APPROVED BUDGET

OCTOBER 2022
THROUGH
SEPTEMBER 2023

Prepared By:

Melissa Stillwell

City of Josephine
Fiscal Year 2022-2023
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $195,348, which is a 26.61 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 $50,022.

The members of the governing body voted on the budget as follows:
FOR: Doug Ewing, Jane Ridgway, Brad Ahlfinger, Doug Thomas & Joyce Holley

AGAINST: None

PRESENT and not voting: Mayor Jason Turney

ABSENT: None

Property Tax Rate Comparison

	2022-2023	2021-2022
Property Tax Rate:	$0.491561/100	$0.516697/100
No-New-Revenue Tax Rate:	$0.408734/100	$0.504346/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.367231/100	$0.446801/100
Voter-Approval Tax Rate:	$0.491561/100	$0.516697/100
Debt Rate:	$0.111477/100	$0.054258/100

Total debt obligation for City of Josephine secured by property taxes: $221,444

September 2, 2022

Honorable Mayor Turney and Members of the Josephine City Council,

The following pages outline the Proposed Budget for the City of Josephine for the upcoming fiscal year, October 1, 2022 to September 30, 2023. The budget includes the revenues and expenses the City anticipates over the next year, and has been prepared in conformity with the City requirements and our conservative approach to preparing the annual operating budget.

As in years past, the City aims to provide adequate 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.

Conclusion:

The sections below highlight the current year accomplishments and initiatives of the FY23 proposed budget. Department directors provided invaluable 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 to prepare 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 in further development, approval, and implementation of this budget.

Respectfully submitted,

Lisa Palomba

City Administrator

City of Josephine, TX
Management Comments

Administration Accomplishments FY 2021-22

New City Administrator hired in November 2022

New Police Chief hired in February 2022

Completed Compensation Study to ensure employee salaries are competitive with peer cities in an effort to recruit and retain qualified employees.

Completed Water/Wastewater Study to ensure customer rates are just, reasonable, and transparent and to ensure the City's utility program is self-supporting/sustainable for the long-term.

404 Main Street Property (former church) purchased for use as City of Josephine Community Center

Contracted with AGCM for Project Management Services to oversee RFQ process, planning, design and construction activities for the Public Safety Facility and Community Center

Retained Dunaway/DBI to design the City's new Wastewater Treatment Plant increasing capacity

Retained Dunaway/DBI to Update the Comprehensive Master Plan. City Survey completed and Comprehensive Plan Steering Committee Appointed.

Master Meter water meter and software updates approved for enhanced accuracy, transparency and providing a customer user friendly experience related to city services

New utility billing, accounting and other software contracts secured to improve efficiency and transparency

Multiple developments moved through the land use process eventually leading to additional property tax revenue for the City.

City's Investment Policy was updated

Enrolled in Local Government Investment Cooperative (LOGIC) to maximize returns on city funds held in reserve

City Administrator attended Texas Municipal League (TML) Economic Development and Budgeting and Finance continuing education seminars

Finance Director attended Texas Municipal League (TML) Budgeting and Finance continuing education seminar

Assistant to the City Secretary enrolled in the Texas Municipal Clerks Certification Program

City contract with NTMWD updated

Administration Initiatives FY 2022-23

Complete planning and design and begin construction/remodeling of building purchased for use as a new Community Center

Continue with planning and design and begin construction of combined Police/Fire Station Facility

Implementation of new software including water meter, utility billing, accounting and other to improve efficiency and enhance customer service

Pursue Zip Code Boundary Review with USPS

Comprehensive Plan to be Completed

Update all City Maps including zoning and city limits/ETJ

Review/Revise Subdivision Ordinances, Zoning Ordinances and Design Standards

Create Debt Management Policy

Create Fund Balance Policy

Review interest for possible ballot measure for November 2022 for Sale Tax increase to collect full 2% of sales tax (currently collecting 1.5% in Collin Co. and 2% in Hunt Co.)

Review interest for ballot measure for November 2022 for on premise alcohol sales and or other alcohol sales (City currently approved for off-premise alcohol sales only)

Complete Capital Improvement Plan

Complete Impact Fee Study

Review and plan to correct for flooding/drainage issues throughout the city

Evaluate fire protection/EMS/ambulance response needs and possibly establish a city owned and operated Fire Department. A City Dept. may be paid, volunteer or a combination paid/volunteer dept. as determined by Council. A new Fire Department and creation of a Fire Chief/Fire Marshal position must be established by city ordinance.

Apply for Staffing for Adequate Fire and Emergency Response (SAFER) Grant funding for Firefighting Personnel (Application period opens after 2023)

Apply for COPS Grant for funding for additional Police Dept. personnel (Summer 2023)

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

Debt Service

C/O bonds issued for Wastewater Treatment Plant and Public Safety Building.

$12,940,000 Issued for Wastewater Plant, funds secured and to be repaid by Water and Sewer Revenue

$2,970,000 Issued for Public Safety Building, funds secured and to be repaid by property tax revenue

Police Department Achievements FY 2021/22

- Two new police vehicles
- Licenses for all MDC and Users
- Full police officer staffing
- Active shooting training
- 24-hour coverage patrol
- Added Administration Sgt position
- Updated outdoor siren system and training held for officers

Police Dept. Initiatives FY 2022/23

- Four additional officer's positions
- Two patrol Sgt positions
- Additional MDC and User licenses
- Six patrol vehicles (adding 2)
- Accreditation Texas Police Chief's Association Foundation (TCPAF)
- Armor Shields for patrol vehicles
- Fingerprint kits patrol vehicles
- Software update for policy and procedures
- Organize and audit evidence room

- New uniforms and outer vest
- Camera system capabilities in patrol vehicles with Community ISD
- New Public Safety Building Planning and Design
- CPR training for all officers
- Improve Field Training Program
- Community Relations/PIO/Open Recorders Officer
- Administrative Assistant
- Criminal Investigator

<u>Public Works Accomplishments FY 2021-22</u>

Public Works Staff certified in splash pad operations and maintenance to meet state and county Health Dept requirements.

Storm Sirens installed, including new electrical system installation to support sirens

<u>Public Works Initiatives FY 2022-23</u>

Create Standard Operating Procedures for all area of public works including but not limited to parks maintenance, streets maintenance, sewer treatment plant, SCADA operations water pump level control, interactions with the public/customers and other areas as determined necessary by Public Works Director.

Supplement engineering services as needed using new firms and new contract engagements in addition to current contracted services as needed to enhance efficiency.

<u>Parks Accomplishments FY 2021-22</u>

Splash Pad completed and operational

Improvement/upgrades to City Park restroom facilities

No new initiatives planned for 21-22, ongoing maintenance to existing facilities

<u>Streets Initiatives FY 2022-23</u>

Milton and Horizon Way Paving to be completed (partially grant funded)

Ongoing coordination with TxDOT for planned improvements to FM 1777 and FM 6 and notification to residents about upcoming plans

Requested Traffic Signal Study for FM 1777 and FM 6 intersection

<u>Water accomplishments FY 2021-22</u>

New Contract with NTMWD approved

500,000-gallon water ground storage was completed and is now operational

New water line installed to serve Community ISD and removed from transmission line

Summer 2022 unprecedented drought conditions combined with unprecedented demand for water supply by residents and for construction. City initiated Stage 1, followed by State 2 Water Conservation Plan limiting outdoor watering to conserve water for daily use and fire protection needs

NTMWD intake meter upgrade from a 4” to 6” for greater water volume into the city

Water Initiatives FY 2022-23

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

Completion of a new 18” water transmission line from Water Pump Station No. 1 to Pump Station No. 2

Installation of new meter reading system for efficiency and more user friendliness

Wastewater Accomplishments FY 2021-22

DR Horton Magnolia Wastewater Treatment Plant was completed and deeded to the City for operations and maintenance

Wastewater Initiatives FY 2022-23

New 750,000 million gallons per day Wastewater Treatment Plant in design, construction expected to begin in Spring of 2023.

2022 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.	**2021 total taxable value.** Enter the amount of 2021 taxable value on the 2021 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]	$ 160,233,380
2.	**2021 tax ceilings.** Counties, cities and junior college districts. Enter 2021 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 18,240,920
3.	**Preliminary 2021 adjusted taxable value.** Subtract Line 2 from Line 1.	$ 141,992,460
4.	**2021 total adopted tax rate.**	$ 0.516697 /$100
5.	**2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.** **A. Original 2021 ARB values:** $ 0 **B. 2021 values resulting from final court decisions:** - $ 0 **C. 2021 value loss.** Subtract B from A.[3]	$ 0
6.	**2021 taxable value subject to an appeal under Chapter 42, as of July 25.** **A. 2021 ARB certified value:** $ 0 **B. 2021 disputed value:** - $ 0 **C. 2021 undisputed value.** Subtract B from A.[4]	$ 0
7.	**2021 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0

[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.	**2021 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 141,992,460
9.	**2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.** Enter the 2021 value of property in deannexed territory.[5]	$ 0
10.	**2021 taxable value lost because property first qualified for an exemption in 2022.** 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 2022 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value: . . . . . $ 144,922	
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: . . . . . + $ 404,862	
	C. Value loss. Add A and B.[6]	$ 549,784
11.	**2021 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 2022.** Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value: . . . . . $ 0	
	B. 2022 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.	$ 549,784
13.	**2021 captured value of property in a TIF.** Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 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.	**2021 total value.** Subtract Line 12 and Line 13 from Line 8.	$ 141,442,676
15.	**Adjusted 2021 total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 730,830
16.	**Taxes refunded for years preceding tax year 2021.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021.[9]	$ 341
17.	**Adjusted 2021 levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]	$ 731,171
18.	**Total 2022 taxable value on the 2022 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: . . . . . $ 204,574,321	
	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 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 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 2022 value. Add A and B, then subtract C and D.	$ 204,574,321

[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. 2022 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] .... $ 7,412,474 **B. 2022 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.	$ 7,412,474
20.	**2022 tax ceilings.** Counties, cities and junior colleges 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$ 22,924,048
21.	**2022 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 189,062,747
22.	**Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.** Include both real and personal property. Enter the 2022 value of property in territory annexed. [18]	$ 0
23.	**Total 2022 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing 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, 2021 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2022. [19]	$ 10,176,135
24.	**Total adjustments to the 2022 taxable value.** Add Lines 22 and 23.	$ 10,176,135
25.	**Adjusted 2022 taxable value.** Subtract Line 24 from Line 21.	$ 178,886,612
26.	**2022 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.408734/$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 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.	**2021 M&O tax rate.** Enter the 2021 M&O tax rate.	$ 0.462439/$100
29.	**2021 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 141,992,460

[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 2021 M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$ 656,628
31.	**Adjusted 2021 levy for calculating NNR M&O rate.**		
	A. **M&O taxes refunded for years preceding tax year 2021.** 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 2021. This line applies only to tax years preceding tax year 2021.	+ $ 300	
	B. **2021 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 2022 captured appraised value in Line 18D, enter 0.	– $ 0	
	C. **2021 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. **2021 M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ 300	
	E. Add Line 30 to 31D.		$ 656,928
32.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$ 178,886,612
33.	**2022 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.		$ 0.367231/$100
34.	**Rate adjustment for state criminal justice mandate.** [23]		
	A. **2022 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. **2021 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]		
	A. **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	
	B. **2021 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, 2020 and ending on June 30, 2021, 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]		
	A. 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	
	B. 2021 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, 2020 and ending on June 30, 2021, 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]		
	A. 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	
	B. 2021 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, 2020 and ending on June 30, 2021	$ 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 26.0444 for more information.		
	A. Amount appropriated for public safety in 2021. 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 2021. 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 2022 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		$ 0.367231 /$100
40.	**Adjustment for 2021 sales tax specifically to reduce property values.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, 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.		$ 0.367231 /$100
41.	**2022 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.		$ 0.380084 /$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):* 2022 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 2022 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 .... $ 221,444 **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.	$ 221,444
43.	**Certified 2021 excess debt collections.** Enter the amount certified by the collector. [29]	$ 7,498
44.	**Adjusted 2022 debt.** Subtract Line 43 from Line 42E.	$ 213,946
45.	**2022 anticipated collection rate.** **A.** Enter the 2022 anticipated collection rate certified by the collector. [30] .... 100.00 % **B.** Enter the 2021 actual collection rate. .... 101.66 % **C.** Enter the 2020 actual collection rate. .... 101.51 % **D.** Enter the 2019 actual collection rate. .... 106.28 % **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.	**2022 debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 210,763
47.	**2022 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 189,062,747
48.	**2022 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.111477 /$100
49.	**2022 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.491561 /$100
D49.	***Disaster Line 49 (D49):* 2022 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 2022 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 2021 or May 2022, 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 2021, 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 2021 or in May 2022.** 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 2021.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
53.	**2022 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 189,062,747
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0 /$100
55.	**2022 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*.	$ 0.408734 /$100
56.	**2022 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2021 or in May 2022.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	$ 0.408734 /$100
57.	**2022 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*.	$ 0.491561 /$100
58.	**2022 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.491561 /$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.	**2022 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 189,062,747
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0 /$100
62.	**2022 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).	$ 0.491561 /$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 before 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 unused increment rate for that year would be zero.

The difference between the adopted tax rate and 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]

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.	**2021 unused increment rate.** Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	$ 0 /$100
64.	**2020 unused increment rate.** Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	$ 0 /$100
65.	**2019 unused increment rate.** Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$ 0 /$100
66.	**2022 unused increment rate.** Add Lines 63, 64 and 65.	$ 0 /$100
67.	**2022 voter-approval tax rate, adjusted for 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).	$ 0.491561 /$100

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 2022 NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet*	$ 0.367231 /$100
69.	**2022 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 189,062,747
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.264462 /$100
71.	**2022 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.111477 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0.743170 /$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.

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

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.	**2021 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.516697 /$100
74.	**Adjusted 2021 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 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. **- or -** If a disaster occurred prior to 2021 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 2021, 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 2021 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 2021 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2021 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.	$ ________ /$100
75.	**Increase in 2021 tax rate due to disaster.** Subtract Line 74 from Line 73.	$ 0.516697 /$100
76.	**Adjusted 2021 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 141,442,676
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$ 730,830
78.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 178,886,612
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49]	$ ________ /$100
80.	**2022 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).	$ 0.491561 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.408734 /$100
As applicable, enter the 2022 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 .... $ 0.491561 /$100
As applicable, enter the 2022 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. .... $ 0.743170 /$100
If applicable, enter the 2022 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 Tax Code. [50]

print here Jayna Dean
Printed Name of Taxing Unit Representative

sign here Jayna Dean
Taxing Unit Representative

7/29/2022
Date

[48] Tex. Tax Code §26.042(c)
[49] Tex. Tax Code §26.042(b)
[50] Tex. Tax Code §§ 26.04(c-2) and (d-2)

City of Josephine, TX
Debt Obligation to be paid from and secured by Property Tax Revenue
9/30/2022

Tax Code Sec. 26.04 ('e) (2) Not Encumbered with or by corresponding debt obligation			
Estimated Interest & Sinking Fund Balance EOFY 21/22			-
Estimated maintenance and operations Fund Balance EOFY 21/22			-
			-

Tax Code Sec. 26.04 ('e) (3) (A)	Fund/Dept/GL	Fund/Dept/GL	2,023.00
Tax Note Series 2017 (City Hall)		Debt Svc	
Principal		7700	82,000.00
Interest		6400	3,735.00
Public Safety Portion-Combination Tax and Revenue Certificates of Obligation, Series 2022A			
Principal		7700	
Interest		6400	135,709.00
Matches Contract Schedule & GL Activity			221,444.00

Tax Code Sec. 26.04 ('e) (3) (B)	
Amount to be Increased over debt obligation	221,444.00

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

City of Josephine Staffing Actuals and Expectations

COJ Headcount FYE 9.30.2022											
			Allocation								
Department	**Position**	**Headcount**	Water	Sewer	Sanitation	Court	Admin	Street	Parks	Police	Total
Administration	City Administrator	1					100%				100%
Administration	City Secretary	1	2%	2%	5%	5%	86%				100%
Administration	Finance Director	1	33%	33%			34%				100%
Administration	Assistant to the City Secretary	1	2%	2%	5%	5%	86%				100%
Administration	Water Clerk	1	50%	38%	10%	2%					100%
Administration	Court Clerk	0	4%	4%	1%	90%	1%				100%
Public Works	Public Works Director	1	40%	40%				15%	5%		100%
Public Works	Public Works Operators	6	40%	40%				15%	5%		100%
Public Works	Wastewater Operator	2	20%	80%							100%
Police	Chief of Police	1								100%	100%
Police	Police Sergeant	1								100%	100%
Police	Police Lieutenant	1								100%	100%
Police	Police Officers	4								100%	100%
Police	Reserve Officer/Volunteer	2								100%	100%
	Employee Total	23									

COJ Headcount 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	1	2%	2%	1%	15%	80%				100%
Administration	City Administrator	1					100%				100%
Administration	Finance Director	1	30%	30%			40%				100%
Administration	Water Clerk	1	50%	38%	10%	2%					100%
Administration	Court Clerk/Records Clerk/Police Administrative Assistant	1	4%	4%	1%	80%	1%			10%	100%
Public Works	Assitant City Administrator/Public Works Director	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	6								100%	100%
Police	Reserve Officer/Volunteer	2								100%	100%
	Employee Total	28									

Josephine continues to experience rapid development of single-family homes. As the City added just over 1,000 residents this past fiscal year, we will continue to add staff to accommodate the needs and demands of the growing population. Public Works will add one new full time Position, one part time Administrative Assistant Position, and Public Safety will add two new Officers in the FY 23 Budget.

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

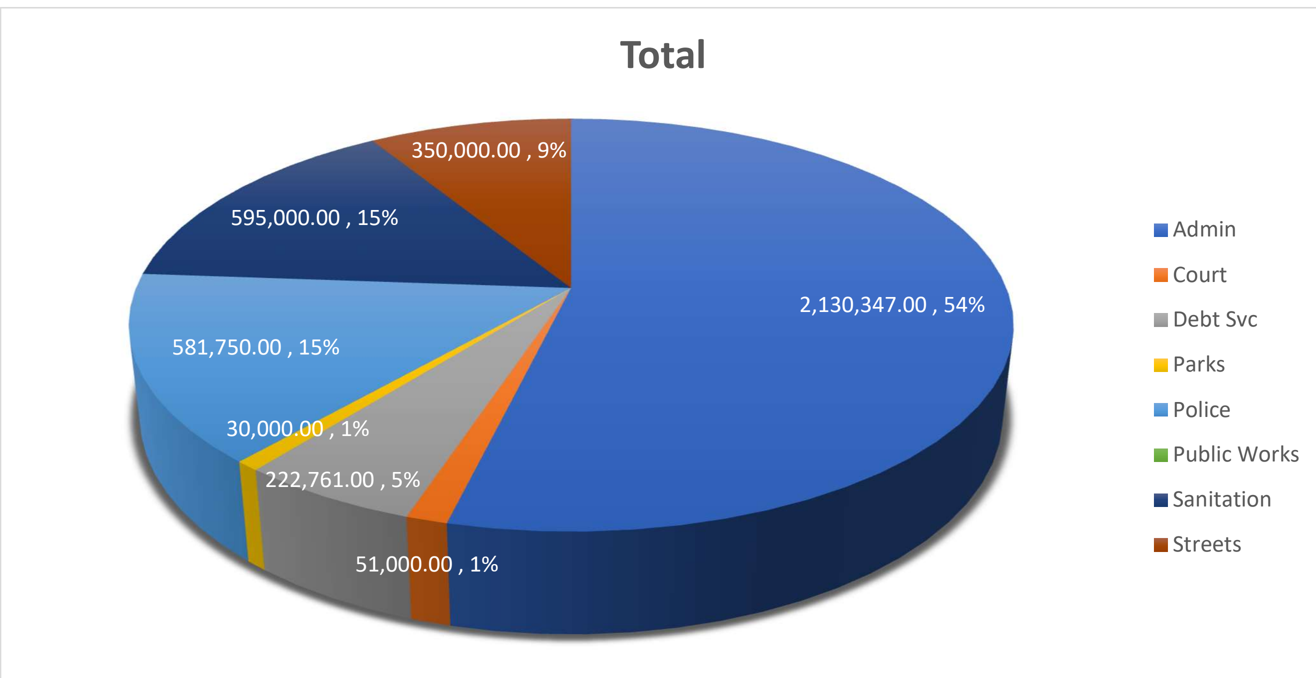
Licenses and Permits are the second largest source of General Fund revenue for the City. Permits issued by the City for new construction, electrical, fences, machinery, plumbing, installation of sprinkler systems and pools, etc. are accounted for in this revenue section. The City continues to project 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
Approved Budget

	Oct 2022-Sep 2023
Income	
Estimated Beginning Fund Balance	1,875,254.00
Animal Registration	500.00
Building Permits	123,200.00
Certificate of Occupancy	2,500.00
Dump Permit	600.00
Engnr/Consulting Fees	210,000.00
Fireworks Permit	150.00
Franchise Tax	62,000.00
Grant Income	350,000.00
Interest Income	7,800.00
LEOSE - Police Training	750.00
Miscellaneous Income	500.00
MUD - Certificate of Occupancy	1,000.00
MUD - Inspection Fees	200,000.00
MUD - Monthly Public Safety Fees	417,500.00
MUD - Public Safety Fees	239,000.00
Municipal Court Fines	51,000.00
Park Maintenance Fee	30,000.00
Penalty & Interest - Taxes	2,000.00
Plat Fees	5,000.00
Professional Services	165,000.00
Property Tax Current	929,358.00
Property Tax Delinquent	5,000.00
Rent Payments	30,000.00
Sales Sanitation	595,000.00
Sales Tax Allocation	220,000.00
Transfers	312,000.00
Warrant/ Bond Income	1,000.00
Total Income	**5,836,112.00**

Expenditures	
Admin	1,411,063.00
Court	190,345.00
Debt Svc	221,444.00
Parks	69,175.00
Police	1,515,144.00
Public Works	40,050.00
Sanitation	451,325.00
Streets	655,075.00
Total Expenditures	**4,553,621.00**
Expected Ending Fund Balance	**1,282,491.00**

City of Josephine Approved FY 2022/2023

Revenue	**9,695,033.00**
Admin	2,130,347.00
Court	51,000.00
Debt Svc	222,761.00
Parks	30,000.00
Police	581,750.00
Sanitation	595,000.00
Sewer	1,252,000.00
Sewer Balance Sheet	1,170,000.00
Streets	350,000.00
Water	2,524,400.00
Water Balance Sheet	787,775.00

Expense	**8,911,939.44**
Admin	1,411,063.00
Court	190,345.00
Debt Svc	221,444.00
Parks	69,175.00
Police	1,515,144.00
Public Works	40,050.00
Sanitation	451,325.00
Sewer	1,651,458.00
Sewer Balance Sheet	57,311.00
Streets	655,075.00
Water	1,851,738.44
Water Balance Sheet	797,811.00

Change in Citywide Fund Balance	**783,093.56**
Admin	719,284.00
Court	(139,345.00)
Debt Svc	1,317.00
Parks	(39,175.00)
Police	(933,394.00)
Public Works	(40,050.00)
Sanitation	143,675.00
Sewer	713,231.00
Streets	(305,075.00)
Water	662,625.56

APPROVED COMBINED CITY BUDGET FY 2022/2023

The City of Josephine TEXAS

PIVOT BY DEPARTMENT/REVENUE

Row Labels	Sum of Sum of Revenue
Admin	2,130,347.00
Court	51,000.00
Debt Svc	222,761.00
Parks	30,000.00
Police	581,750.00
Sanitation	595,000.00
Sewer	1,252,000.00
Sewer Balance Sheet	1,170,000.00
Streets	350,000.00
Water	2,524,400.00
Water Balance Sheet	787,775.00
Grand Total	**9,695,033.00**

PIVOT BY DEPARTMENT/EXPENSE

Row Labels	Sum of Sum of Expense
Admin	1,411,063.00
Court	190,345.00
Debt Svc	221,444.00
Parks	69,175.00
Police	1,515,144.00
Public Works	40,050.00
Sanitation	451,325.00
Sewer	1,651,458.00
Sewer Balance Sheet	57,311.00
Streets	655,075.00
Water	1,851,738.44
Water Balance Sheet	797,811.00
Grand Total	**8,911,939.44**

PIVOT BY REVENUE DESCRIPTION

Row Labels	Sum of Sum of Revenue
Animal Registration	500.00
Building Permits	123,200.00
Capital Recovery Fee-Sewer	1,170,000.00
Capital Recovery Fee-Water	787,775.00
Certificate of Occupancy	2,500.00
CSI Inspections	500.00
Disconnect Fees	500.00
Dump Permit	600.00
Engnr/Consulting Fees	360,000.00
Fireworks Permit	150.00
Franchise Tax	62,000.00
Grant Income	350,000.00
Interest Income	45,000.00
Late Fees	25,000.00
LEOSE - Police Training	750.00
Miscellaneous Income	500.00
MUD - Certificate of Occupancy	1,000.00
MUD - CSI Inspections	6,000.00
MUD - Inspection Fees	200,000.00
MUD - Monthly Public Safety Fees	417,500.00
MUD - Public Safety Fees	239,000.00
Municipal Court Fines	51,000.00
NSF Check Fees	200.00
Park Maintenance Fee	30,000.00
Penalty & Interest - Taxes	2,000.00
Plat Fees	5,000.00
Professional Services	165,000.00
Property Tax Current	929,358.00
Property Tax Delinquent	5,000.00
Reconnect Fees	1,000.00
Rent Payments	30,000.00
Sales Sanitation	595,000.00

PIVOT BY EXPENSE DESCRIPTION

Row Labels	Sum of Sum of Expense
Audit Fees	33,000.00
Bank Service Charge	3,630.00
Bonds/Employee	1,670.00
Building Inspections	160,000.00
Capital Outlay	599,475.00
Capital Outlay-Sewer	57,311.00
Capital Outlay-Water	797,811.00
Central Appraisal Fees	6,338.00
City Events	76,425.00
Code Inspection/Enforcement	10,000.00
Community Projects	9,500.00
Computers	130,750.00
Contract Labor	36,000.00
Contract Services	351,300.00
Contract Services	3,000.00
Court - OmniBase	400.00
CSI Inspections Expense	4,000.00
Debt Retirement	255,000.00
Drug Testing	300.00
Dues & Subscriptions	500.00
Dues & Subscriptions	26,000.00
Election Expense	7,500.00
Employment Services	300.00
Employment Services	3,000.00
Engnr/Consultant Fees	630,285.00
Equipment Purchases	3,500.00
Equipment Purchases	14,600.00
Equipment Rentals	15,225.00
Filing Fees	600.00
Flowers/Gifts	2,800.00
Fuel & Oil	1,000.00
Grant Expense	59,000.00

Sales Sewer	940,000.00
Sales Tax Allocation	220,000.00
Sales Water	2,200,000.00
Tap Fees	400,500.00
Transfer Fees	15,500.00
Transfers	312,000.00
Warrant/ Bond Income	1,000.00
Grand Total	**9,695,033.00**

Insurance - Health	336,600.00
Insurance - Other	36,350.00
Insurance-Auto	11,650.00
Insurance-Errors & Omissions	3,550.00
Insurance-General Liability	1,650.00
Insurance-Law Enforce Liabilty	5,000.00
Insurance-Mobile Equipment	1,700.00
Insurance-Property	37,050.00
Insurance-Taser Assurance	3,900.00
Insurance-Workers Comp	36,800.00
Interest Expense	762,272.00
Janitorial Supplies	1,500.00
JCDC	85,000.00
JVFD	155,000.00
Laboratory Expense	17,800.00
Legal Fees	35,500.00
Magnolia Sewer Plant Operation	70,000.00
Meals	3,400.00
Miscellaneous	2,600.00
Notices & Advertising	9,000.00
Office Equip/Furniture	5,400.00
Office Supplies	13,500.00
Parts	60,000.00
Payroll Taxes	128,725.00
Printing	6,375.00
Prop Tax Collection Fee	1,800.00
Repairs & Maint	63,300.00
Salaries	1,620,500.00
Salaries - Overtime	50,600.00
Sanitation Collection	440,000.00
Shipping/Postage	19,150.00
State Portion-Traffic Fines	30,000.00
Street Drainage	5,000.00
Street Signs	300.00
Street Signs	5,000.00
Supplies	21,500.00
Supplies	21,850.00
Supplies Testing	6,000.00
TCEQ Penalty Expense	10,000.00
Texas Workforce Commission	7,500.00
TMRS Matching Expense	150,200.00
Transfers	312,000.00
Travel & Training	28,500.00
Uniforms	24,809.00
Utilities-Electric	161,800.00
Utilities-Mobile Phones	14,725.00
Utilities-Natural Gas	1,050.00
Utilities-Telephone	14,200.00
Vehicle Fuel	50,500.00
Water Purchases	721,113.44
Grand Total	**8,911,939.44**

Citywide Net Position 783,093.56

Consolidated Schedule of Fund Balances
Fiscal Year 2023

Fund	9/30/2021 Audited Fund Balance	*FY 2022 Revenues	*FY 2022 Expenditures	Projected Beginning Fund Balance	*FY 2023 Revenues	*FY 2023 Expenditures	Projected Ending Fund Balance
Operating Funds							
General Fund	1,811,551.00	3,417,979.00	3,354,276.00	1,875,254.00	3,738,097.00	3,332,177.00	2,281,174.00
Water & Sewer Funds	8,265,340.00	3,257,659.00	1,724,440.00	9,798,559.00	3,776,400.00	3,503,196.00	10,071,763.00
Subtotal Operating Funds	10,076,891.00	6,675,638.00	5,078,716.00	11,673,813.00	7,514,497.00	6,835,373.00	12,352,937.00
Debt Service Fund							
Debt Service	436,981.00	444,000.00	85,535.00	795,446.00	222,761.00	221,444.00	796,763.00
Subtotal Debt Service Fund	436,981.00	444,000.00	85,535.00	795,446.00	222,761.00	221,444.00	796,763.00
Capital Project Funds							
Water & Sewer Capital Project Funds				-	1,957,775.00	991,000.00	966,775.00
Bond Funds	-	12,940,000.00	3.00	12,939,997.00	-	2,200,000.00	10,739,997.00
Bond Repayment Schedule	-	-	-	-	-	736,628.00	(736,628.00)
Subtotal Capital Project Funds	-	12,940,000.00	3.00	12,939,997.00	1,957,775.00	3,927,628.00	10,970,144.00
Total All Budgetted Funds	**10,513,872.00**	**20,059,638.00**	**5,164,254.00**	**25,409,256.00**	**9,695,033.00**	**10,984,445.00**	**24,119,844.00**

*Includes Transfers

Special Revenue Funds-Within the General Fund							
Municipal Court Technology Fund	3,944	564	-	4,508	-	-	4,508
Municipal Court Security Fund	3,984	664	-	4,648	-	-	4,648
Truancy Court Fund	2,130	605	-	2,735	-	-	2,735
Child Safety Fund	350	-	-	350	-	-	350
Time Reimbursement Fee	15	-	-	15	-	-	15
Municipal Jury Fund	128	127	-	254	-	-	254
Total Special Municipal Court Fees	**10,551**	**1,960**	**-**	**12,511**	**-**	**-**	**12,511**

Administrative

Acct #	Description	2020 Actual	2021 Actual	Amended FY 22	FY 23 City Administrator Approved
Revenue					
4200	Animal Registration	220.00	270.00	175.00	500.00
4220	Beer & Wine Permit	100.00	-	200.00	
4240	Building Permits	144,918.00	69,800.00	86,000.00	123,200.00
4260	Certificate of Occupancy	3,100.00	2,900.00	2,000.00	2,500.00
4704	Angel Tree Donations			0.00	
4702	4th of July Donation				
4703	Christmas Parade Donations	550.00	272.00	0.00	
4320	Dump Permit	660.00	840.00	500.00	600.00
4390	Engnr/Consulting Fees			50,000.00	210,000.00
4330	Fireworks Permit			200.00	150.00
4160	Franchise Tax	50,677.91	52,592.25	57,000.00	62,000.00
4460	Grant Income		2,509.98		
4720	Interest Income	2,313.79	1,489.15	1,000.00	7,800.00
4760	Miscellaneous Income	250,000.00	410,336.81	500.00	500.00
4265	Certificate of Occupancy	350.00	1,500.00	0.00	1,000.00
4245	Inspection Fees	212,505.00	579,350.00	342,250.00	200,000.00
4375	MUD - Monthly Public Safety Fe	21,691.26	70,136.61	103,000.00	137,500.00
4370	MUD - Public Safety Fees	200,400.00	662,000.00	385,000.00	239,000.00
4140	Penalty & Interest - Taxes	3,581.60	6,463.19	3,000.00	2,000.00
4360	Plat Fees	-	2,350.00	0.00	5,000.00
4699	Professional Services	-	365,400.00	272,200.00	165,000.00
4100	Property Tax Current	579,869.72	647,498.94	657,883.00	718,597.00
4120	Property Tax Delinquent	18,909.86	11,719.49	5,000.00	5,000.00
4840	Rent Payments	31,467.11	32,879.16	29,700.00	30,000.00
4180	Sales Tax Allocation	111,578.72	142,949.73	215,000.00	220,000.00
4380	Solicitor Fees	130.00	70.00	0.00	
Total Revenue		**1,633,022.97**	**3,063,327.31**	**2,210,608.00**	**2,130,347.00**
Expenses					
6200	Audit Fees	9,500.00	7,000.00	11,000.00	11,000.00
6220	Bank Service Charge	105.00	60.00	100.00	100.00
7640	Bond Expense	541.00			
6780	Bonds/Employee	100.00		0.00	600.00
6960	Building Inspections	163,015.00	206,340.00	250,000.00	160,000.00
7581	Capital Outlay			521,080.00	43,600.00
7582	Capital Outlay-Fixtures/Equip		6,862.54	0.00	50,000.00
6240	Central Appraisal Fees	4,921.28	5,051.08	5,572.00	6,338.00
7662	4th of July Celebration	6,528.05	26,824.44	33,100.00	40,000.00
7666	Angel Tree	258.51	259.27	1,150.00	1,200.00
7663	Christmas Parade and Decor	9,415.20	6,386.10	16,725.00	16,725.00
7661	Summer in the Park	100.00			

7667	Employee Christmas Event			12,000.00	16,000.00
6260	Code Inspection/Enforcement	4,532.50	3,486.15	7,000.00	10,000.00
6286	Computers - Payroll Service	459.00	339.51	500.00	600.00
6284	Computers - Software/Licenses	2,632.40	13,343.87	30,000.00	30,000.00
6285	Computers - Support	21,778.81	11,696.12	10,000.00	16,500.00
6287	Computers - Website	624.53	3,804.50	3,200.00	3,600.00
6281	Computers- Other		625.99	6,700.00	7,000.00
6720	Accounting Services	8,625.00		0.00	
6763	Ambulance Service	16,616.30	16,458.11	17,500.00	37,000.00
6744	Contract Labor- Caddo Mills VFD	15,000.00	6,250.00		
6761	Contract Services - Other	1,260.00	2,808.00	15,652.00	16,000.00
6773	Employment Services	71.07	63.06	15,300.00	500.00
6772	Janitorial Services	1,104.00	1,104.00	0.00	1,500.00
6762	Mowing Services	7,275.00	7,900.00	1,200.00	-
6768	Pest Control		3,885.00	0.00	4,000.00
6771	Shredding Service	585.00	780.00	0.00	900.00
6980	CSI Inspections Expense			0.00	
7722	JCDC	768.21		65,000.00	85,000.00
7723	JVFD	46,999.96	77,175.04	135,000.00	155,000.00
6320	Dues & Subscriptions	3,795.24	4,882.19	6,500.00	6,500.00
6340	Election Expense	1,995.79	2,685.82	7,500.00	7,500.00
6360	Engnr/Consultant Fees	34,223.57	27,288.32	250,000.00	206,000.00
7222	Equipment Computer Purchases			500.00	500.00
7221	Equipment Purchases - Other			3,500.00	500.00
7242	Copier Rental	2,394.36	709.19	2,700.00	2,700.00
7241	Equipment Rentals		1,559.24	0.00	
6380	Filing Fees	1,327.55	256.29	500.00	600.00
7000	Fuel & Oil	25.50			
7600	Grant Expense	30.00			
7800	Flowers/Gifts	2,955.35	2,594.86	2,800.00	2,800.00
6080	Insurance - Health	17,293.92	13,909.71	43,900.00	43,900.00
6101	Insurance - Other	1,769.50	1,813.01	4,255.00	4,600.00
6820	Insurance-Errors & Omissions	992.64	1,042.08	1,900.00	1,800.00
6840	Insurance-General Liability	1,216.18	1,070.66	1,200.00	1,650.00
6900	Insurance-Property	548.44	1,437.47	1,800.00	1,900.00
6940	Insurance-Workers Comp	803.46	242.61	4,100.00	5,000.00
7260	Janitorial Supplies	352.70	191.22	500.00	500.00
6440	Legal Fees	24,129.08	30,060.40	33,000.00	35,000.00
6460	Meals	1,161.85	1,656.59	2,000.00	2,200.00
7820	Miscellaneous	5,910.98	534.04	500.00	500.00
6480	Notices & Advertising	2,610.16	7,206.52	11,000.00	9,000.00
6665	Office Equip/Furniture	97.00	246.62	1,900.00	1,900.00
6500	Office Supplies	3,641.15	4,259.69	6,500.00	6,500.00
6041	FICA Matching	3,579.16	4,767.78	14,340.00	16,700.00
6042	Medicare Matching	837.32	1,115.08	3,375.00	3,900.00
6520	Printing	1,295.15	3,673.44	2,525.00	2,525.00
6390	Property Easements	10.00			

6540	Prop Tax Collection Fee	777.75	797.97	1,800.00	1,800.00
6560	Register Overage/Shortage		45.21		
7340	Repairs & Maint - Buildings	1,983.40	526.72	7,000.00	6,000.00
7360	Repairs & Maint - Electrical			1,000.00	1,000.00
7420	Repairs & Maint - Other	685.40			
7440	Repairs & Maint - Systems	504.71		0.00	1,000.00
7460	Repairs & Maint - Vehicle			0.00	
6000	Salaries	69,464.21	83,093.31	230,780.00	278,000.00
6020	Salaries - Overtime	5.91	12.19	2,000.00	2,000.00
6580	Shipping/Postage	3,712.80	4,226.97	6,500.00	6,000.00
7303	Chemicals			0.00	300.00
7140	Street Signs		207.00		
7301	Supplies		1,114.82	1,500.00	-
6060	Texas Workforce Commission	1,820.03	287.65	2,190.00	1,000.00
6120	TMRS Matching Expense	4,728.30	21,141.29	20,450.00	24,000.00
6641	Travel & Training	12.77	150.00	5,500.00	5,500.00
6660	Uniform Expense		99.94		
7500	Utilities-Electric	977.35	1,084.23	1,200.00	1,200.00
7520	Utilities-Mobile Phones	275.00	275.00	925.00	925.00
7540	Utilities-Natural Gas	154.30	203.16	300.00	300.00
7560	Utilities-Telephone	2,562.05	2,571.36	3,500.00	3,700.00
6685	Vehicle - Fuel			350.00	500.00
Total Expenditures		**523,475.85**	**637,542.43**	**$1,849,569.00**	**1,411,063.00**
Net Change in Fund Balance		**1,109,547.12**	**2,425,784.88**	**361,039.00**	**719,284.00**

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.

Acct #	Description	2020 Actual	2021 Actual	Amended FY 22	FY 23 City Administrator Approved
Revenue					
4760	Miscellaneous Income				
4424	Municipal Court Fines	87,680.70	59,417.24	75,000.00	50,000.00
4440	Warrant/ Bond Income	1,925.30	1,855.00	2,000.00	1,000.00
Total Revenue		**89,606.00**	**61,272.24**	**77,000.00**	**51,000.00**
Expenditures					
6780	Bonds/Employee	-	-	520.00	520.00
7581	Capital Outlay	1,510.00	-	1,400.00	25,375.00
6284	Computers - Software/Licenses	3,586.68	2,461.96	5,000.00	5,000.00
6285	Computers - Support	1,945.25	1,986.00	1,800.00	1,800.00
6281	Computers- Other	-	1,389.99	1,500.00	1,500.00
6741	Contract Labor - Other	24,000.00	24,000.00	36,000.00	36,000.00
6760	Contract Services	175.00	250.00	-	
6320	Dues & Subscriptions	400.00	400.00	500.00	500.00
7825	Court - OmniBase	(602.00)	(440.00)	400.00	400.00
6080	Insurance - Health	8,799.46	8,757.00	10,500.00	16,000.00
6101	Insurance - Other	1,067.29	1,440.21	1,355.00	1,650.00
6940	Insurance-Workers Comp	-	-	150.00	
7820	Miscellaneous				
6500	Office Supplies	880.57	657.41	1,000.00	1,000.00
6040	Payroll Taxes	3,140.43	2,832.16	3,125.00	4,750.00
6520	Printing	-	-	200.00	500.00
6000	Salaries	42,957.35	37,342.36	39,830.00	57,500.00
6020	Salaries - Overtime	552.94	1,138.07	1,400.00	1,400.00
6600	State Portion-Traffic Fines	23,759.48	28,441.80	30,000.00	30,000.00
6060	Texas Workforce Commission	12.55	261.06	290.00	350.00
6120	TMRS Matching Expense	2,430.87	3,370.48	3,550.00	5,100.00
6641	Travel & Training	249.40	150.00	1,000.00	1,000.00
Total Expenditures		**114,865.27**	**114,438.50**	**139,520.00**	**190,345.00**
Net Change in Fund Balance		**(25,259.27)**	**(53,166.26)**	**(62,520.00)**	**(139,345.00)**

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.

4424 Municipal Court Fines

Row Labels	Sum of Credits
FYE 9.30.2019	**118,243.15**
Arrest Fees	1,705.00
Security	1,022.00
Tech	1,364.00
Court Receipts	114,152.15
FYE 9.30.2020	**87,680.70**
Arrest Fees	25.00
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
Court Receipts	82,967.10
FYE 9.30.2021	**59,417.24**
Arrest Fees	130.00
Furniture/Equipment	15.00
Local Truancy & Prevention	955.00
Municipal Jury Fund	55.20
Security	1,070.50
Tech	904.00
Court Receipts	56,287.54
FYE 9.30.2022	**28,318.56**
Local Truancy & Prevention	605.00
Municipal Jury Fund	126.65
Security	664.30
Tech	564.00
Court Receipts	26,358.61
Grand Total	**293,659.65**

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.

Acct #	Description	2020 Actual	2021 Actual	Amended FY 22	FY 23 City Administrator Approved
Revenue					
4100	Property Tax Current	104,133.07	83,974.07	77,180.00	210,761.00
4120	Property Tax Delinquent	806.32	1,143.08		
4140	Penalty & Interest - Taxes	451.46	360.26	-	
4900	Transfers	84,000.00	228,999.96	366,820.00	12,000.00
Total Revenue		**189,390.85**	**314,477.37**	**444,000.00**	**222,761.00**
Expenditures					
7700	Debt Retirement	46,000.00	78,000.00	80,000.00	82,000.00
6400	Interest Expense	9,000.00	7,290.00	5,535.00	139,444.00
Total Expenditures		**55,000.00**	**85,290.00**	**85,535.00**	**221,444.00**
Net Change in Fund Balance		**134,390.85**	**229,187.37**	**358,465.00**	**1,317.00**
FUND BALANCE			**436,981.41**	**795,446.41**	**743,684.13**

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.

Acct #	Description	2020 Actual	2021 Actual	Amended FY 22	FY 23 City Administrator Approved
Revenue					
4460	Grant Income	18,495.00	21,814.00		
4340	Impound Fees	380.00	280.00		
4740	LEOSE - Police Training	852.59	790.93	750.00	750.00
4375	MUD - Monthly Public Safety Fe	49,005.00	150,245.00	230,000.00	280,000.00
4424	Municipal Court Fines	2,120.00	990.00	1,200.00	1,000.00
4900	Transfers				300,000.00
4400	Traffic Reports	40.00	161.00	-	
Total Revenue		**70,892.59**	**174,280.93**	**231,950.00**	**581,750.00**
Expenses					
6780	Bonds/Employee			550.00	550.00
7581	Capital Outlay	3,219.00	80,957.26	116,000.00	91,000.00
7582	Capital Outlay-Fixtures/Equip			-	5,500.00
7661	Summer In The Park		-	2,000.00	2,500.00
7680	Community Projects	1,045.31	4,345.76	4,500.00	4,500.00
6284	Computers - Software/Licenses	921.32	330.00	5,550.00	6,000.00
6285	Computers - Support	9,491.50	16,639.95	12,500.00	13,000.00
6281	Computers- Other	164.93	1,177.43	2,000.00	2,000.00
6765	Child Advocacy Center	1,000.00	1,000.00	1,000.00	1,000.00
6761	Contract Services-Other	-			
6360	Engnr/Consultant Fees				174,285.00
6771	Shredding Service				
6773	Employment Services	700.03	2,433.32	2,500.00	3,000.00
6766	Jail Fees	98.78	5,000.00	7,000.00	7,000.00
6767	PD Communication - Collin Cty	27,180.80	37,481.00	49,000.00	55,000.00
6770	Report Management Systems	5,315.00	5,380.71	36,400.00	40,000.00
7700	Debt Retirement	74,419.33		19,525.00	
7720	Donations	73.98			
6320	Dues & Subscriptions	6,000.73	5,090.22	6,600.00	7,000.00
7220	Equipment Purchases	573.62			3,100.00
7223	Ammunition	-		2,000.00	4,000.00
7226	Life Saving Equipment	-			400.00
7221	Equipment Purchases - Other		1,000.22	7,100.00	2,000.00
7225	Training Equip/Less Lethal			1,600.00	1,600.00
7241	Equipment Rentals	1,893.13	1,845.63	1,900.00	1,900.00
6080	Insurance - Health	56,694.37	67,831.24	93,000.00	125,000.00
6101	Insurance - Other	5,993.21	7,476.22	10,900.00	13,500.00
6800	Insurance-Auto	3,910.30	4,863.66	6,000.00	6,000.00
6860	Insurance-Law Enforce Liabilty	2,071.72	2,319.66	4,000.00	5,000.00
6900	Insurance-Property	412.00	101.05	600.00	600.00
6920	Insurance-Taser Assurance	801.10	1,203.60	3,900.00	3,900.00
6940	Insurance-Workers Comp	4,842.00	6,746.62	11,800.00	15,000.00
6400	Interest Expense	6,199.26		1,450.00	
7260	Janitorial Supplies			-	
7820	Miscellaneous	589.48	577.79	1,000.00	1,000.00

6665	Office Equip/Furniture			1,000.00	1,000.00
6500	Office Supplies	1,270.12	701.03	1,000.00	1,000.00
6041	FICA Matching	16,692.06	23,405.93	30,100.00	45,000.00
6042	Medicare Matching	3,903.83	5,473.91	7,070.00	10,400.00
6520	Printing	237.52	-	350.00	350.00
7340	Repairs & Maint - Buildings	97.32	1,693.76	350.00	350.00
7440	Repairs & Maint - Systems			-	1,000.00
7460	Repairs & Maint - Vehicle	4,486.33	6,846.80	8,250.00	8,250.00
6000	Salaries	276,010.66	396,551.18	484,550.00	701,000.00
6020	Salaries - Overtime	7,008.44	3,056.66	15,000.00	16,000.00
6580	Shipping/Postage	-	432.32	250.00	250.00
7301	Supplies	717.39	680.38	750.00	850.00
7302	Supplies Testing	2,496.03	3,955.35	2,500.00	2,500.00
6060	Texas Workforce Commission	194.17	1,945.56	2,025.00	2,600.00
6120	TMRS Matching Expense	17,038.47	32,948.55	42,000.00	65,000.00
6641	Travel & Training	12,609.02	5,851.78	8,000.00	8,000.00
6661	Uniforms	18,660.84	10,815.13	7,500.00	5,000.00
6662	Uniforms- Paid Officer				1,190.00
6664	BP Vests				12,869.00
7500	Utilities-Electric	825.55	934.83	750.00	800.00
7520	Utilities-Mobile Phones	4,632.77	5,146.71	7,600.00	7,600.00
7540	Utilities-Natural Gas	137.40	203.16	300.00	300.00
7560	Utilities-Telephone	2,561.99	2,571.36	3,500.00	3,500.00
6685	Vehicle - Fuel	9,294.98	18,574.42	20,000.00	25,000.00
Total Expenditures		**592,485.79**	**775,590.16**	**1,053,220.00**	**1,515,144.00**
Net Change in Fund Balance		**(521,593.20)**	**(601,309.23)**	**(821,270.00)**	**(933,394.00)**

Public Works

Acct #	Description	2020 Actual	2021 Actual	Amended FY 22	FY 23 City Administrator Approved
Revenue					
4200	Animal Registration	55.00			
Total Revenue		**55.00**			
Expenditures					
6764	Animal Control Service	15,000.00	15,294.50	26,040.00	27,000.00
6768	Pest Control	13,000.00	10,290.00	13,000.00	13,000.00
6900	Insurance-Property	50.00		50.00	50.00
Total Expenditures		**28,050.00**	**25,584.50**	**39,090.00**	**40,050.00**
Net Change in Fund Balance		**(27,995.00)**	**(25,584.50)**	**(39,090.00)**	**(40,050.00)**

Parks

Acct #	Description	2020 Actual	2021 Actual	Amended FY 22	FY 23 City Administrator Approved
NEW	Park Maintenance Fee				30,000.00
4460	Grant Income	-	-	45,000.00	
Total Revenue		**-**	**-**	**45,000.00**	**30,000.00**
7680	Community Projects	-	6,180.80	7,300.00	5,000.00
7580	Capital Outlay	3,343.69	164,831.75	179,000.00	9,000.00
6260	Code Inspection/Enforcement	-	925.00	-	
6761	Contract Services - Other	-	-	1,000.00	1,000.00
6762	Mowing Services	4,950.00	4,950.00	800.00	-
6768	Pest Control				
6769	Porta- Potty Park	2,175.01	2,204.74	1,000.00	-
7241	Equipment Rentals	-	748.89	750.00	750.00
7220	Equipment Purchases	-	197.86	2,500.00	2,500.00
6380	Filing Fees	-	250.00	-	
6080	Insurance - Health	1,406.74	2,337.09	4,300.00	6,300.00
6101	Insurance - Other	183.76	251.97	550.00	900.00
6900	Insurance-Property	381.00	356.93	500.00	1,000.00
7820	Miscellaneous	-	34.99	100.00	100.00
6041	FICA Matching	402.38	680.32	1,075.00	1,500.00
6042	Medicare Matching	94.07	159.02	275.00	400.00
7360	Repairs & Maint - Electrical	-	-	-	
7340	Repairs & Maint - Buildings	-	31.88	-	
7380	Repairs & Maint - Equipment	131.30	4.94	2,500.00	2,000.00
7420	Repairs & Maint - Other	-	62.17	-	
7280	Parts	-	22.74	600.00	
6000	Salaries	5,753.69	10,653.01	17,055.00	23,000.00
6020	Salaries - Overtime	792.03	644.00	1,200.00	1,200.00
7140	Street Signs	131.70		-	
7020	Laboratory Expense				1,800.00
7303	Chemicals	328.11		1,000.00	3,500.00
6580	Shipping/Postage	-	115.00	450.00	-
7301	Supplies	624.98	1,353.27	2,700.00	5,000.00
6060	Texas Workforce Commission	6.25	57.37	125.00	175.00
6120	TMRS Matching Expense	397.49	1,003.57	1,550.00	2,000.00
6641	Travel & Training			300.00	
6660	Uniform Expense	-	139.95	250.00	250.00
7500	Utilities-Electric	332.20	510.58	600.00	1,800.00
Total Expenditures		**21,434.40**	**198,707.84**	**227,480.00**	**69,175.00**
Net Change in Fund Balance		**(21,434.40)**	**(198,707.84)**	**(182,480.00)**	**(39,175.00)**

Streets

Acct #	Description	2020 Actual	2021 Actual	Amended FY 22	FY 23 City Administrator Approved
Revenue					
4460	Grant Income		259,431.89	259,000.00	350,000.00
Total Revenue			**296,626.38**	**259,000.00**	**350,000.00**
Expenditures					
7581	Capital Outlay	132,743.55	457,999.16	375,000.00	375,000.00
6760	Contract Services	17,700.00	2,750.00	3,000.00	3,000.00
7700	Debt Retirement	59,831.59	54,358.99	56,000.00	58,000.00
7220	Equipment Purchases	219.99			
7240	Equipment Rentals	15,273.45	674.46		
7000	Fuel & Oil	39.40			
7600	Grant Expense	-		33,600.00	59,000.00
6080	Insurance - Health	5,947.52	7,866.69	12,900.00	17,000.00
6101	Insurance - Other	739.83	821.96	1,600.00	2,000.00
6800	Insurance-Auto	88.00	156.00	250.00	350.00
6400	Interest Expense	5,707.50	4,138.97	2,600.00	1,200.00
7280	Parts	46.00			
6041	FICA Matching	1,726.67	2,281.21	3,200.00	4,600.00
6042	Medicare Matching	403.91	533.55	770.00	1,100.00
7380	Repairs & Maint - Equipment	713.31	4,125.84	5,000.00	5,000.00
7420	Repairs & Maint - Other	119.76			
7460	Repairs & Maint - Vehicle	87.50			
6000	Salaries	25,979.19	36,109.02	51,160.00	71,000.00
6020	Salaries - Overtime	2,958.01	1,932.00	3,500.00	3,300.00
7100	Street Drainage	6,514.62	-	5,000.00	5,000.00
7140	Street Signs	1,028.73	871.20	5,000.00	5,000.00
7301	Supplies	9,160.24	15,098.83	10,000.00	10,000.00
6060	Texas Workforce Commission	35.93	210.31	330.00	425.00
6120	TMRS Matching Expense	1,795.29	3,304.90	4,550.00	6,100.00
7500	Utilities-Electric	17,926.66	20,378.49	22,000.00	23,000.00
6685	Vehicle Fuel	946.65	-	4,200.00	5,000.00
Total Expenditures		**307,733.30**	**613,611.58**	**599,660.00**	**655,075.00**
Net Change in Fund Balance		**(307,733.30)**	**(316,985.20)**	**(340,660.00)**	**(305,075.00)**

Sanitation

Acct #	Description	2020 Actual	2021 Actual	Amended FY 22	FY 23 City Administrator Approved
Revenue					
4320	Dump Permit	60.00			
4505	Sales Sanitation	68,109.10	153,345.01	140,000.00	320,000.00
4500	Sales Sanitation	235,873.43	237,843.14	200,000.00	275,000.00
Total Revenue		**304,042.53**	**391,188.15**	**340,000.00**	**595,000.00**
Expenditures					
6080	Insurance - Health	1,683.81	1,806.59	2,400.00	2,400.00
6060	Texas Workforce Commissi	1.44	38.24	75.00	50.00
6101	Insurance - Other	185.20	184.13	310.00	300.00
6041	FICA Matching	468.57	520.04	700.00	700.00
6042	Medicare Matching	109.61	121.70	175.00	175.00
6000	Salaries	8,026.08	8,650.36	10,525.00	6,000.00
6020	Salaries - Overtime	97.90	227.74	700.00	700.00
7080	Sanitation Collection	139,889.77	249,211.62	300,000.00	440,000.00
6120	TMRS Matching Expense	499.70	768.22	975.00	1,000.00
Total Expenditures		**150,962.08**	**261,528.64**	**315,860.00**	**451,325.00**
Net Change in Fund Balance		**153,080.45**	**129,659.51**	**24,140.00**	**143,675.00**

FORECASTED REVENUE EXPECTATION

	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	Current Actual 2022	2023 Approved 2023
Revenues						
Water	1,409,840.00	1,584,840.00	1,333,000.00	1,349,000.00	$ 2,643,616	$ 2,307,900
Wastewater	462,826.00	689,687.00	775,000.00	915,000.00	1,287,497	1,068,000
Non-Rate	413,147.00	828,863.00	453,000.00	556,000.00	704,100	400,500
Total	**2,285,813.00**	**3,103,390.00**	**2,561,000.00**	**2,820,000.00**	**4,635,213**	**3,776,400**
						-
Less Cost of Service						
Wholesale	240,966.00	381,144.00	443,450.00	443,450.00	318,564	721,113
Operating	753,774.00	980,292.00			1,131,506	1,733,455
Debt Service	-	-	-	-	-	736,628
Transfers	84,000.00	229,000.00	366,820.00	366,820.00	366,820	312,000
Sub-Total	1,078,740.00	1,590,436.00	810,270.00	810,270.00	1,816,890	3,503,196
						-
Net Revs for Cap Outlays	1,207,073.00	1,512,954.00	1,750,730.00	2,009,730.00	2,818,323	273,204
Capital Outlays	78,390.00	219,271.00	342,320.00	342,320.00	342,320	855,122
Net Revenues	1,128,683.00	1,293,683.00	1,408,410.00	1,667,410.00	2,476,003	(581,918)
CIP Funding						
Beginning Fund Balance	4,038,860.00	6,971,657.00	8,265,340.00	8,265,340.00	8,265,340	35,253,686
Plus Contributions from Developers/CAP RECOVERY FEE	1,804,114.00	-	-	-	8,181,122	1,957,775
Plus Amount Funded by Other Sources (Grants, Other)	-				-	-
Plus Net Revenues	1,128,683.00	1,293,683.00	1,408,410.00	1,667,410.00	2,476,003	(581,918)
Plus Amount Funded by Long-Term Debt	-				16,331,222	
Total Funds Available	6,971,657.00	8,265,340.00	9,673,750.00	9,932,750.00	35,253,686	36,629,543
Less W&S Estimated Capital Improvement Plan						10,164,060
Ending Fund Balance	**6,971,657.00**	**8,265,340.00**	**9,673,750.00**	**9,932,750.00**	**35,253,686**	**26,465,483**
One Day Operating Expenditures (Op.Exp+Det Svc)	2,955	4,357	2,220	2,220	4,978	9,598
Fund Balance in Days of Operating Expenses	2,359	1,897	4,358	4,474	7,082	2,757
Fund Balance in Months of Operating Expenses	79	63	145	149	236	92
Working Capital/Unrestricted Cash Funds	4,897,543.00	5,928,300.00	7,336,710.00	7,595,710.00	6,325,339	7,701,196

WATER & SEWER CAPITAL OUTLAY BALANCE SHEET		Adopted FY 21/22	FY 22/23 City Administrator Approved
Account Number	**CAP OUTLAYS- SEWER BALANCE SHEET**		
7580	Capital Outlay Expense	139,700.00	57,311.00
NEW	CAPITAL RECOVERY FEE		1,170,000.00
	CAP OUTLAYS- WATER BALANCE SHEET		
7580	Capital Outlay Expense	202,620.00	797,811.00
NEW	CAPITAL RECOVERY FEE		787,775.00
	INCOME		1,957,775.00
	EXPENSE		855,122.00

*Not Including Wastewater Treatment Facility funded by Bonds

Water

Acct #	Description	2020 Actual	2021 Actual	Amended FY 22	FY 23 City Administrator Approved
Revenue					
4300	CSI Inspections	675.00	548.47	6,000.00	500.00
4305	CSI Inspections	7,700.00	10,200.00	-	6,000.00
4550	Const/Contractor Repairs			16,000.00	
7053	Bore Inspection Fee	-	1,500.00	-	
4950	Developer Contribution	1,804,113.50		-	
4620	Disconnect Fees	1,050.00	2,875.00	1,200.00	250.00
4625	Disconnect Fees				250.00
4460	Grant Income	-	1,389.99		
4720	Interest Income	5,627.27	3,645.83	2,600.00	17,200.00
4640	Late Fees	16,600.00	10,520.00	25,000.00	10,000.00
4645	Late Fees		9,580.00	-	15,000.00
4760	Miscellaneous Income	-	4,551.53	-	
4770	Meter Replacement	-		-	
4390	Engnr/Consultant Fees	-		38,000.00	50,000.00
4660	NSF Check Fees	330.00	300.00	200.00	200.00
4680	Reconnect Fees	1,191.80	2,900.00	2,000.00	1,000.00
4685	Reconnect Fees		25.00	-	
4540	Sales Water	967,109.96	793,155.08	625,000.00	1,000,000.00
4545	Sales Water	442,729.34	791,684.72	625,000.00	1,200,000.00
4560	Tap Fees	68,600.00	79,650.00	109,000.00	101,500.00
4565	Tap Fees	132,500.00	328,500.00	197,500.00	115,000.00
4580	Transfer Fees	1,150.00	2,300.00	8,000.00	1,500.00
4585	Transfer Fees	9,375.00	11,300.00	-	6,000.00
Total Revenue		**3,458,751.87**	**2,054,625.62**	**1,655,500.00**	**2,524,400.00**
Expenditures					
6200	Audit Fees	5,750.00	7,000.00	7,000.00	11,000.00
6220	Bank Service Charge	3,090.22	3,593.95	3,000.00	3,500.00
6780	Bonds/Employee	50.00			
7680	Community Projects		26.45		
6288	Computers - AMR	2,599.04	-	1,500.00	1,500.00
6284	Computers - Software/Licenses	1,465.46	4,211.76	8,000.00	8,000.00
6285	Computers - Support	3,064.36	7,951.35	10,000.00	15,350.00
6287	Computers- Website	-			
6281	Computers- Other	35.00	1,204.99	1,500.00	10,000.00
6720	Accounting Services	8,062.50			
6772	Janitorial Services	1,104.00	1,104.00		1,200.00
6773	Employment Services	39.50			200.00
6761	Contract Services - Other	20,766.99	1,670.00	2,700.00	120,000.00
6980	CSI Inspections Expense	3,430.00	3,970.00	4,400.00	4,000.00
7740	Drug Testing	18.50	-	200.00	200.00

7810	Depreciation Expense	118,776.66	188,255.35		
6320	Dues & Subscriptions	1,900.85	3,119.37	5,100.00	5,500.00
6360	Engnr/Consultant Fees	(456.30)	35,109.47	161,000.00	100,000.00
7224	Small Equipment Purchases	268.79	823.56	2,000.00	2,000.00
7242	Copier Rental	889.28	709.19	900.00	900.00
7241	Equipment Rentals	3,763.32	41.20	3,000.00	3,000.00
7243	Trifold Machine Rental	41.20	1,474.50	2,000.00	2,000.00
7800	Flowers/Gifts				
6080	Insurance - Health	21,994.14	31,425.87	47,600.00	60,000.00
6101	Insurance - Other	3,093.51	2,098.41	6,710.00	6,300.00
6800	Insurance-Auto	2,063.00	2,088.28	3,100.00	3,700.00
6820	Insurance-Errors & Omissions	517.00	542.75	600.00	875.00
6840	Insurance-General Liability	-	-	250.00	
6880	Insurance-Mobile Equipment	420.50	659.05	700.00	850.00
6900	Insurance-Property	6,183.86	7,022.17	9,870.00	16,000.00
6940	Insurance-Workers Comp	2,895.00	3,639.79	6,900.00	8,300.00
6400	Interest Expense	20.00			
7260	Janitorial Supplies	197.20	134.33	500.00	500.00
7020	Laboratory Expense	326.26	1,082.28	1,000.00	1,000.00
6440	Legal Fees	-	-	500.00	500.00
6460	Meals	61.64	525.40	600.00	600.00
7820	Miscellaneous	461.50	159.11	500.00	500.00
6665	Office Equip/Furniture	-	143.48	1,500.00	1,000.00
6500	Office Supplies	1,383.13	2,372.62	3,000.00	3,000.00
7280	Parts	16,064.14	33,264.11	63,000.00	45,000.00
6041	FICA Matching	6,857.07	8,832.48	11,900.00	15,000.00
6042	Medicare Matching	1,604.37	2,065.73	2,800.00	3,500.00
6520	Printing	721.15	442.07	1,200.00	1,500.00
7340	Repairs & Maint - Buildings	21.53	434.87	1,000.00	1,200.00
7380	Repairs & Maint - Equipment	3,522.21	9,840.37	10,000.00	10,000.00
7420	Repairs & Maint - Other	527.17	47.50	600.00	600.00
7440	Repairs & Maint - Systems	11,039.88	4,885.99	5,000.00	5,000.00
7460	Repairs & Maint - Vehicle	1,377.04	1,590.91	4,500.00	4,500.00
6000	Salaries	115,664.50	151,524.32	191,385.00	226,000.00
6020	Salaries - Overtime	5,858.61	6,278.32	13,000.00	13,000.00
6580	Shipping/Postage	3,513.14	4,200.68	7,000.00	8,000.00
7302	Supplies Testing	904.60	1,409.24	5,800.00	6,000.00
6060	Texas Workforce Commission	68.66	755.88	1,110.00	1,400.00
6120	TMRS Matching Expense	24,686.87	26,679.60	16,870.00	22,000.00
8000	Transfers	84,000.00	228,999.96	366,820.00	312,000.00
6641	Travel & Training	39.63	655.13	4,000.00	10,000.00
6661	Uniforms	1,547.26	898.66	2,500.00	2,500.00
7500	Utilities-Electric	17,600.20	21,852.51	34,000.00	35,000.00
7520	Utilities-Mobile Phones	1,225.10	1,762.08	1,800.00	3,200.00
7540	Utilities-Natural Gas	154.30	203.17	250.00	250.00
7560	Utilities-Telephone	3,431.65	3,215.34	3,000.00	3,500.00
6685	Vehicle - Fuel	4,778.47	5,127.92	11,000.00	10,000.00

7160	Water Purchases	240,966.22	381,144.01	443,450.00	721,113.44
Total Expenditures		**760,455.85**	**1,208,269.53**	**1,497,615.00**	**1,851,738.44**
Net Change in Fund Balance		**2,698,296.02**	**846,356.09**	**157,885.00**	**672,661.56**

Sewer

Acct #	Description	2020 Actual	2021 Actual	Amended FY 22	FY 23 City Administrator Approved
Revenue					
4550	Const/Contractor Repairs	-	-	140,000.00	
4950	Developer Contribution	-	-	-	
4520	Sales Sewer	287,023.25	315,740.77	300,000.00	315,000.00
4525	Sales Sewer	175,802.15	373,946.59	312,000.00	625,000.00
4560	Tap Fees	45,100.00	25,200.00	52,000.00	69,000.00
4565	Tap Fees	118,850.00	328,000.00	197,500.00	115,000.00
4580	Transfer Fees	650.00	4,425.00	8,000.00	1,500.00
4720	Interest Income				20,000.00
4460	Grant Income	-	-	-	
4390	Engnr/Consultant Fees	-	-	155,000.00	100,000.00
4585	Transfer Fees	9,375.00	11,150.00	-	6,500.00
Total Revenue		**636,800.40**	**1,058,462.36**	**1,164,500.00**	**1,252,000.00**
Expenditures					
6200	Audit Fees	5,750.00	7,000.00	7,000.00	11,000.00
6220	Bank Service Charge			-	30.00
6780	Bonds/Employee	-		-	
6260	Code Inspection/Enforcement	-	204.60		
7680	Community Projects		26.45		
6288	Computers - AMR	174.96	-	900.00	900.00
6284	Computers - Software/Licenses	1,232.04	1,311.64	1,500.00	3,000.00
6281	Computers- Other	34.99	2,999.97		
6285	Computers - Support	2,855.69	2,595.00	5,000.00	5,000.00
7700	Debt Retirement				115,000.00
6400	Interest Expense				621,628.00
6720	Accounting Services	8,062.50			
6761	Contract Services - Other	34,659.95	135,424.33	25,000.00	25,000.00
6773	Employment Services	39.50		-	100.00
6772	Janitorial Services	1,104.00	1,104.00	1,200.00	1,200.00
6768	Pest Control				
7810	Depreciation Expense	38,501.90	53,674.38		
7740	Drug Testing	18.50	-	100.00	100.00
6320	Dues & Subscriptions	5,160.79	5,739.79	5,600.00	7,000.00
6360	Engnr/Consultant Fees	4,622.55	38,771.03	315,000.00	150,000.00
7224	Small Equipment Purchases	72.05	197.87	1,500.00	1,500.00
7242	Copier Rental	889.24	709.19	900.00	900.00
7241	Equipment Rentals	4,595.90	437.20	2,075.00	2,075.00

7243	Trifold Machine Rental	41.20	1,474.46	-	1,000.00
7800	Flowers/Gifts			-	
6380	Filing Fees	-	2,000.00		
7000	Fuel & Oil	-		1,000.00	1,000.00
6880	Insurance - Health	22,537.90	30,272.83	52,400.00	66,000.00
6101	Insurance - Other	2,564.96	3,072.47	6,340.00	7,100.00
6800	Insurance-Auto	-	-	1,300.00	1,600.00
6820	Insurance-Errors & Omissions	517.00	542.75	600.00	875.00
6840	Insurance-General Liability	-	-	250.00	-
6880	Insurance-Mobile Equipment	420.50	659.05	700.00	850.00
6900	Insurance-Property	1,770.00	970.58	14,200.00	17,500.00
6940	Insurance-Workers Comp	2,895.00	3,639.79	6,950.00	8,500.00
7260	Janitorial Supplies	197.21	134.36	500.00	500.00
7020	Laboratory Expense	9,435.60	22,618.51	13,000.00	15,000.00
7041	Magnolia Sewer Plant Operation	32,949.01	21,442.41	40,000.00	25,000.00
7052	Magnolia Sludge Hauling	-	-	-	45,000.00
6460	Meals	61.65	525.38	600.00	600.00
7820	Miscellaneous	233.00	105.53	500.00	500.00
6665	Office Equip/Furniture	-	9,069.88	1,500.00	1,500.00
6500	Office Supplies	1,383.94	1,357.07	1,600.00	2,000.00
7280	Parts	8,913.98	10,333.39	15,000.00	15,000.00
6041	FICA Matching	6,946.14	8,484.67	13,450.00	17,000.00
6042	Medicare Matching	1,624.79	1,984.32	3,160.00	4,000.00
6520	Printing	668.15	346.08	1,500.00	1,500.00
7340	Repairs & Maint - Buildings	-	175.54	450.00	600.00
7360	Repairs & Maint - Electrical	5.97	65.88	100.00	100.00
7380	Repairs & Maint - Equipment	2,461.10	7,731.65	10,000.00	10,000.00
7420	Repairs & Maint - Other	34.64	182.82		
7440	Repairs & Maint - Systems	399.91	-	2,200.00	2,200.00
7460	Repairs & Maint - Vehicle	625.52	1,581.30	4,500.00	4,500.00
6000	Salaries	111,283.53	136,515.91	216,460.00	258,000.00
6020	Salaries - Overtime	6,217.54	6,019.65	6,200.00	13,000.00
6580	Shipping/Postage	3,555.63	4,486.96	6,100.00	4,900.00
7303	Chemicals	6,778.87	6,324.18	24,000.00	20,000.00
7301	Supplies	2,516.29	6,765.77	-	
7302	Supplies Testing	2,742.36	-	1,500.00	1,500.00
6620	TCEQ Penalty Expense	1,100.00	-	10,000.00	10,000.00
6060	Texas Workforce Commission	68.68	808.73	1,235.00	1,500.00
6120	TMRS Matching Expense	17,911.81	26,181.53	19,100.00	25,000.00
6641	Travel & Training	136.00	933.42	4,000.00	4,000.00
6661	Uniforms	1,713.26	898.65	2,800.00	3,000.00
7500	Utilities-Electric	35,407.40	34,014.58	72,000.00	100,000.00
7520	Utilities-Mobile Phones	904.96	1,681.83	3,000.00	3,000.00

7540	Utilities-Natural Gas	154.29	203.09	200.00	200.00
7760	Utilities-Telephone	2,562.02	2,634.84	3,500.00	3,500.00
6685	Vehicle - Fuel	4,778.34	5,213.99	13,000.00	10,000.00
Total Expenditures		**402,292.71**	**611,649.30**	**940,670.00**	**1,651,458.00**
Net Change in Fund Balance		**234,507.69**	**446,813.06**	**223,830.00**	**(399,458.00)**

APPROVED BUDGET FY 2022/2023

TAX CODE SEC.26.18

The City of Josephine TEXAS

PIVOT BY DEPT/REVENUE	*2022/2023 Budget*	*2021/2022 Amended Budget*	*2021/2022 Budget*	*2020/2021 Amended Budget*	*2019/2020 Budget*	*Increase/Decrease by Dollar over previous FY*	*Increase/Decrease Percentage over previous FY*
Row Labels	**Sum of Revenue**	**Sum of Revenue**	**Sum of Revenue**	**Sum of Revenue**	**Sum of Revenue**		
Admin	2,130,347.00	2,210,608.00	2,057,208.00	2,021,535.00	882,750.00	(80,261.00)	-4%
Court	51,000.00	77,000.00	77,000.00	80,000.00	150,000.00	(26,000.00)	-34%
Debt Svc	222,761.00	444,000.00	444,000.00	304,640.00	180,950.00	(221,239.00)	-50%
Police	581,750.00	231,950.00	141,950.00	80,700.00	3,200.00	349,800.00	151%
Parks	30,000.00	45,000.00	-	-	-	(15,000.00)	-33%
Sanitation	595,000.00	340,000.00	340,000.00	316,535.00	254,000.00	255,000.00	75%
Sewer	1,252,000.00	1,164,500.00	996,000.00	654,000.00	561,000.00	87,500.00	8%
Water	2,524,400.00	1,655,500.00	1,565,000.00	1,445,400.00	992,950.00	868,900.00	52%
Streets	-	259,000.00	259,000.00	-		(259,000.00)	-100%
Grand Total	**7,387,258.00**	**6,427,558.00**	**5,880,158.00**	**4,902,810.00**	**3,024,850.00**	**959,700.00**	**15%**

PIVOT BY DEPARTMENT/EXPENSE	*2022/2023 Budget*	*2021/2022 Amended Budget*	*2021/2022 Budget Amount*	*2020/2021 Amended Budget*	*2019/2020 Budget*	*Increase/Decrease by Dollar over previous FY*	*Increase/Decrease Percentage over previous FY*
Row Labels	**Sum of Expense**	**Sum of Expense**	**Sum of Expense**	**Sum of Expense**	**Sum of Expense**		
Admin	1,411,063.00	1,596,619.00	1,100,319.00	567,177.39	485,750.00	(185,556.00)	-12%
Court	190,345.00	138,120.00	138,120.00	114,731.52	155,525.00	52,225.00	38%
Debt Svc	221,444.00	85,535.00	85,535.00	85,290.00	96,950.00	135,909.00	159%
Parks	69,175.00	212,380.00	149,880.00	187,936.00	13,100.00	(143,205.00)	-67%
Police	1,515,144.00	1,041,320.00	886,020.00	791,619.89	506,675.00	473,824.00	46%
Pub Wks	40,050.00	39,090.00	39,090.00	29,550.00	28,050.00	960.00	2%
Sanitation	451,325.00	315,160.00	315,160.00	186,930.00	145,375.00	136,165.00	43%
Sewer	1,708,769.00	878,670.00	838,970.00	472,482.33	340,375.00	830,099.00	94%
Streets	655,075.00	594,960.00	594,960.00	643,270.00	218,250.00	60,115.00	10%
Water	2,649,549.44	1,531,635.00	1,513,165.00	1,093,405.13	643,225.00	1,117,914.44	73%
Grand Total	**8,911,939.44**	**6,433,489.00**	**5,661,219.00**	**4,172,392.26**	**2,633,275.00**	**2,478,450.44**	**386%**

*Expense Change due to Large Capital Improvements {Wastewater Plant And Public Safety Facility} Reserve Fund Balance and Bond Proceeds to cover expense

City of Josephine, TX
Historical Schedule of Property Tax Rates
9/30/2022

Year Ended	**Tax Rate**
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