens/Cleanup - Reimbursed	-
7080 · Miscellaneous Income	500.00
7121 · Planning Grant Income	-
Proceeds of Debt	550,000.00
Total Income	1,252,025.00
Expense	
8010 · Salaries	48,475.00
8014B · Contract Services - Other	-
8014G · Contract Services - Accounting Services	13,500.00
8015 · Contract Labor - Other	
8017 · Ambulance Service	17,475.00
8018 · Code Inspection/Enforcement	3,800.00
8020 · FICA Matching	3,025.00
8021 · Medicare Matching	725.00
8023 · Texas Workforce Commission	100.00
8025 · City Events	750.00
8026 · TMRS Matching Expense	3,375.00
8027 · Copier Rental	1,350.00
8028 · Travel & Training	900.00
8030 · Dues & Subscriptions	2,500.00
8031 · Donation to VFD	32,000.00
8032 · 4th of July Celebration	5,325.00
8033 · Christmas Parade & Decorations	5,000.00
8036 · Flowers/Gifts	600.00
8037 · Community Projects	
8038 · Building Inspections	44,200.00
8039 · Donations to JCDC	10,000.00
8110 · Insurance-Workers Comp	700.00
8115 · Insurance-Property	650.00
8120 · Bonds/Employee	175.00
8129 · Insurance-Errors & Omissions	500.00
8131 · Insurance-General Liability	450.00
8132 · Insurance-Health	12,225.00
8133 · Insurance-Other Medical	1,575.00
8200 · Prop Tax Collection Fee	800.00
8205 · Central Appraisal Fees	3,250.00
8206 · Filing Fees	275.00
8210 · Audit fees - Split	10,000.00
8220 · Legal Fees	12,000.00
8225 · Engnr/Consultant Fees	8,000.00
8300 · Grant Expenses	-
8310 · Notices & Advertising	3,500.00
8315 · Election Expense	3,000.00
8317B · Computers - Equipment	500.00
8317C · Computers - Payroll Service	200.00
8317D · Computers - Website	200.00
8317E · Computer - Software	500.00

**City of Josephine
General Administrative
Approved Budget**

	<u>Oct 17 - Sept 18</u>
8317F · Computer - Support	5,000.00
8318 · Off. Equip/Furniture Expense	-
8319 · Building Repair & Maintenance	100.00
8322 · Janitorial Supplies	200.00
8323 · Office Rental	3,625.00
8330 · Utilities-Electric	1,500.00
8340 · Telephone-Office	1,500.00
8341 · Mobile Phones	300.00
8380 · Office Supplies	2,200.00
8381 · Operating Supplies	-
8388 · Printing	4,000.00
8390 · Shipping/Postage	600.00
8432 · Bank Service Charge	50.00
8450 · Liens/Cleanup - To Be Reimb	-
8500 · Miscellaneous	-
8505 · Flood Expenses	-
8530 · Grant Matching Funds	-
8700B · Capital Outlay-Furniture and Equipment	70,000.00
8700F · Capital Outlay-Land Improv.	-
8700G · Capital Outlay-CIP Bldg	565,000.00
Total Expense	<u>905,675.00</u>
Net Ordinary Income	<u>346,350.00</u>

**City of Josephine
Municipal Court
Approved Budget**

	Oct 17 - Sept 18
Ordinary Income/Expense	
7035 · Municipal Court Fines	55,000.00
7036 · Warrant/ Bond Income	-
7051 · Credit Card Fees	700.00
Total Income	55,700.00
 Expense	
8010 - Salaries	21,225.00
8014C · Court	100.00
8015C · Contract Labor - Court	12,000.00
8020 - FICA Matching	1,325.00
8021 - Medicare Matching	325.00
8023 - Texas Workforce Commission	50.00
8026 - TMRS Matching Expense	1,475.00
8030 · Dues & Subscriptions	325.00
8132 - Insurance - Health	5,550.00
8133 - Insurance - Other Medical	700.00
8220 · Legal Fees	-
8227 · State Portion-Traffic Fines	21,000.00
8317E · Computer - Software	1,700.00
8317F · Computer - Support	-
8380 · Office Supplies	25.00
8388 · Printing	-
8390 · Shipping/Postage	-
8434 - Credit Card Fee Expense	700.00
Total Expense	66,500.00
 Net Ordinary Income	(10,800.00)

**City of Josephine
Police
Approved Budget**

	Oct 17 - Sept 18
Ordinary Income/Expense	
7035 · Municipal Court Fines	1,000.00
7037 · Impound Fees	100.00
7038 · LEOSE - Police Training	-
7080 · Miscellaneous Income	-
7098 · Proceeds from Debt	-
7122 · Police Grant	-
Total Income	1,100.00
Expense	
8010 · Salaries	137,350.00
8011 - Salaries - Overtime	2,000.00
8014B - Other	1,000.00
8014D - Child Advocacy Center	1,000.00
8014E - PD Communications - Collin County	6,500.00
8014F - Jail Fees	1,500.00
8014H · Report Management Systems	4,500.00
8015A · Contract Labor - Reserves	-
8015 · Contract Labor - Other	-
8020 · FICA Matching	8,525.00
8021 · Medicare Matching	2,000.00
8023 · Texas Workforce Commission	450.00
8026 · TMRS Matching Expense	10,300.00
8028 · Travel & Training	3,000.00
8028A · LEOSE Training	-
8029 · Food & Travel	-
8030 · Dues & Subscriptions	2,000.00
8031 · Donations to VFD	-
8037 - Community Projects	1,000.00
8110 · Insurance-Workers Comp	2,400.00
8115 · Insurance-Property	350.00
8125 · Insurance-Auto	2,200.00
8132 · Insurance-Health	39,150.00
8133 · Insurance-Other Medical	2,850.00
8135 · Insurance-Law Enforce Liability	3,000.00
8317A · Computers - Licenses	3,400.00
8317B · Computers - Equipment	800.00
8317C · Computers - Payroll Service	125.00
8317D · Computers - Website	-
8317E · Computer - Software	750.00
8317F · Computer - Support	8,400.00
8319 · Building Repair & Maintenance	250.00
8323 · Office Rental	3,925.00
8330 · Utilities-Electric	725.00
8340 · Telephone-Office	1,400.00
8341 · Mobile Phones	1,750.00
8342 - Data Lines	1,500.00
8345 · Vehicle - Fuel	3,500.00
8350 · Vehicle - Repair & Maintenance	2,500.00
8380 · Office Supplies	750.00
8381A · Testing Supplies	3,500.00
8381B · Operating Supplies - Other	500.00
8382 · Small Equipment Purchases	500.00
8390 · Shipping/Postage	100.00
8388 · Printing	250.00
8400A · Uniforms - Paid Officers	4,250.00
8400B · Uniforms - Reserves	-
8400C · Uniforms - BV Prog	1,800.00
8425 · Interest Expense	500.00

**City of Josephine
Police
Approved Budget**

	<u>Oct 17 - Sept 18</u>
8432 · Bank Service Charge	-
8500 · Miscellaneous	-
8505 · Flood Expenses	-
8700B · Capital Outlay - Equipment	55,000.00
8701 · Debt Retirement	-
Total Expense	<u>327,250.00</u>
 Net Ordinary Income	 <u>(326,150.00)</u>
 Capital Outlay - Radios	 55,000.00

**City of Josephine
Sanitation
Approved Budget**

	<u>Oct 17 - Sept 18</u>
Income	
7025 · Dump Permit	-
7070 · Trash Income Revenue	176,000.00
7080 · Miscellaneous Income	
Total Income	<u>176,000.00</u>
Expense	
8010 · Salaries	5,800.00
8020 - FICA Matching	375.00
8021 - Medicare Matching	100.00
8023 - Texas Workforce Commission	25.00
8026 - TMRS Matching Expense	400.00
8070 · Solid Waste Collection Exp.	107,825.00
8132 - Insurance - Health	1,625.00
8133 - Insurance - Other Medical	250.00
Total Expense	<u>116,400.00</u>
Net Ordinary Income	<u>59,600.00</u>

**City of Josephine
Park
Approved Budget**

	<u>Oct 17 - Sept 18</u>
Expense	
8010 - Salaries	1,675.00
8015B - Contract Labor - Aerial Farmer	-
8020 - FICA Matching	125.00
8021 - Medicare Matching	25.00
8023 - Texas Workforce Commission	25.00
8026 - TMRS Matching Expense	125.00
8037 - Community Projects	300.00
8132 - Insurance - Health	425.00
8133 - Insurance - Other Medical	50.00
8224 - Equipment Lease	-
8321 - Equipment Repair and Maint	2,500.00
8322 - Janitorial Supplies	100.00
8330 - Utilities-Electric	600.00
8381 - Operating Supplies	100.00
8382 - Small Equipment Purchases	25.00
8385 - Chemicals	600.00
8700H - Capital Outlay	3,800.00
Total Expense	<u>10,475.00</u>
Net Ordinary Income	<u>(10,475.00)</u>

Capital Outlay:
Sprinkler System for Park and City Hall

**City of Josephine
Streets
Approved Budget**

	Oct 17 - Sept 18
Proceeds of Debt	-
Total Income	-
Expense	
8010 · Salaries	6,675.00
8015A · Contract Labor	46,600.00
8015B · Contract Labor - Aerial Farmer	-
8020 - FICA Matching	425.00
8021 - Medicare Matching	100.00
8023 - Texas Workforce Commission	25.00
8026 - TMRS Matching Expense	475.00
8126 · Insurance-Mobile Equipment	100.00
8132 - Insurance - Health	1,700.00
8133 - Insurance - Other Medical	200.00
8224 · Equipment Rentals	4,000.00
8225 · Engnr/Consultant Fees	5,000.00
8321 - Equipment Repair and Maint	500.00
8330 · Utilities-Electric	13,500.00
8345 · Vehicle - Fuel	750.00
8350 · Vehicle - Repair & Maintenance	-
8359 · Road Grading	750.00
8360 · Street Signs	2,000.00
8369 · Street Oiling	-
8370 · Street Department Supplies	25,000.00
8382 · Small Equipment Purchases	250.00
8425 · Interest Expense	1,125.00
8505 · Flood Expenses	-
8700B · Capital Outlay-Furniture and Equipment	-
8700B · Capital Outlay-Street	45,000.00
8701 · Debt Retirement	15,800.00
Total Expense	169,975.00
 Net Ordinary Income	 (169,975.00)

Debt Retirement:
CR689 and CR1003 Mutual Boundary Roads

**City of Josephine
Public Works
Approved Budget**

	<u>Oct 17 - Sept 18</u>
Expense	
8014A · Pest Control	9,000.00
8016 · Animal Control Service	12,700.00
8224 · Equipment Lease	150.00
8321 - Equipment Repair and Maint	-
8382 · Small Equipment Purchases	-
8385 · Chemicals	-
8388 - Printing	-
8700B · Capital Outlay	-
Total Expense	<u>21,850.00</u>
Net Ordinary Income	<u>(21,850.00)</u>

**City of Josephine
Water
Approved Budget**

Oct 17 - Sept 18

Ordinary Income/Expense

Income

7021 - CSI Inspections	1,250.00
7028 - Interest Income	300.00
7043 - Water sales	550,000.00
7044 - Water Tap Fees	148,750.00
7046 - Water Transfer Fees	1,500.00
7047 - Reconnect Fees	1,800.00
7048 - Disconnect Fees	1,800.00
7049 - Water Late Fees	20,000.00
7050 - NSF Check Fees	350.00
7051 - Credit Card Fees	6,000.00
7080 - Miscellaneous Income	-
7095 - Proceeds from Disposal of Asset	-
Total Income	731,750.00

Expense

8010 - Salaries	128,975.00
8011 - Salaries - Overtime	4,300.00
8014B - Contract Services - Other	1,000.00
8014G - Contract Services - Accounting Services	6,750.00
8015B - Contract Labor - Aerial Farmer	-
8015 - Contract Labor - Other	-
8020 - FICA Matching	8,000.00
8021 - Medicare Matching	1,875.00
8023 - Texas Workforce Commission	300.00
8025 - City Events	250.00
8026 - TMRS Matching Expense	8,950.00
8027 - Copier Rental	600.00
8028 - Travel & Training	500.00
8029 - Food & Travel	-
8030 - Dues & Subscriptions	1,800.00
8040 - CSI Inspections Expense	500.00
8110 - Insurance-Workers Comp	1,800.00
8115 - Insurance-Property	900.00
8120 - Bonds/Employee	200.00
8125 - Insurance-Auto	700.00
8126 - Insurance-Mobile Equipment	250.00
8129 - Insurance-Errors & Omissions	1,000.00
8131 - Insurance-General Liability	200.00
8132 - Insurance-Health	33,600.00
8133 - Insurance-Other Medical	4,025.00
8210 - Audit fees - Split	5,000.00
8220 - Legal Fees	500.00
8224 - Equipment Lease	500.00
8225 - Engnr/Consultant Fees	1,000.00
8310 - Notices & Advertising	300.00
8317A - Computers - Licenses	1,275.00
8317B - Computers - Equipment	1,000.00
8317C - Computers - Payroll Service	250.00
8317D - Computers - Website	-
8317E - Computer - Software	2,200.00
8317F - Computers - Support	500.00
8317G - Computers - AMR	900.00
8318 - Off. Equip/Furniture Expense	-
8319 - Building Repair & Maintenance	100.00
8321 - Equipment Repair and Maint	1,500.00
8322 - Janitorial Supplies	100.00
8323 - Office Rental	1,125.00

**City of Josephine
Water
Approved Budget**

	<u>Oct 17 - Sept 18</u>
8330 · Utilities-Electric	13,000.00
8340 · Telephone-Office	1,600.00
8341 · Mobile Phones	1,250.00
8345 · Vehicle - Fuel	4,500.00
8350 · Vehicle - Repair & Maintenance	1,000.00
8355 · Vehicle - Mileage	-
8362 · Laboratory Expense	550.00
8365 · Water & Sewer Supplies	-
8366A · Water/Sewer - Repairs & Maint - Water - Parts	7,000.00
8366B · Water/Sewer - Repairs & Maint - Paint	100.00
8366E · Water/Sewer - Repairs & Maint - PVC Pipe	200.00
8366F · Water/Sewer - Repairs & Maint - Electrical	1,500.00
8366B5 · Water/Sewer - Repairs & Maint - Miscellaneous	3,000.00
8366 · Water/Sewer - Repairs & Maint	-
8367 · Water Purchases	175,600.00
8380 · Office Supplies	1,200.00
8381A · Operating Supplies - Testing Supplies	600.00
8382 · Small Equipment Purchases	1,500.00
8385 · Chemicals	-
8388 · Printing	750.00
8390 · Shipping/Postage	2,600.00
8400E - Uniforms - Water	1,500.00
8425 · Interest Expense	1,500.00
8432 - Bank Service Charge	50.00
8434 - Credit Card Fee Expense	4,700.00
8500 · Miscellaneous	-
8505 · Flood Expenses	-
Total Expense	<u><u>446,425.00</u></u>
Net Ordinary Income	<u><u>285,325.00</u></u>
8701 · Debt Retirement	148,000.00

**City of Josephine
Sewer
Approved Budget**

Oct 17 - Sept 18

Income	
7040 · Sewer Sales	275,000.00
7041 · Sewer Tap Fees/Install Fees	102,000.00
7045 - Sewer Transfer Fees	1,300.00
7080 · Miscellaneous Income	-
7095 - Proceeds from Disposal of Asset	-
Total Income	378,300.00
8010 · Salaries	78,025.00
8011 · Salaries - Overtime	4,300.00
8014B - Contract Services - Other	1,000.00
8014G · Contract Services - Accounting Services	6,750.00
8015B · Contract Labor - Aerial Farmer	-
8020 · FICA Matching	4,850.00
8021 · Medicare Matching	1,150.00
8023 · Texas Workforce Commission	175.00
8025 - City Events	250.00
8026 · TMRS Matching Expense	5,425.00
8027 · Copier Rental	650.00
8028 · Travel & Training	1,000.00
8029 · Food & Travel	-
8030 · Dues & Subscriptions	3,000.00
8110 · Insurance-Workers Comp	2,375.00
8115 · Insurance-Property	800.00
8120 · Bonds/Employee	125.00
8125 · Insurance-Auto	650.00
8126 · Insurance-Mobile Equipment	250.00
8129 · Insurance-Errors & Omissions	975.00
8131 · Insurance-General Liability	225.00
8132 · Insurance-Health	20,375.00
8133 · Insurance-Other Medical	2,475.00
8210 · Audit fees - Split	5,000.00
8220 · Legal Fees	500.00
8224 · Equipment Lease	500.00
8225 · Engr/Consultant Fees	8,000.00
8310 · Notices & Advertising	1,000.00
8317A · Computers - Licenses	-
8317B · Computers - Equipment	500.00
8317C · Computers - Payroll Service	250.00
8317D · Computers - Website	-
8317E · Computer - Software	1,800.00
8317F · Computers - Support	500.00
8317G - Computers - AMR	900.00
8319 - Building Repair & Maintenance	100.00
8321 - Equipment Repair and Maint	500.00
8323 · Facility Rental	1,125.00
8330 · Utilities-Electric	5,000.00
8340 · Telephone-Office	1,600.00
8341 · Mobile Phones	1,250.00
8345 · Vehicle - Fuel	4,500.00
8350 · Vehicle - Repair & Maintenance	1,000.00
8355 · Vehicle - Mileage	-
8362 · Laboratory Expense	6,500.00
8365 · Water & Sewer Supplies	-
8366B · Water/Sewer - Repairs & Maint - Paint	-
8366C · Sewer Parts	9,000.00
8366D · Sewer - Grease & Oil	250.00

**City of Josephine
Sewer
Approved Budget**

	<u>Oct 17 - Sept 18</u>
8366E · PVC Pipe	350.00
8366F · Water/Sewer - Repairs & Maint - Electrical	150.00
8366G · Miscellaneous	150.00
8366 · Water/Sewer - Repairs & Maint - Other	-
8380 · Office Supplies	1,200.00
8381A · Testing Supplies	200.00
8382 · Small Equipment Purchases	1,500.00
8385 · Chemicals	5,000.00
8388 · Printing	525.00
8390 · Shipping/Postage	2,600.00
8400D · Uniforms -Sewer	1,500.00
8433 · TCEQ Penalty Expense	10,000.00
8600 · Package Sewer Plant Operations	27,000.00
Total Expense	<u>234,775.00</u>
Net Ordinary Income	<u>143,525.00</u>
8700 · Capital Outlay - Replace Clay Tile Sewer Main	50,000.00