The City of Josephine TEXAS

PROPOSED

BUDGET FY24

OCTOBER 2023

Through

SEPTEMBER 2024

Prepared By:

Melissa Stillwell

City of Josephine
Fiscal Year 2023-2024
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $152,106, which is a 16.32 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 $104,693.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate:	$0.468097/100	$0.491561/100
No-New-Revenue Tax Rate:	$0.443364/100	$0.408734/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.344563/100	$0.367231/100
Voter-Approval Tax Rate:	$0.468097/100	$0.491561/100
Debt Rate:	$0.111475/100	$0.111477/100

Total debt obligation for City of Josephine secured by property taxes: $270,618.00

Table of Contents

September 5, 2023

Honorable Mayor Turney and Members of the Josephine City Council,

In accordance with requirements outlined in Chapter 102 of the Texas Local Government Code, I am pleased to present for your consideration the proposed annual budget for the upcoming fiscal year beginning October 1, 2023 and ending September 30, 2024. The budget serves as a financial plan, as well as a policy and communication document. The budget includes the revenues and expenses the City anticipates over the next year and has been prepared in conformity with State and City requirements and the City's conservative approach to preparing the annual operating budget.

As in years past, the City goal is to provide sufficient services and resources to accommodate the rapid growth of our community while also maintaining a low tax rate relative to our surrounding communities. City staff has compiled this budget in accordance with fiscally conservative principles, while remaining cognizant of the needs of our community.

FY 23-24 proposed budget highlights include expenses for employee cost of living and merit increases as recommended by the Compensation Plan approved by Council in 2022. No staffing changes are suggested for any departments other than to fill vacancies that arise during the year. This year's focus for personnel is to retain quality staff and encourage professional development opportunities as appropriate for department personnel to further enhance qualifications and skills.

The Police Department expenses include an addition of three patrol cars, two new radios and one computer as well as step increases as outlined in the previously approved Compensation Plan. As mentioned above, no staffing changes are recommended this year.

The proposed Fee Schedule is expected to be presented to Council in September. Water and sewer fees will follow the suggested schedule as approved by the Council in 2022 when Wildan Financial performed the Water/Wastewater fee study. A modest increase in building permit fees to cover contracted inspection services costs is expected. Trash service is expected to increase three percent as outlined in the city's contract with the service provider.

A new ambulance contract is in progress. The City of Princeton will now manage the County contract with AMR for ambulance service for coalition members including Josephine. There is a modest cost increase for service. However, an additional ambulance is expected to be placed in service and Collin County is optimistic that an ambulance will be staged closer to Josephine for a quicker response time. The Magnolia and Riverfield MUD communities will become part of the coalition and their population numbers will become part of the Josephine contract. However, the

MUDs will reimburse the City for their share of ambulance costs. This arrangement is reflected in the proposed budget.

Several new engineering initiatives are proposed in this budget including a conceptual drainage improvement analysis for several sections of the city as well as a storm water utility fee program and Unified Development Code which would incorporate zoning, subdivision, and all development related codes into one easy to read document.

Major capital improvement projects for FY 23-24 include a new water line connection to Nevada SUD providing additional water capacity for Josephine customers. A booster pump station is in the design stage but should move into construction prior to the end of FY 24. However, the Booster pump project is developer funded and will have a neutral impact on the budget. The booster pump station is expected to provide significant additional water capacity for Josephine customers. A new 18” water line, which is developer funded, is nearing completion and should be in service prior to the start of FY 24. Any water/wastewater infrastructure that is installed by developers is eventually accepted and dedicated to the City of Josephine for continued maintenance and operations and becomes a City asset.

Caddo street water line and paving improvements are planned for the upcoming year, new lift station transmitters and 800 new water meters are also expected to be installed with new home builds in FY 2024. Greenville Road improvements are planned as part of the new CISD elementary school project. This project is grant funded by Collin Co. and CISD, so this project is budget neutral.

The new combined police/fire public safety building site located behind City Hall property and north of FM 6 was purchased in FY 22-23 and design was started. A flood study is currently in progress on the site and the City is negotiating a contract with a new contractor to finish the design/build for the project. Projects costs are funded by cash reserves previously collected from developers, tax notes to be issued and repaid by annual developer payments and bonds issued in 2022. The City also purchased the old Methodist Church on Main Street for renovation as the new Josephine Community Center. The design is partially complete. However, the City is negotiating with a new contractor to finalize the design and renovations. The Community Center project is funded by cash reserves and a pledged contribution from Josephine Economic Development Corporation

The City’s new 750 MGD wastewater treatment plant design was completed in FY 22-23. However, bids came in significantly over budget. The project scope has been slightly adjusted and will go back out for bid soon with an award date expected approximately November 2023. Staff does anticipate the issuance of CO bonds after January 2024 to finalize funding of the project and for debt to be repaid with wastewater revenue so there is no expected tax impact on residents.

Josephine’s area population and customer service area continues to expand rapidly as the existing approved Municipal Utility Districts, Magnolia Pointe and Riverfield (name change coming soon to include Wildflower as well as Riverfield), continue development as planned. The City receives inquiries almost daily regarding additional new residential and commercial development. Josephine was featured in the *Dallas Morning News* as a North Texas Boomtown in 2022-2023. Other media have also reported Josephine as a desirable place to live with the most recent August 14, 2023 *Dallas Morning News* article citing that Josephine is listed as third in rankings for Collin Co. communities new home closings from July 1, 2022-June 30, 2023. Other media mentions of Josephine include a Ft. Worth Star Telegram article as well as a cable news outlet story. While it has been somewhat of a struggle to get City plans ahead of development, Josephine now has a Comprehensive Plan completed which will serve as a guide for future development. A Master Capital Improvement Plan and Impact Fee Study, approved in FY 22-23, are in the works to be completed by Kimley-Horn Engineers in FY 24, all of which will help City planning efforts to accommodate existing and future growth while maintaining the quaint small town feel desired by existing residents.

The sections below highlight many of the current year accomplishments and initiatives of the FY 23-24 proposed budget. Department directors provided important insight and expertise into the development of this budget. Their support in the completion of this lengthy project cannot be overstated. The Finance Director worked many hours preparing the presentation format of the budget and her efforts should be recognized both in the budget setting process and throughout the year to assist the departments in managing their budgets. City staff and directors look forward to working with the Council through the development, review, approval, and implementation of this budget.

Thank you for the opportunity to serve the City of Josephine as Josephine's journey as a quaint small town continues to evolve into an even more friendly and welcoming community striving to retain the small-town atmosphere while welcoming appropriate residential and business development to enhance an already thriving community.

Respectfully submitted,

Lisa Palomba
City Administrator

City of Josephine, TX
Management Comments

Administration Accomplishments FY 2022-23

- Implementation of new software including utility billing, accounting, and other modules to improve efficiency and enhance customer service.
- Master Meter water meters and software installed, and transition completed for enhanced accuracy, transparency and providing a customer user friendly experience related to city services.
- Comprehensive Plan, adopted by Council.
- Land Use Fiscal Analysis and Development Fiscal Analysis Tool Completed by consulting firm, Verdunity.
- Completed purchase of Leeson property for public safety building site
- Purchase of 220 Main Street Main Street Property for future municipal use to be determined, in progress.
- Coordination with AGCM for Project Management Services to oversee process, planning, design and construction activities for the Public Safety Facility and Community Center, moving forward with new contractor.
- Multiple developments moved through the land use process eventually leading to additional revenue for the City.
- Local Government Investment Cooperative (LOGIC) maximized returns on city funds held in reserve.
- Professional development training for City staff
- Veterans Day and Juneteenth added as City holidays.

Administration Initiatives FY 2023-2024

- Complete planning and design and begin construction/remodeling of building purchased for use as a new Community Center, expected to move forward with new contractor.
- Continue with planning and design and begin construction of combined Police/Fire Station Facility, expected to move forward with new contractor.
- Create Debt Management Policy
- Create Fund Balance Policy
- Update Personnel Policy Handbook
- Review interest for possible future ballot measure to create a Municipal Development District to collect full 2% of sales tax (currently collecting 1.5% in Collin Co. and 1.5% in Hunt Co. with another .5 collected by Hunt Co. Hospital District) Municipal Development District is the only sales tax the City can implement in part of a city.
- Complete Water/Wastewater Master Plan Update (approved FY 22-23)
- Complete GIS implementation (approved FY 22-23, nearing completion)

- Complete Impact Fee Study (approved FY 22-23)
- Master Drainage Study (Proposed FY 23-24)
- Stormwater Utility Fee Study (Proposed FY 23-24)
- Unified Development Code (Proposed FY 23-24)
- Coordinate efforts with JVFD regarding transition process to establish by ordinance a city owned and operated Fire Department. A City Dept. may be paid, volunteer or a combination paid/volunteer dept. as determined by Council.
- Apply for COPS Grant for funding for additional Police Dept. personnel (Summer 2024)
- Work with JCDC to pursue Economic Development marketing opportunities to encourage business development within the city.
- Continue holding Christmas in the Park and Independence Day events.
- City Staff to attend additional continuing education opportunities as appropriate.
- Redesign City website for a fresh appearance and more user-friendly experience.
- Pursue efforts to consolidate zip codes for Josephine served customers (requested formal zip code boundary review in 2022. USPS has yet to respond)

Police Department Achievements FY 2022-2023

- Bullet Shield Grant Awarded and Received
- All open positions filled
- Enhanced emergency management training with County and CISD
- Outdoor weather warning sirens operational
- New policies in effect that meet state accreditation requirements
- All officers received mandated training
- Basketball tournament hosted
- National Night Out
- Back to School Event
- Coffee with the Chief
- Fishing with the Kids
- Movies in the Park Co-Sponsored with JVFD (Scheduled for September 8, 2023)
- Assisted with Christmas in the Park
- Assisted with Fireworks in the Park including drone surveillance
- 3 Life saving awards to Josephine Police Officers

Police Dept. Initiatives FY 2023-2024

- Purchase 3 new vehicles
- Purchase 1 new computer
- Continue Police accreditation efforts
- Continue working with administration on public Safety Building planning and design with project manager and new contractor
- Maintain CPR/AED training for all officers
- Improve Field Training Program

- Develop Strategic Plan for growing the department over the next 3-5 years
- Emergency Management Coordination with Public Works and other agencies

Public Works (Water/Wastewater) Accomplishments FY 2022-23

- Water/wastewater planning to reach goals of meeting current and future utility demands
- Secured additional water contract with neighboring water supply increasing water supply
- Pump Station Improvements
- Oversight of all water/wastewater projects

Public Works Initiatives FY 2023-24

- Emergency Management Coordination with Police Dept and other agencies (Public Works are often called when an emergency is storm related or involves utilities such as gas lines)
- Continue water/wastewater planning efforts with City Engineer, management, and developers to meet needs of the developing community
- Continue oversight and maintenance of all water/wastewater projects planned, in progress, or completed infrastructure accepted and dedicated to the City

Parks Accomplishments FY 2022-2023

- No new facilities planned, ongoing maintenance to existing facilities
- Resurfacing of splash pad
- Improved Security at the Park

Parks Initiatives FY 2023-2024

- Ongoing Maintenance

Streets Accomplishments FY 2022-2023

- Milton Street reconstruction project completed
- Horizon Way Paving completed (partially grant funded)

Streets Initiatives FY 2023-2024

- Ongoing coordination with TxDOT for planned improvements to FM 1777 and FM 6 (planning for utility relocations and right-of-way expansion)
- Coordination with TxDOT regarding Traffic Signal installation for FM 1777 and FM 6 intersection (previously approved by TxDOT and to be funded by TxDOT)
- Caddo Street asphalt paving (Proposed FY 23-24)
- Greenville Avenue Reconstruction (Grant Funded/CISD funded)
- Develop plan for future street sign replacement

Water accomplishments FY 2022-23

- Summer 2023 unprecedented drought conditions combined with extreme heat with temps above 100 through most of August, increased demand for water supply by residents and for construction. The city-initiated Stage 1 Water Conservation efforts, 2 times per week watering schedule, in the spring.

Water Initiatives FY 2023-2024

- Stage 1 Water Conservation efforts to be implemented from April 1 to Sept 30 beginning 2023.

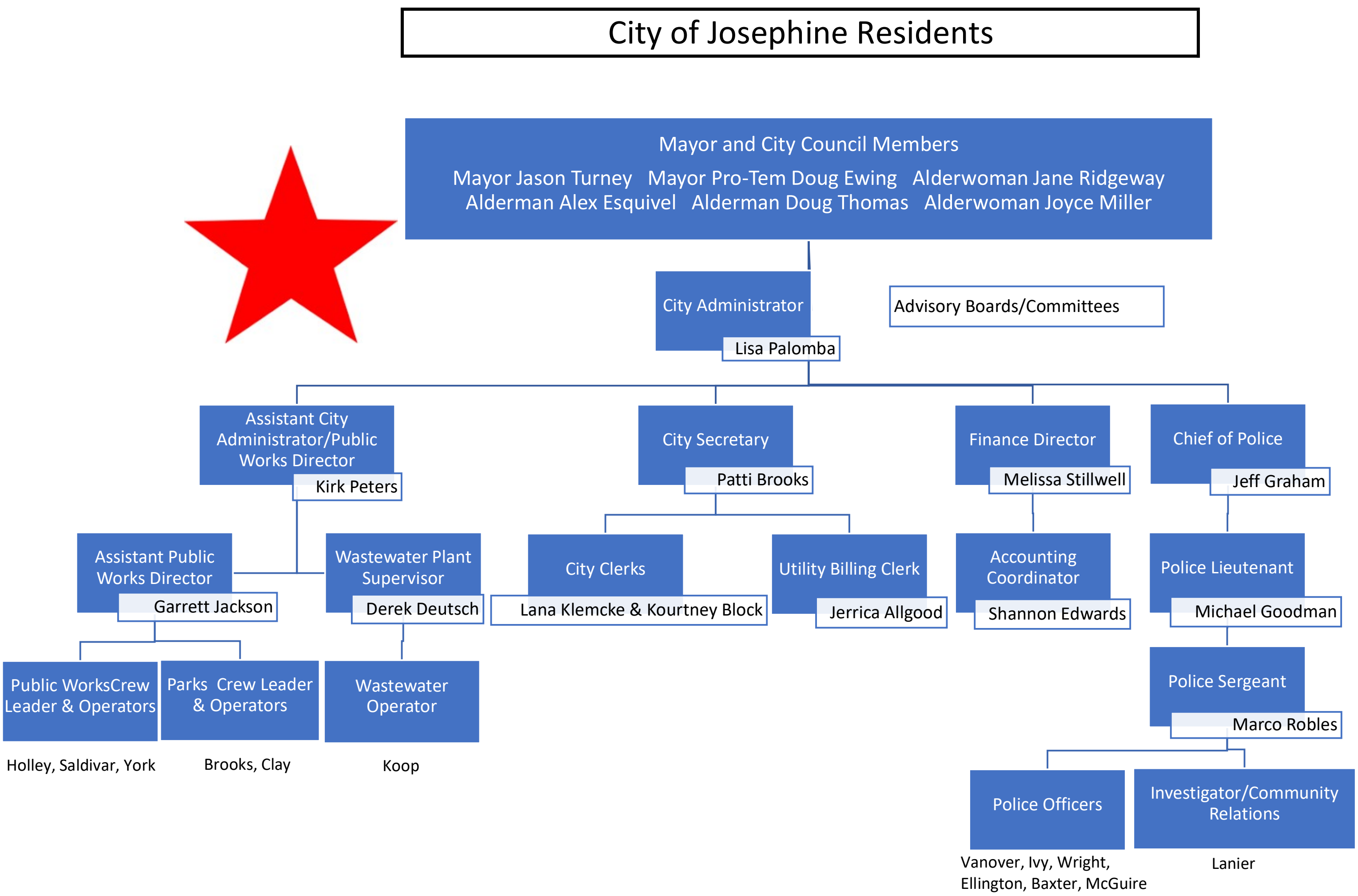
City Capital Projects Completed or in Progress

- Design was completed for the City's new 750 million GPD Wastewater Treatment Plant, increasing wastewater capacity for the City. The construction project did come in over budget and will be rebid and brought to Council for future consideration.
- Nearing completion of a new 18" water transmission line from Water Pump Station No. 1 to Pump Station No. 2
- Booster Pump Station Design in progress (Developer funded)
- Booster Pump Station Construction (Developer funded)
- Flood Study Public Safety Building site location

Debt Service

- Anticipate the issuance of additional C/O bonds for Wastewater Treatment Plant to be repaid by wastewater revenue (After January 1, 2024)
- Tax Notes to be issued to secure remaining funding required for the Public Safety Building. Repayment secured by Agreement with developer. (October 2023)

CITY OF JOSEPHINE ORGANIZATIONAL CHART



2023 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Josephine	972-843-8282
Taxing Unit Name	Phone *(area code and number)*
201 Main Street, Josephine, TX 75173	http://cityofjosephinetx.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**2022 total taxable value.** Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 212,140,152
2.	**2022 tax ceilings.** Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 23,091,569
3.	**Preliminary 2022 adjusted taxable value.** Subtract Line 2 from Line 1.		$ 189,048,583
4.	**2022 total adopted tax rate.**		$ 0.491561 /$100
5.	**2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.**		
	A. Original 2022 ARB values:	$ 0	
	B. 2022 values resulting from final court decisions:	- $ 0	
	C. 2022 value loss. Subtract B from A.[3]		$ 0
6.	**2022 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. 2022 ARB certified value:	$ 107,100	
	B. 2022 disputed value:	- $ 0	
	C. 2022 undisputed value. Subtract B from A.[4]		$ 107,100
7.	**2022 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 107,100

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 189,155,683
9.	**2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.** Enter the 2022 value of property in deannexed territory.[5]	$ 0
10.	**2022 taxable value lost because property first qualified for an exemption in 2023.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2022 market value: $ 261,796	
	B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + $ 623,227	
	C. Value loss. Add A and B.[6]	$ 885,023
11.	**2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.** Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.	
	A. 2022 market value: $ 0	
	B. 2023 productivity or special appraised value: - $ 0	
	C. Value loss. Subtract B from A.[7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 885,023
13.	**2022 captured value of property in a TIF.** Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund.[8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**2022 total value.** Subtract Line 12 and Line 13 from Line 8.	$ 188,270,660
15.	**Adjusted 2022 total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 925,465
16.	**Taxes refunded for years preceding tax year 2022.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.[9]	$ 2,475
17.	**Adjusted 2022 levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]	$ 927,940
18.	**Total 2023 taxable value on the 2023 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11]	
	A. Certified values: $ 256,188,370	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + $	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0	
	D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.[12] - $ 0	
	E. Total 2023 value. Add A and B, then subtract C and D.	$ 256,188,370

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13]	
	A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 4,630,639	
	B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 4,630,639
20.	**2023 tax ceilings.** Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$ 29,158,550
21.	**2023 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 231,660,459
22.	**Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.** Include both real and personal property. Enter the 2023 value of property in territory annexed. [18]	$ 8,027
23.	**Total 2023 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2023. [19]	$ 22,357,506
24.	**Total adjustments to the 2023 taxable value.** Add Lines 22 and 23.	$ 22,365,533
25.	**Adjusted 2023 taxable value.** Subtract Line 24 from Line 21.	$ 209,294,926
26.	**2023 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.443364 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. [21]	$ ________ /$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**2022 M&O tax rate.** Enter the 2022 M&O tax rate.	$ 0.380084 /$100
29.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 189,155,683

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §26.012(6)
[18] Tex. Tax Code §26.012(17)
[19] Tex. Tax Code §26.012(17)
[20] Tex. Tax Code §26.04(c)
[21] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
30.	**Total 2022 M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$ 718,950
31.	**Adjusted 2022 levy for calculating NNR M&O rate.**		
	A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.	+ $ 2,204	
	B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0.	– $ 0	
	C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
	D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ 2,204	
	E. Add Line 30 to 31D.		$ 721,154
32.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$ 209,294,926
33.	**2023 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.		$ 0.344563/$100
34.	**Rate adjustment for state criminal justice mandate.** [23] **If not applicable or less than zero, enter 0.**		
	A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0/$100
35.	**Rate adjustment for indigent health care expenditures.** [24] **If not applicable or less than zero, enter 0.**		
	A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	$ 0	
	B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose..	– $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0/$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25] **If not applicable or less than zero, enter 0.**		
	A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.	$ 0	
	B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0/$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100.	$ 0/$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0/$100
37.	**Rate adjustment for county hospital expenditures.** [26] **If not applicable or less than zero, enter 0.**		
	A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	$ 0	
	B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0/$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100.	$ 0/$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0/$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	$ 0	
	B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ 0/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0/$100
39.	**Adjusted 2023 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		$ 0.344563/$100
40.	**Adjustment for 2022 sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 0	
	B. Divide Line 40A by Line 32 and multiply by $100	$ 0/$100	
	C. Add Line 40B to Line 39.		$ 0.344563/$100
41.	**2023 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		$ 0.356622/$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):*** **2023 voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0 /$100
42.	**Total 2023 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes, **(2)** are secured by property taxes, **(3)** are scheduled for payment over a period longer than one year, and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount .... $ 270,618 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 270,618
43.	**Certified 2022 excess debt collections.** Enter the amount certified by the collector. [29]	$ 8,474
44.	**Adjusted 2023 debt.** Subtract Line 43 from Line 42E.	$ 262,144
45.	**2023 anticipated collection rate.** **A.** Enter the 2023 anticipated collection rate certified by the collector. [30] .... 100.00 % **B.** Enter the 2022 actual collection rate. .... 104.10 % **C.** Enter the 2021 actual collection rate. .... 101.66 % **D.** Enter the 2020 actual collection rate. .... 101.51 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [31]	101.51 %
46.	**2023 debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 258,244
47.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 231,660,459
48.	**2023 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.111475 /$100
49.	**2023 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.468097 /$100
D49.	***Disaster Line 49 (D49):*** **2023 voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ ______ /$100

[27] Tex. Tax Code §26.042(a)
[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §26.012(10) and 26.04(b)
[30] Tex. Tax Code §26.04(b)
[31] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	$ 0 /$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November 2022.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
53.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 231,660,459
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0 /$100
55.	**2023 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.443364 /$100
56.	**2023 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	$ 0.443364 /$100
57.	**2023 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.468097 /$100
58.	**2023 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.468097 /$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ 0
60.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 231,660,459
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0 /$100
62.	**2023 voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ 0.468097 /$100

[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years. [39] In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; [40]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [41] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [42]

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [43]

Line	Unused Increment Rate Worksheet		Amount/Rate
63.	**Year 3 component.** Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 67).	$ 0.491561 /$100	
	B. Unused increment rate (Line 66).	$ 0.000000 /$100	
	C. Subtract B from A	$ 0.491561 /$100	
	D. Adopted Tax Rate.	$ 0.491561 /$100	
	E. Subtract D from C.	$ 0.000000 /$100	
64.	**Year 2 component.** Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 67).	$ 0.516697 /$100	
	B. Unused increment rate (Line 66).	$ 0.000000 /$100	
	C. Subtract B from A	$ 0.516697 /$100	
	D. Adopted Tax Rate.	$ 0.516697 /$100	
	E. Subtract D from C.	$ 0.000000 /$100	
65.	**Year 1 component.** Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 65).	$ 0.559079 /$100	
	B. Unused increment rate (Line 64).	$ 0.000000 /$100	
	C. Subtract B from A	$ 0.559079 /$100	
	D. Adopted Tax Rate.	$ 0.559079 /$100	
	E. Subtract D from C.	$ 0.000000 /$100	
66.	**2023 unused increment rate.** Add Lines 63E, 64E and 65E.		$ 0 /$100
67.	**Total 2023 voter-approval tax rate, including the unused increment rate.** Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).		$ 0.468097 /$100

[39] Tex. Tax Code §26.013(a)
[40] Tex. Tax Code §26.013(c)
[41] Tex. Tax Code §§26.0501(a) and (c)
[42] Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
[43] Tex. Tax Code §26.063(a)(1)
[44] Tex. Tax Code §26.012(8-a)
[45] Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [44]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2023 NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet*	$ 0.344563 /$100
69.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 231,660,459
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.215833 /$100
71.	**2023 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.111475 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0.671871 /$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[46]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [47]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2022 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.491561 /$100
74.	**Adjusted 2022 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. **- or -** If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. [48] Enter the final adjusted 2022 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0 /$100
75.	**Increase in 2022 tax rate due to disaster.** Subtract Line 74 from Line 73.	$ 0 /$100
76.	**Adjusted 2022 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 188,270,660
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$ 0
78.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 209,294,926
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49]	$ 0 /$100

[46] Tex. Tax Code §26.042(b)
[47] Tex. Tax Code §26.042(f)
[48] Tex. Tax Code §26.042(c)
[49] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	**2023 voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	$ 0.468097 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.443364 /$100
As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 26

Voter-approval tax rate .... $ 0.468097 /$100
As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 49

De minimis rate. .... $ 0.671871 /$100
If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [50]

print here Jayna Dean
Printed Name of Taxing Unit Representative

sign here Jayna Dean
Taxing Unit Representative

8/01/2023
Date

[50] Tex. Tax Code §§26.04(c-2) and (d-2)

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
City of Josephine

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	$189,155,683
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	$0.380084/$100
3. M&O taxes refunded for years preceding tax year 2022. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	$2,204
4. TIF Adjustment. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	$0
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	$721,154
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	$231,660,459
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	$0.356622/$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	$826,152
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	$104,998
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	$0.443364/$100
11. This year's proposed total tax rate.	$0.468097/$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	$0.024733
13. Percentage change in total tax rate. Divide Line 12 by line 10.	5.58%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	$0.344563/$100
15. This year's proposed M&O tax rate.	$0.356622/$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	$0.012059
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	3.50%
Raised M&O Taxes on a $100,000 Home	
18. This year's taxable value on a $100,000 home.	$100,000
19. Last year's M&O tax rate.	$0.380084/$100
20. This year's proposed M&O tax rate.	$0.356622/$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	$-23.46

City of Josephine
Tax Rate Analysis
7/29/2023

Maintenance and Operations

	Rate per 100	2023 Taxable Value	This Year's Tax Levy	Tax Levy Increase	Tax per $100,000	Increase/Decrease Per $100,000
Effective Tax Rate	0.331889	209,294,296.00	694,624.75	(23,972.51)	331.89	(48.20)
Rollback Tax Rate {Voter Approval Tax Rate}	0.356622	209,294,296.00	746,389.50	27,792.25	356.62	(23.46)
De Minimis Rate	0.560396	209,294,296.00	1,172,876.86	454,279.61	560.40	180.31

Debt Service

	Rate per 100	2023 Taxable Value	This Year's Tax Levy	Tax Levy Increase	Tax per $100,000	
Debt Tax Rate	0.111475	209,294,296.00	233,310.82	22,549.34	111.48	-

Total

	Rate per 100	2023 Taxable Value	This Year's Tax Levy	Tax Levy Increase	Tax per $100,000	Increase/Decrease Per $100,000
Effective Tax Rate {No New Revenue Tax Rate}	0.443364	209,294,296.00	927,935.56	(1,423.17)	443.36	(48.20)
Rollback Tax Rate {Voter Approval Tax Rate}	0.468097	209,294,296.00	979,700.32	50,341.59	468.10	(23.46)
De Minimis Rate	0.671871	209,294,296.00	1,406,187.68	476,828.95	671.87	180.31

City of Josephine, TX
Debt Obligation to be paid from and secured by Property Tax Revenue
9/30/2023

Tax Code Sec. 26.04 ('e) (2) Not Encumbered with or by corresponding debt obligation		
Estimated Interest & Sinking Fund Balance EOFY 22/23		-
Estimated maintenance and operations Fund Balance EOFY 22/23		-
		-

Tax Code Sec. 26.04 ('e) (3) (A) Fund/Dept/GL	Fund/Dept/GL	
Tax Note Series 2017 (City Hall)	Debt Svc	
Principal	7700	84,000.00
Interest	6400	1,890.00
Public Safety Portion-Combination Tax and Revenue Certificates of Obligation, Series 2022A		
Principal	7700	
Interest	6400	184,728.00
Matches Contract Schedule & GL Activity		270,618.00

Tax Code Sec. 26.04 ('e) (3) (B)	
Amount to be Increased over debt obligation	270,618.00

Tax Code Sec. 26.04 ('e) (3) ©	
Total (A)-(B), less any amount collected in excess of previous year's collections	-

Tax Code Sec. 26.04 ('e)
Prepared by: Stillwell

The City of Josephine TEXAS

City of Josephine Staffing Actuals and Expectations

COJ Headcount End of FYE 9.30.2023												
			Allocation									
Department	**Position**	**Headcount**	Water	Sewer	Sanitation	Court	Admin	Street	Parks	Police	Total
Administration	City Secretary	1	2%	2%	1%	15%	80%				100%
Administration	Assistant to the City Secretary	0	2%	2%	1%	15%	80%				100%
Administration	City Administrator	1					100%				100%
Administration	Finance Director	1	30%	30%			40%				100%
Administration	Accounting Coordinator	1	25%	25%		25%	25%				100%
Administration	Water Clerk	1	50%	38%	10%	2%					100%
Administration	City Clerk (Court/Water/PW/Permits)	1	10%	10%	2%	78%					100%
Administration	City Clerk (Court/Water/PW/Permits)	1	40%	40%	2%	18%					100%
Public Works	Assitant City Administrator/Public Works	1	40%	40%				15%	5%		100%
Public Works	Public Works Operators	7	40%	40%				15%	5%		100%
Public Works	Wastewater Operator	2	20%	80%							100%
Public Works	Administrative Assistant-Part Time	0	40%	40%				15%	5%		100%
Police	Chief of Police	1								100%	100%
Police	Police Sergeant	1								100%	100%
Police	Police Lieutenant	1								100%	100%
Police	Police Officers	7								100%	100%
Police	Reserve Officer/Volunteer	1								100%	100%
	Employee Total	28									

COJ Headcount FYE 9.30.2024												
			Allocation									
Department	**Position**	**Headcount**	Water	Sewer	Sanitation	Court	Admin	Street	Parks	Police	Total
Administration	City Secretary	1	2%	2%	1%	15%	80%				100%
Administration	Assistant to the City Secretary	0	2%	2%	1%	15%	80%				100%
Administration	City Administrator	1					100%				100%
Administration	Finance Director	1	30%	30%			40%				100%
Administration	Accounting Coordinator	1	25%	25%		25%	25%				100%
Administration	Water Clerk	1	50%	38%	9%	3%					100%
Administration	City Clerk (Court/Water/PW/Permits)	1	10%	10%	2%	78%					100%
Administration	City Clerk (Court/Water/PW/Permits)	1	40%	40%	2%	18%					100%
Public Works	Assitant City Administrator/Public Works	1	40%	40%				15%	5%		100%
Public Works	Public Works Operators	7	40%	40%				15%	5%		100%
Public Works	Wastewater Operator	2	20%	80%							100%
Public Works	Administrative Assistant-Part Time	1	40%	40%				15%	5%		100%
Police	Chief of Police	1								100%	100%
Police	Police Sergeant	1								100%	100%
Police	Police Lieutenant	1								100%	100%
Police	Police Officers	7								100%	100%
Police	Reserve Officer/Volunteer	2								100%	100%
	Employee Total	30									

Josephine continues to experience rapid development of single-family homes and increasing interest from Commercial and Retail establishments. The past few years we have added city staff to accommodate the needs and demands of the growing population; for FY24 we will be holding steady with our current staffing and only filling vacancies until there is sufficient office/use space. We plan to invest in our current City Staff with training, education, and appreciation to promote solid employee retention.

Summary of Revenue and Expenditures

General Fund

The General Fund is the primary operating fund and the largest fund of the City. It is used to account for revenue and expenditures generally recognized as governmental services and functions. These include police, streets, code enforcement, parks & recreation, community services, and general administrative services. These are funded primarily by property tax and sales tax.

Franchise Fees

These fees are charged to utility companies for use of City right-of-way to provide their services. These fees vary by company service and are established by the City Council when the use of the right-of-way is requested by the service provider.

Licenses & Permits

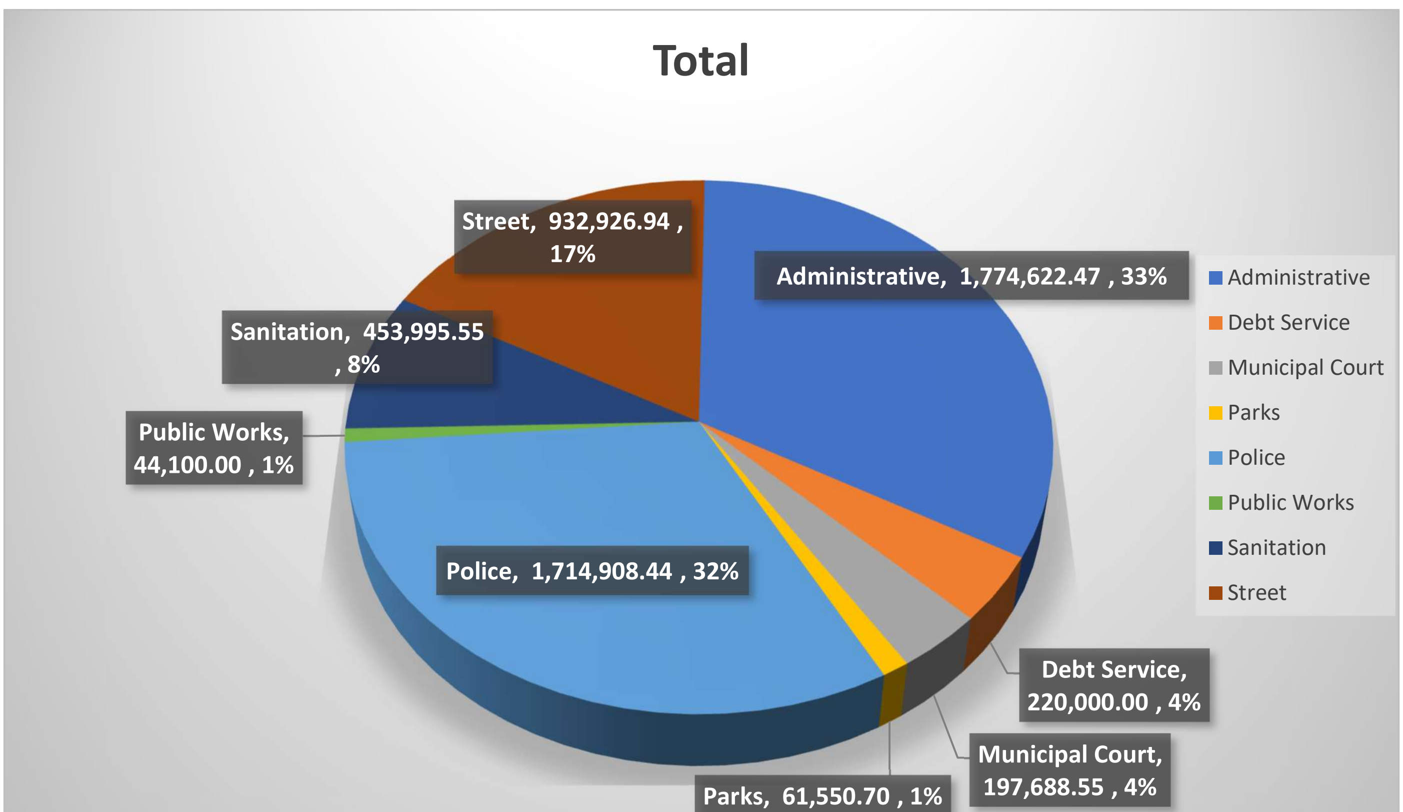
Licenses and Permits are the second largest source of General Fund revenue for the City. Permits issued by the City for new construction, electrical, fences, machinery, plumbing, installation of sprinkler systems and pools, etc. are accounted for in this revenue section. The City continues to project a robust amount of revenue based on construction trends and information received from development in the area. The most substantial piece of the licenses and permits revenue is the new single family residence permits.

Municipal Court

This revenue source is the City's portion of the fines and fees collected for law violations. This revenue is projected using historical data.

Transfers In

Transfers in are the third largest source of general fund revenue. The transfer in source is an administrative fee transfer from the Water Fund.



City of Josephine, TX

General Fund

Proposed Budget

	Oct 2023-Sep 2024
Revenue	
Animal Reg	(150.00)
Building Permits	(649,950.00)
Certificate of Occupancy	(3,500.00)
Dump Permit	(1,000.00)
Engnr/Consulting Fees	(200,000.00)
Fireworks Permit	(100.00)
Franchise Tax	(65,000.00)
Grant Income	(274,550.00)
Interest Income	(80,000.00)
LEOSE - Police Training	(750.00)
MUD - Monthly Public Safety Fees	(570,000.00)
MUD - Public Safety Fees	(606,313.00)
Municipal Court Fines	(51,000.00)
Park Maintenance Fee	(54,000.00)
Plat Fees	(2,500.00)
Professional Services	(399,000.00)
Property Tax	(986,700.00)
Rent Payments	(30,000.00)
Sales Sanitation	(750,000.00)
Sales Tax	(275,000.00)
Transfers	(425,000.00)
Warrant/ Bond Income	(1,000.00)
Total Revenue	(5,425,513.00)
Expenditures	
Administrative	1,774,622.47
Debt Service	220,000.00
Municipal Court	197,688.55
Parks	61,550.70
Police	1,714,908.44
Public Works	44,100.00
Sanitation	453,995.55
Street	932,926.94
Total Expenditures	5,399,792.65
General/Government Net Position	(25,720.35)

Consider the City of Josephine’s General Governmental Operating Budget

$5.4÷ 2,800 = $160

Million Annual Operating Budget	Households in Josephine	Per Household Per Month

$160

Pays for Public Safety, Public Works, Parks, and More

VS

To make this number concrete, we can compare it to common household expenditures…

$300

Such as the Average Household Monthly Entertainment Bill

The Value of Government

According to the U.S. Bureau of Labor Statistics, households spend about $300 per month on entertainment. So, the total financial contribution for essential services like public safety, parks, streets & maintenance, public health & sanitation, and building safety regulations is less than what is typically spent on television/streaming video games, movie/concert tickets, and related expenditures.

Reserves: What and Why

Reserves are the liquid financial resources (typically cash and investments that can be turned into cash) that local governments do not include in the annual spending plan-resources that are held back from the budget and held in "reserve" for some other purpose. The most important purpose is to respond to significant, unplanned, and unavoidable costs or revenue losses such as a natural catastrophe or a recession. Another common purpose is as a sinking fund, or "piggy bank," for a large, nonrecurring, planned future, like purchasing a capital asset. Reserves also support a strong bond rating by signaling to investors that the local government has the resources to pay back debt even with potential disruptions to it's financial position.

City of Josephine Proposed FY 2023/2024

Revenue	(11,038,892.00)
Administrative	(3,075,903.00)
Debt Service	(233,310.00)
Fire	(130,000.00)
Municipal Court	(51,000.00)
Parks	(54,000.00)
Police	(856,750.00)
Sanitation	(750,000.00)
Sewer	(2,163,600.00)
Street	(274,550.00)
Water	(3,449,779.00)

Expenditures	10,402,053.15
Administrative	1,774,622.47
Debt Service	220,000.00
Municipal Court	197,688.55
Parks	61,550.70
Police	1,714,908.44
Public Works	44,100.00
Sanitation	453,995.55
Sewer	2,043,310.60
Street	932,926.94
Water	2,958,949.90

Change in Citywide Fund Balance	(636,838.85)
Administrative	(1,301,280.53)
Debt Service	(13,310.00)
Fire	(130,000.00)
Municipal Court	146,688.55
Parks	7,550.70
Police	858,158.44
Public Works	44,100.00
Sanitation	(296,004.45)
Sewer	(120,289.40)
Street	658,376.94
Water	(490,829.10)

PIVOT BY DEPARTMENT/REVENUE

Row Labels	Sum of FY 2024 Budget Total
Administrative	(3,075,903.00)
Debt Service	(233,310.00)
Fire	(130,000.00)
Municipal Court	(51,000.00)
Parks	(54,000.00)
Police	(856,750.00)
Sanitation	(750,000.00)
Sewer	(2,163,600.00)
Street	(274,550.00)
Water	(3,449,779.00)
Grand Total	**(11,038,892.00)**

PIVOT BY DEPARTMENT/EXPENDITURE

Row Labels	Sum of FY 2024 Budget Total
Administrative	1,774,622.47
Debt Service	220,000.00
Municipal Court	197,688.55
Parks	61,550.70
Police	1,714,908.44
Public Works	44,100.00
Sanitation	453,995.55
Sewer	2,043,310.60
Street	932,926.94
Water	2,958,949.90
Grand Total	**10,402,053.15**

PIVOT BY REVENUE DESCRIPTION

Row Labels	Sum of FY 2024 Budget Total
Animal Reg	(150.00)
Building Permits	(649,950.00)
Capital Recovery Fee	(615,779.00)
Certificate of Occupancy	(3,500.00)
CSI Inspections	(4,000.00)
Disconnect Fees	(1,000.00)
Dump Permit	(1,000.00)
Engnr/Consulting Fees	(300,000.00)
Fireworks Permit	(100.00)
Franchise Tax	(65,000.00)
Grant Income	(274,550.00)
Interest Income	(320,000.00)
Late Fees	(35,000.00)
LEOSE - Police Training	(750.00)
MUD - Monthly Public Safety Fees	(570,000.00)
MUD - Public Safety Fees	(606,313.00)
Municipal Court Fines	(51,000.00)
Park Maintenance Fee	(54,000.00)
Plat Fees	(2,500.00)
Professional Services	(399,000.00)
Property Tax	(986,700.00)
Reconnect Fees	(1,000.00)
Rent Payments	(30,000.00)
Returned Payment Fees	(500.00)
Sales Sanitation	(750,000.00)
Sales Sewer	(1,125,000.00)
Sales Tax	(275,000.00)
Sales Water	(2,600,000.00)
Tap Fees	(879,600.00)
Transfer Fees	(11,500.00)
Transfers	(425,000.00)
Warrant/ Bond Income	(1,000.00)
Grand Total	**(11,038,892.00)**

PIVOT BY EXPENDITURE DESCTIPTION

Row Labels	Sum of FY 2024 Budget Total
Ambulance Service	56,313.00
Animal Control Service	31,000.00
Audit Fees	40,000.00
Bank Service Charge	4,100.00
Bonds/Employee	1,670.00
Building Inspections	300,000.00
Capital Outlay	1,699,400.00
Central Appraisal Fees	7,700.00
Chemicals	22,000.00
Child Advocacy Center	1,000.00
City Events	115,000.00
Code Inspection/Enforcement	10,000.00
Community Projects	5,500.00
Computers	171,530.00
Contract Labor- Judge/Attorney	36,000.00
Contract Services	153,000.00
Court - OmniBase	400.00
CSI Inspections Expense	4,000.00
Debt Retirement	308,900.00
Dues & Subscriptions	28,500.00
Election Expense	7,500.00
Employment Services	2,750.00
Engnr/Consulting Fees	993,190.00
Equipment Purchases	25,270.00
Equipment Rentals	8,450.00
Filing Fees	1,000.00
Flowers/Gifts	3,300.00
Fuel & Oil	1,000.00
Insurance - Health	348,348.64
Insurance-Auto	13,550.00
Insurance-Errors & Omissions	3,725.00
Insurance-General Liability	2,200.00
Insurance-Law Enforce Liabilty	5,100.00
Insurance-Mobile Equipment	2,575.00
Insurance-Property	46,200.00
Insurance-Taser Assurance	3,900.00
Insurance-Workers Comp	52,000.00

Interest Expense	653,375.00
Jail Fees	7,000.00
Janitorial Services	3,950.00
Janitorial Supplies	1,660.00
JCDC	100,000.00
JVFD	175,000.00
Laboratory Expense	16,000.00
Legal Fees	45,500.00
Magnolia Sewer Plant Operation	47,500.00
Meals	4,200.00
Miscellaneous	3,000.00
Notices & Advertising	7,000.00
Office Equip/Furniture	2,750.00
Office Supplies	13,000.00
Parts	68,000.00
Payroll Taxes	143,012.51
PD Communication - Collin Cty	55,000.00
Pest Control	21,600.00
Printing	6,150.00
Prop Tax Collection Fee	1,800.00
Repairs & Maint	61,850.00
Report Management Systems	40,000.00
Salaries	1,870,000.00
Salaries - Overtime	59,000.00
Sanitation Collection	440,000.00
Shipping/Postage	13,350.00
Shredding Service	1,300.00
State Portion-Traffic Fines	30,000.00
Street Signs	2,500.00
Supplies	32,850.00
TCEQ Penalty Expense	10,000.00
TMRS	179,000.00
Transfers	425,000.00
Travel & Training	46,600.00
Uniforms	12,750.00
Utilities	212,535.00
Vehicle - Fuel	57,000.00
Water Purchases	1,016,749.00
Grand Total	**10,402,053.15**

Citywide Net Position	(636,838.85)

PROPOSED BUDGET- FISCAL YEAR 2024

FUND OVERVIEW

Row Labels	Sum of FY 2024 Budget Total	Sum of FY 2023 Budget Total	Sum of FY 2023 Activity Total
Debt Service	(13,310.00)	(1,317.00)	(109,707.02)
General	(12,410.35)	593,830.00	(175,927.85)
Sewer	(120,289.40)	(713,231.00)	81,941.23
Water	(490,829.10)	(664,125.56)	(1,479,228.51)
Grand Total	**(636,838.85)**	**(784,843.56)**	**(1,682,922.15)**

FUND REVENUE/EXPENSE

Row Labels	Sum of FY 2024 Budget Total	Sum of FY 2023 Budget Total	Sum of FY 2023 Activity Total
Debt Service	**(13,310.00)**	**(1,317.00)**	**(109,707.02)**
Expense	220,000.00	221,444.00	135,709.03
Revenue	(233,310.00)	(222,761.00)	(245,416.05)
General	**(12,410.35)**	**593,830.00**	**(175,927.85)**
Expense	5,179,792.65	4,331,927.00	4,638,485.04
Revenue	(5,192,203.00)	(3,738,097.00)	(4,814,412.89)
Sewer	**(120,289.40)**	**(713,231.00)**	**81,941.23**
Expense	2,043,310.60	1,708,769.00	2,493,022.86
Revenue	(2,163,600.00)	(2,422,000.00)	(2,411,081.63)
Water	**(490,829.10)**	**(664,125.56)**	**(1,479,228.51)**
Expense	2,958,949.90	2,648,049.44	2,272,637.76
Revenue	(3,449,779.00)	(3,312,175.00)	(3,751,866.27)
Grand Total	**(636,838.85)**	**(784,843.56)**	**(1,682,922.15)**

The City of Josephine TEXAS

PROPOSED BUDGET- FISCAL YEAR 2024

DEPARTMENT OVERVIEW

Row Labels	Sum of FY 2024 Budget Total	Sum of FY 2023 Budget Total	Sum of FY 2023 Activity Total
Administrative	(1,301,280.53)	(719,284.00)	(1,404,910.31)
Debt Service	(13,310.00)	(1,317.00)	(109,707.02)
Fire	(130,000.00)	-	(18,105.00)
Municipal Court	146,688.55	139,345.00	109,246.37
Parks	7,550.70	38,925.00	(69,948.21)
Police	858,158.44	933,394.00	1,150,633.12
Public Works	44,100.00	40,050.00	37,889.32
Sanitation	(296,004.45)	(143,675.00)	(317,812.22)
Sewer	(120,289.40)	(713,231.00)	81,941.23
Street	658,376.94	305,075.00	337,079.08
Water	(490,829.10)	(664,125.56)	(1,479,228.51)
Grand Total	**(636,838.85)**	**(784,843.56)**	**(1,682,922.15)**

DEPARTMENT REVENUE/EXPENSE

Row Labels	Sum of FY 2024 Budget Total	Sum of FY 2023 Budget Total	Sum of FY 2023 Activity Total
Administrative	**(1,301,280.53)**	**(719,284.00)**	**(1,404,910.31)**
Expense	1,774,622.47	1,411,063.00	1,434,495.96
Revenue	(3,075,903.00)	(2,130,347.00)	(2,839,406.27)
Debt Service	**(13,310.00)**	**(1,317.00)**	**(109,707.02)**
Expense	220,000.00	221,444.00	135,709.03
Revenue	(233,310.00)	(222,761.00)	(245,416.05)
Fire	**(130,000.00)**	**-**	**(18,105.00)**
Revenue	(130,000.00)	-	(18,105.00)
Municipal Court	**146,688.55**	**139,345.00**	**109,246.37**
Expense	197,688.55	190,345.00	165,855.19
Revenue	(51,000.00)	(51,000.00)	(56,608.82)
Parks	**7,550.70**	**38,925.00**	**(69,948.21)**
Expense	61,550.70	68,925.00	45,721.49
Revenue	(54,000.00)	(30,000.00)	(115,669.70)
Police	**858,158.44**	**933,394.00**	**1,150,633.12**
Expense	1,714,908.44	1,515,144.00	1,863,554.22
Revenue	(856,750.00)	(581,750.00)	(712,921.10)
Public Works	**44,100.00**	**40,050.00**	**37,889.32**
Expense	44,100.00	40,050.00	37,889.32
Sanitation	**(296,004.45)**	**(143,675.00)**	**(317,812.22)**
Expense	453,995.55	451,325.00	386,101.59
Revenue	(750,000.00)	(595,000.00)	(703,913.81)
Sewer	**(120,289.40)**	**(713,231.00)**	**81,941.23**

Expense	2,043,310.60	1,708,769.00	2,493,022.86
Revenue	(2,163,600.00)	(2,422,000.00)	(2,411,081.63)
Street	**658,376.94**	**305,075.00**	**337,079.08**
Expense	932,926.94	655,075.00	704,867.27
Revenue	(274,550.00)	(350,000.00)	(367,788.19)
Water	**(490,829.10)**	**(664,125.56)**	**(1,479,228.51)**
Expense	2,958,949.90	2,648,049.44	2,272,637.76
Revenue	(3,449,779.00)	(3,312,175.00)	(3,751,866.27)
Grand Total	**(636,838.85)**	**(784,843.56)**	**(1,682,922.15)**

Consolidated Schedule of Fund Balances & Forecasted Expectation

Fiscal Year 2024

Fund	9/30/2022 Audited Fund Balance	*FY 2023 Revenues	*FY 2023 Expenditures	Projected Beginning Fund Balance	*FY 2024 Revenues	*FY 2024 Expenditures	Projected Ending Fund Balance
OPERATING FUNDS							
General Fund	3,083,521	4,526,638	3,567,026	3,743,673	4,585,885	4,179,793	4,149,766
Reserved for Public Safety Building	1,347,000	239,000	850,000	736,000	606,318	1,000,000	342,318
Water & Sewer	2,523,895	6,162,948	4,765,661	3,921,182	4,757,600	5,002,261	3,676,522
Subtotal Operating Funds	**6,954,416**	**10,928,586**	**9,182,687**	**8,400,856**	**9,949,803**	**10,182,053**	**8,168,606**
DEBT SERVICE FUND							
Debt Service	742,484	245,416	220,709	767,191	233,310	220,000	780,501
Subtotal Debt Service Funds	**742,484**	**245,416**	**220,709**	**767,191**	**233,310**	**220,000**	**780,501**
CAPITAL PROJECT FUNDS							
Contributions from Developers/CAP RECOVERY FI	92,032	48,775		140,807	615,779		756,586
Amount Funded by Other Sources (Grants, Other)	520,918		221,459	299,459	-	299,460	(0)
Bond Funds & Capital Spending	15,567,494	405,723	467,789	15,505,428	240,000	11,009,800	4,735,628
Subtotal Capital Project Funds	**16,180,444**	**454,498**	**689,247**	**15,945,695**	**855,779**	**11,309,260**	**5,492,214**
Total All Budgeted Funds	**23,877,344**	**11,628,500**	**10,092,643**	**25,113,741**	**11,038,892**	**21,711,313**	**14,441,321**

* Includes Transfers

Funded by other sources/reserves/bonds

1)	Flood Study, Fema, Ground Work for Public Safety Building	1,000,000
2)	Community Center Renovations	1,000,000
3)	Sewer Plant & Public Safety Bldg	9,009,800
4)	ARPA Projects Completion	299,460
	Forecasted Capital Expenditures Outside the Operating Budget	11,309,260

	9/30/2023	9/30/2024
Ending Fund Balance	**23,877,344.00**	**14,441,320.58**
Yearly Operating Costs	9,403,396	10,402,053
One Day Operating Expenditures (Op.Exp+Det Svc)	25,763	28,499
Fund Balance in Days of Operating Expenses	927	507
Fund Balance in Months of Operating Expenses	31	17

W/S FUNDS	9,168,736
GOV'T FUNDS	5,272,585
TOTAL	14,441,321

Special Revenue Funds-Within the General Fund							
Municipal Court Technology Fund	4,548.00	876.00	-	5,424.00	-	-	5,424.00
Municipal Court Security Fund	4,465.50	1,045.10	-	5,510.60	-	-	5,510.60
Truancy Court Fund	2,735.00	1,022.00	-	3,757.00	-	-	3,757.00
Judge/Prosecutor	0.50	-	-	0.50	-	-	0.50
Time Reimbursement Fee	15.00	-	-	15.00	-	-	15.00
Municipal Jury Fund	255.25	26.90	-	282.15	-	-	282.15
Furniture & Equipment	15.00	-	-	15.00	-	-	15.00
Total Special Municipal Court Fees	**12,034.25**	**2,970.00**	**-**	**15,004.25**	**-**	**-**	**15,004.25**

Account Number	Account Name	FY 2022 Actual	FY 2023 Budget Total	FY 2023 Actual	23/24 City Administrator Approved
Revenue					
10-100-4100-0000000	Property Tax Current	(716,876.45)	(718,597.00)	(791,375.13)	(746,390.00)
10-100-4120-0000000	Property Tax Delinquent	(13,922.71)	(5,000.00)	(5,491.60)	(5,000.00)
10-100-4140-0000000	Penalty & Interest - Taxes	(3,476.70)	(2,000.00)	(2,703.96)	(2,000.00)
10-100-4160-0000000	Franchise Tax	(64,563.47)	(62,000.00)	(65,165.81)	(65,000.00)
10-100-4180-0000000	Sales Tax Allocation	(252,134.33)	(220,000.00)	(296,360.54)	(275,000.00)
10-100-4200-0000000	Animal Registration	(1,254.45)	(500.00)	(205.00)	(150.00)
10-100-4240-0000000	Building Permits	(202,357.06)	(123,200.00)	(441,218.13)	(151,200.00)
10-100-4245-0000000	Building Permits	(353,375.00)	(200,000.00)	-	(498,750.00)
10-100-4260-0000000	Certificate of Occupancy	(3,624.43)	(2,500.00)	(5,200.00)	(2,500.00)
10-100-4265-0000000	Certificate of Occupancy	(3,000.00)	(1,000.00)	(950.00)	(1,000.00)
10-100-4320-0000000	Dump Permit	(2,050.09)	(600.00)	(2,160.00)	(1,000.00)
10-100-4330-0000000	Fireworks Permit	(150.00)	(150.00)	(100.00)	(100.00)
10-100-4360-0000000	Plat Fees	(5,000.00)	(5,000.00)	(2,415.00)	(2,500.00)
10-100-4370-0000000	MUD - Public Safety Fees	(397,000.00)	(239,000.00)	(345,000.00)	(606,313.00)
10-100-4375-0000000	MUD - Monthly Public Safety Fe	(145,118.63)	(137,500.00)	(109,832.00)	(50,000.00)
10-100-4380-0000000	Solicitor Fees	(610.00)	-	(115.00)	-
10-100-4390-0000000	Engnr/Consulting Fees	(181,381.91)	(210,000.00)	(425,490.54)	(200,000.00)
10-100-4699-0000000	Professional Services	(282,118.00)	(165,000.00)	(246,500.00)	(399,000.00)
10-100-4702-0000000	4th of July Donation	(450.00)	-	(1,275.00)	-
10-100-4703-0000000	Christmas Parade Donations	(960.00)	-	(1,500.00)	-
10-100-4704-0000000	Angel Tree Donations	(500.00)	-	(650.00)	-
10-100-4720-0000000	Interest Income	(9,688.78)	(7,800.00)	(63,478.96)	(40,000.00)
10-100-4760-0000000	Miscellaneous Income	(1,377.41)	(500.00)	(180.00)	-
10-100-4840-0000000	Rent Payments	(34,676.79)	(30,000.00)	(32,039.60)	(30,000.00)
Total Revenue		**(2,675,666.21)**	**(2,130,347.00)**	**(2,839,406.27)**	**(3,075,903.00)**
Expenditures					
10-100-6000-0000000	Salaries (Admin)	223,624.26	278,000.00	235,520.29	270,000.00
10-100-6020-0000000	Salaries - Overtime (Admin)	1,743.31	2,000.00	2,820.14	3,200.00
10-100-6041-0000000	FICA Matching (Admin)	13,466.03	16,700.00	14,081.85	16,000.00
10-100-6042-0000000	Medicare Matching (Admin)	3,149.58	3,900.00	3,293.37	3,900.00
10-100-6060-0000000	Texas Workforce Commission (Admin)	279.72	1,000.00	27.38	150.00
10-100-6080-0000000	Insurance - Health (Admin)	36,559.69	43,900.00	32,932.08	36,000.00
10-100-6101-0000000	Insurance - Other (Admin)	4,315.50	4,600.00	3,535.76	1,500.00
10-100-6102-0000000	Dental (Admin)	-	-	176.30	1,071.31
10-100-6103-0000000	Vision (Admin)	-	-	45.71	277.21
10-100-6104-0000000	LT Disability (Admin)	-	-	161.75	977.59
10-100-6105-0000000	ST Disability (Admin)	-	-	103.52	625.94
10-100-6106-0000000	Group Life (Admin)	-	-	35.99	219.32
10-100-6107-0000000	Freshbennies (Admin)	-	-	55.49	338.10
10-100-6120-0000000	TMRS Matching Expense (Admin)	20,306.76	24,000.00	20,450.22	27,000.00
10-100-6200-0000000	Audit Fees (Admin)	7,666.67	11,000.00	14,000.00	16,000.00
10-100-6220-0000000	Bank Service Charge (Admin)	60.00	100.00	70.00	100.00
10-100-6240-0000000	Central Appraisal Fees (Admin)	5,757.28	6,338.00	5,262.21	7,700.00
10-100-6260-0000000	Code Inspection/Enforcement (Admin)	9,345.10	10,000.00	3,828.80	10,000.00
10-100-6281-0000000	Computers	6,461.93	7,000.00	-	-
10-100-6284-0000000	Computers - Software/Licenses (Admin)	27,177.86	30,000.00	41,180.43	36,000.00
10-100-6285-0000000	Computers - Support (Admin)	11,195.50	16,500.00	15,350.05	17,000.00
10-100-6286-0000000	Computers - Payroll Service (Admin)	513.93	600.00	97.31	200.00

10-100-6287-0000000	Computers - Website (Admin)	3,444.99	3,600.00	3,676.69	14,000.00
10-100-6320-0000000	Dues & Subscriptions (Admin)	6,365.15	6,500.00	7,563.82	7,500.00
10-100-6340-0000000	Election Expense (Admin)	-	7,500.00	75.00	7,500.00
10-100-6360-0000000	Engnr/Consulting Fees (Admin)	280,299.23	206,000.00	372,501.04	397,000.00
10-100-6380-0000000	Filing Fees (Admin)	801.07	600.00	950.87	1,000.00
10-100-6400-0000000	Interest Expense (Admin)	53,052.47	-	-	-
10-100-6440-0000000	Legal Fees (Admin)	38,779.17	35,000.00	34,997.11	45,000.00
10-100-6460-0000000	Meals (Admin)	2,118.72	2,200.00	2,703.32	3,000.00
10-100-6480-0000000	Notices & Advertising (Admin)	15,701.36	9,000.00	690.48	7,000.00
10-100-6500-0000000	Office Supplies (Admin)	5,602.90	6,500.00	4,192.98	5,500.00
10-100-6520-0000000	Printing (Admin)	1,663.09	2,525.00	2,769.22	2,800.00
10-100-6540-0000000	Prop Tax Collection Fee (Admin)	801.75	1,800.00	922.91	1,800.00
10-100-6580-0000000	Shipping/Postage (Admin)	4,621.04	6,000.00	3,055.02	4,000.00
10-100-6641-0000000	Travel & Training (Admin)	4,789.54	5,500.00	10,823.38	15,000.00
10-100-6661-0000000	Uniforms (Admin)	-	-	182.00	500.00
10-100-6665-0000000	Office Equip/Furniture (Admin)	1,746.78	1,900.00	32.56	750.00
10-100-6685-0000000	Vehicle - Fuel (Admin)	387.03	500.00	96.14	-
10-100-6720-0000000	Accounting Services (Admin)	1,500.00	-	-	-
10-100-6761-0000000	Contract Services - Other (Admin)	4,957.25	16,000.00	4,012.00	6,000.00
10-100-6762-0000000	Mowing Services (Admin)	2,165.00	-	-	-
10-100-6763-0000000	Ambulance Service (Admin)	18,073.20	37,000.00	15,756.90	56,313.00
10-100-6768-0000000	Pest Control (Admin)	65.00	4,000.00	1,662.50	4,000.00
10-100-6771-0000000	Shredding Service (Admin)	742.00	900.00	506.00	900.00
10-100-6772-0000000	Janitorial Services (Admin)	1,188.65	1,500.00	1,012.00	1,500.00
10-100-6773-0000000	Employment Services (Admin)	10,756.17	500.00	368.59	250.00
10-100-6780-0000000	Bonds/Employee (Admin)	570.00	600.00	591.00	600.00
10-100-6820-0000000	Insurance-Errors & Omissions (Admin)	1,282.08	1,800.00	1,683.36	1,800.00
10-100-6840-0000000	Insurance-General Liability (Admin)	1,351.42	1,650.00	1,965.66	2,200.00
10-100-6900-0000000	Insurance-Property (Admin)	1,445.10	1,900.00	2,571.35	3,000.00
10-100-6940-0000000	Insurance-Workers Comp (Admin)	4,046.12	5,000.00	2,171.93	5,000.00
10-100-6945-0000000	Insurance - Other (Admin)	(210.42)	-	339.08	-
10-100-6960-0000000	Building Inspections (Admin)	336,700.00	160,000.00	165,650.00	300,000.00
10-100-7221-0000000	Equipment Purchases - Other (Admin)	3,888.08	500.00	-	-
10-100-7222-0000000	Equipment Computer Purchases (Admin)	-	500.00	249.96	1,000.00
10-100-7241-0000000	Equipment Rentals (Admin)	300.26	-	984.86	-
10-100-7242-0000000	Copier Rental (Admin)	2,234.29	2,700.00	2,955.78	2,800.00
10-100-7243-0000000	Trifold Machine Rental (Admin)	227.70	-	-	-
10-100-7260-0000000	Janitorial Supplies (Admin)	279.59	500.00	534.42	500.00
10-100-7303-0000000	Chemicals	300.00	300.00	-	-
10-100-7340-0000000	Repairs & Maint - Buildings (Admin)	6,212.46	6,000.00	1,804.57	4,000.00
10-100-7360-0000000	Repairs & Maint - Electrical (Admin)	819.73	1,000.00	-	1,000.00
10-100-7440-0000000	Repairs & Maint - Systems (Admin)	859.81	1,000.00	-	500.00
10-100-7460-0000000	Repairs & Maint - Vehicle (Admin)	23.37	-	9.50	-
10-100-7500-0000000	Utilities-Electric (Admin)	1,296.03	1,200.00	1,334.63	1,400.00
10-100-7520-0000000	Utilities-Mobile Phones (Admin)	940.00	925.00	673.40	925.00
10-100-7540-0000000	Utilities-Natural Gas (Admin)	253.96	300.00	228.64	325.00
10-100-7560-0000000	Utilities-Telephone (Admin)	3,312.68	3,700.00	3,019.06	3,700.00
10-100-7580-0000000	Capital Outlay	-	-	2,830.00	-
10-100-7581-0000000	Capital Outlay	222,158.99	43,600.00	39,132.34	-
10-100-7582-0000000	Capital Outlay-Fixtures/Equip (Admin)	298,969.76	50,000.00	3,526.34	25,000.00
10-100-7583-0000000	Capital Outlay	-	-	10,000.00	-
10-100-7662-0000000	City Events	33,062.60	40,000.00	45,916.21	60,000.00
10-100-7663-0000000	City Events	14,230.26	16,725.00	27,852.73	40,000.00
10-100-7666-0000000	City Events	1,135.65	1,200.00	3,610.15	4,000.00
10-100-7667-0000000	City Events	11,132.98	16,000.00	7,717.79	8,500.00

10-100-7680-0000000	Community Projects (Admin)	-	-	400.21	500.00
10-100-7722-0000000	JCDC (Admin)	84,044.77	85,000.00	98,784.51	100,000.00
10-100-7723-0000000	JVFD (Admin)	132,345.03	155,000.00	145,126.63	175,000.00
10-100-7800-0000000	Flowers/Gifts (Admin)	795.78	2,800.00	2,699.62	2,800.00
10-100-7820-0000000	Miscellaneous (Admin)	480.76	500.00	(1,446.95)	500.00
Total Expenditures		**1,995,733.52**	**1,411,063.00**	**1,434,495.96**	**1,774,622.47**
Net Change in Fund Balance		**(679,932.69)**	**(719,284.00)**	**(1,404,910.31)**	**(1,301,280.53)**

Municipal Court

The mission of the Municipal Court is to provide a forum for justice that ensures all citizens served by the City of Josephine Municipal Court of Record are treated fairly and equally, while following guidelines provided for due process of the law.

Account Number	Account Name	FY 2022 Actual	FY 2023 Budget Total	FY 2023 Actual	23/24 City Administrator Approved
Revenue					
10-150-4420-0000000	Municipal Court Fines	(33,952.19)	(50,000.00)	(55,711.08)	(50,000.00)
10-150-4440-0000000	Warrant/ Bond Income	(1,812.00)	(1,000.00)	(897.74)	(1,000.00)
10-150-4760-0000000	Miscellaneous Income	(488.27)	-	-	-
Total Revenue		**(36,252.46)**	**(51,000.00)**	**(56,608.82)**	**(51,000.00)**
Expenditures					
10-150-6000-0000000	Salaries (Court)	17,003.07	57,500.00	37,289.10	76,000.00
10-150-6020-0000000	Salaries - Overtime (Court)	432.21	1,400.00	4,335.32	4,600.00
10-150-6041-0000000	FICA Matching (Court)	1,041.28	3,900.00	2,418.89	4,650.00
10-150-6042-0000000	Medicare Matching (Court)	243.41	850.00	565.83	1,150.00
10-150-6060-0000000	Texas Workforce Commission (Court)	21.12	350.00	14.98	12.51
10-150-6080-0000000	Insurance - Health (Court)	1,554.56	16,000.00	9,518.31	16,000.00
10-150-6101-0000000	Insurance - Other (Court)	457.50	1,650.00	692.86	1,200.00
10-150-6102-0000000	Dental (Court)	-	-	87.07	535.90
10-150-6103-0000000	Vision (Court)	-	-	18.75	115.37
10-150-6104-0000000	LT Disability (Court)	-	-	46.72	285.31
10-150-6105-0000000	ST Disability (Court)	-	-	33.09	203.20
10-150-6106-0000000	Group Life (Court)	-	-	20.19	124.44
10-150-6107-0000000	Freshbennies (Court)	-	-	31.12	191.82
10-150-6120-0000000	TMRS Matching Expense (Court)	1,511.20	5,100.00	3,592.10	7,200.00
10-150-6281-0000000	Computers- Other (Court)	-	1,500.00	219.00	500.00
10-150-6284-0000000	Computers - Software/Licenses (Court)	5,381.98	5,000.00	11,946.99	10,000.00
10-150-6285-0000000	Computers - Support (Court)	1,940.50	1,800.00	5,499.00	5,000.00
10-150-6320-0000000	Dues & Subscriptions (Court)	325.00	500.00	377.00	500.00
10-150-6500-0000000	Office Supplies (Court)	693.54	1,000.00	438.10	500.00
10-150-6520-0000000	Printing (Court)	381.01	500.00	-	-
10-150-6600-0000000	State Portion-Traffic Fines (Court)	10,449.59	30,000.00	26,523.44	30,000.00
10-150-6641-0000000	Travel & Training (Court)	150.00	1,000.00	1,224.53	1,500.00
10-150-6743-0000000	Contract Labor- Judge/Attorney (Court)	36,000.00	36,000.00	33,000.00	36,000.00
10-150-6773-0000000	Employment Services (Court)	37.00	-	-	-
10-150-6780-0000000	Bonds/Employee (Court)	-	520.00	-	520.00
10-150-7581-0000000	Capital Outlay (Court)	1,315.91	25,375.00	26,585.00	-
10-150-7820-0000000	Miscellaneous (Court)	673.19	-	1,373.80	500.00
10-150-7825-0000000	Court - OmniBase (Court)	166.00	400.00	4.00	400.00
Total Expenditures		**79,778.07**	**190,345.00**	**165,855.19**	**197,688.55**
Net Change in Fund Balance		**43,525.61**	**139,345.00**	**109,246.37**	**146,688.55**

MUNICIPAL COURT TECHNOLOGY FUND

In May 1999, the Texas Legislature passed Senate Bill 601 amending Article 102.017 of the Texas Code of Criminal Procedure to provide for the establishment of a Municipal Court Technology Fund and the assessment and collection of a Municipal Court Technology Fee. Revenues may be used only to finance the purchase of technological enhancements for a municipal court or a municipal court of record.

MUNICIPAL COURT SECURITY FUND

The Security Fund is a fund that provides for a $3.00 State fee to be collected on each Class C misdemeanor violation that is issued, Code of Criminal Procedure Article 102.017. This money is to be utilized to provide training for court staff on implementing, improving, and enhancing court security as well as funds to install metal detectors, key pass locks on doors, etc. to provide security of court personnel.

TRUANCY COURT FUND

The Truancy Court Fund is a fund that provides for a $50.00 fee that may be collected on each Civil violation of Truant Conduct, Family Code 65.107(b). These funds may only be used to offset the costs of the operation of the truancy court, Family Code 65.107(d). Examples of this may include fees for appointing an attorney or guardian ad litem for the juvenile.

CHILD SAFETY FUND

The Court Child Safety Fund is used to account for fees collected through the municipal court fines for the specific purpose of providing funding for school crossing guard programs, Criminal Procedure Article 102.014. Leftover funds may be used for programs designed to enhance child safety, health, or nutrition, including child abuse intervention and prevention and drug and alcohol abuse prevention.

TIME REIMBURSEMENT FEE

City must deposit into a separate account in the city’s general revenue fund to be used for the purpose of improving the collection of outstanding court costs, fines, reimbursement fees, restitution, or improving the efficiency of administration of justice, Criminal Procedure Article 102.030.

MUNICIPAL JURY FUND

May only be used by municipality to fund juror reimbursements and otherwise finance jury services, Local Government Code Section 134.154.

Special Revenue- Court

FYE 9.30.2019	2,386.00
Security	1,022.00
Tech	1,364.00

FYE 9.30.2020	4,688.60
Judge/Prosecutor	0.50
Local Truancy & Prevention	1,175.00
Municipal Jury Fund	73.40
Security	1,708.70
Tech	1,716.00
Time Pay Reimbursement	15.00

FYE 9.30.2021	2,999.70
Furniture/Equipment	15.00
Local Truancy & Prevention	955.00
Municipal Jury Fund	55.20
Security	1,070.50
Tech	904.00

FYE 9.30.2022	1,959.95
Local Truancy & Prevention	605.00
Municipal Jury Fund	126.65
Security	664.30
Tech	564.00

FYE 9.30.2023	2,970.00
Local Truancy & Prevention	1,022.00
Municipal Jury Fund	26.90
Security	1,045.10
Tech	876.00

Row Labels	**Sum of Collected**
Furniture/Equipment	15.00
Judge/Prosecutor	0.50
Local Truancy & Prevention	3,757.00
Municipal Jury Fund	282.15
Security	5,510.60
Tech	5,424.00
Time Pay Reimbursement	15.00
Grand Total	**15,004.25**

Debt Service Funds Summary

It is the intent of the City that (1) the debt is issued only for financing capital expenditures, (2) debt is issued only when necessary, (3) the process for identifying the timing and amount of debt or other financing be as efficient as possible, and (4) the most favorable interest and other costs be obtained. There is no Charter provision or ordinance that sets out a debt limit for the City.

The General Debt Service fund accounts for the accumulation of financial resources for the payment of principal and interest on the City's property tax supported debt and capital expenditures.

Account Number	Account Name	FY 2022 Actual	FY 2023 Budget Total	FY 2023 Actual	23/24 City Administrator Approved
Revenue					
30-600-4100-0000000	Property Tax Current	(82,471.00)	(210,761.00)	(232,077.04)	(233,310.00)
30-600-4120-0000000	Property Tax Delinquent	(1,868.03)	-	(758.94)	-
30-600-4140-0000000	Penalty & Interest - Taxes	(1,016.05)	-	(580.07)	-
30-600-4900-0000000	Transfers	(305,683.30)	(12,000.00)	(12,000.00)	-
Total Revenue		**(391,038.38)**	**(222,761.00)**	**(245,416.05)**	**(233,310.00)**
Expenditures					
30-600-7700-0000000	Debt Retirement (Debit Services)	$80,000.00	$82,000.00	$0.00	$84,000.00
30-600-6400-0000000	Interest Expense (Debit Services)	$5,535.01	$139,444.00	$135,709.03	$136,000.00
Total Expenditures		**85,535.01**	**221,444.00**	**135,709.03**	**220,000.00**
Net Change in Fund Balance		**(305,503.37)**	**(1,317.00)**	**(109,707.02)**	**(13,310.00)**

*2023 Tax Note Payment Scheduled for 9/1

Police Department

The dedicated members of the Josephine Police Department are honored to protect the community and serve the citizens. This department aids in providing a great quality of life to our citizens through proactive programs, crime prevention, and provide quality training to our personnel to be well educated Public Safety Officers to respond to the needs of the community. It is the mission of the Josephine Police Department to provide for the protection of lives and property, preserve the public peace, and provide needed community services with the highest level of professionalism and ethical standards effectively and efficiently. The Department strives to continue its efforts to implement a philosophy of policing that encompasses the adopted core values of Leadership, Service, and Faith.

Account Number	Account Name	FY 2022 Actual	FY 2023 Budget Total	FY 2023 Actual	23/24 City Administrator Approved
Revenue					
10-200-4375-0000000	MUD - Monthly Public Safety Fees	(267,322.25)	(280,000.00)	(273,885.00)	(390,000.00)
10-200-4400-0000000	Traffic Reports	(94.00)	-	(191.00)	-
10-200-4424-0000000	Municipal Court Fines	(810.00)	(1,000.00)	(865.00)	(1,000.00)
10-200-4460-0000000	Grant Income	-	-	(18,750.00)	-
10-200-4720-0000000	Interest Income	-	-	(118,211.81)	(40,000.00)
10-200-4740-0000000	LEOSE - Police Training	(812.50)	(750.00)	(818.29)	(750.00)
10-200-4760-0000000	Miscellaneous Income	-	-	(200.00)	-
10-200-4780-0000000	Proceeds from Debt	(3,010,206.24)	-	-	-
10-200-4900-0000000	Transfers	-	(300,000.00)	(300,000.00)	(425,000.00)
Total Revenue		**(3,279,244.99)**	**(581,750.00)**	**(712,921.10)**	**(856,750.00)**
Expenditures					
10-200-6000-0000000	Salaries (Police)	374,843.97	701,000.00	557,680.09	762,000.00
10-200-6020-0000000	Salaries - Overtime (Police)	14,229.72	16,000.00	10,515.17	14,000.00
10-200-6041-0000000	FICA Matching (Police)	24,945.15	45,000.00	33,448.86	47,000.00
10-200-6042-0000000	Medicare Matching (Police)	5,834.12	10,400.00	7,822.66	11,500.00
10-200-6060-0000000	Texas Workforce Commission (Police)	324.36	2,600.00	114.82	300.00
10-200-6080-0000000	Insurance - Health (Police)	62,070.14	125,000.00	83,228.11	100,000.00
10-200-6101-0000000	Insurance - Other (Police)	6,138.47	13,500.00	8,711.96	7,000.00
10-200-6102-0000000	Dental (Police)	-	-	548.38	3,458.40
10-200-6103-0000000	Vision (Police)	-	-	131.55	826.32
10-200-6104-0000000	LT Disability (Police)	-	-	486.19	3,050.64
10-200-6105-0000000	ST Disability (Police)	-	-	325.31	2,042.88
10-200-6106-0000000	Group Life (Police)	-	-	141.63	895.20
10-200-6107-0000000	Freshbennies (Police)	-	-	219.33	1,380.00
10-200-6120-0000000	TMRS Matching Expense (Police)	33,557.87	65,000.00	49,035.31	74,000.00
10-200-6220-0000000	Bank Service Charges (Police)	-	-	10.00	-
10-200-6281-0000000	Computers- Other (Police)	573.11	2,000.00	2,463.58	-
10-200-6284-0000000	Computers - Software/Licenses (Police	790.00	6,000.00	11,047.57	20,500.00
10-200-6285-0000000	Computers - Support (Police)	12,696.74	13,000.00	6,181.25	10,480.00
10-200-6320-0000000	Dues & Subscriptions (Police)	6,748.51	7,000.00	5,582.34	7,000.00
10-200-6360-0000000	Engnr/Consulting Fees (Police)	-	174,285.00	42,365.12	116,190.00
10-200-6400-0000000	Interest Expense (Police)	1,147.20	-	-	-
10-200-6500-0000000	Office Supplies (Police)	955.36	1,000.00	662.69	1,000.00
10-200-6520-0000000	Printing (Police)	450.50	350.00	511.80	600.00
10-200-6580-0000000	Shipping/Postage (Police)	134.60	250.00	35.00	250.00
10-200-6640-0000000	Travel & Training (Police)	-	-	2,193.98	-
10-200-6641-0000000	Travel & Training (Police)	7,946.71	8,000.00	5,361.77	10,000.00
10-200-6661-0000000	Uniforms (Police)	7,248.98	5,000.00	14,840.53	5,000.00

10-200-6662-0000000	Uniforms - Paid Officer (Police)	168.98	1,190.00	24.99	-
10-200-6664-0000000	BP Vests (Police)	-	12,869.00	6,206.00	-
10-200-6665-0000000	Office Equip/Furniture (Police)	918.66	1,000.00	-	500.00
10-200-6685-0000000	Vehicle - Fuel (Police)	21,361.15	25,000.00	23,900.04	30,000.00
10-200-6761-0000000	Contract Services - Other (Police)	125.00	-	-	-
10-200-6765-0000000	Child Advocacy Center (Police)	1,000.00	1,000.00	1,000.00	1,000.00
10-200-6766-0000000	Jail Fees (Police)	-	7,000.00	-	7,000.00
10-200-6767-0000000	PD Communication - Collin Cty (Police	47,383.00	55,000.00	48,130.00	55,000.00
10-200-6770-0000000	Report Management Systems (Police)	29,751.62	40,000.00	-	40,000.00
10-200-6771-0000000	Shredding Service (Police)	64.00	-	352.00	400.00
10-200-6773-0000000	Employment Services (Police)	2,640.53	3,000.00	1,339.90	2,000.00
10-200-6780-0000000	Bonds/Employee (Police)	-	550.00	71.00	550.00
10-200-6800-0000000	Insurance-Auto (Police)	3,291.58	6,000.00	5,979.58	6,500.00
10-200-6860-0000000	Insurance-Law Enforce Liabilty (Police	4,442.06	5,000.00	4,572.68	5,100.00
10-200-6880-0000000	Insurance-Mobile Equipment (Police)	-	-	218.27	500.00
10-200-6900-0000000	Insurance-Property (Police)	-	600.00	-	600.00
10-200-6920-0000000	Insurance-Taser Assurance (Police)	3,954.00	3,900.00	3,744.00	3,900.00
10-200-6940-0000000	Insurance-Workers Comp (Police)	11,791.30	15,000.00	23,201.55	30,000.00
10-200-7000-0000000	Fuel & Oil (Police)	-	-	30.40	-
10-200-7221-0000000	Equipment Purchases -(Police)	2,605.70	5,100.00	1,251.62	2,000.00
10-200-7223-0000000	Ammunition (Police)	2,000.00	4,000.00	2,744.65	4,000.00
10-200-7225-0000000	Training Equip/Less Lethal (Police)	-	2,000.00	203.06	2,000.00
10-200-7241-0000000	Equipment Rentals (Police)	-	1,900.00	-	1,900.00
10-200-7242-0000000	Copier Rental (Police)	1,554.96	-	1,166.22	1,200.00
10-200-7260-0000000	Janitorial Supplies (Police)	122.73	-	142.79	160.00
10-200-7300-0000000	Supplies (Police)	-	-	786.57	-
10-200-7301-0000000	Supplies (Police)	3,024.17	850.00	124.99	850.00
10-200-7302-0000000	Supplies Testing (Police)	88.01	2,500.00	-	1,000.00
10-200-7340-0000000	Repairs & Maint - Buildings (Police)	532.75	350.00	-	350.00
10-200-7380-0000000	Repairs & Maint - Equipment (Police)	-	-	726.50	1,000.00
10-200-7440-0000000	Repairs & Maint - Systems (Police)	1,091.44	1,000.00	-	500.00
10-200-7460-0000000	Repairs & Maint - Vehicle (Police)	7,713.94	8,250.00	7,120.87	8,000.00
10-200-7500-0000000	Utilities-Electric (Police)	916.04	800.00	839.38	900.00
10-200-7520-0000000	Utilities-Mobile Phones (Police)	7,378.99	7,600.00	6,870.96	7,600.00
10-200-7540-0000000	Utilities-Natural Gas (Police)	212.68	300.00	228.64	325.00
10-200-7560-0000000	Utilities-Telephone (Police)	3,312.70	3,500.00	2,963.87	3,500.00
10-200-7581-0000000	Capital Outlay (Police)	115,194.18	91,000.00	22,028.58	270,000.00
10-200-7582-0000000	Capital Outlay-Fixtures/Equip (Police)	7,141.37	5,500.00	-	19,600.00
10-200-7585-0000000	Capital Outlay - Land (Police)	-	-	845,236.57	-
10-200-7661-0000000	Summer In The Park (Police)	1,923.93	2,500.00	1,452.47	2,500.00
10-200-7680-0000000	Community Projects (Police)	4,523.85	4,500.00	4,112.37	4,500.00
10-200-7700-0000000	Debt Retirement (Police)	19,517.81	-	-	-
10-200-7740-0000000	Drug Testing (Police)	-	-	(79.00)	-
10-200-7800-0000000	Flowers/Gifts (Police)	-	-	221.98	500.00
10-200-7820-0000000	Miscellaneous (Police)	740.58	1,000.00	2,975.72	1,000.00
Expenditures Total		**867,123.22**	**1,515,144.00**	**1,863,554.22**	**1,714,908.44**
Net Change in Fund Balance		**(2,412,121.77)**	**933,394.00**	**1,150,633.12**	**858,158.44**

Fire Department

A City Fire Department has not yet been established. This is an Accounting setup to establish a future Fire Department for the City of Josephine. Revenue prior to May Software Conversion is included in the Administrative actuals. Expense Contract with the JVFD is still included in the Administrative Budget for 2024. Progress is occuring on the planned Public Safety Building which will house the JPD and future JFD.

Account Number	Account Name	FY 2022 Actual	FY 2023 Budget Total	FY 2023 Actual	23/24 City Administrator Approved
Revenue					
10-250-4375-0000000	MUD - Monthly Public Safety Fees	-	-	(18,105.00)	(130,000.00)
Net Change in Fund Balance		**-**	**-**	**(18,105.00)**	**(130,000.00)**

Public Works

Account Number	Account Name	FY 2022 Actual	FY 2023 Budget Total	FY 2023 Actual	23/24 City Administrator Approved
Expenditures					
10-350-6900-0000000	Insurance-Property (Public Works)	-	50.00	84.32	100.00
10-350-6768-0000000	Pest Control (Public Works)	17,340.00	13,000.00	13,715.00	13,000.00
10-350-6764-0000000	Animal Control Service (Public Works)	27,285.50	27,000.00	24,090.00	31,000.00
Total Expenditures		**44,625.50**	**40,050.00**	**37,889.32**	**44,100.00**
Net Change in Fund Balance		**44,625.50**	**40,050.00**	**37,889.32**	**44,100.00**

Parks

Account Number	Account Name	FY 2022 Actual	FY 2023 Budget Total	FY 2023 Actual	23/24 City Administrator Approved
Revenue					
10-300-4350-0000000	Park Maintenance Fee	(12,985.00)	(30,000.00)	(115,669.70)	(54,000.00)
10-300-4460-0000000	Grant Income	(45,464.00)	-	-	-
Total Revenue		**(58,449.00)**	**(30,000.00)**	**(115,669.70)**	**(54,000.00)**
Expenditures					
10-300-6000-0000000	Salaries (Parks)	15,412.96	23,000.00	17,210.72	23,000.00
10-300-6020-0000000	Salaries - Overtime (Parks)	1,140.47	1,200.00	1,121.32	1,400.00
10-300-6041-0000000	FICA Matching (Parks)	1,000.37	1,500.00	1,109.79	1,500.00
10-300-6042-0000000	Medicare Matching (Parks)	233.87	400.00	259.46	400.00
10-300-6060-0000000	Texas Workforce Commission (Parks)	25.96	175.00	4.18	100.00
10-300-6080-0000000	Insurance - Health (Parks)	3,868.41	6,300.00	3,819.78	4,100.00
10-300-6101-0000000	Insurance - Other (Parks)	377.79	900.00	311.96	600.00
10-300-6102-0000000	Dental (Parks)	-	-	23.67	137.83
10-300-6103-0000000	Vision (Parks)	-	-	5.14	29.62
10-300-6104-0000000	LT Disability (Parks)	-	-	13.47	77.66
10-300-6105-0000000	ST Disability (Parks)	-	-	8.87	50.94
10-300-6106-0000000	Group Life (Parks)	-	-	4.89	31.35
10-300-6107-0000000	Freshbennies (Parks)	-	-	8.37	48.30
10-300-6120-0000000	TMRS Matching Expense (Parks)	1,475.54	2,000.00	1,545.78	2,000.00
10-300-6500-0000000	Office Supplies (Parks)	-	-	39.74	-
10-300-6640-0000000	Travel & Training (Parks)	290.00	-	-	100.00
10-300-6661-0000000	Uniforms (Parks)	272.92	-	230.32	250.00
10-300-6665-0000000	Office Equip/Furniture (Parks)	-	-	25.32	-
10-300-6685-0000000	Vehicle - Fuel (Parks)	-	-	1,200.46	2,000.00
10-300-6762-0000000	Mowing Services (Parks)	1,200.00	1,000.00	-	-
10-300-6768-0000000	Pest Control (Parks)	900.00	-	425.00	600.00
10-300-6880-0000000	Insurance-Mobile Equipment (Parks)	-	-	67.16	75.00
10-300-6900-0000000	Insurance-Property (Parks)	444.65	1,000.00	1,280.38	1,500.00
10-300-7020-0000000	Laboratory Expense (Parks)	-	1,800.00	-	-
10-300-7220-0000000	Equipment Purchases (Parks)	-	2,500.00	423.48	2,000.00
10-300-7221-0000000	Equipment Purchases - Other (Parks)	1,302.95	-	3,400.36	4,000.00
10-300-7241-0000000	Equipment Rentals (Parks)	220.00	750.00	529.00	750.00
10-300-7280-0000000	Parts (Parks)	468.90	-	2,575.13	3,000.00
10-300-7301-0000000	Supplies (Parks)	2,555.21	5,000.00	3,289.56	5,000.00
10-300-7303-0000000	Chemicals (Parks)	898.79	3,500.00	1,346.60	2,000.00
10-300-7340-0000000	Repairs & Maint - Buildings (Parks)	403.78	-	1,710.79	2,000.00
10-300-7360-0000000	Repairs & Maint - Electrical (Parks)	467.44	-	-	-
10-300-7380-0000000	Repairs & Maint - Equipment (Parks)	1,716.83	2,000.00	2,571.54	2,500.00
10-300-7500-0000000	Utilities-Electric (Parks)	1,102.34	1,800.00	1,135.80	1,800.00
10-300-7581-0000000	Capital Outlay (Parks)	33,563.00	9,000.00	-	-
10-300-7582-0000000	Capital Outlay-Fixtures/Equip (Parks)	144,674.00	-	-	-
10-300-7680-0000000	Community Projects (Parks)	7,270.88	5,000.00	23.45	500.00
10-300-7820-0000000	Miscellaneous (Parks)	46.75	100.00	-	-
Total Expenditures		**221,333.81**	**68,925.00**	**45,721.49**	**61,550.70**
Net Change in Fund Balance		**162,884.81**	**38,925.00**	**(69,948.21)**	**7,550.70**

Streets

Account Number	Account Name	FY 2022 Actual	FY 2023 Budget Total	FY 2023 Actual	23/24 City Administrator Approved
Revenue					
10-450-4460-0000000	Grant income	(260,457.33)	(350,000.00)	(318,976.90)	(274,550.00)
10-450-4720-0000000	Interest Income	(26.43)	-	(36.54)	-
10-450-4950-0000000	Developer Contribution	(50,032.00)	-	(48,774.75)	-
Total Revenue		**(310,515.76)**	**(350,000.00)**	**(367,788.19)**	**(274,550.00)**
Expenditures					
10-450-6000-0000000	Salaries (Street)	46,238.64	71,000.00	51,675.47	71,000.00
10-450-6020-0000000	Salaries - Overtime (Street)	3,421.18	3,300.00	3,364.91	3,600.00
10-450-6041-0000000	FICA Matching (Street)	3,000.97	4,600.00	3,331.92	4,000.00
10-450-6042-0000000	Medicare Matching (Street)	701.97	1,100.00	779.42	1,100.00
10-450-6060-0000000	Texas Workforce Commission (Street)	77.88	425.00	12.92	150.00
10-450-6080-0000000	Insurance - Health (Street)	11,604.03	17,000.00	11,457.98	13,000.00
10-450-6101-0000000	Insurance - Other (Street)	1,129.64	2,000.00	934.44	1,100.00
10-450-6102-0000000	Dental (Street)	-	-	71.16	413.50
10-450-6103-0000000	Vision (Street)	-	-	15.37	88.85
10-450-6104-0000000	LT Disability (Street)	-	-	40.21	232.91
10-450-6105-0000000	ST Disability (Street)	-	-	26.54	152.78
10-450-6106-0000000	Group Life (Street)	-	-	14.53	94.00
10-450-6107-0000000	Freshbennies (Street)	-	-	25.02	144.90
10-450-6120-0000000	TMRS Matching Expense (Street)	4,426.79	6,100.00	4,638.30	5,800.00
10-450-6220-0000000	Bank Service Charge	-	-	8.91	-
10-450-6360-0000000	Engnr/Consulting Fees (Street)	-	-	52,802.17	100,000.00
10-450-6400-0000000	Interest Expense (Street)	2,597.24	1,200.00	989.10	100.00
10-450-6500-0000000	Office Supplies (Street)	-	-	22.84	-
10-450-6661-0000000	Uniforms (Street)	-	-	34.99	-
10-450-6685-0000000	Vehicle - Fuel (Street)	4,850.41	5,000.00	3,498.43	5,000.00
10-450-6760-0000000	Contract Services (Street)	-	3,000.00	-	5,000.00
10-450-6800-0000000	Insurance-Auto (Street)	250.00	350.00	300.00	350.00
10-450-6880-0000000	Insurance-Mobile Equipment (Street)	-	-	100.74	200.00
10-450-7100-0000000	Street Drainage (Street)	-	5,000.00	-	-
10-450-7140-0000000	Street Signs (Street)	-	5,000.00	1,380.20	2,500.00
10-450-7224-0000000	Small Equipment Purchases (Street)	-	-	163.00	1,000.00
10-450-7280-0000000	Parts (Street)	57.48	-	185.77	-
10-450-7301-0000000	Supplies (Street)	2,446.56	10,000.00	5,077.26	10,000.00
10-450-7380-0000000	Repairs & Maint - Equipment (Street)	526.37	5,000.00	2,250.33	5,000.00
10-450-7460-0000000	Repairs & Maint - Vehicle (Street)	-	-	22.00	-
10-450-7500-0000000	Utilities-Electric (Street)	20,457.35	23,000.00	18,880.41	23,000.00
10-450-7581-0000000	Capital Outlay (Street)	10,367.38	375,000.00	447,876.90	675,000.00
10-450-7600-0000000	Grant Expense (Street)	5,040.00	59,000.00	42,252.00	-
10-450-7700-0000000	Debt Retirement (Street)	55,900.72	58,000.00	52,634.03	4,900.00
Total Expenditures		**173,094.61**	**655,075.00**	**704,867.27**	**932,926.94**
Net Change in Fund Balance		**(137,421.15)**	**305,075.00**	**337,079.08**	**658,376.94**

Sanitation

Account Number	Account Name	FY 2022 Actual	FY 2023 Budget Total	FY 2023 Actual	23/24 City Administrator Approved
Revenue					
10-400-4500-0000000	Sales Sanitation	(268,428.78)	(275,000.00)	(275,064.82)	(300,000.00)
10-400-4505-0000000	MUD - Sales Sanitation	(304,649.64)	(320,000.00)	(428,838.99)	(450,000.00)
10-400-4760-0000000	Miscellaneous Income	-	-	(10.00)	-
Total Revenue		**(573,078.42)**	**(595,000.00)**	**(703,913.81)**	**(750,000.00)**
Expenditures					
10-400-6000-0000000	Salaries (Sanitation)	10,424.82	6,000.00	8,052.47	8,000.00
10-400-6020-0000000	Salaries - Overtime (Sanitation)	726.15	700.00	1,089.12	1,200.00
10-400-6041-0000000	FICA Matching (Sanitation)	655.54	700.00	538.29	700.00
10-400-6042-0000000	Medicare Matching (Sanitation)	153.22	175.00	125.97	200.00
10-400-6060-0000000	Texas Workforce Commission (Sanitation)	24.91	50.00	1.56	50.00
10-400-6080-0000000	Insurance - Health (Sanitation)	2,404.56	2,400.00	1,745.51	2,400.00
10-400-6101-0000000	Insurance - Other (Sanitation)	253.58	300.00	152.86	300.00
10-400-6102-0000000	Dental (Sanitation)	-	-	7.57	52.77
10-400-6103-0000000	Vision (Sanitation)	-	-	1.65	11.38
10-400-6104-0000000	LT Disability (Sanitation)	-	-	4.31	29.22
10-400-6105-0000000	ST Disability (Sanitation)	-	-	2.96	20.32
10-400-6106-0000000	Group Life (Sanitation)	-	-	1.81	12.54
10-400-6107-0000000	Freshbennies (Sanitation)	-	-	2.77	19.32
10-400-6120-0000000	TMRS Matching Expense (Sanitation)	999.51	1,000.00	788.90	1,000.00
10-400-7080-0000000	Sanitation Collection (Sanitation)	350,193.86	440,000.00	373,585.84	440,000.00
Total Expenditures		**365,836.15**	**451,325.00**	**386,101.59**	**453,995.55**
Net Change in Fund Balance		**(207,242.27)**	**(143,675.00)**	**(317,812.22)**	**(296,004.45)**

Water & Sewer Capital Outlay Balance Sheet

Account Number	Account Name	FY 2023 Budget Total	FY 2023 Actual	23/24 City Administrator Approved
20-500-4450-0000000	Capital Recovery Fee	(787,775.00)	(247,779.00)	(247,779.00)
20-500-7580-0000000	Capital Outlay (Water)	797,811.00	52,866.99	-
20-500-7581-0000000	Capital Outlay (Water)	-	110,925.39	244,800.00
20-500-7582-0000000	Capital Outlay-Fixtures/Equip (Water)	-	64,938.40	260,000.00

Account Number	Account Name	FY 2023 Budget Total	FY 2023 Actual	23/24 City Administrator Approved
25-550-4450-0000000	Capital Recovery Fee	(1,170,000.00)	(368,000.00)	(368,000.00)
25-550-7581-0000000	Capital Outlay (Sewer)	57,311.00	289,493.99	205,000.00
25-550-7582-0000000	Capital Outlay-Fixtures/Equip (Sewer)	-	37,606.54	-
	REVENUE	(1,957,775.00)	(615,779.00)	(615,779.00)
	EXPENSE	855,122.00	555,831.31	709,800.00

*Not Including Wastewater Treatment Facility funded by Bonds

Projects Funded by Revenue and Reserve Funds

Water	KCK Utility Const. Nevada Water Line/Supply	244,800.00
Water	800 new Meters	260,000.00

Exploring Additional Funding Sources otherwise will be funded by Revenue & Reserve Funds

Sewer	KCK Construction- Sewer Line Project Caddo St	205,000.00

Account Number	Account Name	FY 2022 Actual	FY 2023 Budget Total	FY 2023 Actual	23/24 City Administrator Approved
Revenue					
20-500-4300-0000000	CSI Inspections	(1,050.00)	(500.00)	(1,500.00)	(1,000.00)
20-500-4305-0000000	CSI Inspections	(15,750.00)	(6,000.00)	(3,025.00)	(3,000.00)
20-500-4390-0000000	Engnr/Consulting Fees	(186,896.94)	(50,000.00)	(437,397.04)	(50,000.00)
20-500-4540-0000000	Sales Water	(1,036,326.62)	(1,000,000.00)	(993,541.45)	(1,100,000.00)
20-500-4545-0000000	Sales Water	(1,514,102.47)	(1,200,000.00)	(1,373,134.66)	(1,500,000.00)
20-500-4550-0000000	Const/Contractor Repairs	(18,470.00)	-	(4,569.23)	-
20-500-4560-0000000	Tap Fees	(207,800.00)	(101,500.00)	(243,150.00)	(180,000.00)
20-500-4565-0000000	Tap Fees	(203,500.00)	(115,000.00)	(192,600.00)	(285,000.00)
20-500-4580-0000000	Transfer Fees	(3,355.27)	(1,500.00)	(2,475.00)	(1,500.00)
20-500-4585-0000000	Transfer Fees	(17,600.00)	(6,000.00)	(4,250.00)	(4,000.00)
20-500-4620-0000000	Disconnect Fees	(3,375.00)	(500.00)	(14,058.32)	(1,000.00)
20-500-4640-0000000	Late Fees	(24,100.00)	(10,000.00)	(25,161.20)	(15,000.00)
20-500-4645-0000000	Late Fees	(34,460.00)	(15,000.00)	(43,716.48)	(20,000.00)
20-500-4660-0000000	Returned Payment Fees	(600.00)	(200.00)	(1,770.00)	(500.00)
20-500-4680-0000000	Reconnect Fees	(3,950.00)	(1,000.00)	(1,875.00)	(1,000.00)
20-500-4720-0000000	Interest Income	(22,533.49)	(17,200.00)	(155,806.81)	(40,000.00)
20-500-4760-0000000	Miscellaneous Income	-	-	(4,557.08)	-
20-500-4770-0000000	Meter Replacement	(10,500.00)	-	(1,500.00)	-
20-500-4950-0000000	Developer Contribution	(42,000.00)	-	-	-
Total Revenue		**(3,346,369.79)**	**(2,524,400.00)**	**(3,504,087.27)**	**(3,202,000.00)**
Expenditures					
20-500-6000-0000000	Salaries (Water)	167,253.86	226,000.00	200,668.99	295,000.00
20-500-6020-0000000	Salaries - Overtime (Water)	12,285.91	13,000.00	15,168.69	16,000.00
20-500-6041-0000000	FICA Matching (Water)	11,626.36	15,000.00	13,059.23	18,000.00
20-500-6042-0000000	Medicare Matching (Water)	2,719.09	3,500.00	3,054.27	4,300.00
20-500-6060-0000000	Texas Workforce Commission (Wat	332.78	1,400.00	45.02	200.00
20-500-6080-0000000	Insurance - Health (Water)	44,463.52	60,000.00	41,701.26	60,000.00
20-500-6101-0000000	Insurance - Other (Water)	4,183.45	6,300.00	3,519.70	4,500.00
20-500-6102-0000000	Dental (Water)	-	-	280.83	1,816.59
20-500-6103-0000000	Vision (Water)	-	-	66.66	428.31
20-500-6104-0000000	LT Disability (Water)	-	-	168.22	1,071.38
20-500-6105-0000000	ST Disability (Water)	-	-	112.61	719.38
20-500-6106-0000000	Group Life (Water)	-	-	61.12	426.98
20-500-6107-0000000	Freshbennies (Water)	-	-	101.33	658.26
20-500-6120-0000000	TMRS Matching Expense (Water)	11,458.15	22,000.00	18,303.44	27,000.00
20-500-6200-0000000	Audit Fees (Water)	7,666.67	11,000.00	5,000.00	12,000.00
20-500-6220-0000000	Bank Service Charge (Water)	3,439.32	3,500.00	2,185.96	3,500.00
20-500-6281-0000000	Computers- Other (Water)	7.14	10,000.00	10,050.78	15,500.00
20-500-6284-0000000	Computers - Software/Licenses (Wa	6,234.78	8,000.00	9,997.99	12,000.00
20-500-6285-0000000	Computers - Support (Water)	3,402.05	15,350.00	2,328.79	15,350.00
20-500-6320-0000000	Dues & Subscriptions (Water)	4,750.24	5,500.00	3,119.37	6,000.00
20-500-6360-0000000	Engnr/Consulting Fees (Water)	208,214.28	100,000.00	497,796.48	180,000.00
20-500-6380-0000000	Filing Fees (Water)	1,160.00	-	-	-
20-500-6440-0000000	Legal Fees (Water)	-	500.00	775.00	500.00

20-500-6460-0000000	Meals (Water)	526.03	600.00	323.82	600.00
20-500-6500-0000000	Office Supplies (Water)	1,752.35	3,000.00	2,185.70	3,000.00
20-500-6520-0000000	Printing (Water)	1,768.95	1,500.00	1,102.93	1,750.00
20-500-6580-0000000	Shipping/Postage (Water)	4,098.46	8,000.00	3,229.60	5,500.00
20-500-6641-0000000	Travel & Training (Water)	637.97	10,000.00	8,331.07	15,000.00
20-500-6661-0000000	Uniforms (Water)	2,485.82	2,500.00	2,431.94	3,500.00
20-500-6665-0000000	Office Equip/Furniture (Water)	261.22	1,000.00	165.78	500.00
20-500-6685-0000000	Vehicle - Fuel (Water)	12,100.54	10,000.00	5,547.49	10,000.00
20-500-6761-0000000	Contract Services - Other (Water)	-	120,000.00	127,296.00	120,000.00
20-500-6772-0000000	Janitorial Services (Water)	1,188.65	1,200.00	1,012.00	1,200.00
20-500-6773-0000000	Employment Services (Water)	74.00	200.00	-	200.00
20-500-6780-0000000	Bonds/Employee (Water)	25.00	-	-	-
20-500-6800-0000000	Insurance-Auto (Water)	3,104.26	3,700.00	2,323.98	3,700.00
20-500-6820-0000000	Insurance-Errors & Omissions (Wat	667.75	875.00	876.75	1,000.00
20-500-6880-0000000	Insurance-Mobile Equipment (Wate	720.79	850.00	604.44	900.00
20-500-6900-0000000	Insurance-Property (Water)	9,846.94	16,000.00	10,929.59	16,000.00
20-500-6940-0000000	Insurance-Workers Comp (Water)	6,857.11	8,300.00	6,827.40	8,500.00
20-500-6980-0000000	CSI Inspections Expense (Water)	6,380.00	4,000.00	2,890.00	4,000.00
20-500-7020-0000000	Laboratory Expense (Water)	436.58	1,000.00	213.92	1,000.00
20-500-7160-0000000	Water Purchases (Water)	471,430.94	721,113.44	606,400.40	1,016,749.00
20-500-7220-0000000	Equipment Purchases (Water)	-	-	273.18	-
20-500-7221-0000000	Equipment Purchases - Other (Wate	401.88	-	302.80	-
20-500-7224-0000000	Small Equipment Purchases (Water	397.99	2,000.00	247.73	1,800.00
20-500-7241-0000000	Equipment Rentals (Water)	214.20	3,000.00	-	-
20-500-7242-0000000	Copier Rental (Water)	1,152.94	900.00	979.25	900.00
20-500-7243-0000000	Trifold Machine Rental (Water)	1,406.48	2,000.00	1,174.61	-
20-500-7260-0000000	Janitorial Supplies (Water)	200.60	500.00	142.79	500.00
20-500-7280-0000000	Parts (Water)	62,888.48	45,000.00	51,755.93	50,000.00
20-500-7301-0000000	Supplies (Water)	295.15	-	694.73	1,000.00
20-500-7302-0000000	Supplies Testing (Water)	4,997.63	6,000.00	1,647.26	4,000.00
20-500-7340-0000000	Repairs & Maint - Buildings (Water)	774.81	1,200.00	1,322.33	1,800.00
20-500-7360-0000000	Repairs & Maint - Electrical (Water)	-	-	926.44	1,200.00
20-500-7380-0000000	Repairs & Maint - Equipment (Wate	9,577.23	10,000.00	5,914.03	10,000.00
20-500-7420-0000000	Repairs & Maint - Other (Water)	-	600.00	-	500.00
20-500-7440-0000000	Repairs & Maint - Systems (Water)	2,726.97	5,000.00	90.11	3,000.00
20-500-7460-0000000	Repairs & Maint - Vehicle (Water)	4,445.28	4,500.00	1,276.55	3,500.00
20-500-7500-0000000	Utilities-Electric (Water)	39,504.61	35,000.00	48,294.83	55,000.00
20-500-7520-0000000	Utilities-Mobile Phones (Water)	2,103.64	3,200.00	2,121.21	3,480.00
20-500-7540-0000000	Utilities-Natural Gas (Water)	233.32	250.00	228.62	300.00
20-500-7560-0000000	Utilities-Telephone (Water)	3,954.86	3,500.00	3,508.50	3,500.00
20-500-7740-0000000	Drug Testing (Water)	12.50	200.00	25.00	100.00
20-500-7800-0000000	Flowers/Gifts (Water)	66.85	-	-	-
20-500-7810-0000000	Depreciation Expense (Water)	194,003.37	-	-	-
20-500-7820-0000000	Miscellaneous (Water)	1,949.40	500.00	722.53	500.00
20-500-8000-0000000	Transfers (Water)	305,683.30	312,000.00	312,000.00	425,000.00
Total Expenditures		**1,650,552.45**	**1,850,238.44**	**2,043,906.98**	**2,454,149.90**
Net Change in Fund Balance		**(1,695,817.34)**	**(674,161.56)**	**(1,460,180.29)**	**(747,850.10)**

Sewer

Account Number	Account Name	FY 2022 Actual	FY 2023 Budget Total	FY 2023 Actual	23/24 City Administrator Approved
Revenue					
25-550-4390-0000000	Engnr/Consulting Fees	(230,268.26)	(100,000.00)	(117,007.05)	(50,000.00)
25-550-4520-0000000	Sales Sewer	(306,021.89)	(315,000.00)	(329,597.13)	(350,000.00)
25-550-4525-0000000	Sales Sewer	(685,961.79)	(625,000.00)	(741,921.78)	(775,000.00)
25-550-4550-0000000	Const/Contractor Repairs	(140,516.00)	-	(550.00)	-
25-550-4560-0000000	Tap Fees	(116,400.00)	(69,000.00)	(151,400.00)	(129,600.00)
25-550-4565-0000000	Tap Fees	(203,500.00)	(115,000.00)	(190,850.00)	(285,000.00)
25-550-4580-0000000	Transfer Fees	(2,900.00)	(1,500.00)	(3,675.00)	(2,000.00)
25-550-4585-0000000	Transfer Fees	(17,550.00)	(6,500.00)	(4,125.00)	(4,000.00)
25-550-4720-0000000	Interest Income	(58,725.27)	(20,000.00)	(503,955.67)	(200,000.00)
25-550-4950-0000000	Developer Contribution	(8,139,121.93)	-	-	-
Total Revenue		**(9,900,965.14)**	**(1,252,000.00)**	**(2,043,081.63)**	**(1,795,600.00)**
Expenditures					
25-550-6000-0000000	Salaries (Sewer)	210,407.44	258,000.00	234,383.41	365,000.00
25-550-6020-0000000	Salaries - Overtime (Sewer)	11,538.72	13,000.00	14,443.60	15,000.00
25-550-6041-0000000	FICA Matching (Sewer)	13,434.51	17,000.00	15,071.09	22,000.00
25-550-6042-0000000	Medicare Matching (Sewer)	3,141.92	4,000.00	3,524.38	5,500.00
25-550-6060-0000000	Texas Workforce Commission (Sewer)	309.58	1,500.00	49.34	150.00
25-550-6080-0000000	Insurance - Health (Sewer)	46,438.01	66,000.00	47,244.57	66,000.00
25-550-6101-0000000	Insurance - Other (Sewer)	4,717.04	7,100.00	3,931.99	5,000.00
25-550-6102-0000000	Dental (Sewer)	-	-	345.50	2,205.38
25-550-6103-0000000	Vision (Sewer)	-	-	80.52	512.54
25-550-6104-0000000	LT Disability (Sewer)	-	-	209.48	1,321.45
25-550-6105-0000000	ST Disability (Sewer)	-	-	140.95	890.24
25-550-6106-0000000	Group Life (Sewer)	-	-	76.96	523.69
25-550-6107-0000000	Freshbennies (Sewer)	-	-	126.07	807.30
25-550-6120-0000000	TMRS Matching Expense (Sewer)	11,251.44	25,000.00	21,150.04	35,000.00
25-550-6200-0000000	Audit Fees (Sewer)	7,666.66	11,000.00	5,000.00	12,000.00
25-550-6220-0000000	Bank Service Charges (Sewer)	2.50	30.00	1,216.73	500.00
25-550-6281-0000000	Computers- Other (Sewer)	7.14	-	50.78	-
25-550-6284-0000000	Computers - Software/Licenses (Sewer)	4,910.68	3,000.00	9,117.94	10,000.00
25-550-6285-0000000	Computers - Support (Sewer)	1,343.81	5,000.00	2,328.70	5,000.00
25-550-6288-0000000	Computers - AMR (Sewer)	-	900.00	-	-
25-550-6320-0000000	Dues & Subscriptions (Sewer)	5,410.20	7,000.00	5,311.37	7,500.00
25-550-6360-0000000	Engnr/Consulting Fees (Sewer)	359,748.58	150,000.00	869,726.99	200,000.00
25-550-6400-0000000	Interest Expense (Sewer)	485,093.38	621,628.00	621,627.79	517,275.00
25-550-6460-0000000	Meals (Sewer)	534.81	600.00	272.41	600.00
25-550-6500-0000000	Office Supplies (Sewer)	2,189.61	2,000.00	2,781.88	3,000.00
25-550-6520-0000000	Printing (Sewer)	1,154.42	1,500.00	640.35	1,000.00
25-550-6580-0000000	Shipping/Postage (Sewer)	4,098.43	4,900.00	2,953.20	3,600.00
25-550-6620-0000000	TCEQ Penalty Expense (Sewer)	-	10,000.00	-	10,000.00
25-550-6641-0000000	Travel & Training (Sewer)	3,950.68	4,000.00	3,467.15	5,000.00
25-550-6661-0000000	Uniforms (Sewer)	2,751.67	3,000.00	2,619.50	3,500.00
25-550-6665-0000000	Office Equip/Furniture (Sewer)	261.22	1,500.00	116.31	1,000.00
25-550-6685-0000000	Vehicle - Fuel (Sewer)	12,100.27	10,000.00	5,547.84	10,000.00
25-550-6761-0000000	Contract Services - Other (Sewer)	9,376.00	25,000.00	1,039.84	22,000.00

25-550-6768-0000000	Pest Control (Sewer)	1,300.00	-	2,612.50	4,000.00
25-550-6772-0000000	Janitorial Services (Sewer)	1,188.66	1,200.00	1,012.00	1,250.00
25-550-6773-0000000	Employment Services (Sewer)	74.00	100.00	-	100.00
25-550-6780-0000000	Bonds/Employee (Sewer)	25.00	-	-	-
25-550-6800-0000000	Insurance-Auto (Sewer)	1,300.00	1,600.00	2,418.50	3,000.00
25-550-6820-0000000	Insurance-Errors & Omissions (Sewer)	667.75	875.00	876.75	925.00
25-550-6880-0000000	Insurance-Mobile Equipment (Sewer)	720.79	850.00	654.81	900.00
25-550-6900-0000000	Insurance-Property (Sewer)	13,362.09	17,500.00	20,021.38	25,000.00
25-550-6940-0000000	Insurance-Workers Comp (Sewer)	6,857.11	8,500.00	6,827.40	8,500.00
25-550-7000-0000000	Fuel & Oil (Sewer)	-	1,000.00	-	1,000.00
25-550-7020-0000000	Laboratory Expense (Sewer)	10,446.07	15,000.00	8,371.50	15,000.00
25-550-7041-0000000	Magnolia Sewer Plant Operation (Sewer)	5,029.39	25,000.00	6,353.62	12,500.00
25-550-7042-0000000	Magnolia Sludge Hauling (Sewer)	36,807.79	45,000.00	22,793.35	35,000.00
25-550-7220-0000000	Equipment Purchases (Sewer)	-	-	273.25	-
25-550-7221-0000000	Equipment Purchases - Other (Sewer)	-	-	302.80	750.00
25-550-7224-0000000	Small Equipment Purchases (Sewer)	520.23	1,500.00	3,607.53	6,720.00
25-550-7241-0000000	Equipment Rentals (Sewer)	-	2,075.00	-	-
25-550-7242-0000000	Copier Rental (Sewer)	1,152.94	900.00	979.34	900.00
25-550-7243-0000000	Trifold Machine Rental (Sewer)	1,406.45	1,000.00	1,174.57	-
25-550-7260-0000000	Janitorial Supplies (Sewer)	200.58	500.00	320.92	500.00
25-550-7280-0000000	Parts (Sewer)	6,497.53	15,000.00	2,766.85	15,000.00
25-550-7301-0000000	Supplies (Sewer)	11,133.05	-	7,283.31	8,000.00
25-550-7302-0000000	Supplies Testing (Sewer)	1,066.75	1,500.00	2,215.97	3,000.00
25-550-7303-0000000	Chemicals (Sewer)	15,973.96	20,000.00	13,026.65	20,000.00
25-550-7340-0000000	Repairs & Maint - Buildings (Sewer)	480.31	600.00	1,539.25	2,000.00
25-550-7360-0000000	Repairs & Maint - Electrical (Sewer)	21.00	100.00	926.43	1,500.00
25-550-7380-0000000	Repairs & Maint - Equipment (Sewer)	6,527.17	10,000.00	(12,315.49)	10,000.00
25-550-7440-0000000	Repairs & Maint - Systems (Sewer)	1,515.91	2,200.00	-	-
25-550-7460-0000000	Repairs & Maint - Vehicle (Sewer)	4,327.96	4,500.00	3,055.10	3,500.00
25-550-7500-0000000	Utilities-Electric (Sewer)	78,115.60	100,000.00	72,758.33	100,000.00
25-550-7520-0000000	Utilities-Mobile Phones (Sewer)	2,183.48	3,000.00	2,121.27	2,980.00
25-550-7540-0000000	Utilities-Natural Gas (Sewer)	233.29	200.00	228.61	300.00
25-550-7560-0000000	Utilities-Telephone (Sewer)	3,312.71	3,500.00	2,963.81	3,500.00
25-550-7640-0000000	Bond Expense (Sewer)	53,390.01	-	-	-
25-550-7700-0000000	Debt Retirement (Sewer)	-	115,000.00	115,000.00	220,000.00
25-550-7740-0000000	Drug Testing (Sewer)	12.50	100.00	25.00	100.00
25-550-7800-0000000	Flowers/Gifts (Sewer)	66.84	-	-	-
25-550-7810-0000000	Depreciation Expense (Sewer)	259,258.13	-	-	-
25-550-7820-0000000	Miscellaneous (Sewer)	677.42	500.00	1,130.34	500.00
Total Expenditures		**1,727,691.19**	**1,651,458.00**	**2,165,922.33**	**1,838,310.60**
Net Change in Fund Balance		**(8,173,273.95)**	**399,458.00**	**122,840.70**	**42,710.60**

PROPOSED BUDGET FY 23/24
TAX CODE SEC.26.18

PIVOT BY DEPT/REVENUE	2023 Budget	2024 Budget	Increase/Decrease by Dollar over previous FY	Increase/Decrease by Percentage over previous FY
Row Labels	**Sum of Revenue**	**Sum of Revenue**		
Administrative	(2,130,347.00)	(3,075,903.00)	(945,556.00)	44%
Debt Service	(222,761.00)	(233,310.00)	(10,549.00)	5%
Fire	-	(130,000.00)	(130,000.00)	100%
Municipal Court	(51,000.00)	(51,000.00)	-	0%
Parks	(30,000.00)	(54,000.00)	(24,000.00)	80%
Police	(581,750.00)	(856,750.00)	(275,000.00)	47%
Sanitation	(595,000.00)	(750,000.00)	(155,000.00)	26%
Sewer	(2,422,000.00)	(2,163,600.00)	258,400.00	-11%
Street	(350,000.00)	(274,550.00)	75,450.00	-22%
Water	(3,312,175.00)	(3,449,779.00)	(137,604.00)	4%
Grand Total	**(9,695,033.00)**	**(11,038,892.00)**	**(1,343,859.00)**	**14%**

PIVOT BY DEPT/EXPENSE	2023 Budget	2024 Budget	Increase/Decrease by Dollar over previous FY	Increase/Decrease by Percentage over previous FY
Row Labels	**Sum of Expense**	**Sum of Expense**		
Administrative	1,411,063.00	1,774,622.47	363,559.47	26%
Debt Service	221,444.00	220,000.00	(1,444.00)	-1%
Municipal Court	190,345.00	197,688.55	7,343.55	4%
Parks	68,925.00	61,550.70	(7,374.30)	-11%
Police	1,515,144.00	1,714,908.44	199,764.44	13%
Public Works	40,050.00	44,100.00	4,050.00	10%
Sanitation	451,325.00	453,995.55	2,670.55	1%
Sewer	1,708,769.00	2,043,310.60	334,541.60	20%
Street	655,075.00	932,926.94	277,851.94	42%
Water	2,648,049.44	2,958,949.90	310,900.46	12%
Grand Total	**8,910,189.44**	**10,402,053.15**	**1,491,863.71**	**17%**

City of Josephine, TX
Historical Schedule of Property Tax Rates

Year Ended	Tax Rate
9/30/2024	0.468097
9/30/2023	0.491561
9/30/2022	0.516697
9/30/2021	0.559079
9/30/2020	0.575000
9/30/2019	0.580000
9/30/2018	0.540000
9/30/2017	0.580000
9/30/2016	0.600000
9/30/2015	0.615000