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:

AGAINST:

PRESENT and not voting:

ABSENT:

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

COJ PROPOSED BUDGET FOR FY 2021/2022

Revenue	**7,726,258.00**
Admin	2,119,347.00
Court	51,000.00
Debt Svc	222,761.00
Parks	30,000.00
Police	581,750.00
Public Works	
Sanitation	595,000.00
Sewer	1,252,000.00
Streets	350,000.00
Water	2,524,400.00

Expense	**7,923,449.00**
Admin	1,355,658.00
Court	187,195.00
Debt Svc	221,444.00
Parks	68,175.00
Police	1,508,144.00
Pub Wks	40,050.00
Sanitation	451,075.00
Sewer	1,640,333.00
Streets	628,625.00
Water	1,822,750.00

Government Fund Expected Beginning Balance	2,847,951.82
Proprietary Fund Expected Beginning Balance	17,885,987.93

CHANGE IN CITYWIDE IN FUND BALANCE	**(197,191.00)**
Administrative	763,689.00
Debt Service	1,317.00
Court	(136,195.00)
Police	(926,394.00)
Park	(38,175.00)
Sanitation	143,925.00
Streets	(278,625.00)
Public Works	(40,050.00)
Water	701,650.00
Sewer	(388,333.00)

GOVERNMENT FUND EXPECTED FUND BALANCE	**2,337,443.82**
PROPRIETARY FUND EXPECTED FUND BALANCE	**18,199,304.93**

City of Josephine, TX
General/Government Fund
Proposed Budget

Income	Oct 2022-Sep 2023
Animal Registration	400.00
Building Permits	123,200.00
Certificate of Occupancy	1,000.00
Certificate of Occupancy	2,000.00
Dump Permit	500.00
Engnr/Consulting Fees	200,000.00
Fireworks Permit	150.00
Franchise Tax	62,000.00
Grant Income	350,000.00
Inspection Fees	200,000.00
Interest Income	7,800.00
LEOSE - Police Training	750.00
Miscellaneous Income	500.00
Monthly Public Safety Fees	417,500.00
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	934,358.00
Public Safety Fees	239,000.00
Rent Payments	29,700.00
Sales Sanitation	595,000.00
Sales Tax Allocation	220,000.00
Transfers	312,000.00
Warrant/ Bond Income	1,000.00
Total Income	**3,949,858.00**

Expenditures	
Admin	1,355,658.00
Court	187,195.00
Debt Service	221,444.00
Parks	68,175.00
Police	1,508,144.00
Public Works	40,050.00
Sanitation	451,075.00
Streets	628,625.00
Total Expenditures	**4,460,366.00**
Net Change in Fund Balance	(510,508.00)

PROPOSED COMBINED CITY BUDGET FY 2022/2023

*Not Including Capital Projects & Bond Funds

Government Fund Expected Beginning Balance	2,847,951.82	Government Fund Expected Ending Balance	2,337,443.82
Proprietary Fund Expected Beginning Balance	17,885,987.93	Proprietary Fund Expected Ending Balance	18,199,304.93

PIVOT BY DEPT/REVENUE

Row Labels	Sum of Proposed Revenue FY 22/23
Admin	2,119,347.00
Court	51,000.00
Debt Service	222,761.00
Parks	30,000.00
Police	581,750.00
Public Works	
Sanitation	595,000.00
Sewer	1,252,000.00
Streets	350,000.00
Water	2,524,400.00
Grand Total	**7,726,258.00**

PIVOT BY DEPARTMENT/EXPENSE

Row Labels	Sum of Proposed Expense FY 22/23
Admin	1,355,658.00
Court	187,195.00
Debt Service	221,444.00
Parks	68,175.00
Police	1,508,144.00
Public Works	40,050.00
Sanitation	451,075.00
Sewer	1,640,333.00
Streets	628,625.00
Water	1,822,750.00
Grand Total	**7,923,449.00**

PIVOT BY REVENUE DESCRIPTION

Row Labels	Sum of Proposed Revenue FY 22/23
Animal Registration	400.00
Building Permits	123,200.00
Certificate of Occupancy	3,000.00
CSI Inspections	6,500.00
Disconnect Fees	500.00
Dump Permit	500.00
Engnr/Consulting Fees	350,000.00
Fireworks Permit	150.00
Franchise Tax	62,000.00
Grant Income	350,000.00
Inspection Fees	200,000.00
Interest Income	45,000.00
Late Fees	25,000.00
LEOSE - Police Training	750.00
Miscellaneous Income	500.00
Monthly Public Safety Fees	417,500.00
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	934,358.00
Public Safety Fees	239,000.00
Reconnect Fees	1,000.00
Rent Payments	29,700.00
Sales Sanitation	595,000.00

PIVOT BY EXPENSE DESCRIPTION

Row Labels	Sum of Proposed Expense FY 22/23
4th of July Celebration	40,000.00
Angel Tree	1,200.00
Audit Fees	33,000.00
Bank Service Charge	3,630.00
Bonds/Employee	1,670.00
Building Inspections	160,000.00
Capital Outlay	592,475.00
Central Appraisal Fees	6,338.00
Child Advocacy Center	1,000.00
Christmas Parade and Decor	16,725.00
Code Inspection/Enforcement	10,000.00
Community Projects	9,500.00
Computers	116,250.00
Contract Labor	36,000.00
Contract Services	339,400.00
Court - OmniBase	400.00
CSI Inspections Expense	4,000.00
Debt Retirement	255,000.00
Drug Testing	300.00
Dues & Subscriptions	26,500.00
Election Expense	7,500.00
Employee Christmas Event	16,000.00
Engnr/Consultant Fees	630,280.00
Equipment Purchases	18,100.00
Equipment Rentals	15,225.00
Filing Fees	600.00
Flowers/Gifts	2,800.00

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	**7,726,258.00**

Fuel & Oil	1,000.00
Grant Expense	33,600.00
Insurance - Health	336,600.00
Insurance - Other	36,350.00
Insurance-Auto	11,200.00
Insurance-Errors & Omissions	3,450.00
Insurance-General Liability	1,650.00
Insurance-Law Enforce Liabilty	5,000.00
Insurance-Mobile Equipment	1,650.00
Insurance-Property	31,450.00
Insurance-Taser Assurance	3,900.00
Insurance-Workers Comp	34,400.00
Interest Expense	762,272.00
Janitorial Supplies	1,500.00
JCDC	73,500.00
JVFD	155,000.00
Laboratory Expense	17,800.00
Legal Fees	32,500.00
Magnolia Sewer Plant Operation	70,000.00
Meals	3,200.00
Miscellaneous	2,850.00
Notices & Advertising	5,200.00
Office Equip/Furniture	5,400.00
Office Supplies	13,500.00
Parts	60,000.00
Payroll Taxes	126,775.00
Printing	6,075.00
Prop Tax Collection Fee	1,800.00
Repairs & Maint	63,300.00
Salaries	1,609,250.00
Salaries - Overtime	47,200.00
Sanitation Collection	440,000.00
Shipping/Postage	19,150.00
State Portion-Traffic Fines	30,000.00
Street Drainage	5,000.00
Street Signs	5,000.00
Summer In The Park	2,500.00
Supplies	49,650.00
TCEQ Penalty Expense	10,000.00
Texas Workforce Commission	7,500.00
TMRS Matching Expense	149,100.00
Transfers	312,000.00
Travel & Training	28,000.00
Uniforms	24,809.00
Utilities	189,975.00
Vehicle Fuel	43,000.00
Water Purchases	706,500.00
Grand Total	**7,923,449.00**

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	Note
OPERATING FUNDS								
General Fund	861,551.00	2,946,040.23	3,041,545.64	766,045.59	3,488,097.00	3,238,922.00	1,015,220.59	
Reserved for Public Safety Building	950,000.00	390,000.00	-	1,340,000.00	239,000.00	1,000,000.00	579,000.00	Cash Dedication towards Public Safety Building
Water & Sewer	8,265,340.00	3,598,736.00	2,159,210.00	9,704,866.00	3,776,400.00	3,463,083.00	10,018,183.00	
Subtotal Operating Funds	**10,076,891.00**	**6,934,776.23**	**5,200,755.64**	**11,810,911.59**	**7,503,497.00**	**7,702,005.00**	**11,612,403.59**	
DEBT SERVICE FUND								
Debt Service	436,981.41	390,459.82	85,535.00	741,906.23	222,761.00	221,444.00	743,223.23	City Hall Building & Public Safety Repayment
Subtotal Debt Service Funds	**436,981.41**	**390,459.82**	**85,535.00**	**741,906.23**	**222,761.00**	**221,444.00**	**743,223.23**	
CAPITAL PROJECT FUNDS								
Developer Contributions	-	8,181,121.93		8,181,121.93	-	-	8,181,121.93	
Capital Recovery Fee	-	-	-	-	1,957,775.00	2,000,000.00	(42,225.00)	Cash Dedication towards Wastewater Facility
Bond Funds & Capital Spending	-	16,331,221.58	-	16,331,221.58	-	9,019,182.00	7,312,039.58	
Subtotal Capital Project Funds	**-**	**24,512,343.51**	**-**	**24,512,343.51**	**1,957,775.00**	**11,019,182.00**	**15,450,936.51**	
Total All Budgeted Funds	**10,513,872.41**	**31,837,579.56**	**5,286,290.64**	**37,065,161.33**	**9,684,033.00**	**18,942,631.00**	**27,806,563.33**	

* Includes Transfers

W/S FUNDS	25,469,119.51
GOV'T FUNDS	2,337,443.82
TOTAL	27,806,563.33

Special Revenue Funds-Within the General Fund							
Municipal Court Technology Fund	3,944		-	3,944	-	-	3,944
Municipal Court Security Fund	3,752		-	3,752	-	-	3,752
Truancy Court Fund	2,080		-	2,080	-	-	2,080
Child Safety Fund	350		-	350	-	-	350
Time Reimbursement Fee	15		-	15	-	-	15
Municipal Jury Fund	128		-	128	-	-	128
Total Special Municipal Court Fees	**10,269**	**-**	**-**	**10,269**	**-**	**-**	**10,269**

2023 BUDGET PLANNING-NET POSITION

FUND	ESTIMATED FUND BALANCE- BEGINNING	FUND	DEPARTMENT	REVENUE	EXPENSE	NET POSITION	ESTIMATED FUND BALANCE- ENDING
GENERAL	**2,106,045.59**	GENERAL	ADMIN	2,119,347.00	1,355,658.00	763,689.00	1,594,220.59
		GENERAL	POLICE	581,750.00	1,508,144.00	(926,394.00)	
		GENERAL	SANITATION	595,000.00	451,075.00	143,925.00	
		GENERAL	STREETS	350,000.00	628,625.00	(278,625.00)	
		GENERAL	PARKS	30,000.00	68,175.00	(38,175.00)	
		GENERAL	PUBLIC WORKS		40,050.00	(40,050.00)	
		GENERAL	COURT	51,000.00	187,195.00	(136,195.00)	
DEBT SVC	**741,906.23**	DEBT SVC	DEBT SVC	222,761.00	221,444.00	1,317.00	743,223.23
PROPRIETARY FUNDS	**17,885,987.93**	WATER & SEWER	WATER	3,776,400.00	3,463,083.00	313,317.00	18,199,304.93
CAPITAL PROJECT	**16,331,221.58**	WATER & SEWER	WATER & SEWER	1,957,775.00	2,000,000.00	(42,225.00)	7,269,814.58
CAPITAL PROJECT		BOND FUNDS	BOND FUNDS		9,019,182.00	(9,019,182.00)	
	2,847,951.82	**GOVERNMENTAL FUNDS**		**3,949,858.00**	**4,460,366.00**	**(510,508.00)**	**2,337,443.82**
	17,885,987.93	**PROPRIETARY FUNDS**		**3,776,400.00**	**3,463,083.00**	**313,317.00**	**18,199,304.93**
	16,331,221.58	**CAPITAL PROJECTS**		**1,957,775.00**	**11,019,182.00**	**(9,061,407.00)**	**7,269,814.58**
	37,065,161.33	**TOTAL NET POSITION**		**9,684,033.00**	**18,942,631.00**	**(9,258,598.00)**	**27,806,563.33**

w/s forecast balance check	**25,469,119.51**

FORECASTED WATER/SEWER REVENUE EXPECATION

	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	Current Actual	2023 Proposed
					2022	2023
Revenues						
Water	1,409,840.00	1,584,840.00	1,333,000.00	1,349,000.00	$ 1,936,887	$ 2,307,900
Wastewater	462,826.00	689,687.00	775,000.00	915,000.00	1,005,149	1,068,000
Non-Rate	413,147.00	828,863.00	453,000.00	556,000.00	656,700	400,500
Total	**2,285,813.00**	**3,103,390.00**	**2,561,000.00**	**2,820,000.00**	**3,598,736**	**3,776,400**
						-
Less Cost of Service						
Wholesale	240,966.00	381,144.00	443,450.00	443,450.00	318,564	706,500
Operating	753,774.00	980,292.00			1,131,506	1,707,955
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	3,463,083
						-
Net Revs for Cap Outlays	1,207,073.00	1,512,954.00	1,750,730.00	2,009,730.00	1,781,846	313,317
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	1,439,526	(541,805)
CIP Funding						
Beginning Fund Balance	4,038,860.00	6,971,657.00	8,265,340.00	8,265,340.00	8,265,340	34,217,210
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	1,439,526	(541,805)
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	34,217,210	35,633,180
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**	**34,217,210**	**25,469,120**
One Day Operating Expenditures (Op.Exp+Det Svc)	2,955	4,357	2,220	2,220	4,978	9,488
Fund Balance in Days of Operating Expenses	2,359	1,897	4,358	4,474	6,874	2,684
Fund Balance in Months of Operating Expenses	79	63	145	149	229	89
Working Capital/Unrestricted Cash Funds	4,897,543.00	5,928,300.00	7,336,710.00	7,595,710.00	6,325,339	7,741,309

WANTS & NEEDS-GENERAL FUND

FYE 2023	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032
NEW POLICE VEHICLES	80,000.00	160,000.00			170,000.00			180,000.00		
FIRE GEAR ($5K/YR)	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
3 AED Units (7 yr warranty, life expectancy 8 yrs)	5,500.00								6,500.00	
PARK EQUIPMENT REPLACEMENT/UPGRADES	9,000.00			9,000.00			9,000.00			9,000.00
Land Acquisition										
NEW SKAG MOWER FOR PARKS DEPT & STREETS		15,000.00								
Tyler Technologies/InCode	68,946.00									
FIRE CHIEF VEHICLE (OUTFITTED TRUCK)			70,000.00							
Church Renovations										
Project Management Not to Exceed $74,660 scheduled completion Feb 2024	55,995.00	18,665.00								
Construction costs RESERVE FUNDS TO COVER	400,000.00	400,000.00								
Public Safety Building										
Project Management Not to Exceed $290,475 scheduled completion Dec 2024	174,285.00	116,190.00								
Construction costs BOND FUNDS & PUB SAFETY FUNDS TO COVER	3,000,000.00	4,000,000.00								
	3,798,726.00	4,714,855.00	75,000.00	14,000.00	175,000.00	5,000.00	14,000.00	185,000.00	11,500.00	14,000.00

Acct	Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed
Revenue					
4200	Animal Registration	220.00	270.00	175.00	400.00
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	2,000.00
4703	Christmas Parade Donations	550.00	272.00		
4320	Dump Permit	660.00	840.00	500.00	500.00
4390	Engnr/Consulting Fees			50,000.00	200,000.00
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
4260	Certificate of Occupancy	350.00	1,500.00	0.00	1,000.00
4245	MUD - Inspection Fees	212,505.00	579,350.00	342,250.00	200,000.00
4375	Monthly Public Safety Fees	21,691.26	70,136.61	103,000.00	137,500.00
4370	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	29,700.00
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**	**2,119,347.00**
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
6780	Bonds/Employee	100.00		0.00	600.00
6960	Building Inspections	163,015.00	206,340.00	187,800.00	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	26,000.00	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	14,000.00	20,000.00
6285	Computers - Support	21,778.81	11,696.12	10,000.00	12,000.00
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			
6763	Ambulance Service	16,616.30	16,458.11	17,500.00	20,000.00
6744	Contract Labor- Caddo Mills VFD	15,000.00	6,250.00		
6761	Contract Services	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		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
7722	JCDC	768.21		65,000.00	73,500.00
7723	JVFD	46,999.96	77,175.04	96,000.00	155,000.00
6320	Dues & Subscriptions	3,795.24	4,882.19	5,000.00	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	147,000.00	205,995.00
7222	Equipment Computer Purchases			1,000.00	1,000.00
7242	Copier Rental	2,394.36	709.19	2,700.00	2,700.00
7241	Equipment Rentals		1,559.24		
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	1,900.00
6840	Insurance-General Liability	1,216.18	1,070.66	1,200.00	1,400.00
6900	Insurance-Property	548.44	1,437.47	1,800.00	1,800.00
6940	Insurance-Workers Comp	803.46	242.61	4,100.00	4,500.00
7260	Janitorial Supplies	352.70	191.22	500.00	500.00
6440	Legal Fees	24,129.08	30,060.40	25,000.00	32,000.00
6460	Meals	1,161.85	1,656.59	2,000.00	2,000.00
7820	Miscellaneous	5,910.98	534.04	500.00	750.00
6480	Notices & Advertising	2,610.16	7,206.52	5,200.00	5,200.00
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	16,300.00
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	5,000.00	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			1,000.00
6000	Salaries	69,464.21	83,093.31	230,780.00	275,500.00
6020	Salaries - Overtime	5.91	12.19	2,000.00	2,000.00
6580	Shipping/Postage	3,712.80	4,226.97	6,000.00	6,000.00
7303	Chemicals				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	23,000.00
6641	Travel & Training	12.77	150.00	1,000.00	5,000.00
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
Total Expenditures		**522,934.85**	**637,542.43**	**$1,596,619.00**	**$1,355,658.00**
Net Change in Fund Balance		**1,110,088.12**	**2,425,784.88**	**613,989.00**	**763,689.00**

Municipal Court

Acct	Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed
Revenue					
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
Expenses					
6780	Bonds/Employee	-	-	520.00	520.00
7581	Capital Outlay	1,510.00	-	-	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	
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	4,200.00
6520	Printing	-	-	200.00	500.00
6000	Salaries	42,957.35	37,342.36	39,830.00	55,000.00
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	5,000.00
6641	Travel & Training	249.40	150.00	1,000.00	1,000.00
Total Expenditures		114,865.27	114,438.50	138,120.00	187,195.00
Net Change in Fund Balance		(25,259.27)	(53,166.26)	(61,120.00)	(136,195.00)

Josephine Police Department

Acct	Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed
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	Monthly Public Safety Fees	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	89,500.00
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	1,550.00	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
6360	Engnr/Consultant Fees				174,285.00
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	5,700.00	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	
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	10,500.00	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	5,000.00	5,000.00
6662	Uniforms				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**	**1,041,320.00**	**1,508,144.00**
Net Change in Fund Balance		**(521,593.20)**	**(601,309.23)**	**(809,370.00)**	**(926,394.00)**

Public Works

Acct	Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed
Revenue					
4200	Animal Registration	55.00			
Total Revenue		55.00			
Expenses					
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	2022 Adopted	2023 Proposed
000	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	4,000.00	5,000.00
7580	Capital Outlay	3,343.69	164,831.75	170,500.00	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	-
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
7340	Repairs & Maint - Buildings	-	31.88	-	
7380	Repairs & Maint - Equipment	131.30	4.94	1,200.00	2,000.00
7420	Repairs & Maint - Other	-	62.17	-	
7280	Parts	-	22.74	-	
6000	Salaries	5,753.69	10,653.01	17,055.00	22,000.00
6020	Salaries - Overtime	792.03	644.00	800.00	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	2,000.00	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
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**	**212,380.00**	**68,175.00**
Net Change in Fund Balance		**(21,434.40)**	**(198,707.84)**	**(167,380.00)**	**(38,175.00)**

Sanitation

Acct	Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed
Revenue					
4320	Dump Permit	60.00			
4505	Sales Sanitation	303,982.53	391,188.15	340,000.00	595,000.00
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	5,750.00
6020	Salaries - Overtime	97.90	227.74	-	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**	**315,160.00**	**451,075.00**
Net Change in Fund Balance		**153,080.45**	**129,659.51**	**24,840.00**	**143,925.00**

Streets

Acct	Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed
Income					
4460	Grant Income		259,431.89	259,000.00	350,000.00
4720	Interest Income		2.26	-	
4950	Developer Contribution		37,192.23		
Total Income			296,626.38	259,000.00	350,000.00
Expenses					
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	33,600.00
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	300.00
6880	Insurance-Mobile Equipment	-	-		
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	70,000.00
6020	Salaries - Overtime	2,958.01	1,932.00	2,000.00	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	-	1,000.00	5,000.00
Total Expenditures		**307,733.30**	**613,611.58**	**594,960.00**	**628,625.00**
Net Change in Fund Balance		**(307,733.30)**	**(316,985.20)**	**(335,960.00)**	**(278,625.00)**

Debt Service

Acct	Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed
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
Expenses					
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

WANTS & NEEDS-WATER & SEWER

FYE 2023	FYE 2023	FYE 2024	FYE 2025
Move Water & Sewer Lines on FM 6 & 1777, our cost will be 10% of 2.68m			2,680,000.00
VEHICLE PURCHASE- ROLLOFF/SLUDGE HAULING TRUCK		135,000.00	
VEHICLE PURCHASE- ONE UTILITY TRUCK (2013 TOOLBOX TRUCK-KEEP AROUND FOR MISC)	75,000.00		
SEWER JETTER HOSE REPLACEMENT	3,500.00		
TRAILER GENERATOR- LIFT STATIONS	KIRK TO LOOK INTO PRICING		
Master Meter upgrade $518,600 for 2500 registers and base station. $225/ea for additional meters (estimated 1000 addtl meters for stock and developments)	744,000.00		
Tyler Technologies/InCode	32,622.00		
Wastewater Treatment Plant (Bond Funded)	8,164,060.00	8,164,060.00	
Wastewater Treatment Plant (Cash Funded)	2,000,000.00		
	11,019,182.00	8,299,060.00	2,680,000.00

Water & Sewer Capital Planning Balance Sheet

Acct	Description	2022 Adopted	2023 Proposed	FY 21/22 Notes	FY 22/23 Notes
				Sewer	
7580	Capital Outlay Expense	139,700.00	57,311.00	REPLACE MOTOR HIGH MEADOWS, split Utility Truck & Vacuum Trailer, SEWER JETTER HOSE REPLACEMENT	NEW WASTEWATER PLANT PLUS INCODE SETUP
0000	Capital Recovery Fee		1,170,000.00		Phase 1 Morningside at Platting Time & 1/2 Liberty Ranch at Platting Time, RESERVED FOR CAPITAL INFASTRUCTURE
				Water	
7580	Capital Outlay Expense	202,620.00	797,811.00	500 Meters plus 8 2" meters for irrigation/ split Utility Truck & Vacuum Trailer	Master Meter upgrade $518,600 for 2500 registers and base station. $225/ea for additional meters (estimated 1000 addtl meters for stock and developments) PLUS INCODE SETUP, $75K UTILITY TRUCK SPLIT WATER/SEWER
0000	Capital Recovery Fee		787,775.00		Phase 1 Morningside at Platting Time & 1/2 Liberty Ranch at Platting Time, RESERVED FOR CAPITAL INFASTRUCTURE
	REVENUE		1,957,775.00		
	EXPENSE		855,122.00		

Water

Acct	Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed
Revenue					
4300	CSI Inspections	8,375.00	10,748.47	6,000.00	6,500.00
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	500.00
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	20,100.00	25,000.00	25,000.00
4760	Miscellaneous Income	-	4,551.53	-	
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	2,925.00	2,000.00	1,000.00
4540	Sales Water	1,409,839.30	1,584,839.80	1,250,000.00	2,200,000.00
4560	Tap Fees	201,100.00	408,150.00	306,500.00	216,500.00
4580	Transfer Fees	10,525.00	13,600.00	8,000.00	7,500.00
Total Revenue		**3,458,751.87**	**2,054,625.62**	**1,655,500.00**	**2,524,400.00**
Expenses					
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
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		1,000.00
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	2,800.00	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	49,000.00	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
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	3,500.00

6820	Insurance-Errors & Omissions	517.00	542.75	600.00	800.00
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	13,000.00
6940	Insurance-Workers Comp	2,895.00	3,639.79	6,900.00	7,900.00
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	30,000.00	45,000.00
6041	FICA Matching	6,857.07	8,832.48	11,900.00	14,000.00
6042	Medicare Matching	1,604.37	2,065.73	2,800.00	3,500.00
6520	Printing	721.15	442.07	1,200.00	1,200.00
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	225,000.00
6020	Salaries - Overtime	5,858.61	6,278.32	8,000.00	9,600.00
6580	Shipping/Postage	3,513.14	4,200.68	3,300.00	8,000.00
7302	Supplies Testing	904.60	1,409.24	2,000.00	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	2,000.00	2,500.00
7500	Utilities-Electric	17,600.20	21,852.51	30,000.00	35,000.00
7520	Utilities-Mobile Phones	1,225.10	1,762.08	1,800.00	1,800.00
7540	Utilities-Natural Gas	154.30	203.17	250.00	250.00
7560	Utilities-Telephone	3,431.65	3,215.34	3,000.00	3,100.00
6685	Vehicle - Fuel	4,778.47	5,127.92	6,000.00	7,000.00
7160	Water Purchases	240,966.22	381,144.01	443,450.00	706,500.00
Total Expenditures		**760,449.88**	**1,208,269.53**	**1,329,015.00**	**1,822,750.00**
Net Change in Fund Balance		**2,698,301.99**	**846,356.09**	**326,485.00**	**701,650.00**

Sewer

Acct	Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed
Revenue					
4550	Const/Contractor Repairs	-	-	140,000.00	
4520	Sales Sewer	462,825.40	689,687.36	612,000.00	940,000.00
4560	Tap Fees	163,950.00	353,200.00	249,500.00	184,000.00
4580	Transfer Fees	10,025.00	15,575.00	8,000.00	8,000.00
4720	Interest Income				20,000.00
4390	Engnr/Consultant Fees	-	-	155,000.00	100,000.00
Total Revenue		**636,800.40**	**1,058,462.36**	**1,164,500.00**	**1,252,000.00**
Expenses					
6200	Audit Fees	5,750.00	7,000.00	7,000.00	11,000.00
6220	Bank Service Charge			-	30.00
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
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	5,000.00	7,000.00
6360	Engnr/Consultant Fees	4,622.55	38,771.03	171,000.00	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
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	1,400.00
6820	Insurance-Errors & Omissions	517.00	542.75	600.00	750.00
6840	Insurance-General Liability	-	-	250.00	250.00
6880	Insurance-Mobile Equipment	420.50	659.05	700.00	800.00
6900	Insurance-Property	1,770.00	970.58	14,200.00	15,000.00
6940	Insurance-Workers Comp	2,895.00	3,639.79	6,950.00	7,000.00
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	20,000.00	70,000.00
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	255,000.00
6020	Salaries - Overtime	6,217.54	6,019.65	5,000.00	13,000.00
6580	Shipping/Postage	3,555.63	4,486.96	4,500.00	4,900.00
7303	Chemicals	6,778.87	6,324.18	20,000.00	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	2,500.00	3,000.00
7500	Utilities-Electric	35,407.40	34,014.58	50,000.00	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	5,000.00	6,000.00
Total Expenditures		**402,292.71**	**611,649.30**	**738,970.00**	**1,640,333.00**
Net Change in Fund Balance		**234,507.69**	**446,813.06**	**425,530.00**	**(388,333.00)**