

ADOPTED CITYWIDE BUDGET FY 2020/2021



Revenue	4,258,810.00
Administrative	1,377,535.00
Debt Service	304,640.00
Court	80,000.00
Police	80,700.00
Park	-
Sanitation	316,535.00
Streets	-
Public Works	-
Water	1,445,400.00
Sewer	654,000.00
Expenses	3,677,342.31
Administrative	552,627.39
Debt Service	85,290.00
Court	146,835.00
Police	692,066.45
Park	32,836.00
Sanitation	186,930.00
Streets	433,270.00
Public Works	29,550.00
Water	1,066,755.13
Sewer	451,182.33
CHANGE IN CITYWIDE FUND BALANCE	581,467.69
Administrative	824,907.61
Debt Service	219,350.00
Court	(66,835.00)
Police	(611,366.45)
Park	(32,836.00)
Sanitation	129,605.00
Streets	(433,270.00)
Public Works	(29,550.00)
Water	378,644.87
Sewer	202,817.67

The City of
Josephine
 TEXAS

PIVOT BY DEPT/REVENUE

Row Labels	Sum of Revenue
Admin	1,377,535.00
Court	80,000.00
Debt Svc	304,640.00
Police	80,700.00
Sanitation	316,535.00
Sewer	654,000.00
Water	1,445,400.00
Grand Total	4,258,810.00

PIVOT BY REVENUE DESCRIPTION

Row Labels	Sum of Revenue
Animal Registration	100.00
Beer & Wine Permit	200.00
Building Permits	256,000.00
Certificate of Occupancy	2,000.00
CSI Inspections	5,000.00
Disconnect Fees	1,200.00
Dump Permit	500.00
Franchise Tax	50,000.00
Interest Income	8,500.00
Late Fees	25,000.00
LEOSE - Police Training	750.00
Miscellaneous Income	500.00
MUD - Monthly Public Safety Fe	36,750.00
MUD - Monthly Public Safety Fee	78,750.00
MUD - Public Saftey Fees	250,000.00
Municipal Court Fines	76,200.00
NSF Check Fees	200.00
Penalty & Interest - Taxes	3,000.00
Property Tax Current	657,625.00
Property Tax Delinquent	5,000.00
Reconnect Fees	2,000.00
Rent Payments	29,700.00
Sales Sanitation	316,535.00
Sales Sewer	475,000.00
Sales Tax Allocation	159,300.00
Sales Water	1,205,000.00
Tap Fees	368,000.00
Transfer Fees	12,000.00
Transfers	229,000.00
Warrant/ Bond Income	5,000.00
Grand Total	4,258,810.00

PIVOT BY DEPARTMENT/EXPENSE

Row Labels	Sum of Expense
Admin	552,627.39
Court	146,835.00
Debt Svc	85,290.00
Parks	32,836.00
Police	692,066.45
Pub Wks	29,550.00
Sanitation	186,930.00
Sewer	451,182.33
Streets	433,270.00
Water	1,066,755.13
Grand Total	3,677,342.31

PIVOT BY EXPENSE DESCRIPTION

Row Labels	Sum of Expense
Audit Fees	22,500.00
Bank Service Charge	2,500.00
Bonds/Employee	200.00
Building Inspections	130,800.00
Capital Outlay	444,000.00
Central Appraisal Fees	4,888.06
City Events	20,000.00
Code Inspection/Enforcement	3,807.00
Community Projects	7,500.00
Computers	51,375.00
Contract Labor	24,000.00
Contract Labor-Caddo Mills VFD	22,000.00
Contract Services	130,200.00
Copier Rental	4,100.00
Court - OmniBase	400.00
CSI Inspections Expense	2,400.00
Debt Retirement	133,000.00
Drug Testing	200.00
Dues & Subscriptions	23,200.00
Election Expense	7,500.00
Engnr/Consultant Fees	61,000.00
Equipment Purchases	5,250.00
Equipment Rentals	16,400.00
Filing Fees	300.00
Flowers/Gifts	2,500.00
Insurance - Health	215,400.00
Insurance - Other	22,975.00
Insurance-Auto	7,950.00
Insurance-Errors & Omissions	3,000.00
Insurance-General Liability	1,700.00
Insurance-Law Enforce Liability	4,000.00

Insurance-Mobile Equipment	1,175.00
Insurance-Property	12,050.00
Insurance-Taser Assurance	3,800.00
Insurance-Workers Comp	14,000.00
Interest Expense	11,490.00
Janitorial Supplies	1,000.00
JVFD	50,000.00
Laboratory Expense	25,000.00
Legal Fees	17,500.00
Magnolia Sewer Plant Operation	10,000.00
Meals	2,750.00
Miscellaneous	1,800.00
Notices & Advertising	1,800.00
Office Equip/Furniture	3,300.00
Office Supplies	9,600.00
Parts	28,000.00
Payroll Taxes	65,685.00
Printing	4,075.00
Prop Tax Collection Fee	1,100.00
Repairs & Maint - Buildings	2,300.00
Repairs & Maint - Electrical	100.00
Repairs & Maint - Equipment	6,750.00
Repairs & Maint - Other	600.00
Repairs & Maint - Systems	5,600.00
Repairs & Maint - Vehicle	9,000.00
Report Management Systems	12,900.00
Salaries	857,450.00
Salaries - Overtime	21,500.00
Sanitation Collection	174,900.00
Shipping/Postage	13,600.00
State Portion-Traffic Fines	22,500.00
Street Drainage	5,000.00
Street Signs	7,000.00
Supplies	35,550.00
Supplies Testing	2,500.00
TCEQ Penalty Expense	10,000.00
Texas Workforce Commission	2,486.00
TMRS Matching Expense	73,650.00
TMRS Matching Expense PLAN CHANGE	41,347.00
Transfers	229,000.00
Travel & Training	13,000.00
Uniforms	8,000.00
Utilities-Data Lines	50.00
Utilities-Electric	77,550.00
Utilities-Mobile Phones	8,661.45
Utilities-Natural Gas	925.00
Utilities-Telephone	13,000.00
Vehicle Fuel	18,500.00
Water Purchases	364,752.80
Grand Total	3,677,342.31

CITYWIDE EXPECTED NET GAIN	581,467.69
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City of Josephine, TX
General Fund
Adopted Budget

Oct 2020-Sep 2021

Income	
Animal Registration	100.00
Beer & Wine Permit	200.00
Building Permits	256,000.00
Certificate of Occupancy	2,000.00
Dump Permit	500.00
Franchise Tax	50,000.00
Interest Income	2,500.00
LEOSE - Police Training	750.00
Miscellaneous Income	500.00
MUD - Monthly Public Safety Fe	36,750.00
MUD - Monthly Public Safety Fee	78,750.00
MUD - Public Saftey Fees	250,000.00
Municipal Court Fines	76,200.00
Penalty & Interest - Taxes	3,000.00
Property Tax Current	657,625.00
Property Tax Delinquent	5,000.00
Rent Payments	29,700.00
Sales Sanitation	316,535.00
Sales Tax Allocation	159,300.00
Transfers	229,000.00
Warrant/ Bond Income	5,000.00
Total Income	2,159,410.00
Expenditures	
Admin	552,627.39
Court	146,835.00
Debt Svc	85,290.00
Parks	32,836.00
Police	692,066.45
Pub Wks	29,550.00
Sanitation	186,930.00
Streets	433,270.00
Total Expenditures	2,159,404.84
Net Change in Fund Balance	5.16

ADMIN

Adopted FY 20/21

Income

4200	Animal Registration	100.00
4220	Beer & Wine Permit	200.00
4240	Building Permits	256,000.00
4260	Certificate of Occupancy	2,000.00
4702	4th of July Donation	-
4703	Christmas Parade Donations	-
4320	Dump Permit	500.00
4370	MUD - Public Safety Fees	250,000.00
4375	MUD - Monthly Public Safety Fe	36,750.00

4160	Franchise Tax	50,000.00
4720	Interest Income	2,500.00
4760	Miscellaneous Income	500.00
4140	Penalty & Interest - Taxes	3,000.00
4100	Property Tax Current	581,985.00
4120	Property Tax Delinquent	5,000.00
4840	Rent Payments	29,700.00
4180	Sales Tax Allocation	159,300.00

Total Income**1,377,535.00****Expenditures**

6200	Audit Fees	11,000.00
6220	Bank Service Charge	-
6960	Building Inspections	130,800.00
7582	Capital Outlay - Fixtures/Equip	1,500.00
6240	Central Appraisal Fees	4,888.06
7662	4th of July Celebration	10,000.00
7663	Christmas Parade and Décor FESTIVAL	8,000.00
7661	Summer in the Park	2,000.00
6260	Code Inspection/Enforcement	3,807.00
6284	Computers - Software/Licenses	950.00
6285	Computers - Support	19,800.00
6287	Computers - Website	100.00
6744	Contract Labor-Caddo Mills VFD	22,000.00
6720	Accounting Services	-
6761	Contract Services - Other	15,500.00
6762	Mowing Services	7,200.00
6763	Ambulance Service	17,500.00
7723	JVFD	50,000.00
6320	Dues & Subscriptions	3,000.00

6340	Election Expense	7,500.00
6360	Engnr/Consultant Fees	50,000.00
7221	Equipment Purchases - Other	500.00
7222	Equipment Computer Purchases	500.00
7242	Copier Rental	2,500.00
6380	Filing Fees	300.00
7800	Flowers/Gifts	2,500.00
6080	Insurance - Health	24,200.00
6101	Insurance - Other	2,650.00
6820	Insurance-Errors & Omissions	1,900.00
6840	Insurance-General Liability	1,200.00
6900	Insurance-Property	1,800.00
6940	Insurance-Workers Comp	1,000.00
7260	Janitorial Supplies	500.00
6440	Legal Fees	17,000.00
6460	Meals	1,750.00
7820	Miscellaneous	200.00
6480	Notices & Advertising	1,500.00
6665	Office Equip/Furniture	300.00
6500	Office Supplies	4,000.00
6040	Payroll Taxes	6,125.00
6520	Printing	1,425.00
6540	Prop Tax Collection Fee	1,100.00
7340	Repairs & Maint - Buildings	2,000.00
6000	Salaries	79,925.00
6580	Shipping/Postage	6,000.00
6060	Texas Workforce Commission	175.00
6120	TMRS Matching Expense	7,050.00
6120	TMRS Matching Expense PLAN CHANGE	13,782.33
6641	Travel & Training	-
7500	Utilities-Electric	1,200.00
7520	Utilities-Mobile Phones	300.00
7540	Utilities-Natural Gas	200.00
7560	Utilities-Telephone	3,500.00
Total Expenditures		352,627.39
Net Change in Fund Balance		824,907.61

COURT		Adopted FY 20/21
Income		
4424	Municipal Court Fines	75,000.00
4440	Warrant/ Bond Income	5,000.00
Total Income		80,000.00
Expenditures		
6780	Bonds/Employee	-
7581	Capital Outlay	500.00
6284	Computers - Software/Licenses	3,150.00
6285	Computers - Support	1,725.00
6281	Computers- Other	300.00
6741	Contract Labor - Other	24,000.00
6320	Dues & Subscriptions	500.00
7825	Court - OmniBase	400.00
7224	Small Equipment Purchases	-
6080	Insurance - Health	16,425.00
6101	Insurance - Other	2,000.00
6940	Insurance-Workers Comp	150.00
6500	Office Supplies	1,000.00
6040	Payroll Taxes	4,810.00
6520	Printing	200.00
6000	Salaries	62,500.00
6580	Shipping/Postage	-
6600	State Portion-Traffic Fines	22,500.00
6060	Texas Workforce Commission	225.00
6120	TMRS Matching Expense	5,450.00
6641	Travel & Training	1,000.00
Total Expenditures		146,835.00
Net Change in Fund Balance		(66,835.00)

DEBT SVC		Adopted FY 20/21
Income		
4100	Property Tax Current	75,640.00
4900	Transfers	229,000.00
Total Income		304,640.00
Expenditures		
6220	Bank Service Charge	
7700	Debt Retirement	78,000.00
6400	Interest Expense	7,290.00
Total Expenditures		85,290.00
Net Change in Fund Balance		219,350.00

POLICE

Adopted FY 20/21

Income

4740	LEOSE - Police Training	750.00
4375	MUD - Monthly Public Safety Fee	78,750.00
4424	Municipal Court Fines	1,200.00
Total Income		80,700.00

Expenditures

7680	Community Projects	1,500.00
6284	Computers - Software/Licenses	1,550.00
6285	Computers - Support	7,500.00
6281	Computers- Other	800.00
6765	Child Advocacy Center	1,000.00
6760	Employment Services	500.00
6766	Jail Fees	5,000.00
6767	PD Communication - Collin Cty	39,100.00
6770	Report Management Systems	12,900.00
6320	Dues & Subscriptions	5,700.00
7224	Small Equipment Purchases	750.00
7242	Copier Rental	1,600.00
6080	Insurance - Health	83,600.00
6101	Insurance - Other	9,325.00
6800	Insurance-Auto	3,900.00
6860	Insurance-Law Enforce Liabilty	4,000.00
6900	Insurance-Property	600.00
6920	Insurance-Taser Assurance	3,800.00
6940	Insurance-Workers Comp	6,000.00
7820	Miscellaneous	1,000.00
6500	Office Supplies	1,000.00
6041	FICA Matching	24,475.00
6042	Medicare Matching	5,725.00
6520	Printing	350.00
7340	Repairs & Maint - Buildings	100.00
7460	Repairs & Maint - Vehicle	5,000.00
6000	Salaries	394,900.00
6020	Salaries - Overtime	5,000.00
6580	Shipping/Postage	100.00
7301	Supplies	750.00
7302	Supplies Testing	2,500.00
6060	Texas Workforce Commission	1,080.00
6120	TMRS Matching Expense	33,000.00
6641	Travel & Training	8,000.00
6661	Uniforms	4,000.00
7480	Utilities-Data Lines	50.00
7500	Utilities-Electric	750.00
7520	Utilities-Mobile Phones	5,361.45
7540	Utilities-Natural Gas	300.00
7560	Utilities-Telephone	2,500.00
6685	Vehicle - Fuel	7,000.00
Total Expenditures		692,066.45

Net Change in Fund Balance**(611,366.45)**

SANITATION

Adopted FY 20/21

Income

4500	Sales Sanitation	316,535.00
Total Income		316,535.00

Expenditures

6080	Insurance - Health	2,175.00
6060	Texas Workforce Commission	25.00
6101	Insurance - Other	225.00
6041	FICA Matching	510.00
6042	Medicare Matching	120.00
6000	Salaries	8,250.00
7080	Sanitation Collection	174,900.00
6120	TMRS Matching Expense	725.00
Total Expenditures		186,930.00

Net Change in Fund Balance**129,605.00**

PARKS

Adopted FY 20/21

7680	Community Projects	6,000.00
6761	Contract Services - Other	-
6762	Mowing Services	4,800.00
6769	Porta- Potty Park	2,400.00
7241	Equipment Rentals	-
6080	Insurance - Health	3,200.00
6101	Insurance - Other	325.00
6900	Insurance-Property	400.00
7820	Miscellaneous	100.00
6041	FICA Matching	725.00
6042	Medicare Matching	175.00
7380	Repairs & Maint - Equipment	500.00
6000	Salaries	11,375.00
7303	Chemicals	-
7301	Supplies	1,200.00
6060	Texas Workforce Commission	36.00
6120	TMRS Matching Expense	1,000.00
7500	Utilities-Electric	600.00
Total Expenditures		32,836.00
Net Change in Fund Balance		(32,836.00)

STREETS

Adopted FY 20/21

Expenditures

7581	Capital Outlay	267,000.00
7700	Debt Retirement	55,000.00
7240	Equipment Rentals	7,500.00
6080	Insurance - Health	10,000.00
6101	Insurance - Other	1,000.00
6800	Insurance-Auto	150.00
6880	Insurance-Mobile Equipment	75.00
6400	Interest Expense	4,200.00
6041	FICA Matching	2,120.00
6042	Medicare Matching	500.00
7380	Repairs & Maint - Equipment	3,000.00
6000	Salaries	34,100.00
6020	Salaries - Overtime	2,500.00
7100	Street Drainage	5,000.00
7140	Street Signs	7,000.00
7301	Supplies	10,000.00
6060	Texas Workforce Commission	125.00
6120	TMRS Matching Expense	3,000.00
7500	Utilities-Electric	20,000.00
6685	Vehicle Fuel	1,000.00

Total Expenditures	433,270.00
Net Change in Fund Balance	(433,270.00)

PUBLIC WORKS

Adopted FY 20/21

Expenditures

6764	Animal Control Service	16,500.00
6768	Pest Control	13,000.00
6900	Insurance-Property	50.00

Total Expenditures		29,550.00
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Net Change in Fund Balance		(29,550.00)
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WATERAdopted FY 20/21

Income

4300	CSI Inspections	5,000.00
4620	Disconnect Fees	1,200.00
4720	Interest Income	6,000.00
4640	Late Fees	25,000.00
4660	NSF Check Fees	200.00
4680	Reconnect Fees	2,000.00
4540	Sales Water	1,205,000.00
4560	Tap Fees	195,000.00
4580	Transfer Fees	6,000.00
Total Income		1,445,400.00

Unrolled Breakdown of above Water Sales & Tap Fees MUD/City

4545	MUD - Sales Water	375,000.00
4565	MUD - Tap Fees	125,000.00
4540	Sales Water	830,000.00
4560	Tap Fees	70,000.00

Expenditures

6200	Audit Fees	5,750.00
6220	Bank Service Charge	2,500.00
6780	Bonds/Employee	200.00
7582	Capital Outlay - Fixtures/Equip	125,000.00
6288	Computers - AMR	1,400.00
6284	Computers - Software/Licenses	1,100.00
6285	Computers - Support	6,500.00
6281	Computers- Other	250.00
6761	Contract Services - Other	2,700.00
6980	CSI Inspections Expense	2,400.00
7740	Drug Testing	100.00
6320	Dues & Subscriptions	2,500.00
6360	Engnr/Consultant Fees	1,000.00
7224	Small Equipment Purchases	2,000.00
7242	Copier Rental	900.00
7241	Equipment Rentals	3,000.00
7243	Trifold Machine Rental	1,000.00
6080	Insurance - Health	39,000.00
6101	Insurance - Other	3,800.00
6800	Insurance-Auto	2,600.00
6820	Insurance-Errors & Omissions	600.00
6840	Insurance-General Liability	250.00
6880	Insurance-Mobile Equipment	600.00

6900	Insurance-Property	7,000.00
6940	Insurance-Workers Comp	3,500.00
7260	Janitorial Supplies	250.00
7020	Laboratory Expense	2,000.00
6440	Legal Fees	500.00
6460	Meals	500.00
7820	Miscellaneous	500.00
6480	Notices & Advertising	300.00
6665	Office Equip/Furniture	1,500.00
6500	Office Supplies	2,000.00
7280	Parts	18,000.00
6041	FICA Matching	8,425.00
6042	Medicare Matching	1,975.00
6520	Printing	1,200.00
7340	Repairs & Maint - Buildings	100.00
7380	Repairs & Maint - Equipment	1,250.00
7420	Repairs & Maint - Other	600.00
7440	Repairs & Maint - Systems	5,000.00
7460	Repairs & Maint - Vehicle	2,500.00
6000	Salaries	135,850.00
6020	Salaries - Overtime	9,000.00
6580	Shipping/Postage	3,000.00
7302	Supplies Testing	2,000.00
6060	Texas Workforce Commission	420.00
6120	TMRS Matching Expense	11,950.00
6120	TMRS Matching Expense PLAN C	13,782.33
8000	Transfers	229,000.00
6641	Travel & Training	2,000.00
6661	Uniforms	2,000.00
7500	Utilities-Electric	20,000.00
7520	Utilities-Mobile Phones	1,500.00
7540	Utilities-Natural Gas	250.00
7560	Utilities-Telephone	3,500.00
6685	Vehicle - Fuel	5,500.00
7160	Water Purchases	364,752.80
Total Expenditures		1,066,755.13
Net Change in Fund Balance		378,644.87

SEWERAdopted FY 20/21

Income

4520	Sales Sewer	475,000.00
4560	Tap Fees	173,000.00
4580	Transfer Fees	6,000.00
Total Income		654,000.00

Unrolled Breakdown of above Sewer Sales & Tap Fees MUD/City

4525	MUD - Sales Sewer	190,000.00
4565	MUD - Tap Fees	125,000.00
4520	Sales Sewer	285,000.00
4560	Tap Fees	48,000.00

Expenditures

6200	Audit Fees	5,750.00
7582	Capital Outlay - Fixtures/Equip	50,000.00
6288	Computers - AMR	900.00
6284	Computers - Software/Licenses	350.00
6285	Computers - Support	5,000.00
6761	Contract Services - Other	5,000.00
7740	Drug Testing	100.00
6320	Dues & Subscriptions	11,500.00
6360	Engnr/Consultant Fees	10,000.00
7224	Small Equipment Purchases	1,500.00
7242	Copier Rental	900.00
7241	Equipment Rentals	2,075.00
7243	Trifold Machine Rental	1,025.00
6880	Insurance - Health	36,800.00
6101	Insurance - Other	3,650.00
6800	Insurance-Auto	1,300.00
6820	Insurance-Errors & Omissions	500.00
6840	Insurance-General Liability	250.00
6880	Insurance-Mobile Equipment	500.00
6900	Insurance-Property	2,200.00
6940	Insurance-Workers Comp	3,350.00
7260	Janitorial Supplies	250.00
7020	Laboratory Expense	23,000.00
7041	Magnolia Sewer Plant Operation	10,000.00
6460	Meals	500.00
6665	Office Equip/Furniture	1,500.00
6500	Office Supplies	1,600.00
7280	Parts	10,000.00
6041	FICA Matching	8,100.00
6042	Medicare Matching	1,900.00
6520	Printing	900.00

7340	Repairs & Maint - Buildings	100.00
7360	Repairs & Maint - Electrical	100.00
7380	Repairs & Maint - Equipment	2,000.00
7440	Repairs & Maint - Systems	600.00
7460	Repairs & Maint - Vehicle	1,500.00
6000	Salaries	130,550.00
6020	Salaries - Overtime	5,000.00
6580	Shipping/Postage	4,500.00
7303	Chemicals	20,100.00
7302	Supplies Testing	1,500.00
6620	TCEQ Penalty Expense	10,000.00
6060	Texas Workforce Commission	400.00
6120	TMRS Matching Expense	11,475.00
6120	TMRS Matching Expense PLAN CHAN	13,782.33
6641	Travel & Training	2,000.00
6661	Uniforms	2,000.00
7500	Utilities-Electric	35,000.00
7520	Utilities-Mobile Phones	1,500.00
7540	Utilities-Natural Gas	175.00
7760	Utilities-Telephone	3,500.00
6685	Vehicle - Fuel	5,000.00
Total Expenditures		451,182.33
Net Change in Fund Balance		202,817.67