



City of Josephine Digital Budget Book



Adopted Version - 8/12/2024





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INTRODUCTION

City of Josephine Fiscal Year 2024-2025 Budget Cover Page

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$194,177 OR 17.96%, AND OF THAT AMOUNT, \$112,609 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

City of Josephine Fiscal Year 2024-2025 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$194,177, which is a 17.96 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 \$112,609.

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

FOR: Doug Ewing, Brad Ahlfinger, Alex Esquivel, Dr.Pam Sardo and Gary Chappell

AGAINST: None

PRESENT and not voting: Mayor Jason Turney

ABSENT: None

Property Tax Rate Comparison

	2024-2025	2023-2024
Property Tax Rate:	\$0.468097/100	\$0.468097/100
No-New-Revenue Tax Rate:	\$0.433067/100	\$0.443364/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.331629/100	\$0.344563/100
Voter-Approval Tax Rate:	\$0.454710/100	\$0.468097/100
Debt Rate:	\$0.111474/100	\$0.111475/100

Total debt obligation for City of Josephine secured by property taxes: \$309,323.00



Budget Transmittal Letter

Honorable Mayor Turney and Members of the Josephine City Council,

In accordance with requirements outlined in Chapter 102 of the Texas Local Government Code, I am pleased to present for your consideration the proposed annual budget for the upcoming fiscal year beginning October 1, 2024, and ending September 30, 2025. The budget serves as a financial plan, as well as a policy and communication document. It includes the revenues and expenses the City anticipates over the next year and has been prepared in conformity with State and City requirements and the City's conservative approach to preparing the annual operating budget.

As in years past, the City's goal is to provide sufficient services and resources to accommodate the rapid growth of our community while maintaining the lowest possible tax rate. City staff have compiled this budget in accordance with fiscally conservative principles, while remaining cognizant of the needs of our community.

FY 24-25 Budget Highlights:

- **Employee Compensation and New Positions:** Salary adjustments to move employees closer to the area market range were made along with several new positions created to serve the expanding community's needs and improve operational efficiency. New positions include:
 - City Planner
 - Human Resources Manager
 - Assistant City Secretary/Utility Billing Manager
 - Three police officers and one sergeant
 - Additional public works operator
 - Chief of Fire and Emergency Services (to be hired in July 2025)
- **Police Department Expenses:** Addition of two patrol vehicles, computer and radio equipment, body cameras, and in-car cameras.
- **Public Works Expenses:** Two replacement vehicles, a mower, a mobile generator, a fuel tank, odor mitigation at the lift stations, and the Milton Street sewer rehab project.
- **Larger Capital Expenses:** Completion of the Public Safety Building, Community Center, and renovations to the new City Hall Annex building, a 750 MGD new wastewater treatment facility, Greenville Street project (grant and CISD funded), and relocation of the baseball field.

Additionally, FY 24-25 will see the completion of the Unified Development Code, Conceptual Drainage Study, Drainage Fee study, and a Parks and Trails Master Plan to accommodate existing and future growth while maintaining the quaint small-town feel desired by existing residents.

The proposed fee schedule will be presented to the Council in September but is planned to include an \$8 per month increase in the Magnolia Pointe and Riverfield Municipal Utility Districts (MUDs) resident Public Safety Fee to ensure the MUDs are covering the appropriate share of emergency services provided by the City.

Management Comments highlight many of the current year's accomplishments and initiatives for the FY 24-25 proposed budget. Department directors provided important insight and expertise into the development of this budget. Their support in the completion of this lengthy project cannot be overstated. The Finance Director worked many hours preparing the presentation format of the budget, and her efforts should be recognized both in the budget-setting process and throughout the year to assist the departments in managing their budgets. City staff and directors look forward to working with the Council through the development, review, approval, and implementation of this budget.

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

Respectfully submitted,



Lisa Palomba
City Administrator



History of Josephine



Josephine was established in 1888 when the tracks of the St. Louis, Arkansas and Texas Railway reached the area. It was named in honor of the daughter of J. C. Hubbard, who donated land to the Cotton Belt Railroad Company for the town site.

Another gentleman, Mr. Reed, also donated land for a community known as Reed's Chapel, which was located two miles southeast of Josephine. It consisted of a Methodist church and school (both in the same building) and a burial place that is now known as the Josephine Cemetery. That same year, a post office was established. Josephine quickly became a retail market center for area farmers.

People followed cattle trails across the prairies on horseback and in covered wagons to bring in supplies from Caddo Mills and Greenville in Hunt County, and from Terrell in Kaufman County. In 1889, the Cotton Belt passenger train ran through Josephine to Dallas. It took settlers to the first Dallas Fair.

The town's population increased from about 200 in 1900 to well over 500 by the mid-1920s. By 1930, the community had paved roads, electricity, a public school, a bank and 15 businesses. The Great Depression, however, reduced the number of residents to 350 by 1940. Mechanization of farming and job opportunities in the Dallas area combined to decrease the population to just under 300 by 1960, but by 1982 it had increased to 416. In 2000, Josephine's population was reported as 600 and the town had expanded into Hunt County.

Josephine was incorporated in 1955.

In the years around 1910, the air in Josephine, Texas, smelled of Sulphur as the Cotton Belt Railroad made "Gumbo Gravel."

Long trenches were dug with steam shovels. A layer of crossties was placed in the trenches. Then a layer of coal and a layer of dirt were placed on the crossties. The area was watered to keep the coals from burning too fast. This process was used in making the reddish gravel known as "Ballast Gumbo Gravel."

Mr. and Mrs. Harvey were in charge of burning the coals. Engine Number 4, also known as Dinky, was used in transporting the gravel to the main railroad line.

The Cotton Belt Railroad used the "Gumbo Gravel" in making the railroad track from Fort Worth to Texarkana, Texas. The "Gumbo Gravel" was used to hold the crossties in place and keep them from washing away.

Three pits were created on the Jordan land about two miles north of the Josephine business section. Later, two more pits were dug on the Hubbard land south of the pits. As a result, small lakes were formed.

The “Gumbo Pits” had a major role in creating the railroad connecting Collin County with nearby counties. The railroad allowed settlers of Collin County to travel much faster and safer. It truly made a difference in the lives of early settlers of Collin County, Texas.

The history of Josephine, TX, is marked by resilience and adaptation, as seen in the story of its city hall. Originally established to serve as the administrative center for the town, the first city hall faced an unexpected challenge when it flooded in 2015.

With the building compromised, the town had to quickly find a solution to continue serving its residents. In response to this adversity, a temporary workspace, often referred to as a portal or modular office, was set up to ensure that essential municipal services could still be provided.

This temporary arrangement not only demonstrated the resourcefulness of the town's leadership but also highlighted the strong sense of community that defines Josephine. Despite the disruption caused by the flooding, residents and officials came together to navigate the challenges and ensure that the town continued to function smoothly.

Finally, in 2018, Josephine reached a significant milestone with the completion of a new city hall. This marked not only the restoration of a permanent administrative center but also a testament to the town's ability to overcome obstacles and emerge stronger than before. The addition of a new city hall often reflects a town's dedication to modernization, efficiency, and community development. It becomes a central hub for local government operations, hosting administrative offices, council meetings, and community events.

The story of Josephine's city hall reflects the town's enduring spirit in the face of adversity and its commitment to providing a stable and reliable foundation for its residents to thrive.

The construction of Josephine's first public safety building began in 2024, which will house both the police and fire departments, marks a significant milestone in the town's history. Previously reliant on volunteer firefighters, this new facility represents a substantial step forward in enhancing public safety services and ensuring the well-being of Josephine's residents.

The decision to establish a combined firehouse underscores the town's commitment to modernizing its emergency response capabilities and providing a higher level of protection to its community members. By centralizing both police and fire services under one roof, Josephine can streamline operations, improve coordination between departments, and enhance overall efficiency in emergency situations.

Moreover, the transition from a volunteer fire department to a combined career/volunteer department signifies Josephine's recognition of the evolving needs of its growing population. With dedicated personnel and state-of-the-art equipment housed in a purpose-built facility, the town is better equipped to handle emergencies of all kinds, ensuring a swift and effective response when residents need it most.

As Josephine embarks on this new chapter in its history, the construction of the public safety building serves as a testament to the town's dedication to the safety and security of its residents. It represents a milestone in progress, growth, and a commitment to providing top-tier emergency services for years to come.

Population Overview



TOTAL POPULATION

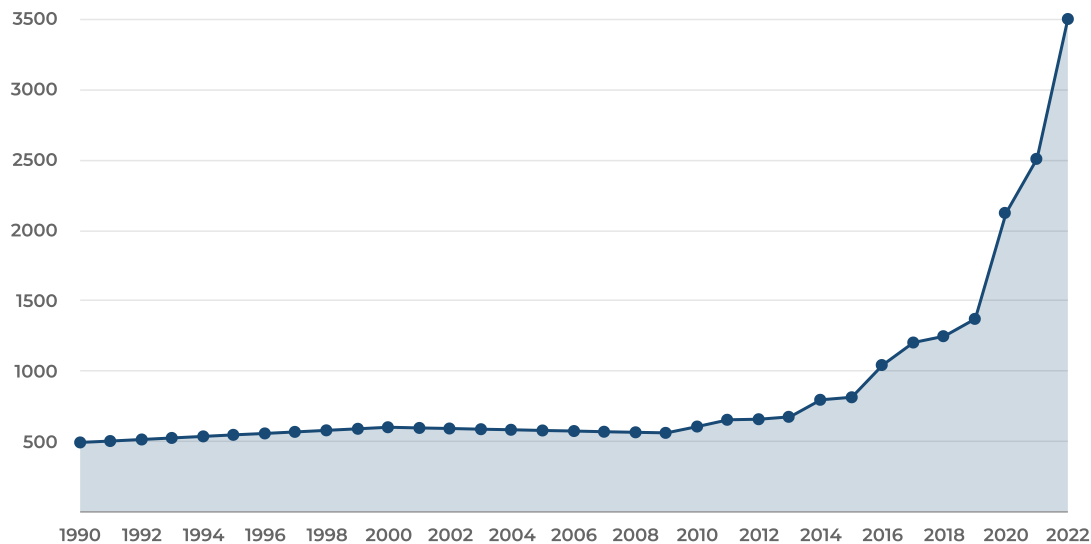
3,497

▲ **39.7%**
vs. 2021

GROWTH RANK

8 out of **1222**

Municipalities in Texas



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



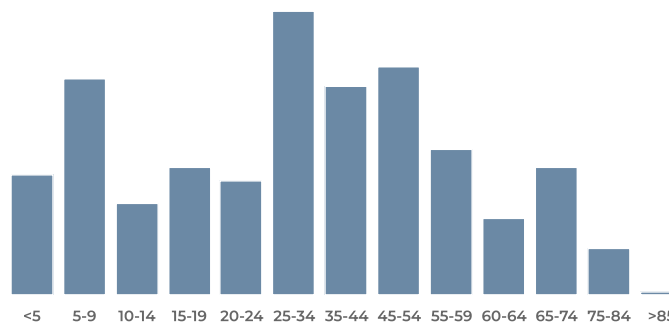
DAYTIME POPULATION

2,170

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

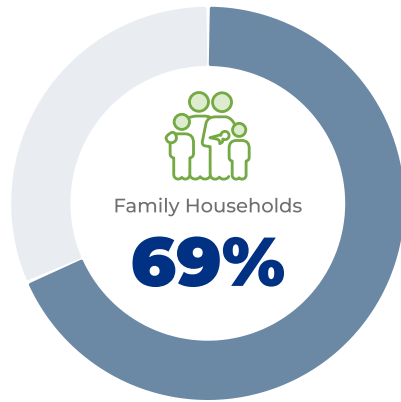
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

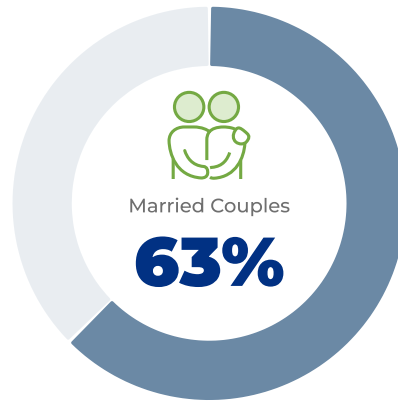
1,138

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



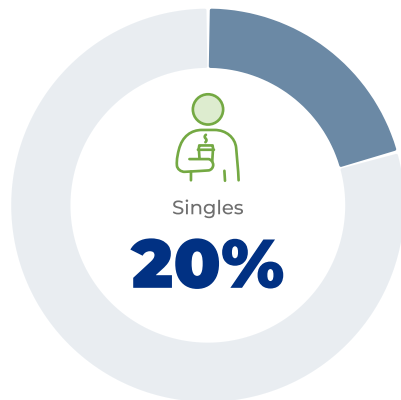
▲ **38%**

higher than state average



▲ **24%**

higher than state average



▼ **19%**

lower than state average



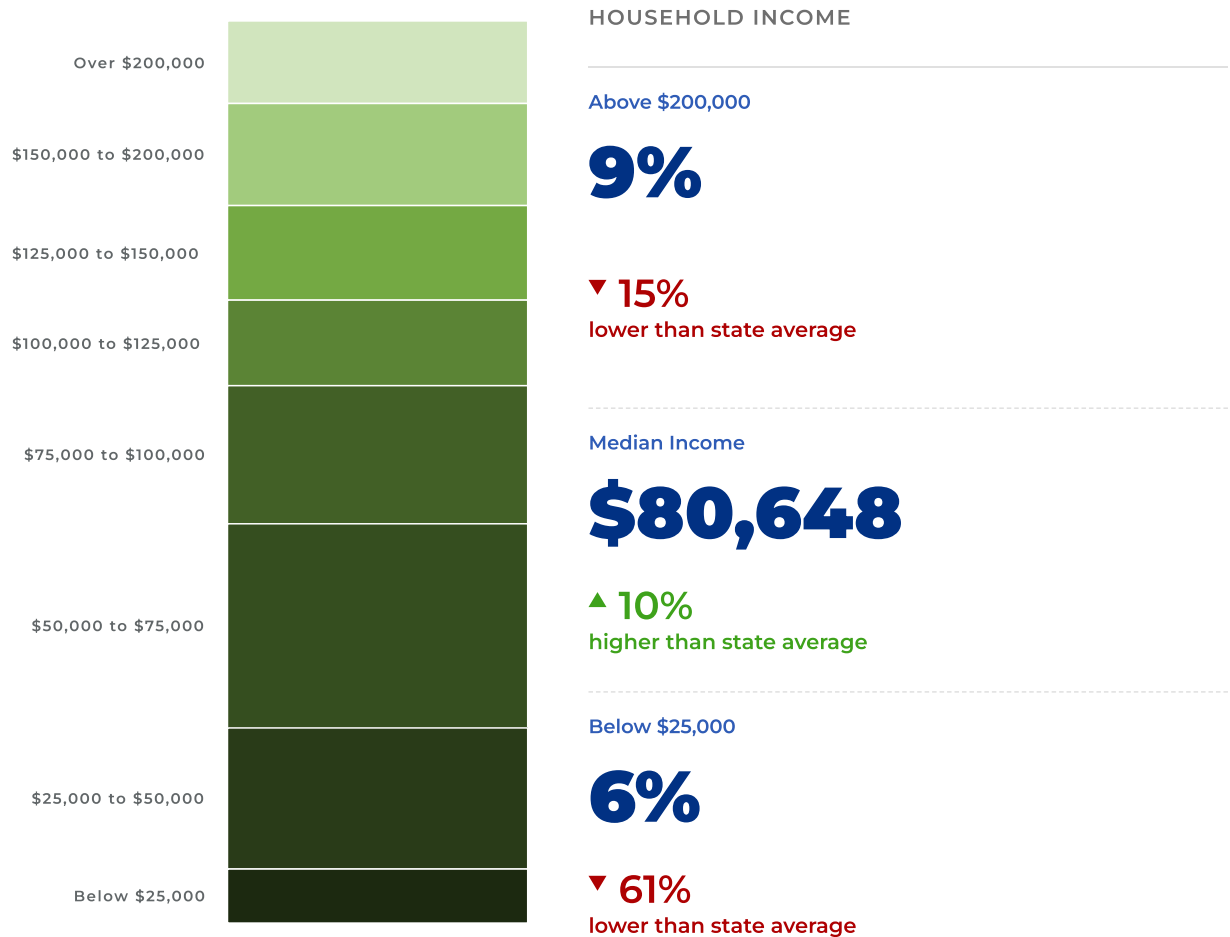
▼ **57%**

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



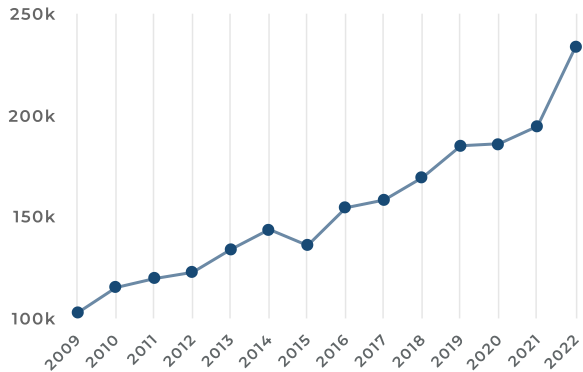
* Data Source: American Community Survey 5-year estimates

Housing Overview



2022 MEDIAN HOME VALUE

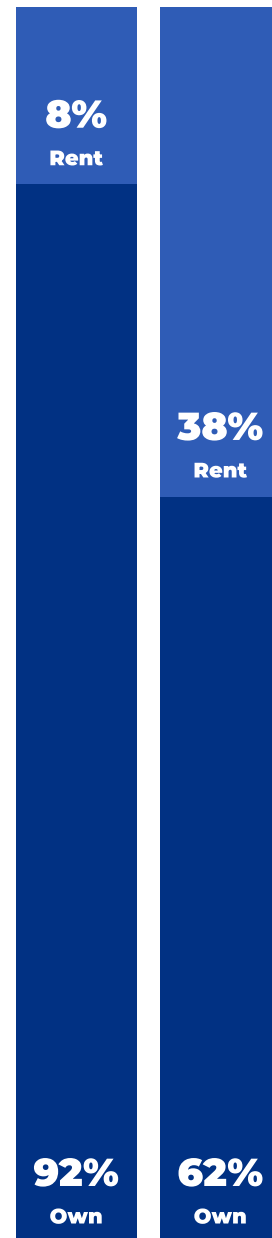
\$234,000



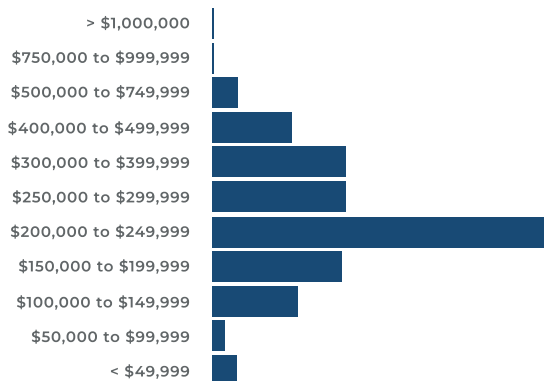
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Josephine State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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Josephine City Council

The City of Josephine is a Type A General Law Municipality utilizing a Mayor-City Council form of government. The purpose of the government of the City of Josephine is to provide responsible leadership and the services necessary to achieve a safe environment and high quality of life for our citizens.



**Mayor
Jason Turney**



**Place 1
Doug Ewing
Mayor Pro-Tem**



**Place 2
Brad Ahlfinger**



**Place 3
Alex Esquivel**

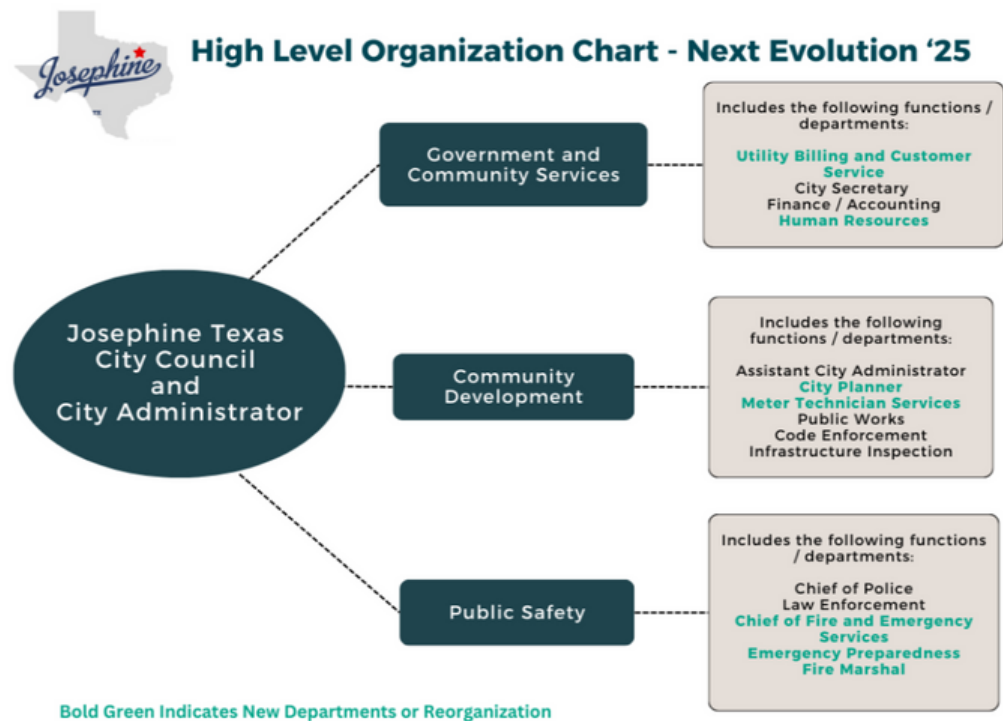
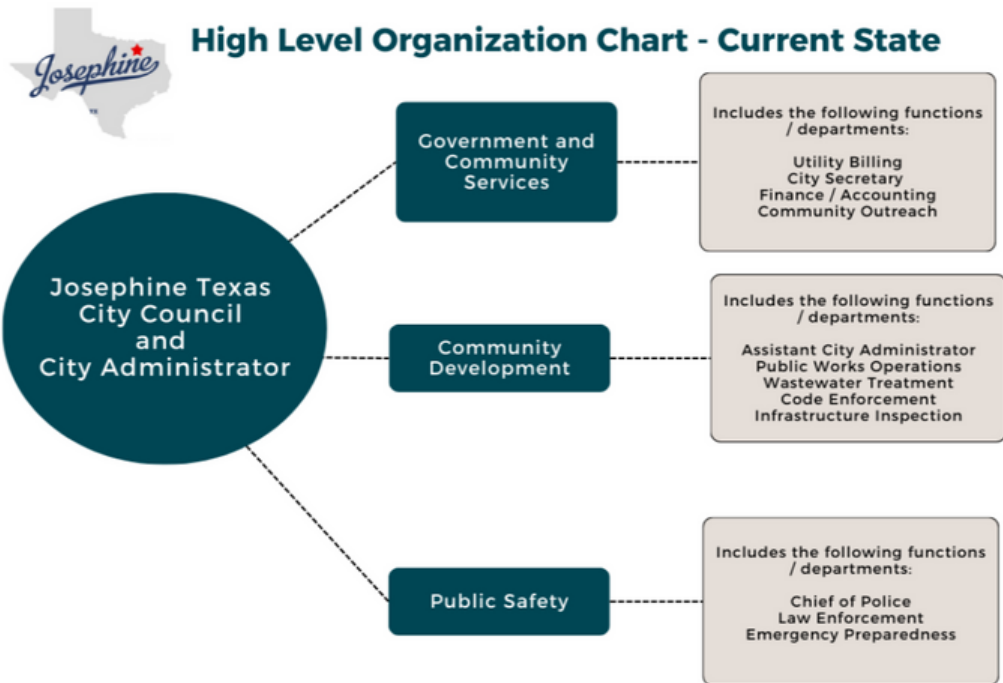


**Place 4
Dr. Pam Sardo**



**Place 5
Gary Chappell**

Organization Chart



GOVERNMENT AND COMMUNITY SERVICES



Accountable to: City Administrator

Directed by: Division Directors or Managers

 FINANCE Chief Financial Officer (Finance Director) The Chief Financial Officer directs all activities related to budgeting, AR/AP, revenue, rate setting and vendor contract management. Growth will require increased staffing in Finance in 3-5 years. Payroll functions should move to the new Human Resources Manager.	 CITY SECRETARY City Secretary The City Secretary oversees compliance functions, legislative updates, public notices and meetings as well the operations of the court. This role also supports development by issuing building permits. As succession planning begins for this role, Building permits should move to the City Planner.	 HUMAN RESOURCES Human Resources Manager With the organizational growth, hiring and change in employment regulations that comes with growth at the 50 and 100 employee thresholds, it is time for Josephine to dedicate staffing to the Human Resources area. This role should report to the City Administrator directly.	 UTILITY BILLING Utility Billing Manager With the increase in development and utility customers, Josephine will need to increase staffing in the utility billing department as new customers and workload continues to grow. This department is the first point of contact for citizens, developers and ratepayers so maintaining appropriate staffing is key.	 COMMUNITY ENGAGEMENT Utility Billing Manager The Utility Billing Department has the most consistently customer facing role in Josephine. Engaging the community through newsletters, communications and continued excellent service logically rests with utility billing until the growth of Josephine warrants a dedicated resource for outreach and engagement.
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CITY OF JOSEPHINE TX

COMMUNITY DEVELOPMENT DEPARTMENTS

Accountable to: City Administrator

Directed by: Assistant City Administrator

 PUBLIC WORKS Public Works Director Department Supervisors Public Works handles the maintenance, repair and installation of City Infrastructure including: Water Streets Utilities Meters Other public works services such as solid waste / garbage, animal control and code enforcement are provided by a vendor.	 PLANNING City Planner The City Planner will assume the duties of reviewing building plans and subdivision plans for alignment with the City Growth Plan and general regulatory compliance. The role will oversee planned growth and development as well as land use in the Josephine service area.	 CODE ENFORCEMENT Public Works Director Contract Oversight Josephine outsources its Code Enforcement Functions to an outside vendor. This arrangement is both cost effective and efficient for Josephine and its citizens. The Public Works Director should be involved with Code Enforcement for any potential overlap.	 WASTEWATER TREATMENT Public Works Director Wastewater Plant Supervisor With the increase in development and customers, Josephine is building a second Wastewater Treatment Plant to service the growing population. This will allow professional development for the current supervisor into a broader role over both plants.	 INSPECTION Public Works Director Department Supervisor As growth and development continues in Josephine, it will be vital to develop in house expertise in inspecting infrastructure. This function should rest in Public Works by developing the skill set to perform this task by one of the department supervisors.
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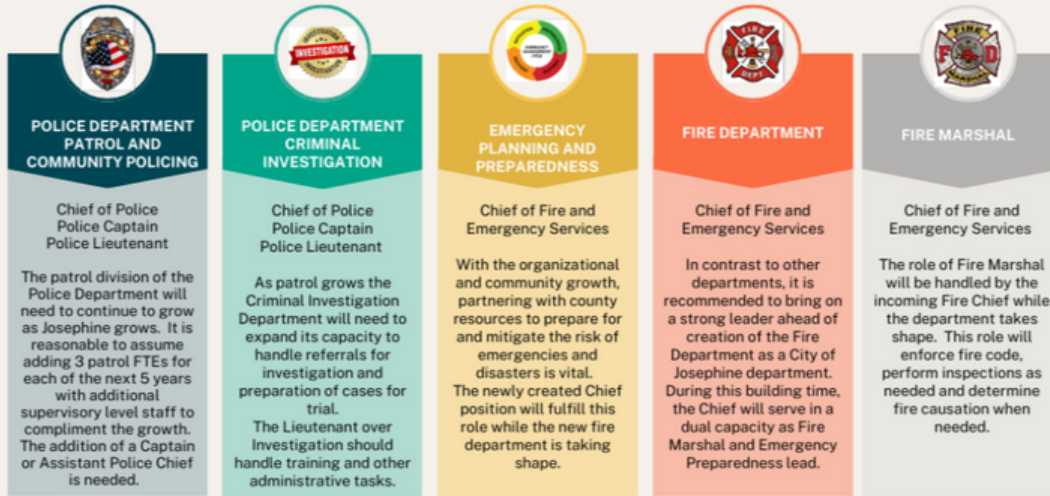
CITY OF JOSEPHINE TX

PUBLIC SAFETY DIVISION

Accountable to: City Administrator

Directed by: Chief of Police

Directed by: Chief of Fire and Emergency Services



C I T Y O F J O S E P H I N E T X

City of Josephine Staffing Actuals and Expectations

COJ Headcount FYE 9.30.2024											
Department	Position	Headcount	Allocation								Total
			Water	Sewer	Sanitation	Court	Admin	Street	Parks	Police	
Administration	City Secretary	1	2%	2%	1%	15%	80%				100%
Administration	Assistant to the City Secretary	0	2%	2%	1%	15%	80%				100%
Administration	City Administrator	1					100%				100%
Administration	Finance Director	1	30%	30%			40%				100%
Administration	Accounting Coordinator	1	25%	25%		25%	25%				100%
Administration	Water Clerk	1	50%	38%	9%	3%					100%
Administration	City Clerk	1	10%	10%	2%	78%					100%
Administration	City Clerk	1	40%	40%	2%	18%					100%
	Assitant City Administrator/Public										
Public Works	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	7								100%	100%
Police	Reserve Officer/Volunteer	2								100%	100%
	Employee Total	30									

COJ Headcount FYE 9.30.2025											
Department	Position	Headcount	Allocation								Total
			Water	Sewer	Sanitation	Court	Admin	Street	Parks	Police	
Administration	City Administrator	1					100%				100%
Administration	Assistant City Administrator	1	40%	40%			20%				100%
	Administrative Services Director										
Administration	and City Secretary	1	20%	20%		20%	40%				100%
Administration	City Planner	1	40%	40%			20%				100%
Administration	Finance Director	1	30%	30%			40%				100%
Administration	Accounting Coordinator	1	30%	30%			40%				100%
Administration	Human Resources Manager	1	30%	30%			40%				100%
	Deputy City Secretary and Utility										
Administration	Billing Manager	1	20%	20%	10%	15%	35%				100%
Administration	Utility Billing Specialist	1	50%	38%	9%	3%					100%
Administration	Court Clerk	1	10%	10%	2%	78%					100%
Administration	Water Clerk	1	50%	35%	12%	3%					100%
	Chief of Fire and Emergency										
Fire	Services	1								100%	100%
Public Works	Director of Public Works	1	40%	40%				15%	5%		100%
	Public Works Operators & Crew										
Public Works	Leaders	7	40%	40%				15%	5%		100%
Public Works	Wastewater Plant Supervisor	1	20%	80%							100%
Public Works	Wastewater Operator	1	20%	80%							100%
Police	Chief of Police	1								100%	100%
Police	Police Sergeant	2								100%	100%
Police	Police Lieutenant	1								100%	100%
Police	Police Officers	11								100%	100%
Police	Reserve Officer/Volunteer	2								100%	100%
	Employee Total	39									

Josephine is undergoing rapid expansion in the development of single-family homes, coupled with heightened interest from commercial and retail establishments. Over the past year, we maintained our staffing levels by only filling existing vacancies. For FY25, we plan to add new positions to address the needs and demands of the growing population and increased workload. However, some positions will remain unfilled until adequate office or operational space becomes available.

Fund Structure

General Fund: The General Fund serves as the primary operating fund of the City of Josephine, supporting essential governmental services such as public safety, administration, parks and recreation, and general government operations. It operates under a modified accrual basis of accounting and budgeting, focusing on the short-term financial resources available to meet current operating expenditures. Key aspects include:

- **Revenue Sources:** Primarily composed of property taxes, sales taxes, licenses and permits, and intergovernmental revenues.
- **Expenditures:** Budgeted to cover day-to-day operational expenses, personnel costs, maintenance, and other general government services.
- **Budgeting Basis:** Budgeted on a modified accrual basis, aligning with the audited financial statements for governmental funds.

Debt Service Fund: The Debt Service Fund is a proprietary fund that accounts for the accumulation of resources for the payment of principal and interest on long-term debt. It operates under a full accrual basis of accounting and budgeting, ensuring that adequate funds are available for debt service obligations. Key aspects include:

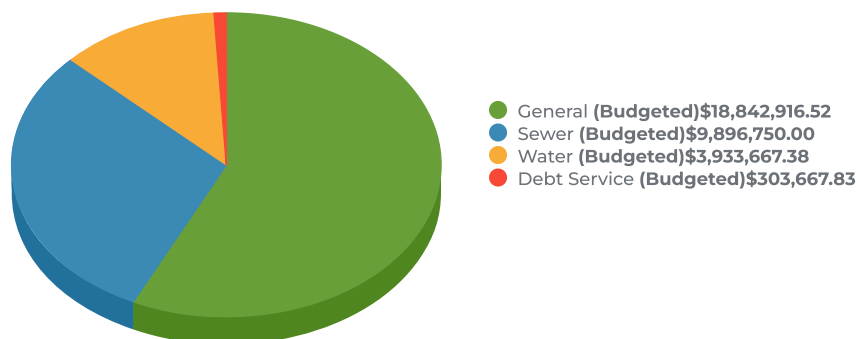
- **Revenue Sources:** Composed of transfers from the General Fund, dedicated taxes or fees, and investment earnings.
- **Expenditures:** Budgeted to cover debt principal and interest payments, including sinking fund payments and bond issuance costs.
- **Budgeting Basis:** Budgeted on a full accrual basis, consistent with the accrual basis used in the audited financial statements for proprietary funds.

Water and Sewer Funds (Enterprise Funds): The Water and Sewer Funds are enterprise funds that operate as self-supporting entities, providing water and sewer services to residents and businesses within the City. These funds operate under a full accrual basis of accounting and budgeting to reflect the economic resources available and consumed in providing these essential services. Key aspects include:

- **Revenue Sources:** Generated from user fees charged for water and sewer services, connection fees, and other service-related charges.
- **Expenditures:** Budgeted to cover operating expenses, capital improvements, debt service related to revenue bonds, and depreciation of infrastructure assets.
- **Budgeting Basis:** Budgeted on a full accrual basis, mirroring the accrual basis used in the audited financial statements for enterprise funds.

Conclusion: The municipal budget fund structure of the City of Josephine is designed to ensure effective financial management and accountability across its General Fund, Debt Service Fund, and Water and Sewer Funds. Each fund type operates under specific accounting and budgeting principles tailored to their operational and financial characteristics, promoting transparency and fiscal responsibility.

Fund Structure



Tax Code & County Tax Rate Worksheets

Basis of Budgeting

Basis of Budgeting Accrual for Each Category of Funds

Governmental Funds: For governmental funds, the City of Josephine employs a modified accrual basis of budgeting. This basis is consistent with the modified accrual basis of accounting used in the audited fund financial statements in the basic financial statements. Under this approach:

- **Revenue Recognition:** Budgeted revenues are recognized when measurable and available. This typically includes property taxes when levied, intergovernmental grants when authorized, and charges for services when rendered.
- **Expenditure Recognition:** Budgeted expenditures are recognized when the related liability is incurred, except for long-term debt principal and interest payments.

Proprietary Funds: Proprietary funds, such as the City's water and sewer enterprise funds, utilize a full accrual basis of budgeting. This is consistent with the full accrual basis of accounting used in the audited fund financial statements. Key aspects include:

- **Revenue Recognition:** Budgeted revenues are recognized when earned, which aligns with the recognition criteria for fees charged for services provided.
- **Expense Recognition:** Budgeted expenses are recognized when incurred, including depreciation on capital assets and interest on long-term debt.

Fiduciary Funds: Fiduciary funds, which include pension trust and agency funds, follow a cash basis of budgeting. This differs from the accrual basis of accounting used in the audited fund financial statements:

- **Budgeting Basis:** Budgeted transactions are recorded when cash is received or disbursed, ensuring alignment with fiduciary responsibilities and legal requirements.
- **Accounting Basis:** In contrast, the audited financial statements for fiduciary funds adhere to the accrual basis, recognizing revenues when earned and expenses when incurred.

Summary of Differences:

- **Governmental Funds:** Budgeting basis (modified accrual) is largely consistent with accounting basis (modified accrual).
- **Proprietary Funds:** Budgeting basis (full accrual) is identical to accounting basis (full accrual).
- **Fiduciary Funds:** Budgeting basis (cash) differs from accounting basis (accrual).

Conclusion: The City of Josephine maintains clear distinctions between the basis of budgeting accrual used for governmental, proprietary, and fiduciary funds. These practices ensure transparency, accountability, and compliance with generally accepted accounting principles (GAAP) and governmental accounting standards.

Financial Policies

1. **Reserve Fund Policy:** Maintaining adequate reserves is a priority to mitigate risks and ensure fiscal resilience. The City maintains a policy to set aside a reserve balance that would cover a minimum six months worth of operating expenditures in unrestricted reserves and contingencies such as economic downturns or unforeseen emergencies.
2. **Debt Management Policy:** The City follows a prudent debt management policy to ensure that borrowing is undertaken only for essential capital projects with long-term benefits. This policy includes guidelines on debt limits, debt service coverage ratios, and strategies to manage and reduce debt over time.

Revenue Policies:

1. **Revenue Diversification:** The City seeks to diversify revenue sources to reduce reliance on any single funding stream. This includes balanced contributions from property taxes, local sales taxes, user fees, grants, and other sources, while maintaining competitive tax rates to promote economic growth.
2. **Fee Structure Policy:** Fees for city services are periodically reviewed to reflect the cost of service delivery and ensure fairness and equity among residents and businesses. Adjustments are made based on cost studies and benchmarking with neighboring municipalities.

Expenditure Policies:

1. **Operating and Capital Expenditure Alignment:** The City aligns operating expenditures with strategic priorities outlined in the budget. Capital expenditures are prioritized based on infrastructure needs assessments, asset management plans, and input from department heads.
2. **Maintenance and Replacement Reserve Policy:** To ensure the long-term sustainability of infrastructure assets, the City maintains a policy to allocate funds for routine maintenance and replacement reserves. This proactive approach minimizes deferred maintenance costs and enhances asset longevity.
3. **Performance-Based Budgeting:** Expenditure decisions are guided by performance-based budgeting principles, where departments are accountable for achieving measurable outcomes tied to strategic objectives. Regular performance reviews and outcome evaluations inform resource allocation decisions.

Conclusion: The City of Josephine is committed to sound financial management practices that support sustainable growth, fiscal responsibility, and service delivery excellence. These entity-wide long-term financial policies provide a framework for prudent financial planning, revenue generation, and expenditure management to meet the evolving needs of our community while ensuring transparency and accountability.

Budget Timeline

Process for Preparing, Reviewing, Adopting, and Amending the Municipal Budget

Internal Process to Prepare the Budget: The preparation of the municipal budget for the coming fiscal year begins well in advance to ensure a thorough and deliberative process. Typically, the process kicks off in February with department heads and budget staff receiving budget preparation guidelines. Each department submits their budget requests by the end of May, which are reviewed by the Finance Department.

Throughout February to June, budget workshops and meetings are held to discuss revenue projections, expenditure priorities, and capital improvement plans. These sessions involve collaboration among department heads, the Finance Department, and the City Administrator's office to align budget requests with strategic goals and available resources. By the July Council Meeting, a preliminary budget draft is presented to the City Council for initial review and feedback. This draft incorporates input from departmental workshops, revenue forecasts, and community needs assessments.

Opportunities for Public Input: Public input is integral to the budget process and is solicited through various channels. Public hearings are scheduled in July and August to gather community feedback on budget priorities, proposed tax rates, and service levels. Notices are published in local newspapers, posted on the city website, and shared via social media to ensure broad participation.

In addition to public hearings, residents and stakeholders can submit comments and suggestions via online forums, email, or in-person meetings with city officials. These inputs are considered during budget deliberations to ensure that community perspectives are reflected in the final budget document.

Adoption of the Budget: The final budget is typically adopted by the City Council no later than September 9th, following a series of deliberations and revisions based on public feedback and financial considerations. The adoption process involves formal approval by the City Council through a single resolution vote.

Prior to adoption, the City Council conducts a final review of the budget in August, during which any last-minute adjustments or amendments are proposed and discussed. This ensures that the budget aligns with current economic conditions and community priorities.

Procedures for Amending the Budget After Adoption: Once adopted, the municipal budget may be amended as necessary to address unforeseen circumstances or new priorities. Amendments require approval by the City Council, typically at a regular meeting.

Amendments are proposed by the City Administrator or department heads in response to changing needs or unexpected events. They undergo thorough review by the Finance Department to assess fiscal impact and ensure compliance with budgetary constraints.

Key Dates:

- February: Budget preparation guidelines distributed to departments.
- May: Departmental budget requests due.
- May to June: Budget workshops and meetings held.
- July: Preliminary budget draft presented to City Council.
- July and August: Public hearings on the budget.
- August or September: Final budget adoption by City Council.
- Throughout the year: Amendments to the budget are reviewed and approved as needed.

Conclusion: The budget process in the City of Josephine is designed to be transparent, inclusive, and responsive to community needs. By engaging stakeholders, soliciting public input, and adhering to legal requirements, we ensure that the budget reflects our commitment to fiscal responsibility and the delivery of essential services to our residents.

Sincerely,

Melissa Stillwell

Finance Director
City of Josephine
469-717-0055
mstillwell@cityofjosephinetx.com

CITY OF JOSEPHINE

2024 PLANNING CALENDAR



<u>May</u>	Mailing of "Notices of Appraised Value" by Chief Appraiser.
<u>April 30</u>	The Chief Appraiser prepares and certifies to the Tax Assessor an estimate of the taxable value.
<u>May 15</u>	Deadline for submitting Appraisal Records to ARB.
<u>July 20</u>	Deadline for ARB to approve Appraisal Records.
<u>July 25</u>	Deadline for Chief Appraiser to certify Appraisal Rolls to each Taxing Unit.
<u>August</u>	Certification of anticipated collection rate by Tax Assessor Collector.
<u>July 25 - Aug.</u>	Calculation of No-New-Revenue Tax Rate and Voter-Approval Tax Rates.
<u>July 25 - Aug.</u>	Submission of No-New-Revenue and Voter-Approval Tax Rates to governing body from Tax Office.
<u>August 7</u>	Central Appraisal District's deadline to post Transparency Website Notice.
<u>August 19</u>	Deadline to call an election.
<u>August 26</u>	Deadline to adopt a tax rate above the Voter-Approval Tax Rate.
<u>August 2</u>	72 Hour Notice for Meeting (Open Meetings Notice).
<u>August 5</u>	Meeting of Governing Body to Discuss Tax Rates. If proposed tax rate will exceed the No-New Revenue or Voter-Approval Tax Rate (whichever is lower), take record vote and schedule Public Hearing on the Tax Rate. Document record vote for "Notice of Public Hearing" (See "Governing Body Vote" Tab).
<u>August 15</u>	Publish the "Notice of Public Hearing" - Notice must be published in newspaper at least five (5) days before Public Hearing. - Notice must be posted on the Transparency Website, www.CollinTaxes.org, at least five (5) days before Public Hearing. - Notice must be posted prominently on the homepage of the entity's website at least seven (7) days before Public Hearing.
<u>August 12</u>	Post "Notice of Tax Rates" prominently on the homepage of entity's website seven (7) days before Public Hearing.
<u>August 16</u>	72 Hour Notice for Meeting (Open Meetings Notice).
<u>August 20</u>	Public Hearing At least five (5) days after publication of "Notice of Public Hearing." Tax rate can be adopted at this meeting. If not adopted at this meeting, announce the date and time of the meeting to vote to be held within seven (7) days of Public Hearing.
<u>August 23</u>	72 Hour Notice for Public Hearing (Open Meetings Notice).
<u>August 26</u>	Meeting to Vote on Tax Rate if tax rate was not adopted at the previous Public Hearing. Meeting to vote can be no later than seven (7) days after Public Hearing on tax rate. If tax rate is not adopted at the Public Hearing, it must be adopted at this meeting.
<u>Noon on September 18</u>	Deadline to submit the signed Tax Rate Ordinance to the Collin County Tax Office.

BUDGET OVERVIEW

Executive Overview

Executive Overview: Fiscal Year 2025 City of Josephine Budget

Introduction: The fiscal year 2025 municipal budget for the City of Josephine reflects our commitment to fiscal responsibility and strategic investment in our community's future. This overview provides a summary of key components and highlights our financial priorities for the upcoming year.

Financial Overview: The total budget for fiscal year 2025 is \$31,067,786, representing a 158% increase from the previous year. This large change represents capital improvements where funding has been previously secured, and strategic planning has been ongoing over the past several years. This budget is balanced, ensuring that revenues meet or exceed expenditures while maintaining essential services and planning for future growth.

Revenue Sources: Our revenue sources are diversified to mitigate financial risks and support ongoing operations and capital projects. Key revenue streams include property taxes, local sales taxes, state and federal grants, and fees for services. We anticipate stable revenue growth aligned with economic forecasts and community development initiatives.

Expenditure Allocations: The budget prioritizes expenditures to enhance quality of life and ensure public safety, infrastructure maintenance, and community services. Key allocations include funding for:

- Public safety (police, fire, emergency services)
- Infrastructure improvements (roads, bridges, utilities)
- Parks and recreation facilities
- Economic development initiatives
- Administrative and operational support

Strategic Investments: We are making strategic investments in planning, design, infrastructure, parks and recreational spaces, and retail establishments to address community needs and promote sustainable growth. These investments aim to enhance service delivery, improve infrastructure resilience, and foster economic opportunities for residents and businesses.

Reserves and Contingencies: Adequate reserves and contingency funds are maintained to address unforeseen emergencies and economic uncertainties. This proactive approach ensures financial stability and minimizes the impact of external economic factors on our operations and service delivery.

Community Engagement and Transparency: Throughout the budget process, we have engaged with stakeholders, including residents, businesses, and community organizations, to gather feedback and align budget priorities with community needs. Transparency in financial planning and reporting remains a cornerstone of our governance approach.

Conclusion: The fiscal year 2025 budget reflects our commitment to responsible financial management and sustainable growth. By prioritizing strategic investments and maintaining fiscal discipline, we aim to build a resilient and vibrant community that meets the evolving needs of our residents.

For detailed information on revenue projections, expenditure breakdowns, and capital investments, please refer to the comprehensive budget documents enclosed with this overview.

Sincerely,

Melissa Stillwell
Finance Director
City of Josephine
(469) 717-0055

Strategic Plan

Vision Statement

Josephine is a welcoming community with a vision to manage new growth while strengthening neighborhoods. As the fastest growing city in Texas, Josephine embraces a future that honors its rich heritage while fostering sustainable development. We envision a community where the warmth of small-town living thrives amidst growth, where every resident feels a deep sense of belonging and pride in our unique identity. With a commitment to preserving our country feel, we prioritize green spaces, community gatherings, and locally-owned businesses that enhance our quality of life. Together, we build a future where progress and tradition harmoniously coexist, ensuring Josephine remains a cherished place to call home for generations to come. We strive to become a sustainable and inclusive city that fosters economic prosperity, social equity, and environmental stewardship for all its citizens.

Strategic Goals

- **Economic Development:** Foster a diverse economy that supports innovation and attracts businesses while ensuring equitable access to economic opportunities.
- **Infrastructure:** Develop and maintain a sustainable infrastructure network that enhances connectivity, resilience, and safety for all residents.
- **Community Well-being:** Promote a vibrant and inclusive community that prioritizes health, education, culture, and social services.
- **Environmental Sustainability:** Protect natural resources, reduce environmental impact, and mitigate climate change through sustainable practices and policies.

Strategies for Economic Development:

- **Strategy:** Attract new industries and businesses through targeted incentives and streamlined permitting processes.
 - **Action Plan:** Economic Development Liaison to identify key sectors for growth, create tailored incentive packages, and attract small retail and commercial entities that align with Josephine's Comprehensive Plan.

Strategies for Infrastructure:

- **Strategy:** To achieve a sustainable infrastructure network that enhances connectivity, resilience, and safety for all residents of Josephine while maintaining its small-town country feel, consider implementing the following action plans:
 - **Smart Growth Planning:** Follow the Developed comprehensive plan that guides development in a way that minimizes environmental impact and preserves the character of the town. Ensure zoning regulations support sustainable infrastructure development.
 - **Multi-modal Connectivity:** Invest in pedestrian-friendly pathways, bike lanes, and sidewalks to promote alternative modes of transportation and improve connectivity between residential areas, schools, parks, and commercial districts.
 - **Road Maintenance and Upgrades:** Regularly maintain existing roads and prioritize upgrades to accommodate increased traffic flow while ensuring safety. Implement traffic-calming measures where appropriate to maintain a small-town feel.
 - **Utility Infrastructure:** Upgrade and expand utility infrastructure (water, sewer) to accommodate population growth while incorporating energy-efficient technologies and renewable energy sources where feasible.
 - **Stormwater Management:** Implement sustainable stormwater management practices to reduce flooding risks and preserve water quality. This could include green infrastructure solutions like permeable pavements, rain gardens, and retention ponds.
 - **Emergency Services Preparedness:** Ensure emergency services (fire, police, medical) are well-equipped and strategically located to respond promptly to residents' needs across the town.
 - **Community Engagement:** Foster open communication with residents to gather feedback on infrastructure needs and priorities. Engage stakeholders in decision-making processes to ensure infrastructure projects reflect community values and preferences.
 - **Preservation of Green Spaces:** Protect and enhance natural landscapes, parks, and recreational areas that contribute to Josephine's small-town charm. Encourage sustainable landscaping practices and tree preservation efforts.
 - **Long-term Sustainability:** Incorporate long-term sustainability goals into infrastructure planning, such as reducing carbon footprint, enhancing energy efficiency, and promoting resilience to climate change impacts.

Strategies for Community Well-being:

- **Strategy:** By implementing these strategies, Josephine can cultivate a thriving community where residents feel supported, connected, and empowered to lead healthy, fulfilling lives while preserving its unique small-town character and charm.
 - **Cultural Enrichment:** Celebrate and preserve Josephine's cultural heritage through festivals, arts events, and historical preservation efforts. Support local artists, musicians, and cultural organizations to showcase the town's unique identity.

- **Social Services Support:** Strengthen social service networks to provide assistance for vulnerable populations, including seniors, low-income families, and individuals with disabilities.
- **Community Engagement and Inclusion:** Foster a sense of belonging by promoting civic engagement, volunteerism, and community involvement. Establish platforms for residents to participate in decision-making processes and contribute to community improvement projects.
- **Recreational Opportunities:** Develop and maintain parks, playgrounds, and recreational facilities that promote active lifestyles and social interaction among residents of all ages.
- **Safety and Security:** Ensure a safe environment for all residents through effective law enforcement, emergency preparedness, and crime prevention programs. Implement neighborhood watch initiatives and collaborate with law enforcement agencies to address community safety concerns.
- **Accessibility and Inclusivity:** Improve accessibility to public spaces and services for individuals with disabilities. Ensure that community events, facilities, and programs are inclusive and accommodate diverse cultural backgrounds and abilities.
- **Partnerships and Collaboration:** Forge partnerships with local businesses, schools, nonprofits, and government agencies to leverage resources and expertise in promoting community well-being. Create alliances that support economic development, educational attainment, and social cohesion.

Strategies for Environmental Sustainability:

- **Strategy:** By following these strategies to protect natural resources, reduce environmental impact, and mitigate climate change in Josephine through sustainable practices and policies.
 - **Action Plan:**
 - **Water Conservation:** Following water conservation measures, such as promoting installation of efficient irrigation systems, and incentivizing residents to reduce water consumption through education and rebate programs.
 - **Preservation of Green Spaces:** Protect and expand parks, greenbelts, and natural habitats to conserve biodiversity and provide recreational opportunities for residents. Implement policies that prioritize the preservation of undeveloped land and open spaces.
 - **Collaboration and Partnerships:** Collaborate with neighboring communities, environmental organizations, academic institutions, and government agencies to share resources, best practices, and expertise in advancing environmental sustainability goals.

Short-term Factors

In Josephine, the development of the budget for the upcoming year is influenced by several key short-term factors that shape decision-making across various aspects:

1. **Salary and Benefit Guidelines:** Determining appropriate salary increases, benefits packages, and adjustments for municipal employees based on negotiated agreements, cost-of-living considerations, and market competitiveness.
2. **Fees:** Evaluating current fee structures for services such as utilities, permits, and licenses to ensure they cover operational costs and align with community expectations.
3. **Capital Improvements:** Prioritizing infrastructure projects such as road repairs, utility expansions, and facility upgrades based on maintenance needs, safety concerns, and growth projections.
4. **Program Enhancements or Reductions:** Assessing the effectiveness and community impact of existing programs and services to allocate resources effectively. Considering new initiatives or reducing funding for programs that are underutilized or less critical.
5. **Tax Levels:** Setting property tax rates and evaluating potential increases or decreases based on revenue projections, economic conditions, and fiscal responsibilities.
6. **Use of Reserves:** Determining the appropriate use of reserves to fund one-time expenses, emergency situations, or strategic investments without jeopardizing financial stability or credit ratings.
7. **Service Level Assumptions:** Defining the expected levels of service for essential services such as public safety, utilities, and parks based on community needs, demographic shifts, and regulatory requirements.
8. **Unfunded Mandates:** Assessing the impact of state or federal mandates that require local funding without corresponding financial support, and developing strategies to mitigate these impacts.
9. **Economic Development Strategies:** Allocating resources to support economic growth, business attraction, and retention efforts that enhance the local tax base and create employment opportunities.
10. **Inflation Assumptions:** Projecting inflation rates for goods and services to anticipate cost increases and adjust budgetary allocations accordingly.
11. **Demographic Assumptions:** Analyzing demographic trends such as population growth, age distribution, and housing developments to forecast service demand and infrastructure needs.

Each of these factors plays a crucial role in shaping Josephine's budgetary decisions, ensuring fiscal responsibility, community engagement, and sustainable development for the upcoming fiscal year. Adjustments and allocations are made in alignment with strategic priorities to meet the evolving needs of residents and businesses while maintaining financial prudence and transparency.

Long Term Factors

Long-term factors affecting any city budget involve a complex interplay of economic, social, environmental, and political influences. These factors can have significant impacts on a city's ability to provide services, maintain infrastructure, and achieve fiscal sustainability. The list below is not specific to Josephine, but many of the factors listed will have some effect on city finances when considering long range planning. Here's an in-depth look at these factors:

1. Economic Conditions

- **Economic Growth and Decline:** The overall economic health of the city influences tax revenues, business growth, and employment levels, directly affecting the city's budget.
- **Property Values:** Fluctuations in property values impact property tax revenues, which are often a significant source of income for city budgets.
- **Inflation:** Rising costs for goods, services, and labor can increase the expense side of the budget, requiring adjustments to maintain balance.

2. Population Changes

- **Population Growth or Decline:** Increases in population can boost revenue through taxes but also require more spending on infrastructure, housing, and services. A declining population can reduce revenue and leave excess infrastructure underutilized.
- **Demographic Shifts:** Aging populations v. younger populations will play a role in determining what services, events, and attractions a city requires.

3. Infrastructure and Capital Projects

- **Maintenance and Upgrades:** The need to maintain, repair, and upgrade infrastructure like roads, bridges, water systems, and public buildings requires significant, ongoing investment.
- **New Developments:** Expanding infrastructure to support growth or replace outdated systems can be costly but is necessary for long-term city health.

4. Housing Market Dynamics

- **Real Estate Development:** The pace of real estate development can influence property tax revenues and infrastructure needs.

5. State and Federal Funding

- **Grants and Aid:** Reliance on state and federal funding can be a double-edged sword. Changes in policies or budget cuts at higher levels of government can create budget shortfalls.
- **Mandates and Unfunded Liabilities:** State or federal mandates that require cities to take on certain responsibilities without providing adequate funding can strain city budgets.

6. Public Safety and Law Enforcement

- **Police and Fire Services:** The need to maintain and possibly expand police, fire, and emergency services can be a major long-term budgetary concern, especially with rising costs for personnel, equipment, and training.

7. Debt and Pension Obligations

- **Debt Obligations:** Cities often rely on borrowing to finance large projects, but high levels of debt can limit future budget flexibility due to interest and repayment obligations.

8. Technological Advancements

- **Digital Infrastructure:** Investments in smart city technology, cybersecurity, and digital services can enhance efficiency but require upfront costs.
- **Automation:** Implementing automated systems in public services can lead to long-term savings but may require significant initial investment.

9. Events/Attractions/Community Engagement

- **Events and Attractions:** Cities that invest in parks, community centers, arts, and festivals can see long-term economic benefits but must also budget for the maintenance and promotion of these assets and activity.
- **Community Engagement:** Increased demands for participatory governance and transparent budgeting processes can require additional resources.

10. Legal and Regulatory Issues

- **Litigation Costs:** Lawsuits or legal challenges, whether from businesses, residents, or other entities, can result in significant legal fees and settlements that impact the budget.

- **Regulatory Compliance:** Adhering to new environmental, health, or safety regulations can require additional spending.

11. Political Stability and Governance

- **Leadership Changes:** Shifts in political leadership on a local, state and national level can lead to changes in budget priorities, impacting long-term financial planning.
- **Public Trust and Participation:** A lack of public trust in local government can reduce the willingness of residents to support necessary tax increases or spending initiatives, complicating budgetary decisions.

By understanding and planning for these factors, city officials can better navigate the challenges of long-term budget management, ensuring that the city remains financially healthy and capable of meeting the needs of its residents over time.

Department/Fund Relationship

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

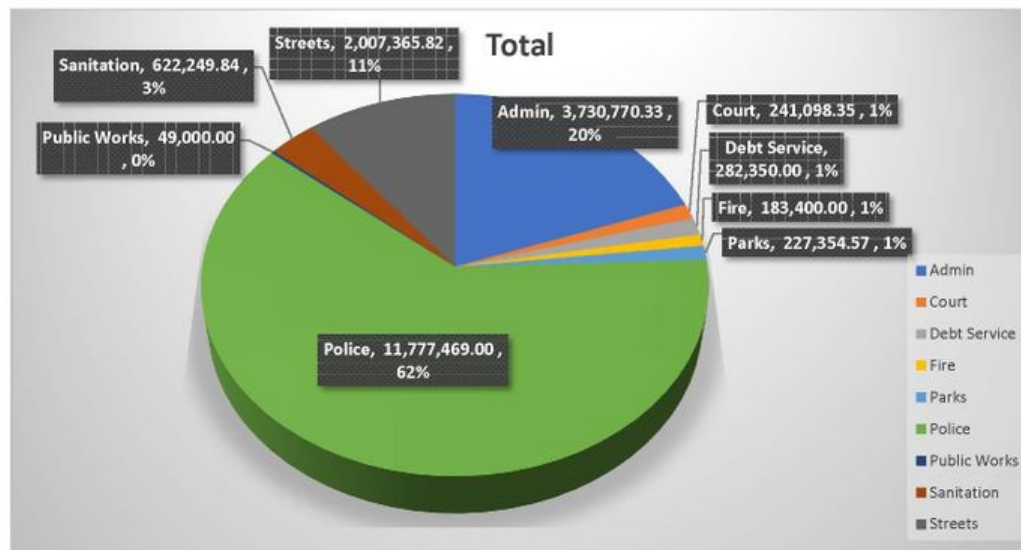
Licenses and Permits are the second largest source of General Fund revenue for the City. Permits issued by the City for new construction, electrical, fences, machinery, plumbing, installation of sprinkler systems and pools, etc. are accounted for in this revenue section. The City continues to project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



Debt Service Fund

The Debt Service Fund is a specialized fund used by municipalities to manage the repayment of debt obligations, such as bonds and other long-term loans. This fund ensures that the city can meet its scheduled payments on principal and interest for borrowed funds used to finance various capital projects or infrastructure improvements.

Enterprise Funds

Enterprise Funds account for business-type activities, specifically Water and Sewer services. These funds are separated from the General Fund due to requirements outlined in Local Government Code Sec. 552.001. This separation ensures that revenues and expenditures related to these utility services are tracked independently, reflecting their distinct financial operations and supporting transparent management of resources dedicated to providing water and sewer services.

Budget Adjustment Process

The Budget Adjustment Process The level of control (the level at which expenditures may not exceed the budget) is the fund level. The City Administrator is authorized to approve a transfer of budgeted amounts within funds, however, any transfer of funds between funds and revisions that change the total of any fund must be approved by the City Council. The Budget Amendment Process In some instances, larger issues will occur that require budget amendments. These items are discussed among the City Administrator, the Director of Finance and the Department Directors involved. An appropriate funding source is identified and the amendment is taken before the City Council.

Priorities & Issues

As we embark on the upcoming fiscal year, the priorities and issues facing Josephine reflect our commitment to sustainable growth, community well-being, and fiscal responsibility. Our focus for the upcoming year marks a strategic shift from the current year, driven by a careful evaluation of evolving community needs, economic conditions, and operational challenges. Here's an overview of our key priorities and the factors influencing our decisions:

1. Infrastructure Investment:

Josephine is experiencing rapid growth, necessitating significant investments in infrastructure. Our priority for the upcoming year is to enhance our roadways, utilities, and public facilities to accommodate an increasing population and maintain high standards of safety and accessibility. This shift in focus responds directly to feedback from residents and businesses, who have expressed concerns about traffic congestion and the need for improved infrastructure to support local quality of life. We will continue to leverage our business relationship with suppliers and developers to share the costs of these improvements.

2. Economic Development Initiatives:

Recognizing the importance of economic vitality, we are intensifying efforts to attract new businesses and support existing ones. Our economic development strategies will prioritize job creation, business attraction, and expansion opportunities. This emphasis reflects a proactive approach to enhancing our local economy, reducing tax burdens, and creating sustainable revenue streams to support community services and initiatives.

3. Fiscal Responsibility and Efficiency:

In light of fiscal challenges and uncertainties, we have adopted a prudent approach to budgeting. We have scrutinized expenditures and identified areas for efficiency improvements without compromising service delivery. This decision is essential to maintaining stable tax rates, leveraging existing resources effectively, and safeguarding the financial health of our community for future generations.

4. Environmental Sustainability:

The preservation of our natural environment remains a core value for Josephine. This year, we are increasing efforts to promote environmental sustainability through waste reduction programs and community education on conservation practices. These efforts underscore our commitment to mitigating climate change, enhancing resilience to environmental risks, and preserving the natural beauty that defines our community.

5. Community Engagement and Inclusivity:

Building a cohesive and inclusive community is paramount. We are enhancing opportunities for resident engagement through outreach programs, City hall meetings, and digital platforms. By fostering dialogue and participation, we aim to strengthen community bonds, ensure diverse voices are heard in decision-making processes, and cultivate a shared vision for Josephine's future.

Budget Decisions and Ramifications:

During the budget process, difficult decisions were made to prioritize critical investments while exercising fiscal discipline. These decisions include modest increases in certain fees to align with rising operational costs, targeted reductions in non-essential services to streamline operations, and strategic allocations of reserves to fund priority infrastructure projects. These measures are designed to balance immediate needs with long-term sustainability, ensuring Josephine continues to thrive as a desirable place to live, work, and visit.

In conclusion, the upcoming year represents a pivotal moment for Josephine as we navigate growth, economic dynamics, and community aspirations. By focusing on infrastructure, economic development, fiscal responsibility, environmental stewardship, and community engagement, we are laying a foundation for a vibrant and resilient future. Together, we will overcome challenges, seize opportunities, and build a prosperous community that reflects the values and aspirations of all residents.

Thank you for your continued support and partnership in shaping the future of Josephine.

Sincerely,
Melissa Stillwell
Finance Director

Personnel Changes

As a part of the budget process, our City Council approved an independent comprehensive analysis of service demands and operational efficiencies across all departments. This assessment revealed opportunities to optimize staffing levels in areas where workload fluctuations and technological advancements allow for more efficient service delivery. The staffing level changes proposed for the upcoming year reflect our commitment to prudent fiscal management, operational efficiency, and responsive service delivery. By aligning our workforce with current needs and strategic priorities, we are positioned to meet the challenges and opportunities ahead while maintaining fiscal sustainability and enhancing community well-being.

For Fiscal Year 2025 we will be adding 9 Full-Time Equivalent Positions.

New Positions Added FY25

Per Comp Study and Organizational Alignment



- 3 Police Officers
- 1 Police Sergeant
- City Planner (to be filled in January)
- Deputy City Secretary and UB Manager (Internal Promotion backfill UB Specialist)
- Human Resources Manager (Internal Promotion backfill Accounting Coordinator)
- ~~Meter Technician (Internal Promotion backfill Parks Lead)~~
- ~~2~~ Public Works Operators (changed to 1)
- Chief of Fire and Emergency Services (to be filled June/July 2025)

City of Josephine Staffing Actuals and Expectations

COJ Headcount FYE 9.30.2024												
Department	Position	Headcount	Allocation									Total
			Water	Sewer	Sanitation	Court	Admin	Street	Parks	Police	Fire	
Administration	City Secretary	1	2%	2%	1%	15%	80%					100%
Administration	Assistant to the City Secretary	0	2%	2%	1%	15%	80%					100%
Administration	City Administrator	1					100%					100%
Administration	Finance Director	1	30%	30%			40%					100%
Administration	Accounting Coordinator	1	25%	25%		25%	25%					100%
Administration	Water Clerk	1	50%	38%	9%	3%						100%
Administration	City Clerk	1	10%	10%	2%	78%						100%
Administration	City Clerk	1	40%	40%	2%	18%						100%
	Assitant City Administrator/Public											
Public Works	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	7								100%		100%
Police	Reserve Officer/Volunteer	2								100%		100%
	Employee Total	30										

COJ Headcount FYE 9.30.2025												
Department	Position	Headcount	Allocation									
			Water	Sewer	Sanitation	Court	Admin	Street	Parks	Police	Fire	Total
Administration	City Administrator	1					100%					100%
Administration	Assistant City Administrator	1	40%	40%			20%					100%
	Administrative Services Director											
Administration	and City Secretary	1	20%	20%		20%	40%					100%
Administration	City Planner	1	40%	40%			20%					100%
Administration	Finance Director	1	30%	30%			40%					100%
Administration	Accounting Coordinator	1	30%	30%			40%					100%
Administration	Human Resources Manager	1	30%	30%			40%					100%
	Deputy City Secretary and Utility											
Administration	Billing Manager	1	20%	20%	10%	15%	35%					100%
Administration	Utility Billing Specialist	1	50%	38%	9%	3%						100%
Administration	Court Clerk	1	10%	10%	2%	78%						100%
Administration	Water Clerk	1	50%	35%	12%	3%						100%
	Chief of Fire and Emergency											
Fire	Services	1								100%		100%
Public Works	Director of Public Works	1	40%	40%				15%	5%			100%
	Public Works Operators & Crew											
Public Works	Leaders	7	40%	40%				15%	5%			100%
Public Works	Wastewater Plant Supervisor	1	20%	80%								100%
Public Works	Wastewater Operator	1	20%	80%								100%
Police	Chief of Police	1								100%		100%
Police	Police Sergeant	2								100%		100%
Police	Police Lieutenant	1								100%		100%
Police	Police Officers	11								100%		100%
Police	Reserve Officer/Volunteer	2								100%		100%
	Employee Total	39										

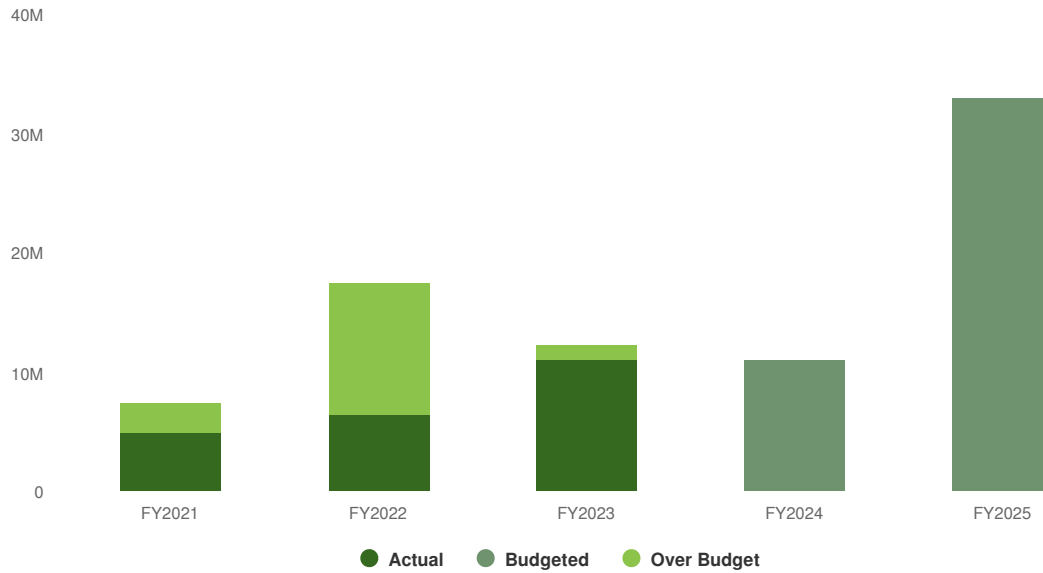
Josephine is undergoing rapid expansion in the development of single-family homes, coupled with heightened interest from commercial and retail establishments. Over the past year, we maintained our staffing levels by only filling existing vacancies. For FY25, we plan to add new positions to address the needs and demands of the growing population and increased workload. However, some positions will remain unfilled until adequate office or operational space becomes available.

FUNDING SOURCES

All Sources Summary

\$32,977,002 **\$21,938,110**
(198.73% vs. prior year)

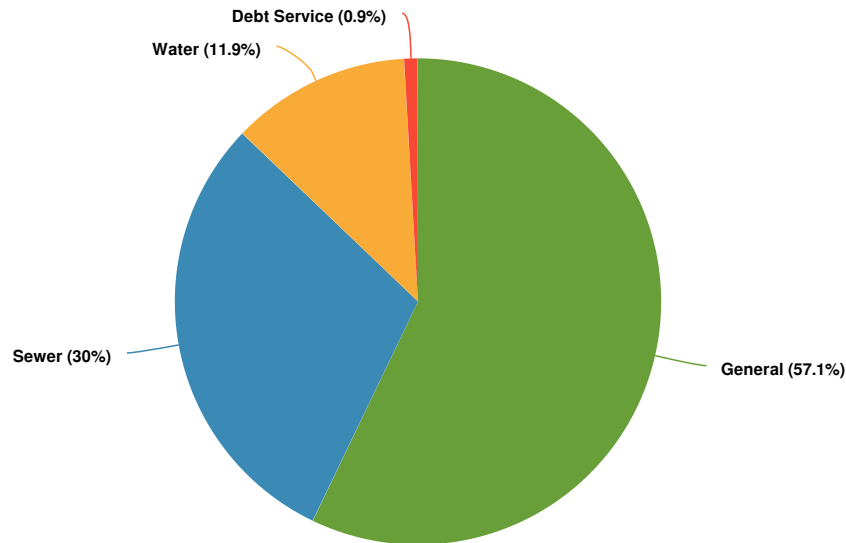
All Sources Proposed and Historical Budget vs. Actual



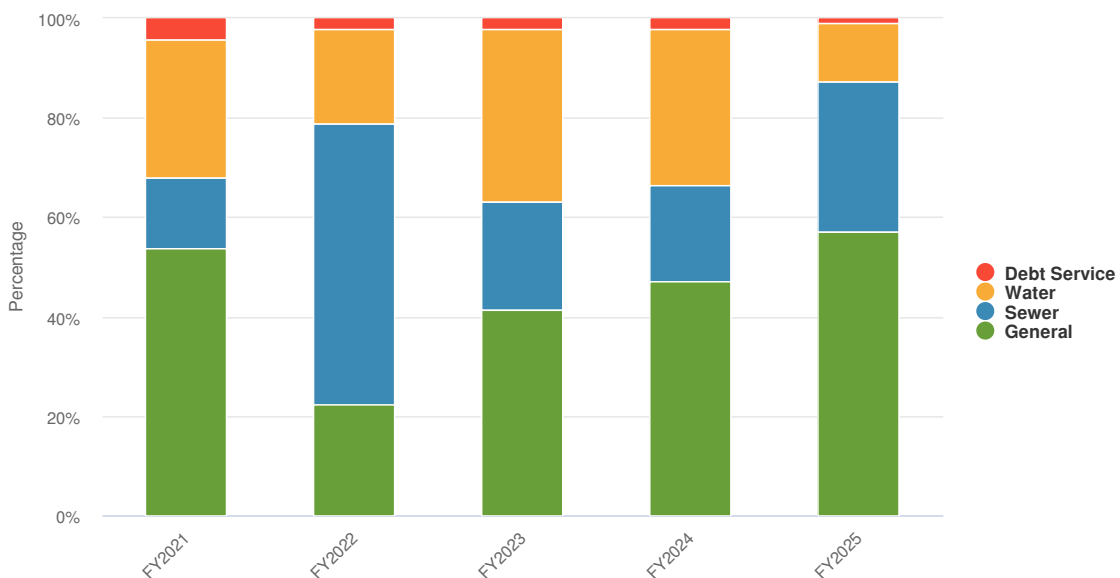
Revenue by Fund

The All Sources fund's revenues by fund for the City of Josephine, TX have undergone some changes in the past and upcoming years. In 2023, general revenues increased by 30% to \$5,062,891, followed by a 3% increase in 2024 to \$5,192,203. The 2025 budget will see no change at \$5,192,203. Similarly, water revenues also saw a 30% increase in 2023 to \$4,291,073, but then decreased by 20% in 2024 to \$3,449,779. The 2025 budget will maintain the same amount at \$3,449,779. On the other hand, sewer revenues experienced a significant decrease of 73% in 2023 to \$2,682,079, followed by a 19% decrease in 2024 to \$2,163,600. The 2025 budget will see no change at \$2,163,600. These changes reflect the City's efforts to manage and allocate its resources effectively.

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2023 Adopted Budget vs. FY2024 Adopted Budget (\$ Change)
General					
Taxes	\$986,410	\$1,130,066	\$1,028,390	\$1,338,479	\$82,793
Licenses, Permits and Franchise Fees	\$277,526	\$544,357	\$220,950	\$686,500	\$31,000
Charges for Services	\$1,877,295	\$1,983,573	\$2,447,750	\$2,304,000	\$830,250
Fines	\$36,117	\$62,092	\$52,000	\$7,906,000	\$0
Special Assessments	\$414,985	\$476,085	\$662,813	\$683,813	\$388,813
Grant Income	\$305,921	\$337,727	\$274,550	\$1,301,295	-\$75,450
Miscellaneous	\$4,100	\$4,320	\$750	\$3,866,830	-\$500
Interest	\$6,392	\$224,672	\$80,000	\$256,000	\$72,200
Transfers		\$300,000	\$425,000	\$500,000	\$125,000
Total General:	\$3,908,746	\$5,062,891	\$5,192,203	\$18,842,917	\$1,454,106
Water					
Charges for Services	\$3,284,587	\$3,846,471	\$3,162,000	\$3,450,700	\$654,800
Special Assessments		\$247,779	\$247,779	\$192,567	-\$539,996
Miscellaneous	\$0	\$6,512	\$0	\$0	\$0
Interest	\$14,404	\$190,310	\$40,000	\$290,400	\$22,800
Total Water:	\$3,298,991	\$4,291,073	\$3,449,779	\$3,933,667	\$137,604
Sewer					
Charges for Services	\$9,822,576	\$1,687,145	\$1,595,600	\$1,727,000	\$363,600
Special Assessments		\$368,000	\$368,000	\$1,086,000	-\$802,000
Miscellaneous		\$0	\$0	\$6,633,750	\$0
Interest	\$26,453	\$626,934	\$200,000	\$450,000	\$180,000
Total Sewer:	\$9,849,029	\$2,682,079	\$2,163,600	\$9,896,750	-\$258,400
Debt Service					
Taxes	\$85,355	\$233,743	\$233,310	\$303,668	\$22,549
Transfers	\$305,683	\$12,000	\$0	\$0	-\$12,000
Total Debt Service:	\$391,038	\$245,743	\$233,310	\$303,668	\$10,549
Total:	\$17,447,805	\$12,281,786	\$11,038,892	\$32,977,002	\$1,343,859

Revenues by Source

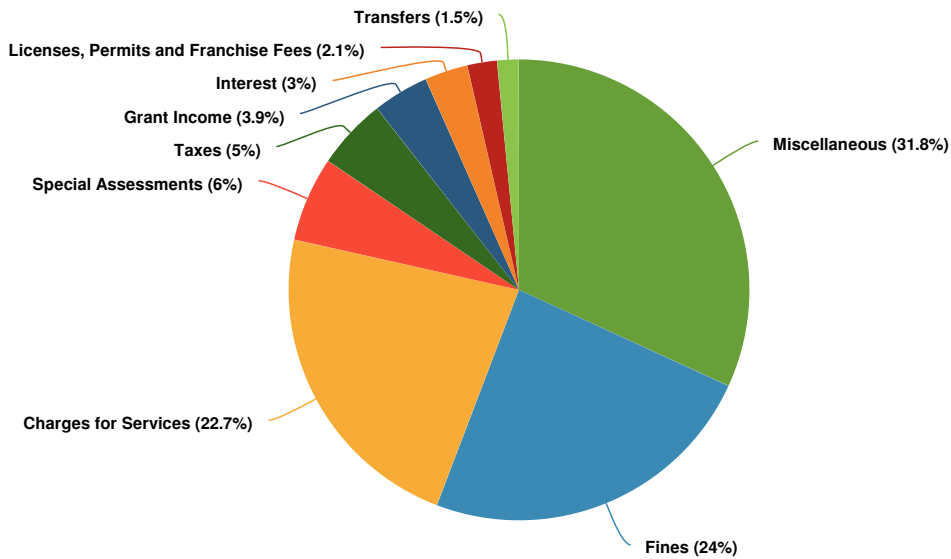
The All Sources fund's revenue by source for the years 2022, 2023, and 2024 show a mix of decreases and increases across the top three categories.

Special Assessments revenue saw a decrease in 2022 by 0% to \$414,985, but then experienced a significant increase of 163% in 2023 to \$1,091,864. This category will continue to see an increase of 17% in the 2025 budget to \$1,278,592.

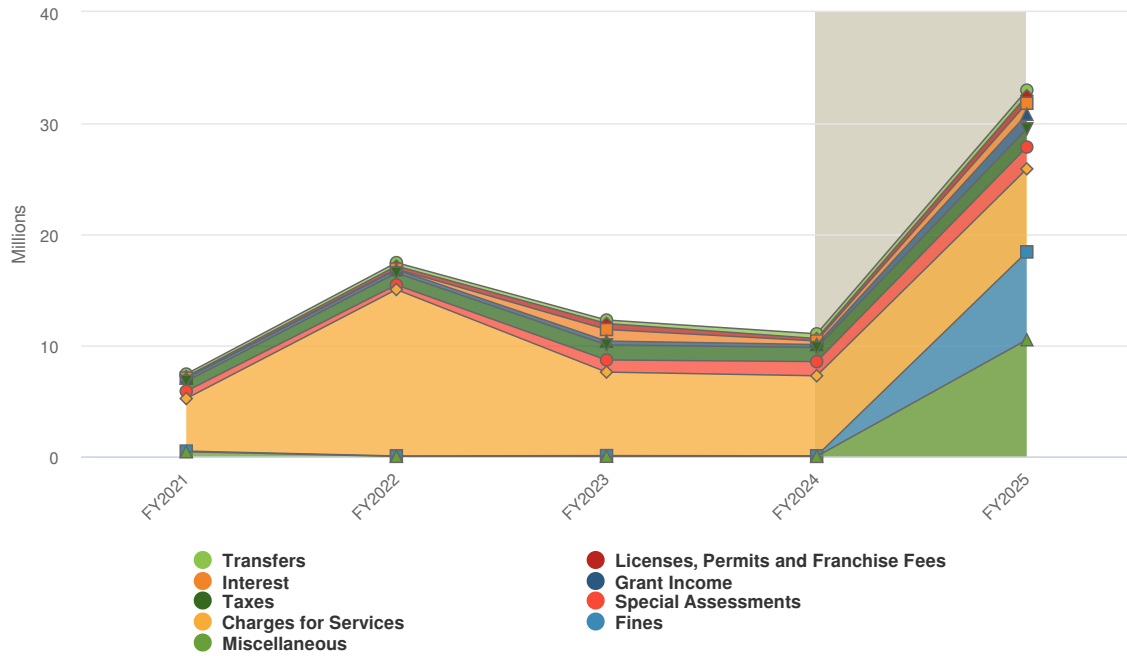
Tax revenue decreased by 0% in 2023 to \$1,071,765, followed by a 27% actual increase in 2024 to \$1,363,809. However, this category will see a budgeted decrease of 7% in the upcoming 2025 budget to \$1,261,700.

Overall, the All Sources fund's revenue by source show a mix of decreases and increases, with the largest changes occurring in the Special Assessments category. These changes reflect the City of Josephine, TX's budget plans for the upcoming 2025 year.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes						
Admin						
Property Tax Current	10-100-4100-0000000	\$716,876	\$791,623	\$746,390	\$971,479	30.2%
Property Tax Delinquent	10-100-4120-0000000	\$13,923	\$6,773	\$5,000	\$5,000	0%
Penalty & Interest - Taxes	10-100-4140-0000000	\$3,477	\$3,066	\$2,000	\$2,000	0%
Sales Tax Allocation	10-100-4180-0000000	\$252,134	\$328,604	\$275,000	\$360,000	30.9%
Total Admin:		\$986,410	\$1,130,066	\$1,028,390	\$1,338,479	30.2%
Debt Service						
Property Tax Current	30-600-4100-0000000	\$82,471	\$232,150	\$233,310	\$303,668	30.2%
Property Tax Delinquent	30-600-4120-0000000	\$1,868	\$956	\$0	\$0	0%

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Penalty & Interest - Taxes	30-600-4140-0000000	\$1,016	\$637	\$0	\$0	0%
Total Debt Service:		\$85,355	\$233,743	\$233,310	\$303,668	30.2%
Total Taxes:		\$1,071,765	\$1,363,809	\$1,261,700	\$1,642,147	30.2%
Licenses, Permits and Franchise Fees						
Admin						
Franchise Tax	10-100-4160-0000000	\$64,563	\$65,194	\$65,000	\$65,000	0%
Animal Registration	10-100-4200-0000000	\$1,345	\$325	\$150	\$200	33.3%
Building Permits	10-100-4240-0000000	\$201,907	\$467,943	\$151,200	\$615,000	306.7%
Certificate of Occupancy	10-100-4260-0000000	\$3,900	\$7,500	\$2,500	\$5,000	100%
MUD - Certificate of Occupancy	10-100-4265-0000000	\$3,000	\$900	\$1,000	\$0	-100%
Dump Permit	10-100-4320-0000000	\$2,050	\$2,280	\$1,000	\$1,200	20%
Fireworks Permit	10-100-4330-0000000	\$150	\$100	\$100	\$100	0%
Solicitor Fees	10-100-4380-0000000	\$610	\$115	\$0	\$0	0%
Total Admin:		\$277,526	\$544,357	\$220,950	\$686,500	210.7%
Total Licenses, Permits and Franchise Fees:		\$277,526	\$544,357	\$220,950	\$686,500	210.7%
Charges for Services						
Admin						
Inspection Fees	10-100-4245-0000000	\$353,375	\$0	\$498,750	\$0	-100%
MUD - Monthly Public Safety Fe	10-100-4375-0000000	\$144,681	\$105,272	\$50,000	\$70,000	40%
Engnr/Consulting Fees	10-100-4390-0000000	\$181,644	\$425,491	\$200,000	\$0	-100%
Professional Services	10-100-4699-0000000	\$282,118	\$255,600	\$399,000	\$399,000	0%
Rent Payments	10-100-4840-0000000	\$34,677	\$35,868	\$30,000	\$30,000	0%
Total Admin:		\$996,495	\$822,230	\$1,177,750	\$499,000	-57.6%
Police						

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
MUD - Monthly Public Safety Fe	10-200-4375-0000000	\$266,422	\$304,110	\$390,000	\$600,000	53.8%
Traffic Reports	10-200-4400-0000000	\$94	\$191	\$0	\$0	0%
Total Police:		\$266,516	\$304,301	\$390,000	\$600,000	53.8%
Fire						
MUD - Monthly Public Safety Fe	10-250-4375-0000000		\$36,770	\$130,000	\$300,000	130.8%
Total Fire:			\$36,770	\$130,000	\$300,000	130.8%
Sanitation						
Sales Sanitation	10-400-4500-0000000	\$259,602	\$301,342	\$300,000	\$330,000	10%
MUD - Sales Sanitation	10-400-4505-0000000	\$304,650	\$470,155	\$450,000	\$575,000	27.8%
Total Sanitation:		\$564,251	\$771,497	\$750,000	\$905,000	20.7%
Streets						
Developer Contribution	10-450-4950-0000000	\$50,032	\$48,775	\$0	\$0	0%
Total Streets:		\$50,032	\$48,775	\$0	\$0	0%
Water						
CSI Inspections	20-500-4300-0000000	\$1,050	\$3,625	\$1,000	\$5,000	400%
MUD - CSI Inspections	20-500-4305-0000000	\$15,750	\$3,025	\$3,000	\$3,700	23.3%
Engnr/Consulting Fees	20-500-4390-0000000	\$136,847	\$437,397	\$50,000	\$0	-100%
Sales Water	20-500-4540-0000000	\$1,050,080	\$1,182,884	\$1,100,000	\$1,105,000	0.5%
MUD - Sales Water	20-500-4545-0000000	\$1,513,900	\$1,661,415	\$1,500,000	\$1,776,000	18.4%
Const/Contractor Repairs	20-500-4550-0000000	\$18,470	\$7,544	\$0	\$0	0%
Tap Fees	20-500-4560-0000000	\$206,050	\$246,750	\$180,000	\$122,500	-31.9%



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
MUD - Tap Fees	20-500-4565-0000000	\$203,500	\$198,650	\$285,000	\$377,000	32.3%
Transfer Fees	20-500-4580-0000000	\$20,955	\$5,925	\$1,500	\$6,000	300%
MUD - Transfer Fees	20-500-4585-0000000		\$4,225	\$4,000	\$4,000	0%
Disconnect Fees	20-500-4620-0000000	\$3,375	\$14,758	\$1,000	\$1,000	0%
MUD - Disconnect Fees	20-500-4625-0000000		-\$50	\$0	\$0	0%
Late Fees	20-500-4640-0000000	\$58,560	\$27,324	\$15,000	\$20,000	33.3%
MUD - Late Fees	20-500-4645-0000000		\$47,294	\$20,000	\$30,000	50%
Returned Payment Fees	20-500-4660-0000000	\$600	\$1,830	\$500	\$500	0%
Reconnect Fees	20-500-4680-0000000	\$3,950	\$1,875	\$1,000	\$0	-100%
Meter Replacement	20-500-4770-0000000	\$9,500	\$2,000	\$0	\$0	0%
Developer Contribution	20-500-4950-0000000	\$42,000	\$0	\$0	\$0	0%
Total Water:		\$3,284,587	\$3,846,471	\$3,162,000	\$3,450,700	9.1%
Sewer						
Engnr/Consulting Fees	25-550-4390-0000000	\$209,431	\$117,007	\$50,000	\$0	-100%
Sales Sewer	25-550-4520-0000000	\$307,220	\$361,185	\$350,000	\$360,000	2.9%
MUD - Sales Sewer	25-550-4525-0000000	\$685,937	\$848,928	\$775,000	\$900,000	16.1%
Const/Contractor Repairs	25-550-4550-0000000	\$140,516	\$550	\$0	\$0	0%
Tap Fees	25-550-4560-0000000	\$116,400	\$151,400	\$129,600	\$84,000	-35.2%

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
MUD - Tap Fees	25-550-4565-0000000	\$203,500	\$196,900	\$285,000	\$377,000	32.3%
Transfer Fees	25-550-4580-0000000	\$20,450	\$7,075	\$2,000	\$6,000	200%
MUD - Transfer Fees	25-550-4585-0000000		\$4,100	\$4,000	\$0	-100%
Developer Contribution	25-550-4950-0000000	\$8,139,122	\$0	\$0	\$0	0%
Total Sewer:		\$9,822,576	\$1,687,145	\$1,595,600	\$1,727,000	8.2%
Total Charges for Services:		\$14,984,458	\$7,517,190	\$7,205,350	\$7,481,700	3.8%
Fines						
Court						
Municipal Court Fines	10-150-4420-0000000		\$10,082	\$0	\$0	0%
Technology Fund	10-150-4421-0000000		\$288	\$0	\$0	0%
Building Security	10-150-4422-0000000		\$351	\$0	\$0	0%
Municipal Court Fines	10-150-4424-0000000	\$33,510	\$49,069	\$50,000	\$50,000	0%
Warrant/ Bond Income	10-150-4440-0000000	\$1,812	\$998	\$1,000	\$1,000	0%
Local Truancy & Prevention	10-150-4442-0000000		\$356	\$0	\$0	0%
Municipal Jury Fund	10-150-4443-0000000		\$14	\$0	\$0	0%
Child Seatbelt Fine	10-150-4448-0000000		\$69	\$0	\$0	0%
Total Court:		\$35,322	\$61,227	\$51,000	\$51,000	0%
Police						
Municipal Court Fines	10-200-4424-0000000	\$795	\$865	\$1,000	\$1,000	0%
Warrant/ Bond Income	10-200-4440-0000000		\$0	\$0	\$7,854,000	N/A
Total Police:		\$795	\$865	\$1,000	\$7,855,000	785,400%
Total Fines:		\$36,117	\$62,092	\$52,000	\$7,906,000	15,103.8%
Special Assessments						

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Admin						
Plat Fees	10-100-4360-0000000	\$5,000	\$2,415	\$2,500	\$2,500	0%
MUD - Public Safety Fees	10-100-4370-0000000	\$397,000	\$358,000	\$606,313	\$606,313	0%
Total Admin:		\$402,000	\$360,415	\$608,813	\$608,813	0%
Parks						
Park Maintenance Fee	10-300-4350-0000000	\$12,985	\$115,670	\$54,000	\$75,000	38.9%
Total Parks:		\$12,985	\$115,670	\$54,000	\$75,000	38.9%
Water						
Capital Recovery Fee	20-500-4450-0000000		\$247,779	\$247,779	\$192,567	-22.3%
Total Water:			\$247,779	\$247,779	\$192,567	-22.3%
Sewer						
Capital Recovery Fee	25-550-4450-0000000		\$368,000	\$368,000	\$1,086,000	195.1%
Total Sewer:			\$368,000	\$368,000	\$1,086,000	195.1%
Total Special Assessments:		\$414,985	\$1,091,864	\$1,278,592	\$1,962,380	53.5%
Grant Income						
Police						
Grant Income	10-200-4460-0000000	\$0	\$18,750	\$0	\$0	0%
Total Police:		\$0	\$18,750	\$0	\$0	0%
Parks						
Grant Income	10-300-4460-0000000	\$45,464	\$0	\$0	\$67,000	N/A
Total Parks:		\$45,464	\$0	\$0	\$67,000	N/A
Streets						
Grant income	10-450-4460-0000000	\$260,457	\$318,977	\$274,550	\$1,234,295	349.6%
Total Streets:		\$260,457	\$318,977	\$274,550	\$1,234,295	349.6%
Total Grant Income:		\$305,921	\$337,727	\$274,550	\$1,301,295	374%

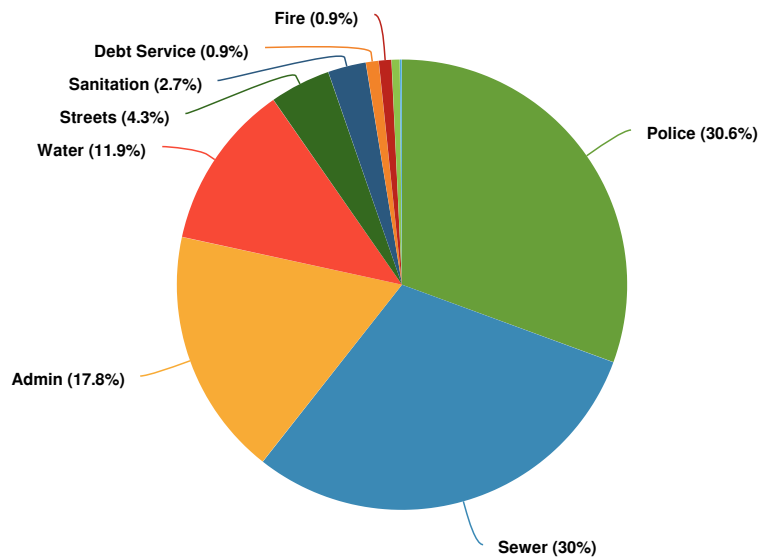
Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Miscellaneous						
Admin						
Donation Receipts	10-100-4700-0000000		\$1	\$0	\$0	0%
4th of July Donation	10-100-4702-0000000	\$450	\$1,275	\$0	\$0	0%
Christmas Parade Donations	10-100-4703-0000000	\$960	\$1,500	\$0	\$0	0%
Angel Tree Donations	10-100-4704-0000000	\$500	\$650	\$0	\$0	0%
Miscellaneous Income	10-100-4760-0000000	\$1,377	-\$135	\$0	\$2,615,914	N/A
Total Admin:		\$3,287	\$3,291	\$0	\$2,615,914	N/A
Police						
LEOSE - Police Training	10-200-4740-0000000	\$813	\$818	\$750	\$750	0%
Miscellaneous Income	10-200-4760-0000000	\$0	\$200	\$0	\$1,000,166	N/A
Total Police:		\$813	\$1,018	\$750	\$1,000,916	133,355.5%
Parks						
Miscellaneous Income	10-300-4760-0000000		\$0	\$0	\$50,000	N/A
Total Parks:			\$0	\$0	\$50,000	N/A
Sanitation						
Miscellaneous Income	10-400-4760-0000000		\$10	\$0	\$0	0%
Total Sanitation:			\$10	\$0	\$0	0%
Streets						
Miscellaneous Income	10-450-4760-0000000		\$0	\$0	\$200,000	N/A
Total Streets:			\$0	\$0	\$200,000	N/A
Water						
Miscellaneous Income	20-500-4760-0000000	\$0	\$6,512	\$0	\$0	0%
Total Water:		\$0	\$6,512	\$0	\$0	0%

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Sewer						
Miscellaneous Income	25-550- 4760- 0000000		\$0	\$0	\$6,633,750	N/A
Total Sewer:			\$0	\$0	\$6,633,750	N/A
Total Miscellaneous:		\$4,100	\$10,832	\$750	\$10,500,580	1,399,977.3%
Interest						
Admin						
Interest Income	10-100-4720- 0000000	\$6,368	\$77,572	\$40,000	\$120,000	200%
Total Admin:		\$6,368	\$77,572	\$40,000	\$120,000	200%
Police						
Interest Income	10-200- 4720- 0000000		\$147,059	\$40,000	\$136,000	240%
Total Police:			\$147,059	\$40,000	\$136,000	240%
Streets						
Interest Income	10-450- 4720- 0000000	\$24	\$42	\$0	\$0	0%
Total Streets:		\$24	\$42	\$0	\$0	0%
Water						
Interest Income	20-500- 4720- 0000000	\$14,404	\$190,310	\$40,000	\$290,400	626%
Total Water:		\$14,404	\$190,310	\$40,000	\$290,400	626%
Sewer						
Interest Income	25-550- 4720- 0000000	\$26,453	\$626,934	\$200,000	\$450,000	125%
Total Sewer:		\$26,453	\$626,934	\$200,000	\$450,000	125%
Total Interest:		\$47,250	\$1,041,916	\$320,000	\$996,400	211.4%
Transfers						
Police						
Transfers	10-200- 4900- 0000000		\$300,000	\$425,000	\$500,000	17.6%
Total Police:			\$300,000	\$425,000	\$500,000	17.6%

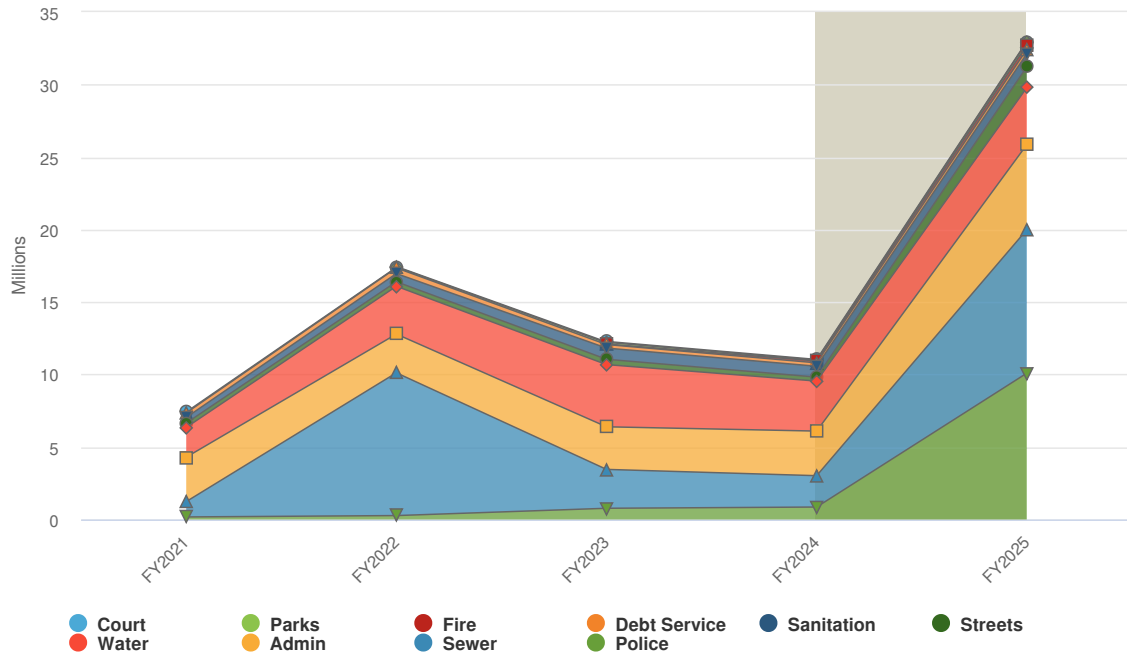
Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Debt Service						
Transfers	30-600- 4900- 0000000	\$305,683	\$12,000	\$0	\$0	0%
Total Debt Service:		\$305,683	\$12,000	\$0	\$0	0%
Total Transfers:		\$305,683	\$312,000	\$425,000	\$500,000	17.6%
Total Revenue Source:		\$17,447,805	\$12,281,786	\$11,038,892	\$32,977,002	198.7%

Revenue by Department

Projected 2025 Revenue by Department



Budgeted and Historical 2025 Revenue by Department



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue						
Admin						
Taxes						
Property Tax Current	10-100-4100-0000000	\$716,876	\$791,623	\$746,390	\$971,479	30.2%
Property Tax Delinquent	10-100-4120-0000000	\$13,923	\$6,773	\$5,000	\$5,000	0%
Penalty & Interest - Taxes	10-100-4140-0000000	\$3,477	\$3,066	\$2,000	\$2,000	0%
Sales Tax Allocation	10-100-4180-0000000	\$252,134	\$328,604	\$275,000	\$360,000	30.9%
Total Taxes:		\$986,410	\$1,130,066	\$1,028,390	\$1,338,479	30.2%
Licenses, Permits and Franchise Fees						
Franchise Tax	10-100-4160-0000000	\$64,563	\$65,194	\$65,000	\$65,000	0%
Animal Registration	10-100-4200-0000000	\$1,345	\$325	\$150	\$200	33.3%

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Building Permits	10-100-4240-0000000	\$201,907	\$467,943	\$151,200	\$615,000	306.7%
Certificate of Occupancy	10-100-4260-0000000	\$3,900	\$7,500	\$2,500	\$5,000	100%
MUD - Certificate of Occupancy	10-100-4265-0000000	\$3,000	\$900	\$1,000	\$0	-100%
Dump Permit	10-100-4320-0000000	\$2,050	\$2,280	\$1,000	\$1,200	20%
Fireworks Permit	10-100-4330-0000000	\$150	\$100	\$100	\$100	0%
Solicitor Fees	10-100-4380-0000000	\$610	\$115	\$0	\$0	0%
Total Licenses, Permits and Franchise Fees:		\$277,526	\$544,357	\$220,950	\$686,500	210.7%
Charges for Services						
Inspection Fees	10-100-4245-0000000	\$353,375	\$0	\$498,750	\$0	-100%
MUD - Monthly Public Safety Fe	10-100-4375-0000000	\$144,681	\$105,272	\$50,000	\$70,000	40%
Engnr/Consulting Fees	10-100-4390-0000000	\$181,644	\$425,491	\$200,000	\$0	-100%
Professional Services	10-100-4699-0000000	\$282,118	\$255,600	\$399,000	\$399,000	0%
Rent Payments	10-100-4840-0000000	\$34,677	\$35,868	\$30,000	\$30,000	0%
Total Charges for Services:		\$996,495	\$822,230	\$1,177,750	\$499,000	-57.6%
Special Assessments						
Plat Fees	10-100-4360-0000000	\$5,000	\$2,415	\$2,500	\$2,500	0%
MUD - Public Safety Fees	10-100-4370-0000000	\$397,000	\$358,000	\$606,313	\$606,313	0%
Total Special Assessments:		\$402,000	\$360,415	\$608,813	\$608,813	0%
Miscellaneous						
Donation Receipts	10-100-4700-0000000		\$1	\$0	\$0	0%

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
4th of July Donation	10-100-4702-0000000	\$450	\$1,275	\$0	\$0	0%
Christmas Parade Donations	10-100-4703-0000000	\$960	\$1,500	\$0	\$0	0%
Angel Tree Donations	10-100-4704-0000000	\$500	\$650	\$0	\$0	0%
Miscellaneous Income	10-100-4760-0000000	\$1,377	-\$135	\$0	\$2,615,914	N/A
Total Miscellaneous:		\$3,287	\$3,291	\$0	\$2,615,914	N/A
Interest						
Interest Income	10-100-4720-0000000	\$6,368	\$77,572	\$40,000	\$120,000	200%
Total Interest:		\$6,368	\$77,572	\$40,000	\$120,000	200%
Total Admin:		\$2,672,087	\$2,937,931	\$3,075,903	\$5,868,706	90.8%
Court						
Fines						
Municipal Court Fines	10-150-4420-0000000		\$10,082	\$0	\$0	0%
Technology Fund	10-150-4421-0000000		\$288	\$0	\$0	0%
Building Security	10-150-4422-0000000		\$351	\$0	\$0	0%
Municipal Court Fines	10-150-4424-0000000	\$33,510	\$49,069	\$50,000	\$50,000	0%
Warrant/ Bond Income	10-150-4440-0000000	\$1,812	\$998	\$1,000	\$1,000	0%
Local Truancy & Prevention	10-150-4442-0000000		\$356	\$0	\$0	0%
Municipal Jury Fund	10-150-4443-0000000		\$14	\$0	\$0	0%
Child Seatbelt Fine	10-150-4448-0000000		\$69	\$0	\$0	0%
Total Fines:		\$35,322	\$61,227	\$51,000	\$51,000	0%
Total Court:		\$35,322	\$61,227	\$51,000	\$51,000	0%
Police						
Charges for Services						
MUD - Monthly Public Safety Fe	10-200-4375-0000000	\$266,422	\$304,110	\$390,000	\$600,000	53.8%

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Traffic Reports	10-200-4400-0000000	\$94	\$191	\$0	\$0	0%
Total Charges for Services:		\$266,516	\$304,301	\$390,000	\$600,000	53.8%
Fines						
Municipal Court Fines	10-200-4424-0000000	\$795	\$865	\$1,000	\$1,000	0%
Warrant/ Bond Income	10-200-4440-0000000		\$0	\$0	\$7,854,000	N/A
Total Fines:		\$795	\$865	\$1,000	\$7,855,000	785,400%
Grant Income						
Grant Income	10-200-4460-0000000	\$0	\$18,750	\$0	\$0	0%
Total Grant Income:		\$0	\$18,750	\$0	\$0	0%
Miscellaneous						
LEOSE - Police Training	10-200-4740-0000000	\$813	\$818	\$750	\$750	0%
Miscellaneous Income	10-200-4760-0000000	\$0	\$200	\$0	\$1,000,166	N/A
Total Miscellaneous:		\$813	\$1,018	\$750	\$1,000,916	133,355.5%
Interest						
Interest Income	10-200-4720-0000000		\$147,059	\$40,000	\$136,000	240%
Total Interest:			\$147,059	\$40,000	\$136,000	240%
Transfers						
Transfers	10-200-4900-0000000		\$300,000	\$425,000	\$500,000	17.6%
Total Transfers:			\$300,000	\$425,000	\$500,000	17.6%
Total Police:		\$268,124	\$771,993	\$856,750	\$10,091,916	1,077.9%
Fire						
Charges for Services						
MUD - Monthly Public Safety Fe	10-250-4375-0000000		\$36,770	\$130,000	\$300,000	130.8%

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Total Charges for Services:			\$36,770	\$130,000	\$300,000	130.8%
Total Fire:			\$36,770	\$130,000	\$300,000	130.8%
Parks						
Special Assessments						
Park Maintenance Fee	10-300-4350-0000000	\$12,985	\$115,670	\$54,000	\$75,000	38.9%
Total Special Assessments:		\$12,985	\$115,670	\$54,000	\$75,000	38.9%
Grant Income						
Grant Income	10-300-4460-0000000	\$45,464	\$0	\$0	\$67,000	N/A
Total Grant Income:		\$45,464	\$0	\$0	\$67,000	N/A
Miscellaneous						
Miscellaneous Income	10-300-4760-0000000		\$0	\$0	\$50,000	N/A
Total Miscellaneous:			\$0	\$0	\$50,000	N/A
Total Parks:		\$58,449	\$115,670	\$54,000	\$192,000	255.6%
Sanitation						
Charges for Services						
Sales Sanitation	10-400-4500-0000000	\$259,602	\$301,342	\$300,000	\$330,000	10%
MUD - Sales Sanitation	10-400-4505-0000000	\$304,650	\$470,155	\$450,000	\$575,000	27.8%
Total Charges for Services:		\$564,251	\$771,497	\$750,000	\$905,000	20.7%
Miscellaneous						
Miscellaneous Income	10-400-4760-0000000		\$10	\$0	\$0	0%
Total Miscellaneous:			\$10	\$0	\$0	0%
Total Sanitation:		\$564,251	\$771,507	\$750,000	\$905,000	20.7%
Streets						
Charges for Services						

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Developer Contribution	10-450- 4950- 0000000	\$50,032	\$48,775	\$0	\$0	0%
Total Charges for Services:		\$50,032	\$48,775	\$0	\$0	0%
Grant Income						
Grant income	10-450- 4460- 0000000	\$260,457	\$318,977	\$274,550	\$1,234,295	349.6%
Total Grant Income:		\$260,457	\$318,977	\$274,550	\$1,234,295	349.6%
Miscellaneous						
Miscellaneous Income	10-450- 4760- 0000000		\$0	\$0	\$200,000	N/A
Total Miscellaneous:			\$0	\$0	\$200,000	N/A
Interest						
Interest Income	10-450- 4720- 0000000	\$24	\$42	\$0	\$0	0%
Total Interest:		\$24	\$42	\$0	\$0	0%
Total Streets:		\$310,513	\$367,793	\$274,550	\$1,434,295	422.4%
Water						
Charges for Services						
CSI Inspections	20-500- 4300- 0000000	\$1,050	\$3,625	\$1,000	\$5,000	400%
MUD - CSI Inspections	20-500- 4305- 0000000	\$15,750	\$3,025	\$3,000	\$3,700	23.3%
Engnr/Consulting Fees	20-500- 4390- 0000000	\$136,847	\$437,397	\$50,000	\$0	-100%
Sales Water	20-500- 4540- 0000000	\$1,050,080	\$1,182,884	\$1,100,000	\$1,105,000	0.5%
MUD - Sales Water	20-500- 4545- 0000000	\$1,513,900	\$1,661,415	\$1,500,000	\$1,776,000	18.4%
Const/Contractor Repairs	20-500- 4550- 0000000	\$18,470	\$7,544	\$0	\$0	0%
Tap Fees	20-500- 4560- 0000000	\$206,050	\$246,750	\$180,000	\$122,500	-31.9%

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
MUD - Tap Fees	20-500-4565-0000000	\$203,500	\$198,650	\$285,000	\$377,000	32.3%
Transfer Fees	20-500-4580-0000000	\$20,955	\$5,925	\$1,500	\$6,000	300%
MUD - Transfer Fees	20-500-4585-0000000		\$4,225	\$4,000	\$4,000	0%
Disconnect Fees	20-500-4620-0000000	\$3,375	\$14,758	\$1,000	\$1,000	0%
MUD - Disconnect Fees	20-500-4625-0000000		-\$50	\$0	\$0	0%
Late Fees	20-500-4640-0000000	\$58,560	\$27,324	\$15,000	\$20,000	33.3%
MUD - Late Fees	20-500-4645-0000000		\$47,294	\$20,000	\$30,000	50%
Returned Payment Fees	20-500-4660-0000000	\$600	\$1,830	\$500	\$500	0%
Reconnect Fees	20-500-4680-0000000	\$3,950	\$1,875	\$1,000	\$0	-100%
Meter Replacement	20-500-4770-0000000	\$9,500	\$2,000	\$0	\$0	0%
Developer Contribution	20-500-4950-0000000	\$42,000	\$0	\$0	\$0	0%
Total Charges for Services:		\$3,284,587	\$3,846,471	\$3,162,000	\$3,450,700	9.1%
Special Assessments						
Capital Recovery Fee	20-500-4450-0000000		\$247,779	\$247,779	\$192,567	-22.3%
Total Special Assessments:			\$247,779	\$247,779	\$192,567	-22.3%
Miscellaneous						
Miscellaneous Income	20-500-4760-0000000	\$0	\$6,512	\$0	\$0	0%
Total Miscellaneous:		\$0	\$6,512	\$0	\$0	0%
Interest						

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Interest Income	20-500-4720-0000000	\$14,404	\$190,310	\$40,000	\$290,400	626%
Total Interest:		\$14,404	\$190,310	\$40,000	\$290,400	626%
Total Water:		\$3,298,991	\$4,291,073	\$3,449,779	\$3,933,667	14%
Sewer						
Charges for Services						
Engnr/Consulting Fees	25-550-4390-0000000	\$209,431	\$117,007	\$50,000	\$0	-100%
Sales Sewer	25-550-4520-0000000	\$307,220	\$361,185	\$350,000	\$360,000	2.9%
MUD - Sales Sewer	25-550-4525-0000000	\$685,937	\$848,928	\$775,000	\$900,000	16.1%
Const/Contractor Repairs	25-550-4550-0000000	\$140,516	\$550	\$0	\$0	0%
Tap Fees	25-550-4560-0000000	\$116,400	\$151,400	\$129,600	\$84,000	-35.2%
MUD - Tap Fees	25-550-4565-0000000	\$203,500	\$196,900	\$285,000	\$377,000	32.3%
Transfer Fees	25-550-4580-0000000	\$20,450	\$7,075	\$2,000	\$6,000	200%
MUD - Transfer Fees	25-550-4585-0000000		\$4,100	\$4,000	\$0	-100%
Developer Contribution	25-550-4950-0000000	\$8,139,122	\$0	\$0	\$0	0%
Total Charges for Services:		\$9,822,576	\$1,687,145	\$1,595,600	\$1,727,000	8.2%
Special Assessments						
Capital Recovery Fee	25-550-4450-0000000		\$368,000	\$368,000	\$1,086,000	195.1%
Total Special Assessments:			\$368,000	\$368,000	\$1,086,000	195.1%
Miscellaneous						
Miscellaneous Income	25-550-4760-0000000		\$0	\$0	\$6,633,750	N/A
Total Miscellaneous:			\$0	\$0	\$6,633,750	N/A

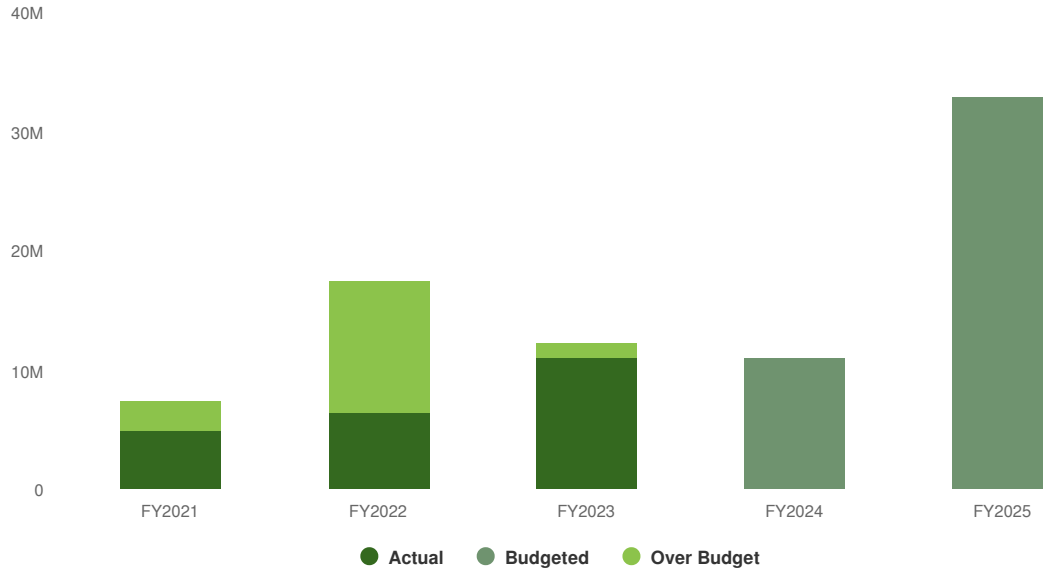
Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Interest						
Interest Income	25-550- 4720- 0000000	\$26,453	\$626,934	\$200,000	\$450,000	125%
Total Interest:		\$26,453	\$626,934	\$200,000	\$450,000	125%
Total Sewer:		\$9,849,029	\$2,682,079	\$2,163,600	\$9,896,750	357.4%
Debt Service						
Taxes						
Property Tax Current	30-600- 4100- 0000000	\$82,471	\$232,150	\$233,310	\$303,668	30.2%
Property Tax Delinquent	30-600- 4120- 0000000	\$1,868	\$956	\$0	\$0	0%
Penalty & Interest - Taxes	30-600- 4140- 0000000	\$1,016	\$637	\$0	\$0	0%
Total Taxes:		\$85,355	\$233,743	\$233,310	\$303,668	30.2%
Transfers						
Transfers	30-600- 4900- 0000000	\$305,683	\$12,000	\$0	\$0	0%
Total Transfers:		\$305,683	\$12,000	\$0	\$0	0%
Total Debt Service:		\$391,038	\$245,743	\$233,310	\$303,668	30.2%
Total Revenue:		\$17,447,805	\$12,281,786	\$11,038,892	\$32,977,002	198.7%

Funding Sources Summary

Significant changes this year represents already acquired bond funds and reserve funds set aside for the Wastewater Treatment Facility, Public Safety Building, and Community Center. In order to properly account for those funds in this budget presentation, they are listed as Miscellaneous and Bond Income.

\$32,977,002 **\$21,938,110**
(198.73% vs. prior year)

Funding Sources Proposed and Historical Budget vs. Actual



Revenue by Fund

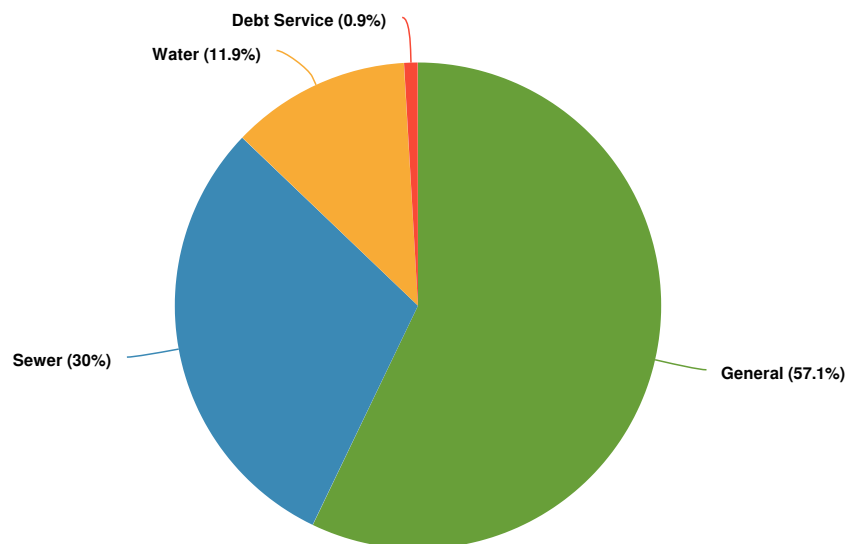
The Funding Sources fund's revenues by fund for the City of Josephine, TX have seen significant changes over the past few years. In 2023, general revenues increased by 30% to \$5,062,891, followed by a smaller 3% budgeted increase in 2024 to \$5,192,203. However, the upcoming 2025 budget year will see a significant 263% increase to \$18,842,917.

On the other hand, sewer revenues have seen a decrease of 73% in 2023 to \$2,682,079, followed by a smaller 19% decrease in 2024 to \$2,163,600. However, the 2025 budget year will see a substantial 357% increase to \$9,896,750.

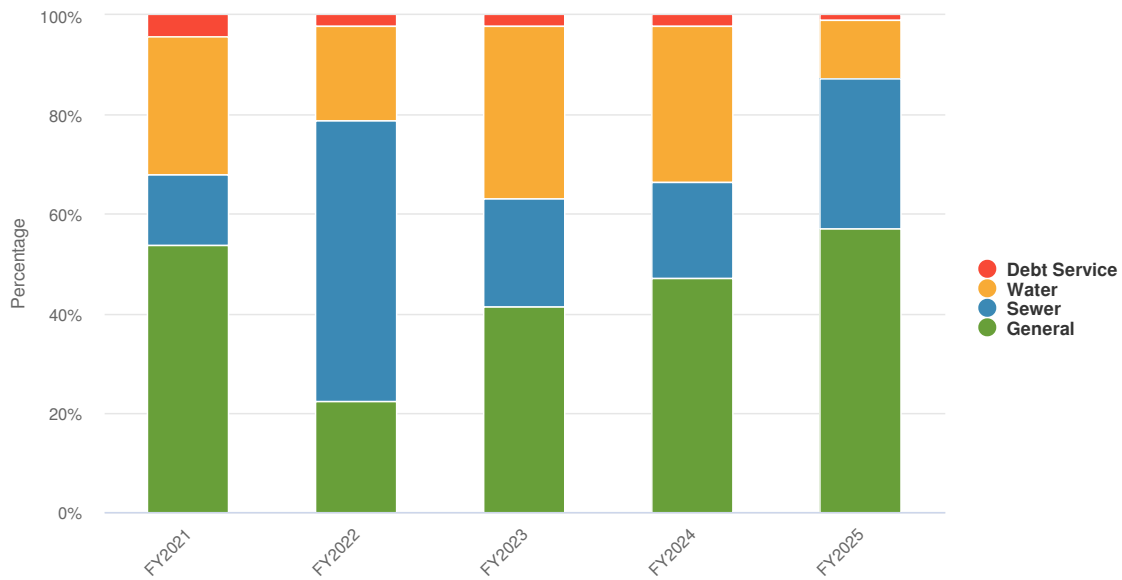
Water revenues have also seen changes, with a 30% increase in 2023 to \$4,291,073, followed by a 20% budgeted decrease in 2024 to \$3,449,779. The 2025 budget year will see a modest 14% increase to \$3,933,667.

These changes in the Funding Sources fund's revenues by fund reflect the town's efforts to improve and expand its services, leading to a significant increase in general revenues. The decrease in sewer revenues may be attributed to maintenance and repair costs, while the decrease in water revenues may be due to conservation efforts. Overall, the City of Josephine, TX is experiencing positive changes in its funding sources, setting a strong foundation for future growth and development.

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2023 Adopted Budget vs. FY2024 Adopted Budget (\$ Change)
General					
Taxes	\$986,410	\$1,130,066	\$1,028,390	\$1,338,479	\$82,793
Licenses, Permits and Franchise Fees	\$277,526	\$544,357	\$220,950	\$686,500	\$31,000
Charges for Services	\$1,877,295	\$1,983,573	\$2,447,750	\$2,304,000	\$830,250
Fines	\$36,117	\$62,092	\$52,000	\$7,906,000	\$0
Special Assessments	\$414,985	\$476,085	\$662,813	\$683,813	\$388,813
Grant Income	\$305,921	\$337,727	\$274,550	\$1,301,295	-\$75,450
Miscellaneous	\$4,100	\$4,320	\$750	\$3,866,830	-\$500
Interest	\$6,392	\$224,672	\$80,000	\$256,000	\$72,200
Transfers		\$300,000	\$425,000	\$500,000	\$125,000
Total General:	\$3,908,746	\$5,062,891	\$5,192,203	\$18,842,917	\$1,454,106
Water					
Charges for Services	\$3,284,587	\$3,846,471	\$3,162,000	\$3,450,700	\$654,800
Special Assessments		\$247,779	\$247,779	\$192,567	-\$539,996
Miscellaneous	\$0	\$6,512	\$0	\$0	\$0
Interest	\$14,404	\$190,310	\$40,000	\$290,400	\$22,800
Total Water:	\$3,298,991	\$4,291,073	\$3,449,779	\$3,933,667	\$137,604
Sewer					
Charges for Services	\$9,822,576	\$1,687,145	\$1,595,600	\$1,727,000	\$363,600

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2023 Adopted Budget vs. FY2024 Adopted Budget (\$ Change)
Special Assessments		\$368,000	\$368,000	\$1,086,000	-\$802,000
Miscellaneous		\$0	\$0	\$6,633,750	\$0
Interest	\$26,453	\$626,934	\$200,000	\$450,000	\$180,000
Total Sewer:	\$9,849,029	\$2,682,079	\$2,163,600	\$9,896,750	-\$258,400
Debt Service					
Taxes	\$85,355	\$233,743	\$233,310	\$303,668	\$22,549
Transfers	\$305,683	\$12,000	\$0	\$0	-\$12,000
Total Debt Service:	\$391,038	\$245,743	\$233,310	\$303,668	\$10,549
Total:	\$17,447,805	\$12,281,786	\$11,038,892	\$32,977,002	\$1,343,859

Revenues by Source

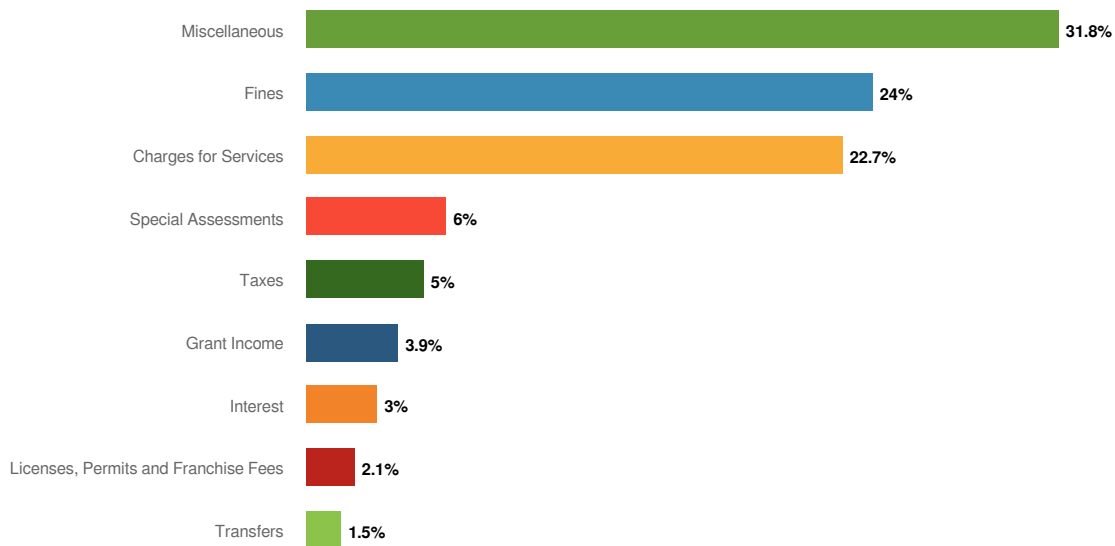
The Funding Sources fund in Josephine, TX has seen significant changes in its revenue by source over the past few years. In 2023, miscellaneous revenues increased by 164% to \$10,832, but then decreased by 93% to \$750 in 2024. However, in the upcoming 2025 budget, there will be a staggering increase of 1399977% to \$10,500,580. The change represents already acquired bond funds and reserve funds set aside for the Public Safety Building and Community Center. In order to properly account for those funds in this budget presentation, they are listed as Miscellaneous Income.

Similarly, fines revenue also saw fluctuations. In 2023, there was a 72% increase to \$62,092, but then a 16% budgeted decrease to \$52,000 in 2024. The 2025 budget will see a significant increase of 15104% to \$7,906,000. The change represents already acquired bond funds set aside for the wastewater treatment facility. In order to properly account for those funds in this budget presentation, they are listed as Bond Income.

On the other hand, charges for services have been stable. In 2023, there was a 50% decrease to \$7,517,190, followed by a 4% decrease to \$7,205,350 in 2024. The upcoming 2025 budget will see a slight increase of 4% to \$7,481,700.

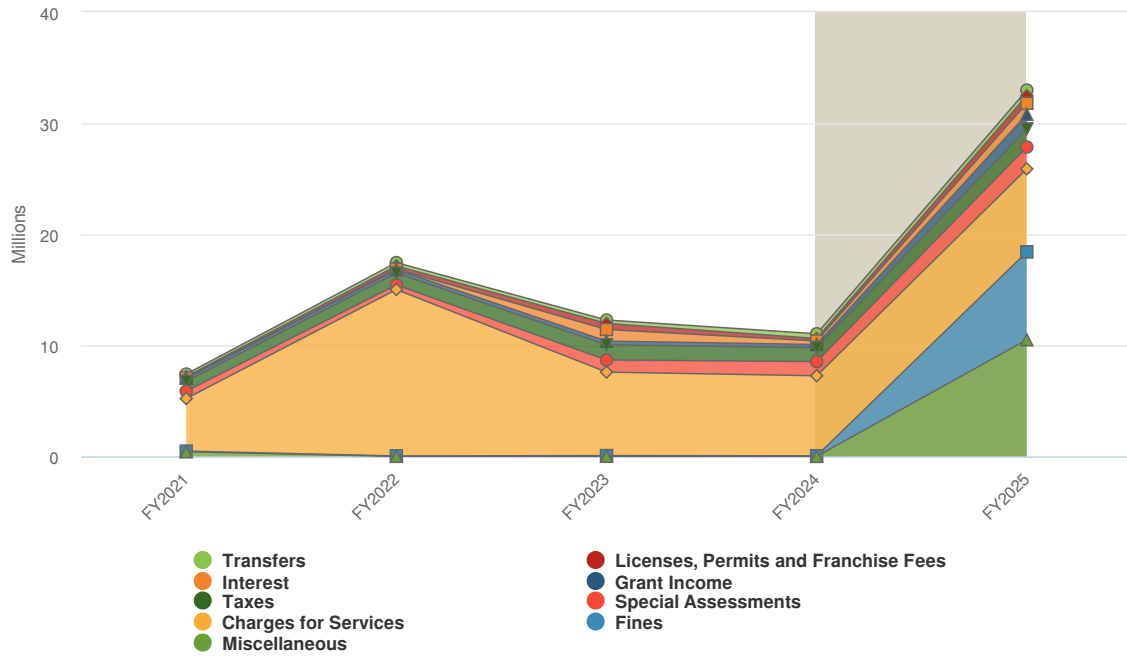
These changes in revenue by source reflect the City's efforts to allocate funds towards different areas. While there have been some decreases in certain categories, the overall budget for 2025 shows a significant increase in expected revenue. This shows the City's commitment to investing in its community and improving the quality of life for its residents.

Projected 2025 Revenues by Source



The change represents already acquired bond funds and reserve funds set aside for the Public Safety Building and Community Center. In order to properly account for those funds in this budget presentation, they are listed as Miscellaneous and Bond Income.

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

The change represents already acquired bond funds and reserve funds set aside for the Public Safety Building and Community Center. In order to properly account for those funds in this budget presentation, they are listed as Miscellaneous and Bond Income.

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes						
Admin		\$986,410	\$1,130,066	\$1,028,390	\$1,338,479	30.2%
Debt Service		\$85,355	\$233,743	\$233,310	\$303,668	30.2%
Total Taxes:		\$1,071,765	\$1,363,809	\$1,261,700	\$1,642,147	30.2%
Licenses, Permits and Franchise Fees						
Admin		\$277,526	\$544,357	\$220,950	\$686,500	210.7%
Total Licenses, Permits and Franchise Fees:		\$277,526	\$544,357	\$220,950	\$686,500	210.7%
Charges for Services						
Admin		\$996,495	\$822,230	\$1,177,750	\$499,000	-57.6%
Police		\$266,516	\$304,301	\$390,000	\$600,000	53.8%
Fire			\$36,770	\$130,000	\$300,000	130.8%

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Sanitation		\$564,251	\$771,497	\$750,000	\$905,000	20.7%
Streets		\$50,032	\$48,775	\$0	\$0	0%
Water		\$3,284,587	\$3,846,471	\$3,162,000	\$3,450,700	9.1%
Sewer		\$9,822,576	\$1,687,145	\$1,595,600	\$1,727,000	8.2%
Total Charges for Services:		\$14,984,458	\$7,517,190	\$7,205,350	\$7,481,700	3.8%
Fines						
Court		\$35,322	\$61,227	\$51,000	\$51,000	0%
Police		\$795	\$865	\$1,000	\$7,855,000	785,400%
Total Fines:		\$36,117	\$62,092	\$52,000	\$7,906,000	15,103.8%
Special Assessments						
Admin		\$402,000	\$360,415	\$608,813	\$608,813	0%
Parks		\$12,985	\$115,670	\$54,000	\$75,000	38.9%
Water			\$247,779	\$247,779	\$192,567	-22.3%
Sewer			\$368,000	\$368,000	\$1,086,000	195.1%
Total Special Assessments:		\$414,985	\$1,091,864	\$1,278,592	\$1,962,380	53.5%
Grant Income						
Police		\$0	\$18,750	\$0	\$0	0%
Parks		\$45,464	\$0	\$0	\$67,000	N/A
Streets		\$260,457	\$318,977	\$274,550	\$1,234,295	349.6%
Total Grant Income:		\$305,921	\$337,727	\$274,550	\$1,301,295	374%
Miscellaneous						
Admin		\$3,287	\$3,291	\$0	\$2,615,914	N/A
Police		\$813	\$1,018	\$750	\$1,000,916	133,355.5%
Parks			\$0	\$0	\$50,000	N/A
Sanitation			\$10	\$0	\$0	0%
Streets			\$0	\$0	\$200,000	N/A
Water		\$0	\$6,512	\$0	\$0	0%
Sewer			\$0	\$0	\$6,633,750	N/A
Total Miscellaneous:		\$4,100	\$10,832	\$750	\$10,500,580	1,399,977.3%
Interest						
Admin		\$6,368	\$77,572	\$40,000	\$120,000	200%
Police			\$147,059	\$40,000	\$136,000	240%
Streets		\$24	\$42	\$0	\$0	0%
Water		\$14,404	\$190,310	\$40,000	\$290,400	626%
Sewer		\$26,453	\$626,934	\$200,000	\$450,000	125%

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Total Interest:		\$47,250	\$1,041,916	\$320,000	\$996,400	211.4%
Transfers						
Police			\$300,000	\$425,000	\$500,000	17.6%
Debt Service		\$305,683	\$12,000	\$0	\$0	0%
Total Transfers:		\$305,683	\$312,000	\$425,000	\$500,000	17.6%
Total Revenue Source:		\$17,447,805	\$12,281,786	\$11,038,892	\$32,977,002	198.7%

Revenue by Department

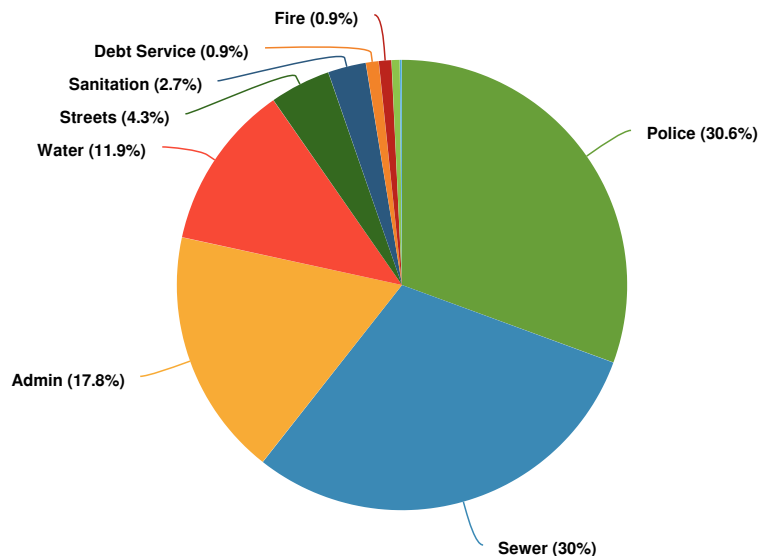
The Funding Sources fund's revenue by source for the City of Josephine, TX has seen significant changes over the past few years. In 2023, police revenues increased by 188% to \$771,993, followed by a smaller budgeted increase of 11% in 2024 to \$856,750. However, the upcoming 2025 budget will see a drastic increase of 1078% to \$10,091,916 (Bond and Reserve Funds).

On the other hand, sewer revenues have decreased (compared to the budgeted FY25) in the previous two years, with a 73% decrease in 2023 to \$2,682,079 and a 19% budgeted decrease in 2024 to \$2,163,600. However, the 2025 budget will see a significant increase of 357% to \$9,896,750 (Bond Funds).

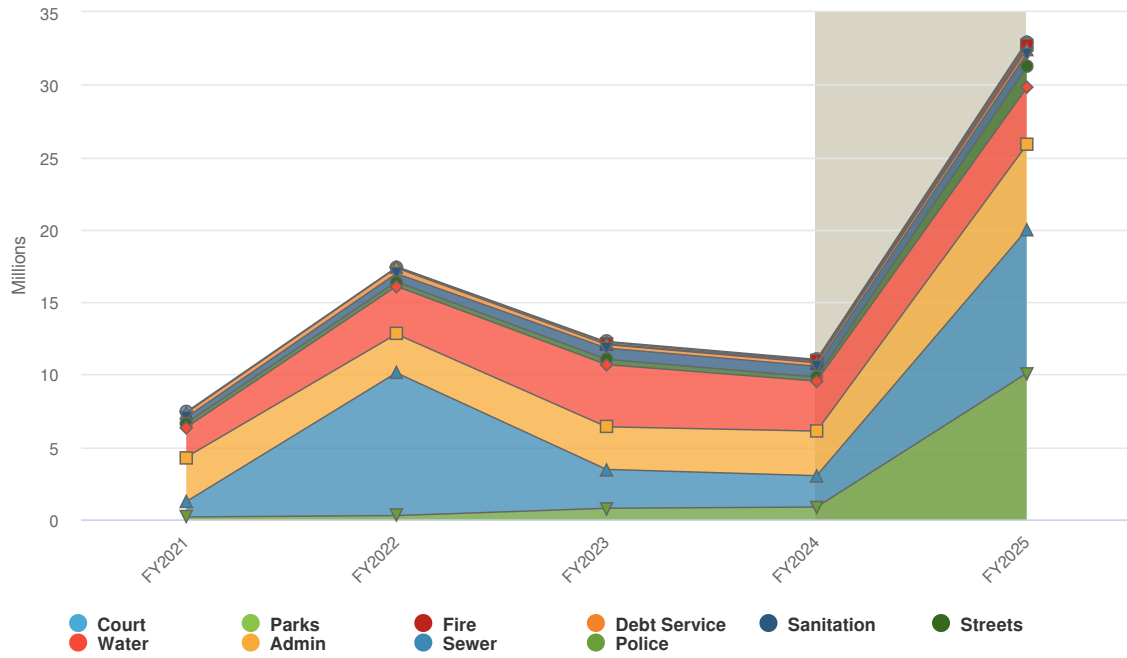
Lastly, admin revenue has shown a steady increase over the years, with a 10% increase in 2023 to \$2,937,931 and a 5% increase in 2024 to \$3,075,903. The 2025 budget will see a further increase of 91% to \$5,868,706.

These changes in expenditures by source reflect the town's efforts to allocate funds towards important areas such as public safety and infrastructure. With the upcoming budget year, the City of Josephine, TX is committed to investing in the growth and development of the community.

Projected 2025 Revenue by Department



Budgeted and Historical 2025 Revenue by Department



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue						
Admin						
Taxes		\$986,410	\$1,130,066	\$1,028,390	\$1,338,479	30.2%
Licenses, Permits and Franchise Fees		\$277,526	\$544,357	\$220,950	\$686,500	210.7%
Charges for Services		\$996,495	\$822,230	\$1,177,750	\$499,000	-57.6%
Special Assessments		\$402,000	\$360,415	\$608,813	\$608,813	0%
Miscellaneous		\$3,287	\$3,291	\$0	\$2,615,914	N/A
Interest		\$6,368	\$77,572	\$40,000	\$120,000	200%
Total Admin:		\$2,672,087	\$2,937,931	\$3,075,903	\$5,868,706	90.8%
Court						
Fines		\$35,322	\$61,227	\$51,000	\$51,000	0%
Total Court:		\$35,322	\$61,227	\$51,000	\$51,000	0%
Police						
Charges for Services		\$266,516	\$304,301	\$390,000	\$600,000	53.8%
Fines		\$795	\$865	\$1,000	\$7,855,000	785,400%

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Grant Income		\$0	\$18,750	\$0	\$0	0%
Miscellaneous		\$813	\$1,018	\$750	\$1,000,916	133,355.5%
Interest			\$147,059	\$40,000	\$136,000	240%
Transfers			\$300,000	\$425,000	\$500,000	17.6%
Total Police:		\$268,124	\$771,993	\$856,750	\$10,091,916	1,077.9%
Fire						
Charges for Services			\$36,770	\$130,000	\$300,000	130.8%
Total Fire:			\$36,770	\$130,000	\$300,000	130.8%
Parks						
Special Assessments		\$12,985	\$115,670	\$54,000	\$75,000	38.9%
Grant Income		\$45,464	\$0	\$0	\$67,000	N/A
Miscellaneous			\$0	\$0	\$50,000	N/A
Total Parks:		\$58,449	\$115,670	\$54,000	\$192,000	255.6%
Sanitation						
Charges for Services		\$564,251	\$771,497	\$750,000	\$905,000	20.7%
Miscellaneous			\$10	\$0	\$0	0%
Total Sanitation:		\$564,251	\$771,507	\$750,000	\$905,000	20.7%
Streets						
Charges for Services		\$50,032	\$48,775	\$0	\$0	0%
Grant Income		\$260,457	\$318,977	\$274,550	\$1,234,295	349.6%
Miscellaneous			\$0	\$0	\$200,000	N/A
Interest		\$24	\$42	\$0	\$0	0%
Total Streets:		\$310,513	\$367,793	\$274,550	\$1,434,295	422.4%
Water						
Charges for Services		\$3,284,587	\$3,846,471	\$3,162,000	\$3,450,700	9.1%
Special Assessments			\$247,779	\$247,779	\$192,567	-22.3%
Miscellaneous		\$0	\$6,512	\$0	\$0	0%
Interest		\$14,404	\$190,310	\$40,000	\$290,400	626%
Total Water:		\$3,298,991	\$4,291,073	\$3,449,779	\$3,933,667	14%
Sewer						
Charges for Services		\$9,822,576	\$1,687,145	\$1,595,600	\$1,727,000	8.2%
Special Assessments			\$368,000	\$368,000	\$1,086,000	195.1%
Miscellaneous			\$0	\$0	\$6,633,750	N/A

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Interest		\$26,453	\$626,934	\$200,000	\$450,000	125%
Total Sewer:		\$9,849,029	\$2,682,079	\$2,163,600	\$9,896,750	357.4%
Debt Service						
Taxes		\$85,355	\$233,743	\$233,310	\$303,668	30.2%
Transfers		\$305,683	\$12,000	\$0	\$0	0%
Total Debt Service:		\$391,038	\$245,743	\$233,310	\$303,668	30.2%
Total Revenue:		\$17,447,805	\$12,281,786	\$11,038,892	\$32,977,002	198.7%

FUND SUMMARIES



All Funds

The City's Funds are separated between Governmental and Enterprise Funds. The Governmental Funds are comprised of the General Fund and the Debt Service Fund. The General Fund is the primary operating fund used by municipalities to finance a wide range of essential public services and functions. It serves as the main repository for revenues and expenditures not allocated to other specific funds or restricted purposes. The General Fund supports the city's core operations, including essential services such as police and fire protection, public works, parks, and municipal administration. It ensures the delivery of services that directly impact the community's daily life and overall quality of life.

The Debt Service Fund is a specialized financial resource used by municipalities to manage and allocate funds for the repayment of long-term debt obligations, such as bonds and loans. It plays a crucial role in ensuring that a city meets its debt repayment requirements while maintaining financial stability. The primary purpose of the Debt Service Fund is to provide a dedicated source of funding for paying off principal and interest on debt incurred for capital projects or infrastructure improvements. This helps ensure timely and accurate repayment of debt, supporting the city's creditworthiness.

Enterprise Funds are used by municipalities to account for the financial activities of business-type operations, such as water and sewer services. These funds operate similarly to a business, where revenues are generated from user fees and are used to cover the costs of providing the service. Enterprise Funds for water and sewer services ensure that these essential utilities operate efficiently and sustainably. They provide a transparent financial framework for managing the costs and revenues associated with these services, supporting the long-term viability and quality of water and sewer operations.

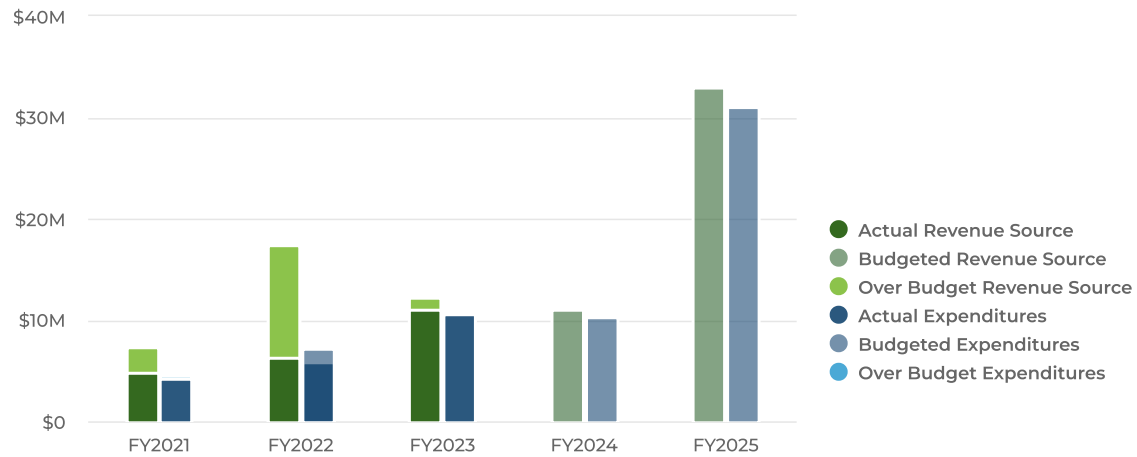
Summary

The City of Josephine is projecting \$32.98M of revenue in FY2025, which represents a 198.7% increase over the prior year. Budgeted expenditures are projected to increase by 198.7% or \$20.67M to \$31.07M in FY2025.

The City of Josephine, TX has seen significant changes in its All Funds fund budget over the years 2023, 2024, and looking ahead to 2025. In 2023, the budgeted revenues increased by 72% to \$11,056,731, while the budgeted expenditures increased by 46% to \$10,601,147. However, the actual revenues increased by 30% to \$12,281,786, and the actual expenditures increased by 20% to \$10,744,870.

Moving on to 2024, the budgeted revenues decreased (conservative projections) to \$11,038,892, and the budgeted expenditures decreased to \$10,402,053. Looking ahead to 2025, the budgeted revenues are expected to see a significant increase of 199% to \$32,977,002, while the budgeted expenditures are also expected to increase by 199% to \$31,067,786. The large fluctuation is primarily due to Capital Projects currently underway.

These changes in the All Funds fund budget for Josephine, TX demonstrate a significant increase in both revenues and expenditures over the years. It is important for the City to carefully manage and monitor these changes to ensure the budget remains balanced and meets the needs of the community. With a 199% increase in both revenues and expenditures, it is crucial for the City to carefully consider and plan for these changes in the upcoming budget year of 2025.



All Funds Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24
Beginning Fund Balance:	\$10,513,872	\$23,877,344	\$25,609,093	\$25,941,884
Revenues				
Taxes	\$1,071,765	\$1,363,809	\$1,261,700	\$1,642,147
Licenses, Permits and Franchise Fees	\$277,526	\$544,357	\$220,950	\$686,500
Charges for Services	\$14,984,458	\$7,517,190	\$7,205,350	\$7,481,700
Fines	\$36,117	\$62,092	\$52,000	\$7,906,000
Special Assessments	\$414,985	\$1,091,864	\$1,278,592	\$1,962,380
Grant Income	\$305,921	\$337,727	\$274,550	\$1,301,295
Miscellaneous	\$4,100	\$10,832	\$750	\$10,500,580
Interest	\$47,250	\$1,041,916	\$320,000	\$996,400
Transfers	\$305,683	\$312,000	\$425,000	\$500,000
Total Revenues:	\$17,447,805	\$12,281,786	\$11,038,892	\$32,977,002
Expenditures				
Personnel Services	\$1,524,181	\$2,097,417	\$2,655,781	\$4,468,137
Operating Expenses	\$3,045,910	\$6,337,333	\$5,261,522	\$6,252,881
Contract Services	\$164,551	\$158,320	\$175,000	\$288,000
Repair & Maint.	\$50,609	\$28,911	\$61,850	\$85,605
Capital Expenses	\$811,196	\$1,715,601	\$1,699,400	\$19,334,514
City Events	\$76,235	\$92,583	\$120,500	\$136,400
Miscellaneous	\$2,054	\$2,706	\$3,000	\$2,250
Transfers	\$305,683	\$312,000	\$425,000	\$500,000
Total Expenditures:	\$5,980,419	\$10,744,870	\$10,402,053	\$31,067,786
Total Revenues Less Expenditures:	\$11,467,386	\$1,536,916	\$636,839	\$1,909,216

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24
Ending Fund Balance:	\$21,981,258	\$25,414,260	\$26,245,932	\$27,851,100

Revenue by Fund

The All Funds fund's revenues by fund for the City of Josephine, TX have seen significant changes over the past few years. In 2023, general revenues increased by 30% to \$5,062,891, followed by a 3% increase in 2024 to \$5,192,203. However, the upcoming 2025 budget year will see a substantial 263% increase to \$18,842,917.

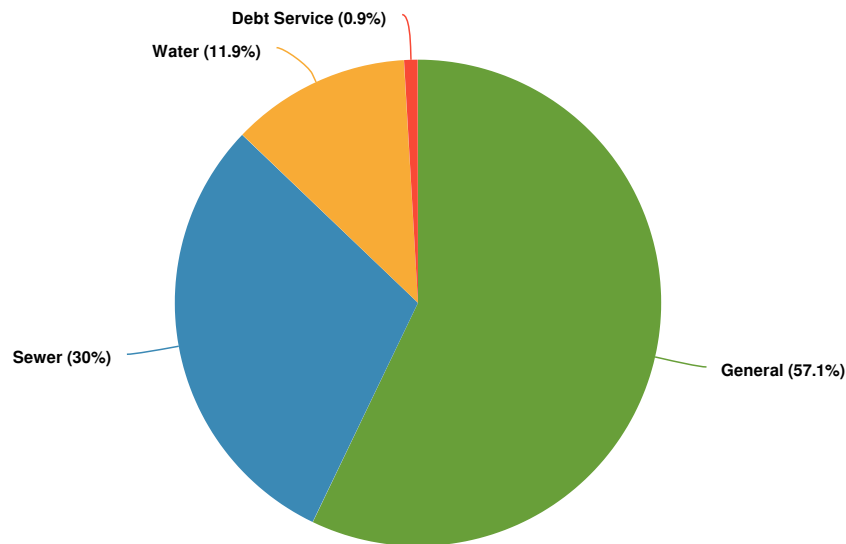
On the other hand, sewer revenues have decreased in 2023 by 73% to \$2,682,079, followed by a 19% decrease in 2024 to \$2,163,600. However, the 2025 budget year will see a significant 357% increase to \$9,896,750.

Water revenues have also seen fluctuations, with a 30% increase in 2023 to \$4,291,073, followed by a 20% decrease in 2024 to \$3,449,779. The 2025 budget year will see a modest 14% increase to \$3,933,667.

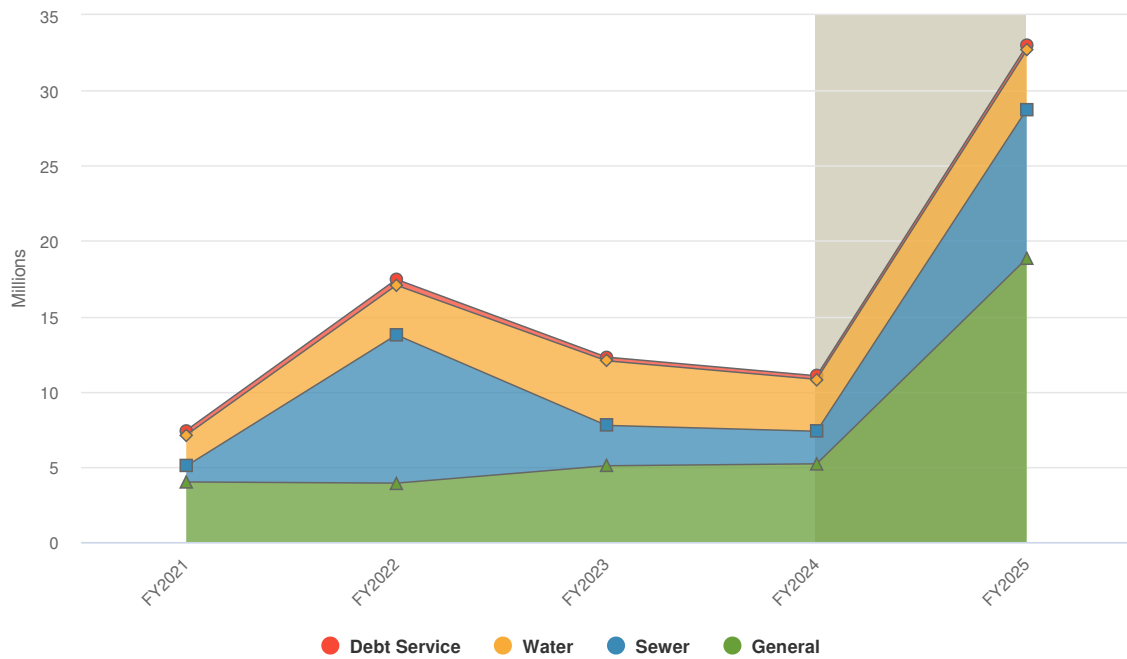
These changes in revenues by fund for the All Funds fund demonstrate the City's efforts to improve and expand its services. With a significant increase in general and sewer revenues, the City is investing in its infrastructure and public services. While water revenues have seen some fluctuations, the City is committed to providing quality water services to its residents.

Overall, the changes in revenues for the All Funds fund reflect the City's dedication to growth and improvement, ensuring a better future for its residents.

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Actuals	FY2023 Approved Adjusted Budget	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24
General	\$3,908,746	\$5,062,891	\$4,695,788	\$5,192,203	\$18,842,917
Water	\$3,298,991	\$4,291,073	\$3,699,175	\$3,449,779	\$3,933,667
Sewer	\$9,849,029	\$2,682,079	\$2,439,007	\$2,163,600	\$9,896,750
Debt Service	\$391,038	\$245,743	\$222,761	\$233,310	\$303,668
Total:	\$17,447,805	\$12,281,786	\$11,056,731	\$11,038,892	\$32,977,002

Expenditures by Fund

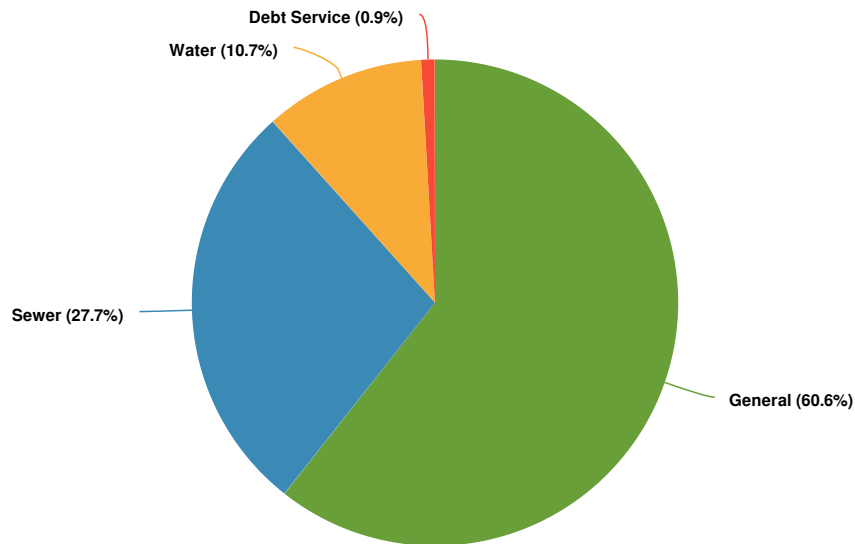
The All Funds expenditures by fund in the City of Josephine, TX have seen significant changes over the past few years. In 2023, general expenditures increased by 49% to \$5,409,888, but then decreased by 4% to \$5,179,793 in 2024. However, the upcoming 2025 budget year will see a significant increase of 264% to \$18,838,708.

Similarly, sewer expenditures also saw a significant increase of 194% to \$2,535,118 in 2023, but then decreased by 19% to \$2,043,311 in 2024. The 2025 budget year will see a further increase of 322% to \$8,617,644.

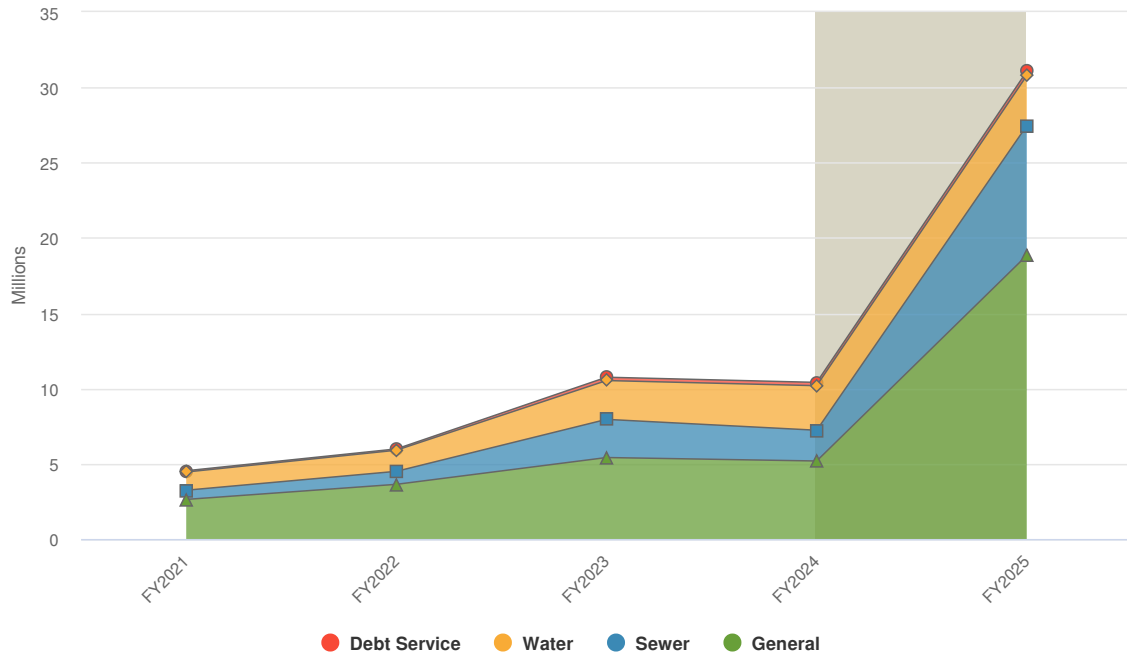
Water expenditures also saw an increase in 2023, rising by 84% to \$2,578,421. In 2024, there was a smaller increase of 15% to \$2,958,950. The upcoming 2025 budget will see a 13% increase to \$3,329,084.

These changes in expenditures by fund show that the City of Josephine, TX is experiencing growth and development, particularly in the areas of general, sewer, and water expenditures. These increases in budget allocations reflect the City's commitment to improving its infrastructure and services for its residents.

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
General	\$3,629,607	\$5,409,888	\$5,179,793	\$18,838,708	263.7%
Water	\$1,402,291	\$2,578,421	\$2,958,950	\$3,329,084	12.5%
Sewer	\$862,986	\$2,535,118	\$2,043,311	\$8,617,644	321.7%
Debt Service	\$85,535	\$221,444	\$220,000	\$282,350	28.3%
Total:	\$5,980,419	\$10,744,870	\$10,402,053	\$31,067,786	198.7%

Revenues by Source

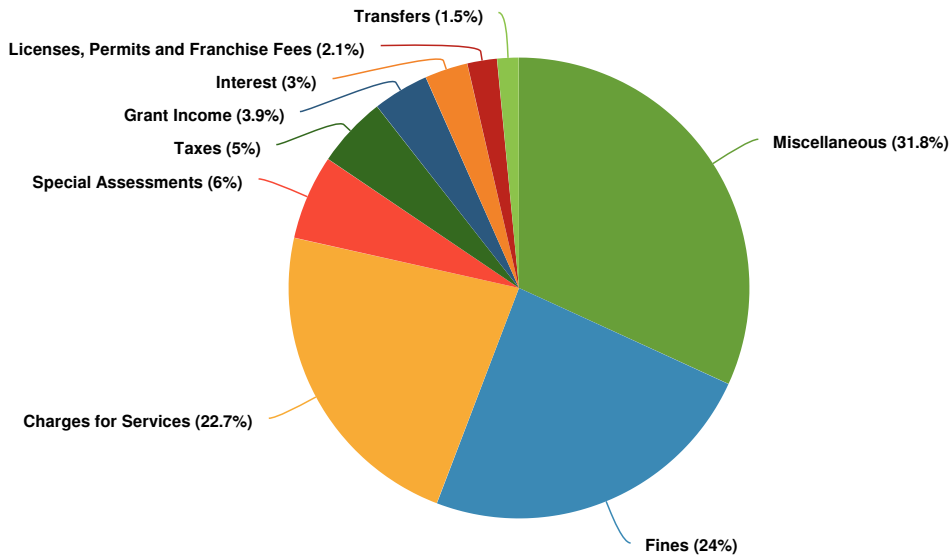
The All Funds revenues by source for the City of Josephine, TX has seen significant changes over the past few years. In 2023, miscellaneous revenues increased by a staggering 164% to \$10,832. However, in 2024, there was a sharp decrease of 93% to \$750. Looking ahead to the 2025 budget, there will be a massive increase of 1399977% to \$10,500,580. Significant changes this year represents already acquired bond funds and reserve funds set aside for the Public Safety Building and Community Center. In order to properly account for those funds in this budget presentation, they are listed as Miscellaneous and Bond Income.

Similarly, fines revenues also saw fluctuations. In 2023, there was a 72% increase to \$62,092, but in 2024, there was a 16% decrease to \$52,000. The upcoming 2025 budget will see a significant increase of 15104% to \$7,906,000. Significant changes this year represents already acquired bond funds set aside for the Wastewater Treatment Facility. In order to properly account for those funds in this budget presentation, they are listed as Bond Income.

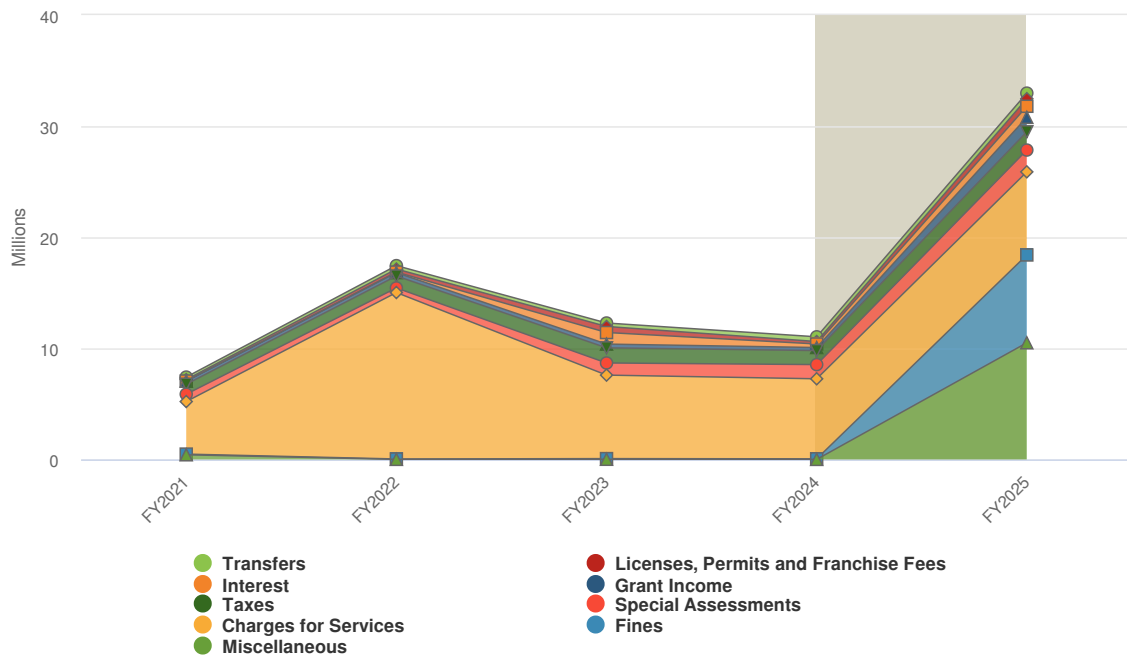
On the other hand, charges for services revenues have been stable. In 2023, there was a 50% decrease to \$7,517,190, followed by a 4% decrease in 2024 to \$7,205,350. The 2025 budget will see a slight increase of 4% to \$7,481,700.

Overall, the City of Josephine, TX has experienced significant changes in their All Funds fund's revenues by source. These changes highlight the importance of careful budget planning and management to ensure stable and sustainable revenue sources for the City.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



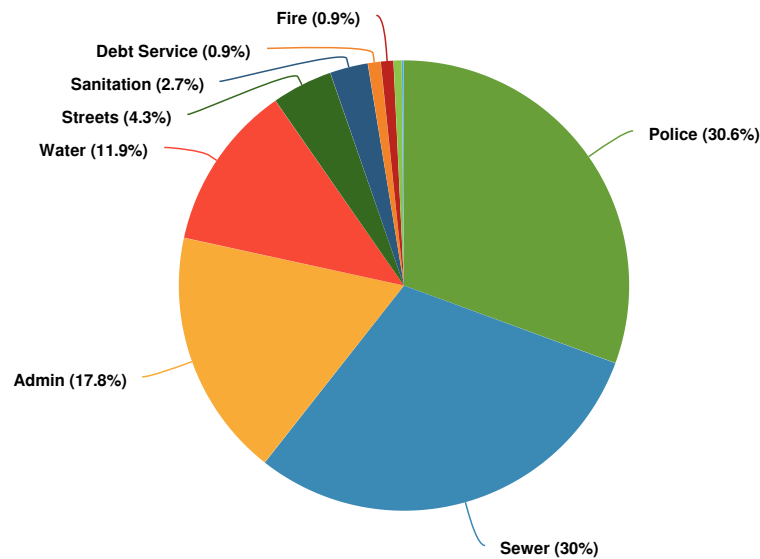
Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source					
Taxes	\$1,071,765	\$1,363,809	\$1,261,700	\$1,642,147	30.2%
Licenses, Permits and Franchise Fees	\$277,526	\$544,357	\$220,950	\$686,500	210.7%
Charges for Services	\$14,984,458	\$7,517,190	\$7,205,350	\$7,481,700	3.8%
Fines	\$36,117	\$62,092	\$52,000	\$7,906,000	15,103.8%
Special Assessments	\$414,985	\$1,091,864	\$1,278,592	\$1,962,380	53.5%
Grant Income	\$305,921	\$337,727	\$274,550	\$1,301,295	374%
Miscellaneous	\$4,100	\$10,832	\$750	\$10,500,580	1,399,977.3%
Interest	\$47,250	\$1,041,916	\$320,000	\$996,400	211.4%
Transfers	\$305,683	\$312,000	\$425,000	\$500,000	17.6%
Total Revenue Source:	\$17,447,805	\$12,281,786	\$11,038,892	\$32,977,002	198.7%

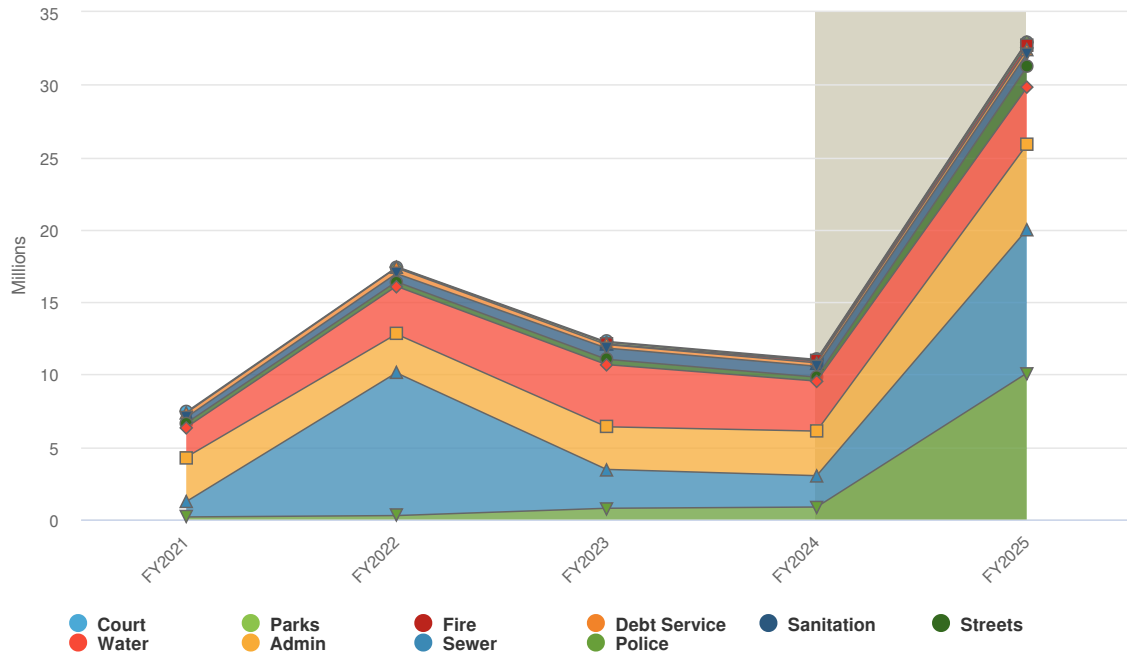
Revenue by Department

The All Funds fund's revenue by source for the City of Josephine, TX have undergone significant changes in the past two years and will continue to do so in the upcoming 2025 budget year. In 2023, police revenue saw a substantial increase of 188% to \$771,993, followed by a smaller increase of 11% in 2024 to \$856,750. However, in the 2025 budget, there will be a significant jump of 1078% to \$10,091,916 (bond and reserve funds). Similarly, sewer revenue decreased by 73% to \$2,682,079 in 2023, followed by a smaller decrease of 19% in 2024 to \$2,163,600. But in the 2025 budget, there will be a significant increase of 357% to \$9,896,750 (bond funds). Finally, admin revenue saw a modest increase of 10% to \$2,937,931 in 2023, followed by a smaller increase of 5% in 2024 to \$3,075,903. However, in the 2025 budget, there will be a significant increase of 91% to \$5,868,706. These changes reflect the City's efforts to allocate funds towards important areas such as public safety and infrastructure.

Projected 2025 Revenue by Department



Budgeted and Historical 2025 Revenue by Department



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue					
Admin	\$2,672,087	\$2,937,931	\$3,075,903	\$5,868,706	90.8%
Court	\$35,322	\$61,227	\$51,000	\$51,000	0%
Police	\$268,124	\$771,993	\$856,750	\$10,091,916	1,077.9%
Fire		\$36,770	\$130,000	\$300,000	130.8%
Parks	\$58,449	\$115,670	\$54,000	\$192,000	255.6%
Sanitation	\$564,251	\$771,507	\$750,000	\$905,000	20.7%
Streets	\$310,513	\$367,793	\$274,550	\$1,434,295	422.4%
Water	\$3,298,991	\$4,291,073	\$3,449,779	\$3,933,667	14%
Sewer	\$9,849,029	\$2,682,079	\$2,163,600	\$9,896,750	357.4%
Debt Service	\$391,038	\$245,743	\$233,310	\$303,668	30.2%
Total Revenue:	\$17,447,805	\$12,281,786	\$11,038,892	\$32,977,002	198.7%

Expenditures by Department

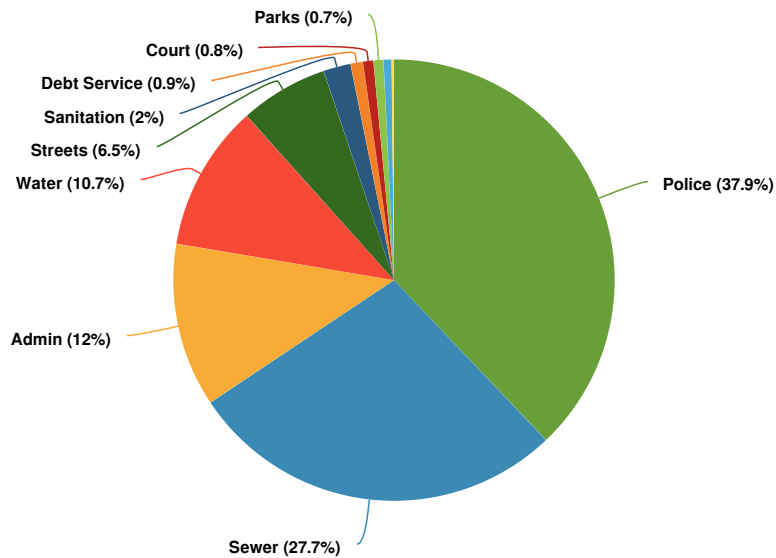
The All Funds fund's expenditures by function for the City of Josephine, TX have seen significant changes over the past few years. In 2023, police expenditures saw a sharp increase of 140% to \$2,031,474. However, in 2024, there was a 16% decrease to \$1,714,908. Looking ahead to the 2025 budget, there will be a significant 587% increase to \$11,777,469.

Similarly, sewer expenditures also saw a significant increase in 2023, rising by 194% to \$2,535,118. However, in 2024, there was a 19% decrease to \$2,043,311. The upcoming 2025 budget will see a 322% increase to \$8,617,644.

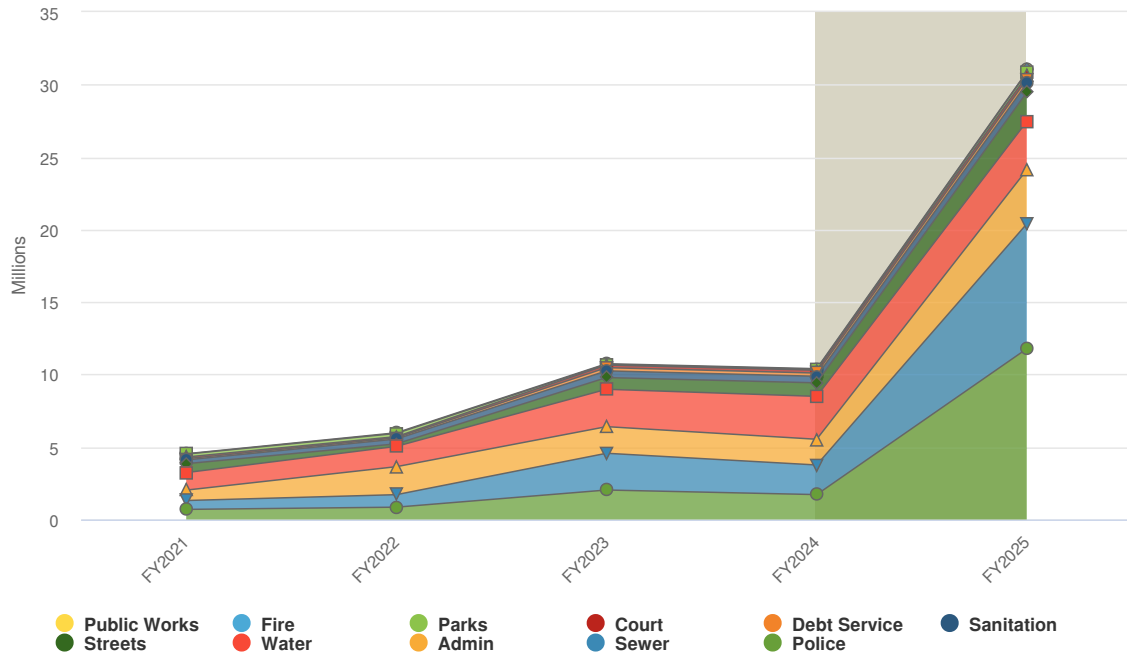
On the other hand, admin expenditures saw a decrease of 5% in 2023 to \$1,836,385. This trend continued in 2024 with a 3% decrease to \$1,774,622. However, in the 2025 budget, there will be a 110% increase to \$3,730,770.

Overall, these changes reflect a shift in priorities for the City of Josephine, TX. While there have been some decreases in expenditures, there are also significant increases in certain areas, such as police and sewer. These changes will have a significant impact on the City's budget and should be carefully considered in the upcoming 2025 budget planning.

Budgeted Expenditures by Department



Budgeted and Historical Expenditures by Department



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures					
Admin	\$1,930,125	\$1,836,385	\$1,774,622	\$3,730,770	110.2%
Court	\$79,722	\$177,545	\$197,689	\$241,098	22%
Police	\$847,694	\$2,031,474	\$1,714,908	\$11,777,469	586.8%
Fire		\$0	\$0	\$183,400	N/A
Parks	\$221,334	\$50,089	\$61,551	\$227,355	269.4%
Public Works	\$44,626	\$44,517	\$44,100	\$49,000	11.1%
Sanitation	\$333,011	\$462,208	\$453,996	\$622,250	37.1%
Streets	\$173,095	\$807,670	\$932,927	\$2,007,366	115.2%
Water	\$1,402,291	\$2,578,421	\$2,958,950	\$3,329,084	12.5%
Sewer	\$862,986	\$2,535,118	\$2,043,311	\$8,617,644	321.7%
Debt Service	\$85,535	\$221,444	\$220,000	\$282,350	28.3%
Total Expenditures:	\$5,980,419	\$10,744,870	\$10,402,053	\$31,067,786	198.7%

Expenditures by Expense Type

The All Funds fund's expenditures by type (top 3 categories) for 2023, 2024, and the upcoming budget year 2025 have seen significant changes. In 2023, Capital Expenses expenditures increased by 111% to \$1,715,601, but then decreased by 1% to \$1,699,400 in 2024. However, in the 2025 budget, there will be a significant increase of 1038% to \$19,334,514.

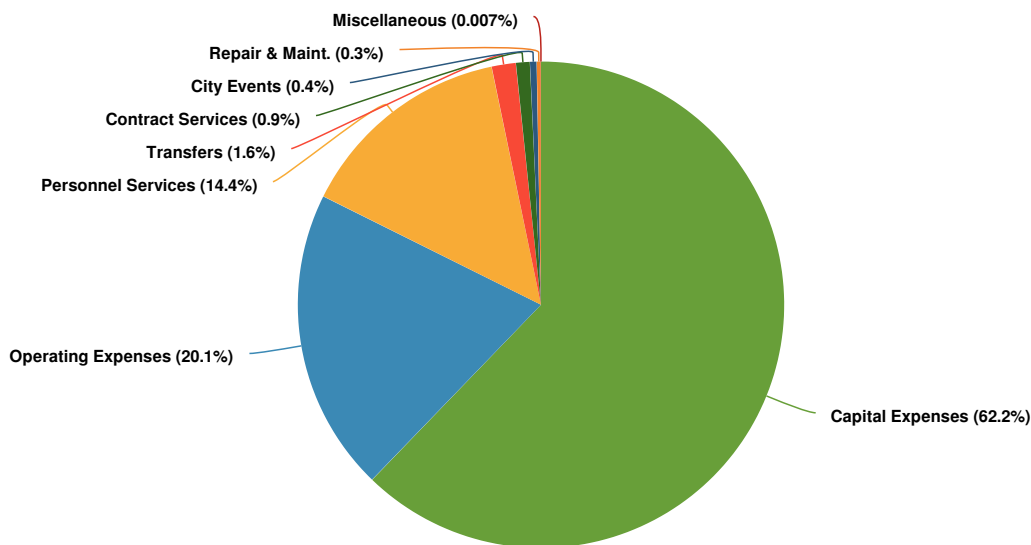
Similarly, Operating Expenses expenditures also saw a significant increase in 2023, rising by 108% to \$6,337,333. However, in 2024, there was a decrease of 17% to \$5,261,522. The trend will reverse in the 2025 budget, with a 19% increase to \$6,252,881.

Personnel Services expenditures have also seen an upward trend, increasing by 38% to \$2,097,417 in 2023 and then by 27% to \$2,655,781 in 2024. The trend will continue in the 2025 budget with a 68% increase to \$4,468,137.

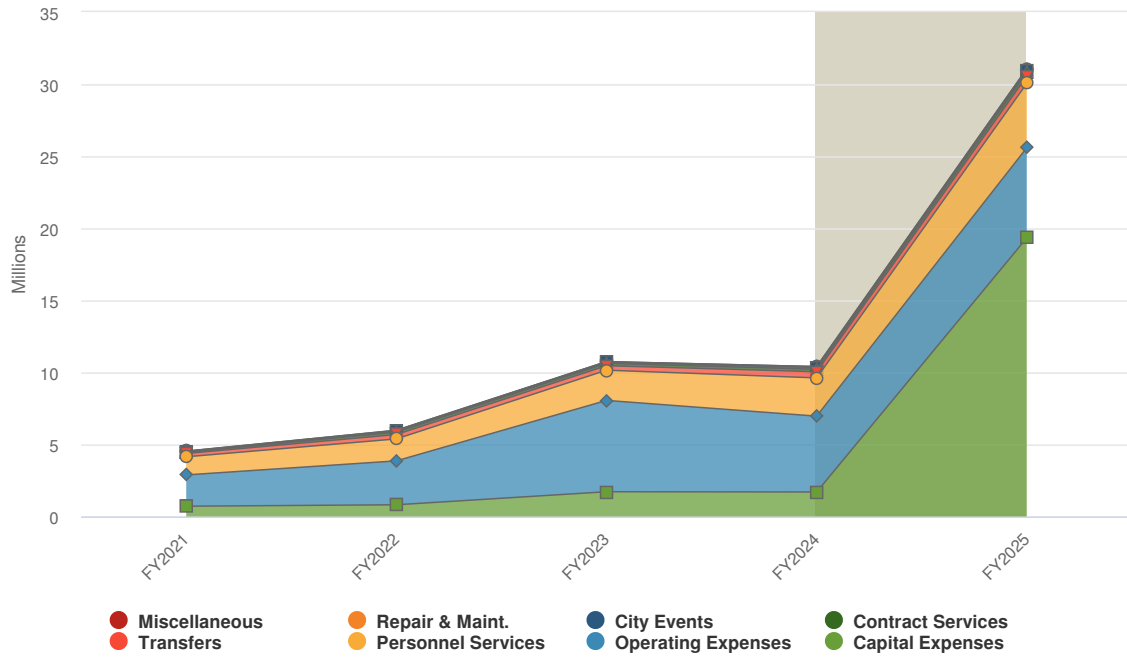
These changes in expenditures reflect the growth and development of the City of Josephine, TX. The increase in Capital Expenses shows the City's investment in infrastructure and development projects. The fluctuation in Operating Expenses may be due to changes in the City's needs and priorities. The rise in Personnel Services expenditures reflects the City's efforts to provide better services to its residents.

Overall, the City of Josephine, TX is experiencing significant changes in its expenditures, which will contribute to the City's growth and development in the upcoming years.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services	\$1,524,181	\$2,097,417	\$2,655,781	\$4,468,137	68.2%
Operating Expenses	\$3,045,910	\$6,337,333	\$5,261,522	\$6,252,881	18.8%
Contract Services	\$164,551	\$158,320	\$175,000	\$288,000	64.6%
Repair & Maint.	\$50,609	\$28,911	\$61,850	\$85,605	38.4%
Capital Expenses	\$811,196	\$1,715,601	\$1,699,400	\$19,334,514	1,037.7%
City Events	\$76,235	\$92,583	\$120,500	\$136,400	13.2%
Miscellaneous	\$2,054	\$2,706	\$3,000	\$2,250	-25%
Transfers	\$305,683	\$312,000	\$425,000	\$500,000	17.6%
Total Expense Objects:	\$5,980,419	\$10,744,870	\$10,402,053	\$31,067,786	198.7%

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.



General

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

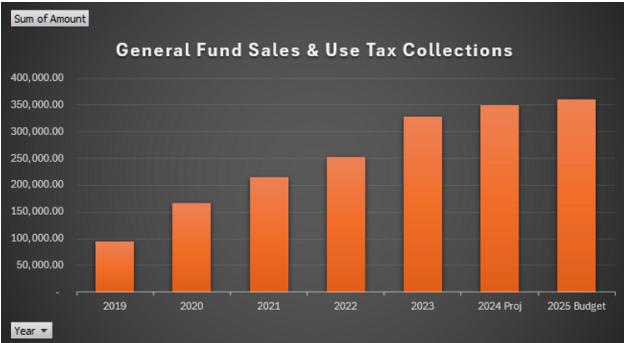
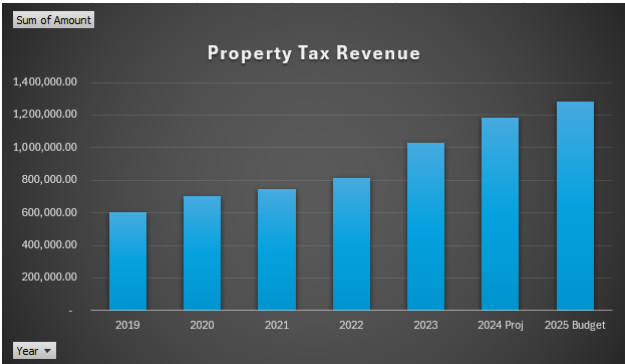
This revenue source is the City's portion of the fines and fees collected for law violations. This revenue is projected using historical data.

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.

Property Tax Receipts and Sales Tax Receipts History

The steady rise in Property Tax Receipts and Sales Tax Receipts for our city can be directly attributed to the growth in properties added to the tax roll and increased retail sales within the city limits. As new properties are developed and existing properties increase in value, the property tax base expands, leading to higher tax receipts. Concurrently, as more retail establishments open and existing ones see higher sales volumes, sales tax revenues also rise. However, it is important to note that while property tax revenues tend to be more stable, sales tax is a more volatile source of revenue, subject to fluctuations based on economic conditions, consumer spending patterns, and other factors, making it difficult to predict with certainty. This volatility underscores the need for careful financial planning and flexibility in managing the City's budget.



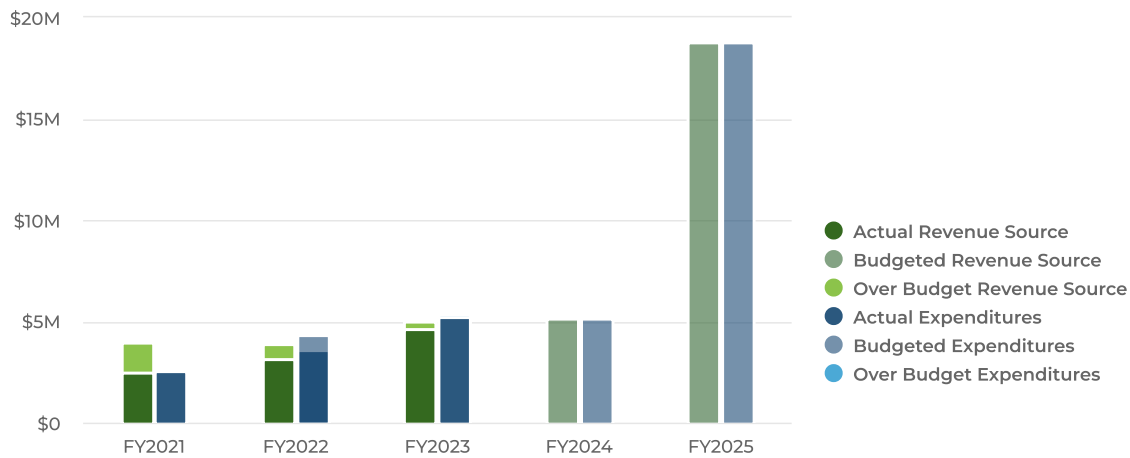
Summary

The City of Josephine is projecting \$18.84M of revenue in FY2025, which represents a 262.9% increase over the prior year. Budgeted expenditures are projected to increase by 263.7% or \$13.66M to \$18.84M in FY2025.

The General fund budget for the City of Josephine, TX has seen significant changes over the past few years, with further changes expected in the upcoming budget year. In 2023, the City budgeted for a 48% increase in revenues, reaching \$4,695,788, and a 19% increase in expenditures, reaching \$5,245,660. However, the actual revenues exceeded expectations, reaching \$5,062,891, a 30% increase, while actual expenditures were \$5,409,888, a 49% increase.

In 2024, the City budgeted for a more modest 11% increase in revenues, reaching \$5,192,203, and a slight decrease of 1% in expenditures, reaching \$5,179,793. Looking ahead to 2025, the City is expecting a significant increase in both revenues and expenditures, with a budgeted amount of \$18,842,917, a 263% increase, and \$18,838,708, a 264% increase, respectively.

These changes in the General fund budget reflect the growth and development of the City of Josephine, TX. With increasing revenues and expenditures, the City is able to provide more resources and services to its residents. It is important for the City to continue to carefully manage its budget in order to ensure the best use of its resources and maintain its financial stability.



General Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY2025 Budgeted
Beginning Fund Balance:	\$1,811,551	\$5,001,471	\$4,619,998	\$4,058,561
Revenues				
Taxes	\$986,410	\$1,130,066	\$1,028,390	\$1,338,479
Licenses, Permits and Franchise Fees	\$277,526	\$544,357	\$220,950	\$686,500
Charges for Services	\$1,877,295	\$1,983,573	\$2,447,750	\$2,304,000
Fines	\$36,117	\$62,092	\$52,000	\$7,906,000
Special Assessments	\$414,985	\$476,085	\$662,813	\$683,813
Grant Income	\$305,921	\$337,727	\$274,550	\$1,301,295
Miscellaneous	\$4,100	\$4,320	\$750	\$3,866,830
Interest	\$6,392	\$224,672	\$80,000	\$256,000
Transfers		\$300,000	\$425,000	\$500,000
Total Revenues:	\$3,908,746	\$5,062,891	\$5,192,203	\$18,842,917

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY2025 Budgeted
Expenditures				
Personnel Services	\$991,959	\$1,384,718	\$1,688,250	\$3,007,721
Operating Expenses	\$1,598,961	\$2,038,984	\$2,179,593	\$3,026,483
Contract Services	\$132,345	\$158,320	\$175,000	\$288,000
Repair & Maint.	\$20,282	\$18,479	\$24,850	\$45,605
Capital Expenses	\$811,196	\$1,715,601	\$989,600	\$12,333,249
City Events	\$72,922	\$92,583	\$120,500	\$136,400
Miscellaneous	\$1,941	\$1,203	\$2,000	\$1,250
Total Expenditures:	\$3,629,607	\$5,409,888	\$5,179,793	\$18,838,708
Total Revenues Less Expenditures:	\$279,140	-\$346,997	\$12,410	\$4,209
Ending Fund Balance:	\$2,090,691	\$4,654,474	\$4,632,408	\$4,062,770

Revenues by Source

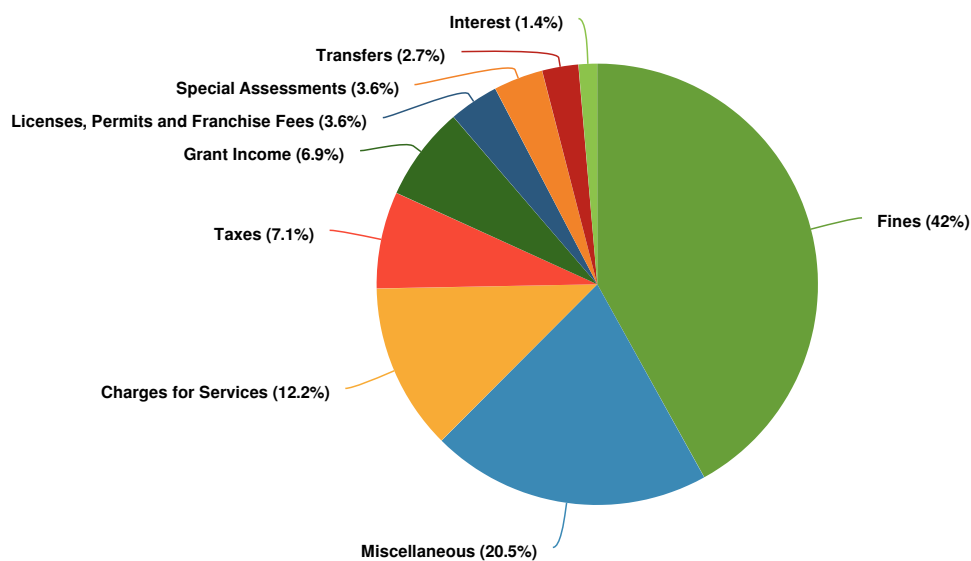
The General fund's revenues by source for the City of Josephine, TX have seen significant changes over the past few years. In 2023, Fines revenues increased by 72% to \$62,092, but then decreased by 16% to \$52,000 in 2024. However, the upcoming 2025 budget year will see a massive increase of 15104% to \$7,906,000 in Fines revenues.

Similarly, Miscellaneous revenues increased by 5% to \$4,320 in 2023, but then decreased by 83% to \$750 in 2024. The 2025 budget year is projected to see a staggering increase of 515477% to \$3,866,830 in Miscellaneous revenues. This is to account for Reserve and Bond funds that we hold and will be expended in this year's budget.

Charges for Services revenues also saw changes, with a 6% increase to \$1,983,573 in 2023, followed by a 23% increase to \$2,447,750 in 2024. However, in the upcoming 2025 budget, there will be a decrease of 6% to \$2,304,000 in Charges for Services revenues.

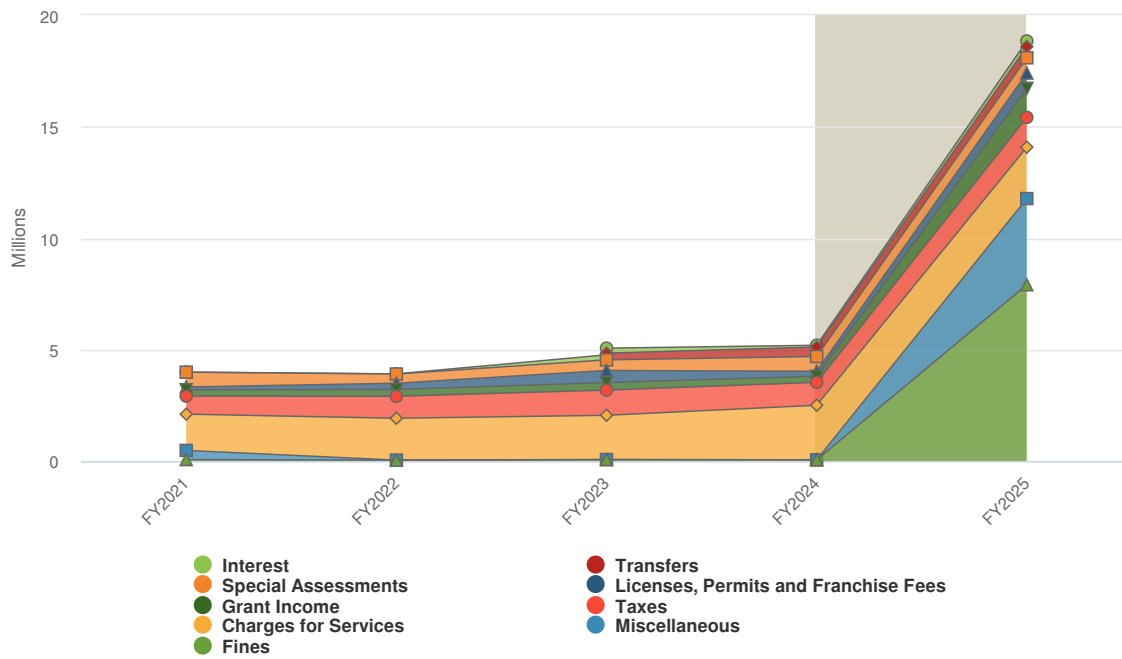
Overall, the City of Josephine, TX has experienced significant fluctuations in its General fund's revenues by source over the past few years. These changes highlight the City's efforts to increase revenue and manage its budget effectively.

Projected 2025 Revenues by Source



Significant changes this year include the spending of already acquired bond funds and reserve funds set aside for the Public Safety Building and Community Center. In order to properly account for those funds in this budget presentation, they are listed as Miscellaneous and Bond Income.

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source					
Taxes	\$986,410	\$1,130,066	\$1,028,390	\$1,338,479	30.2%
Licenses, Permits and Franchise Fees	\$277,526	\$544,357	\$220,950	\$686,500	210.7%
Charges for Services	\$1,877,295	\$1,983,573	\$2,447,750	\$2,304,000	-5.9%
Fines	\$36,117	\$62,092	\$52,000	\$7,906,000	15,103.8%
Special Assessments	\$414,985	\$476,085	\$662,813	\$683,813	3.2%
Grant Income	\$305,921	\$337,727	\$274,550	\$1,301,295	374%
Miscellaneous	\$4,100	\$4,320	\$750	\$3,866,830	515,477.3%
Interest	\$6,392	\$224,672	\$80,000	\$256,000	220%
Transfers		\$300,000	\$425,000	\$500,000	17.6%
Total Revenue Source:	\$3,908,746	\$5,062,891	\$5,192,203	\$18,842,917	262.9%

Revenue by Department

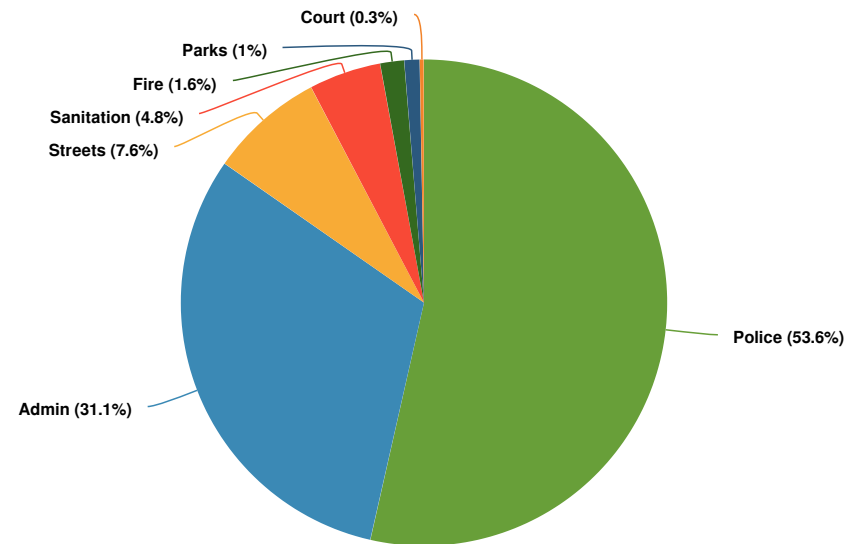
The General fund's revenue by source for the City of Josephine, TX have seen significant changes over the past few years. In 2023, police revenue increased by 188% to \$771,993, followed by a smaller increase of 11% in 2024 to \$856,750. However, the upcoming 2025 budget will see a substantial increase of 1078% to \$10,091,916.

Similarly, admin revenue also saw an increase in 2023, rising by 10% to \$2,937,931. This trend continued in 2024 with a 5% increase to \$3,075,903. The 2025 budget will see a significant jump of 91% to \$5,868,706.

Streets revenue, on the other hand, saw a different pattern. In 2023, there was an 18% increase to \$367,793, but this was followed by a 25% decrease in 2024 to \$274,550. However, the 2025 budget will see a substantial increase of 422% to \$1,434,295 (ILA with Collin County and CISD).

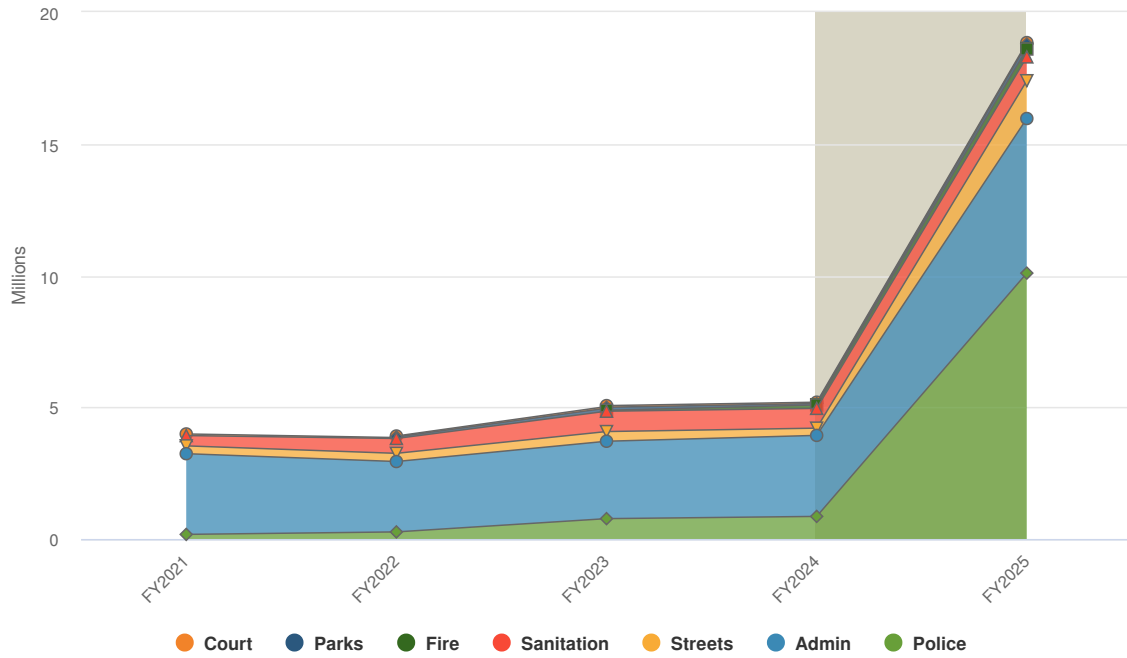
Overall, these changes reflect the City's focus on improving its police and administrative services, as well as investing in its streets. These increases in expenditures demonstrate the City's commitment to providing quality services to its residents.

Projected 2025 Revenue by Department



The large fluctuation of Revenue showing in the Police Department is due to already acquired bond funds and reserve funds set aside for the Public Safety Building. In order to properly account for those funds in this budget presentation, they are listed as Miscellaneous and Bond Income.

Budgeted and Historical 2025 Revenue by Department



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue					
Admin	\$2,672,087	\$2,937,931	\$3,075,903	\$5,868,706	90.8%
Court	\$35,322	\$61,227	\$51,000	\$51,000	0%
Police	\$268,124	\$771,993	\$856,750	\$10,091,916	1,077.9%
Fire		\$36,770	\$130,000	\$300,000	130.8%
Parks	\$58,449	\$115,670	\$54,000	\$192,000	255.6%
Sanitation	\$564,251	\$771,507	\$750,000	\$905,000	20.7%
Streets	\$310,513	\$367,793	\$274,550	\$1,434,295	422.4%
Total Revenue:	\$3,908,746	\$5,062,891	\$5,192,203	\$18,842,917	262.9%

Expenditures by Function

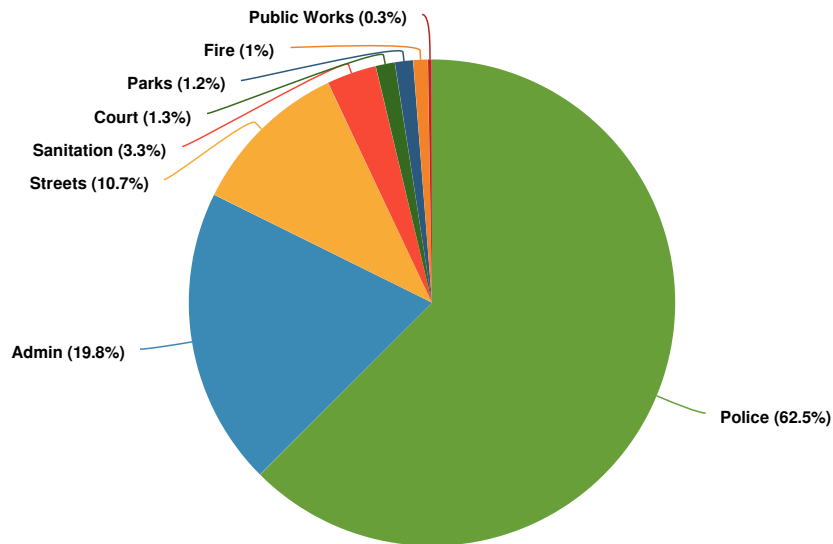
The General fund's expenditures by function for the City of Josephine, TX has seen significant changes in the past few years. In 2023, police expenditures increased by 140% to \$2,031,474, but then decreased by 16% in 2024 to \$1,714,908. However, the upcoming 2025 budget will see a substantial increase of 587% to \$11,777,469.

Similarly, admin expenditures decreased by 5% in 2023 to \$1,836,385, and then decreased again by 3% in 2024 to \$1,774,622. However, the 2025 budget will see a significant increase of 110% to \$3,730,770.

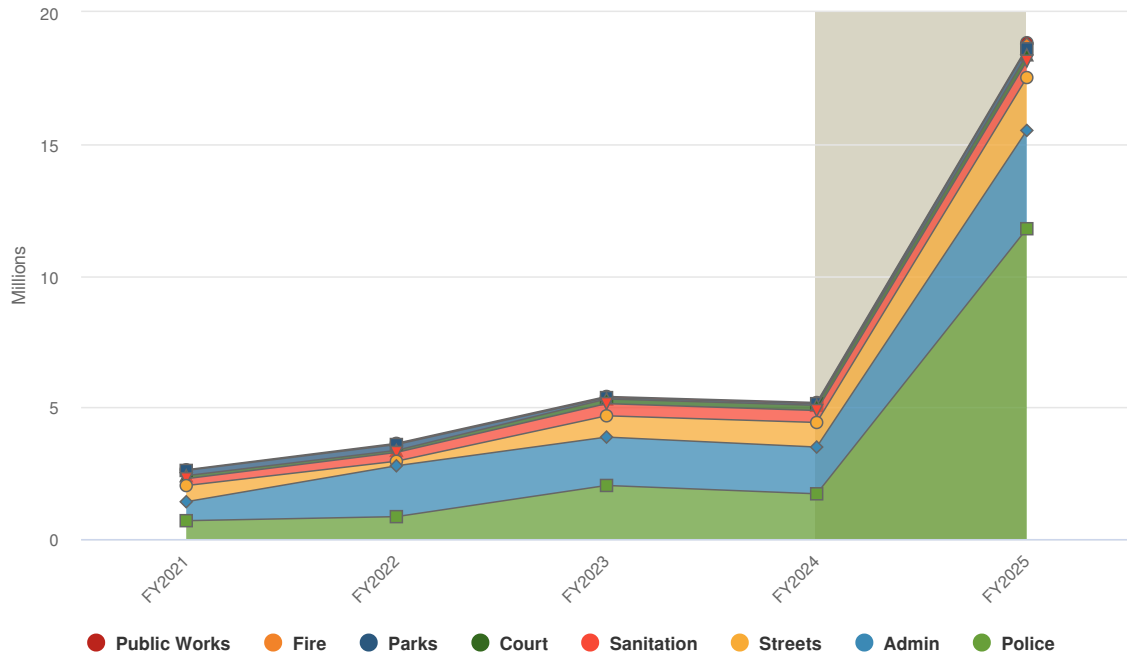
Streets expenditures have also seen fluctuations, with a 367% increase in 2023 to \$807,670, followed by a 16% increase in 2024 to \$932,927. The 2025 budget will see a 115% increase to \$2,007,366.

These changes reflect the City's efforts to allocate resources towards improving its police force, administrative services, and street maintenance. With these increases, the City of Josephine, TX is committed to providing its residents with the best possible services and infrastructure.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures					
Admin	\$1,930,125	\$1,836,385	\$1,774,622	\$3,730,770	110.2%
Court	\$79,722	\$177,545	\$197,689	\$241,098	22%
Police	\$847,694	\$2,031,474	\$1,714,908	\$11,777,469	586.8%
Fire		\$0	\$0	\$183,400	N/A
Parks	\$221,334	\$50,089	\$61,551	\$227,355	269.4%
Public Works	\$44,626	\$44,517	\$44,100	\$49,000	11.1%
Sanitation	\$333,011	\$462,208	\$453,996	\$622,250	37.1%
Streets	\$173,095	\$807,670	\$932,927	\$2,007,366	115.2%
Total Expenditures:	\$3,629,607	\$5,409,888	\$5,179,793	\$18,838,708	263.7%

Expenditures by Expense Type

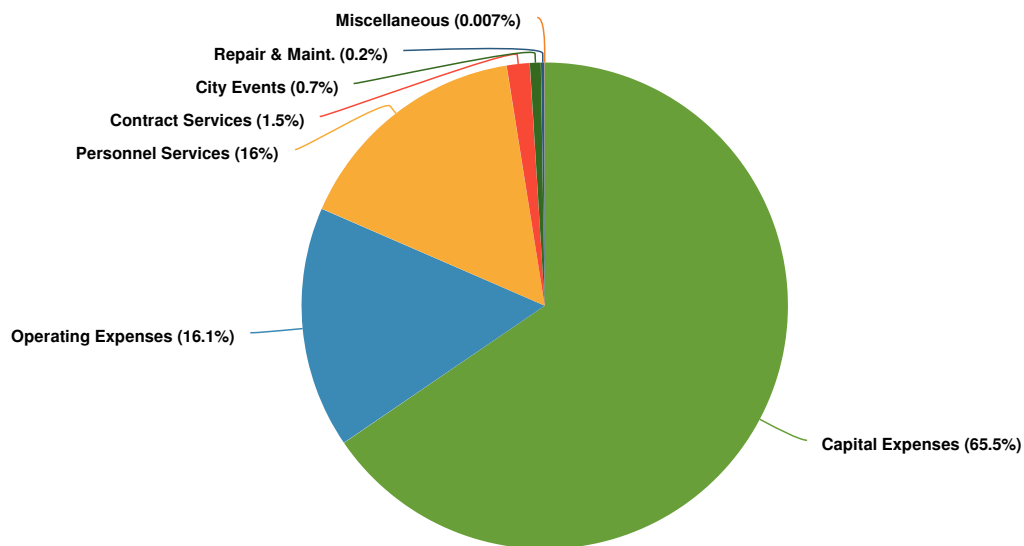
The City of Josephine, TX has seen significant changes in their General fund's expenditures by type over the past few years. In 2023, Capital Expenses expenditures increased by 111% to \$1,715,601. However, in 2024, there was a decrease of 42% to \$989,600. Looking ahead to the upcoming 2025 budget, there will be a significant increase of 1146% to \$12,333,249 in this category.

Operating Expenses expenditures also saw an increase in 2023, rising by 28% to \$2,038,984. This trend continued in 2024 with a 7% increase to \$2,179,593. For the 2025 budget, there will be a further increase of 39% to \$3,026,483.

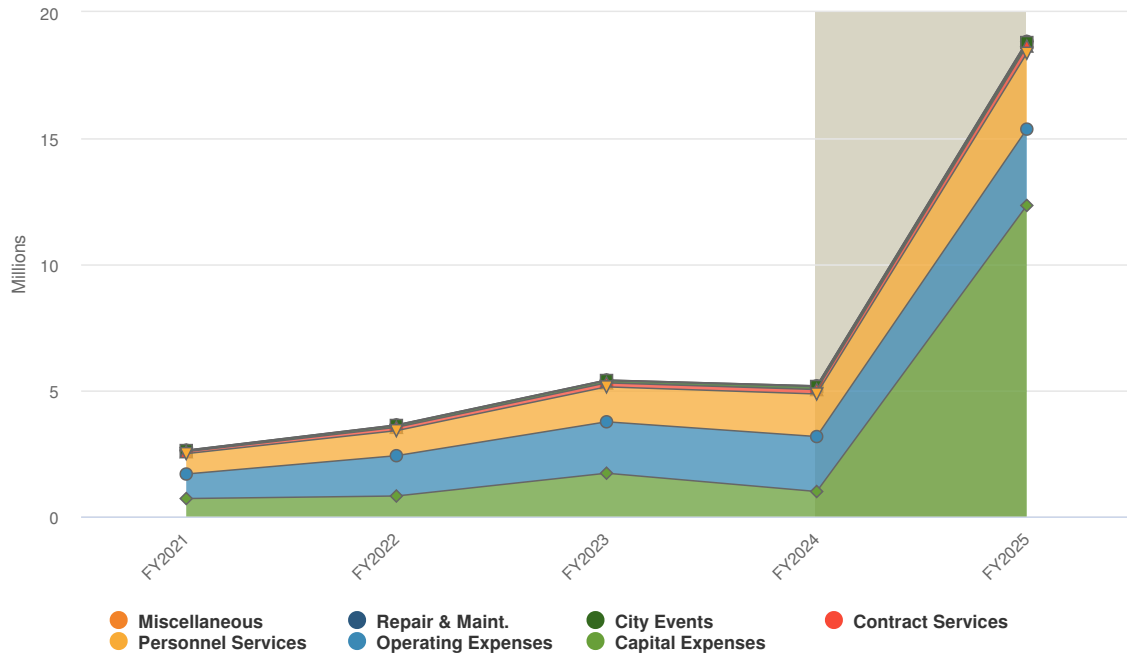
Personnel Services expenditures also experienced an upward trend, increasing by 40% to \$1,384,718 in 2023 and by 22% to \$1,688,250 in 2024. The upcoming 2025 budget will see a significant increase of 78% to \$3,007,721 in this category.

These changes in expenditures reflect the City's efforts to invest in capital projects, maintain and improve operations, and support personnel. With these increases, the City of Josephine, TX is poised for growth and development in the upcoming years.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

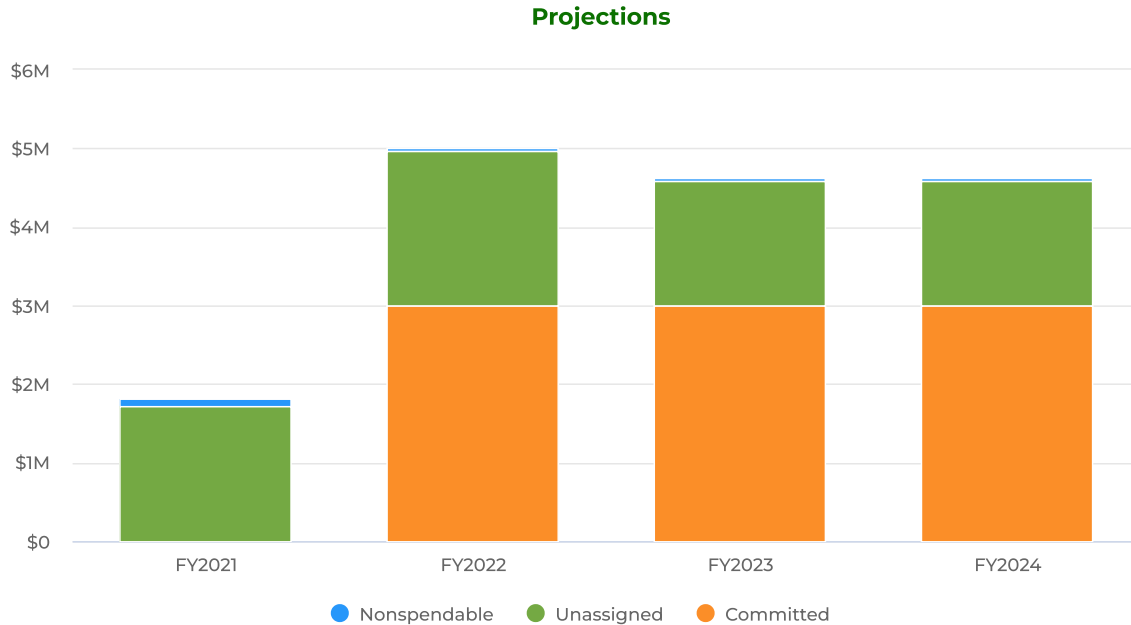


Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services	\$991,959	\$1,384,718	\$1,688,250	\$3,007,721	78.2%
Operating Expenses	\$1,598,961	\$2,038,984	\$2,179,593	\$3,026,483	38.9%
Contract Services	\$132,345	\$158,320	\$175,000	\$288,000	64.6%
Repair & Maint.	\$20,282	\$18,479	\$24,850	\$45,605	83.5%
Capital Expenses	\$811,196	\$1,715,601	\$989,600	\$12,333,249	1,146.3%
City Events	\$72,922	\$92,583	\$120,500	\$136,400	13.2%
Miscellaneous	\$1,941	\$1,203	\$2,000	\$1,250	-37.5%
Total Expense Objects:	\$3,629,607	\$5,409,888	\$5,179,793	\$18,838,708	263.7%

Fund Balance

The General fund balance in Josephine, TX decreased slightly to \$4m in 2024, due to Capital Fund Spending of dedicated funds towards the purchase of properties. Looking ahead to the 2025 budget, there is no expected change, with the balance remaining at \$4m. This indicates a stable financial outlook for the City, with no significant fluctuations in the General fund balance over the past and upcoming years.



In municipal finance, fund balances are categorized to provide clarity on the availability and limitations of financial resources within a fund. Here's an explanation of the differences between unassigned, restricted, and non-spendable fund balances:

Unassigned Fund Balance: The unassigned fund balance represents resources that are not designated for any specific purpose or restricted by law. It is the portion of the fund balance that is available for general use and can be allocated to any purpose at the discretion of the governing body. This category reflects funds that are readily available to meet unforeseen needs or to address budgetary flexibility. It can be used for any legitimate purpose within the scope of the fund's objectives, such as covering unexpected expenses or funding new initiatives.

Restricted Fund Balance: The restricted fund balance consists of resources that are constrained by external parties, such as grants, legal restrictions, or contractual obligations. These restrictions limit how the funds can be used, ensuring they are spent only for the specific purposes for which they were intended.

Non-Spendable Fund Balance: The non-spendable fund balance includes resources that cannot be converted to cash or are not available for expenditure in their current form. This category often consists of assets that are inherently non-liquid or legally restricted from being used.

Financial Summary	FY2024
Fund Balance	—
Unassigned	\$1,579,516
Committed	\$3,000,000
Nonspendable	\$40,482
Total Fund Balance:	\$4,619,998



Water

Enterprise Funds are used by municipalities to account for the financial activities of business-type operations, such as water and sewer services. These funds operate similarly to a business, where revenues are generated from user fees and are used to cover the costs of providing the service. Enterprise Funds for water and sewer services ensure that these essential utilities operate efficiently and sustainably. They provide a transparent financial framework for managing the costs and revenues associated with these services, supporting the long-term viability and quality of water and sewer operations.

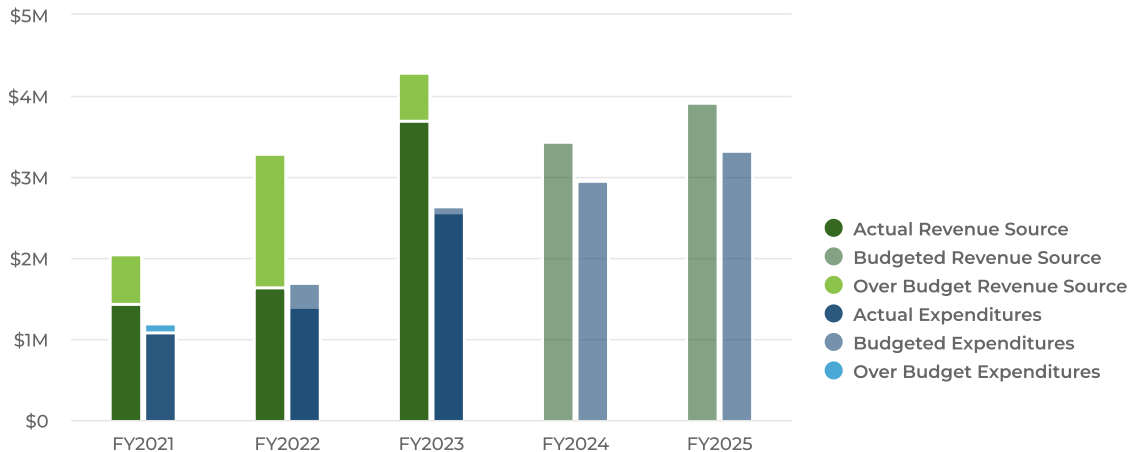
Summary

The City of Josephine is projecting \$3.93M of revenue in FY2025, which represents a 14.0% increase over the prior year. Budgeted expenditures are projected to increase by 12.5% or \$370.13K to \$3.33M in FY2025.

The Water fund budget for the City of Josephine, TX has seen significant changes over the years 2023, 2024, and looking ahead to 2025. In 2023, the budgeted revenues showed a substantial increase of 123%, reaching \$3,699,175. Similarly, budgeted expenditures also saw a significant increase of 55%, reaching \$2,648,049. However, the actual revenues for this year were even higher at \$4,291,073, showing an increase of 30%. Actual expenditures also surpassed the budgeted amount, reaching \$2,578,421, which is an 84% increase.

Moving on to 2024, we see a decrease in budgeted revenues, with a decrease of 7% to \$3,449,779. However, budgeted expenditures increased by 12%, reaching \$2,958,950. Looking ahead to 2025, we can see a positive trend in the budgeted revenues, with an increase of 14% to \$3,933,667. Similarly, budgeted expenditures also saw an increase of 13%, reaching \$3,329,084.

Overall, the Water fund budget for Josephine, TX has shown a steady increase in revenues and expenditures over the years, with a significant jump in 2023 and a slight decrease in 2024. However, the budgeted amounts for 2025 show a positive trend, with both revenues and expenditures expected to increase. These changes reflect the City's efforts to improve and maintain its water infrastructure, ensuring a reliable and sustainable water supply for its residents.



Water Comprehensive Summary

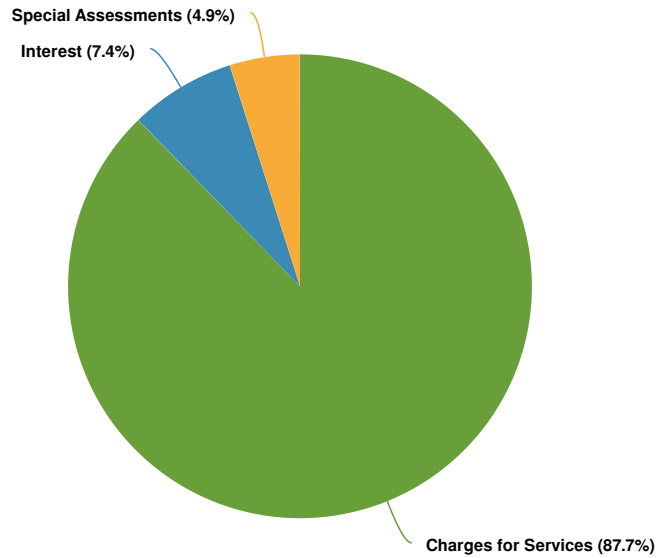
Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24
Beginning Fund Balance:	\$6,751,534	\$8,447,158	\$10,161,119	\$10,737,801
Revenues				

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24
Charges for Services	\$3,284,587	\$3,846,471	\$3,162,000	\$3,450,700
Special Assessments		\$247,779	\$247,779	\$192,567
Miscellaneous	\$0	\$6,512	\$0	\$0
Interest	\$14,404	\$190,310	\$40,000	\$290,400
Total Revenues:	\$3,298,991	\$4,291,073	\$3,449,779	\$3,933,667
Expenditures				
Personnel Services	\$261,907	\$331,414	\$438,921	\$679,930
Operating Expenses	\$817,100	\$1,923,593	\$1,569,729	\$1,732,390
Repair & Maint.	\$17,517	\$11,042	\$20,000	\$20,000
Capital Expenses	\$0	\$0	\$504,800	\$396,265
Miscellaneous	\$84	\$373	\$500	\$500
Transfers	\$305,683	\$312,000	\$425,000	\$500,000
Total Expenditures:	\$1,402,291	\$2,578,421	\$2,958,950	\$3,329,084
Total Revenues Less Expenditures:	\$1,896,700	\$1,712,652	\$490,829	\$604,583
Ending Fund Balance:	\$8,648,234	\$10,159,810	\$10,651,948	\$11,342,384

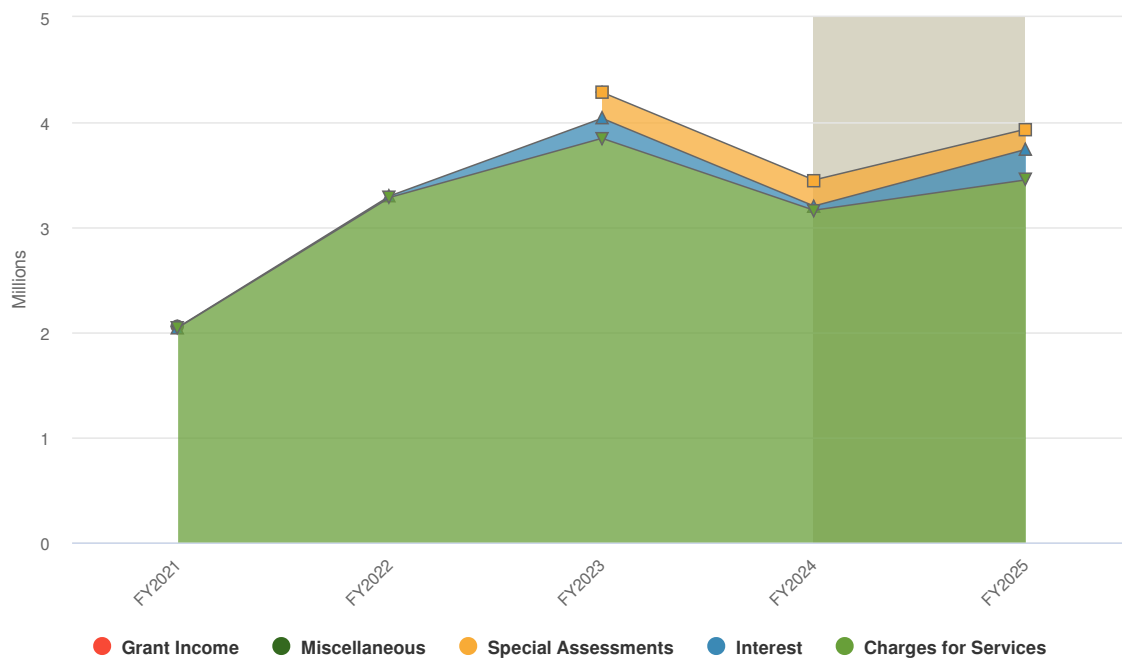
Revenues by Source

The Water fund's revenues by source for the City of Josephine, TX has seen changes in the past and are expected to continue changing in the upcoming budget year of 2025. In 2023, Charges for Services revenues increased by 17% to \$3,846,471, but then decreased by 18% to \$3,162,000 in 2024. However, it is projected to increase by 9% to \$3,450,700 in the 2025 budget. Similarly, Interest revenues saw a significant increase of 1221% in 2023 to \$190,310, but then budgeted decrease by 79% to \$40,000 in 2024. For the upcoming budget year, it is expected to increase by 626% to \$290,400. Special Assessments revenues remained unchanged at \$247,779 in both 2023 and 2024, but are expected to decrease by 22% to \$192,567 in the 2025 budget. These changes in revenues by source show the fluctuations in the City's water fund and the need for careful budget planning to ensure stable financial management.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



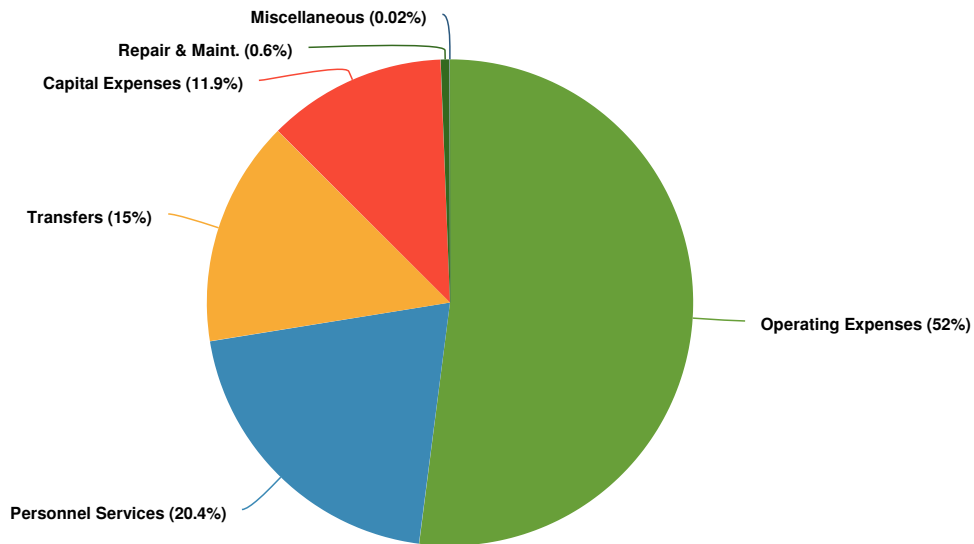
Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source					
Charges for Services	\$3,284,587	\$3,846,471	\$3,162,000	\$3,450,700	9.1%
Special Assessments		\$247,779	\$247,779	\$192,567	-22.3%
Miscellaneous	\$0	\$6,512	\$0	\$0	0%
Interest	\$14,404	\$190,310	\$40,000	\$290,400	626%
Total Revenue Source:	\$3,298,991	\$4,291,073	\$3,449,779	\$3,933,667	14%

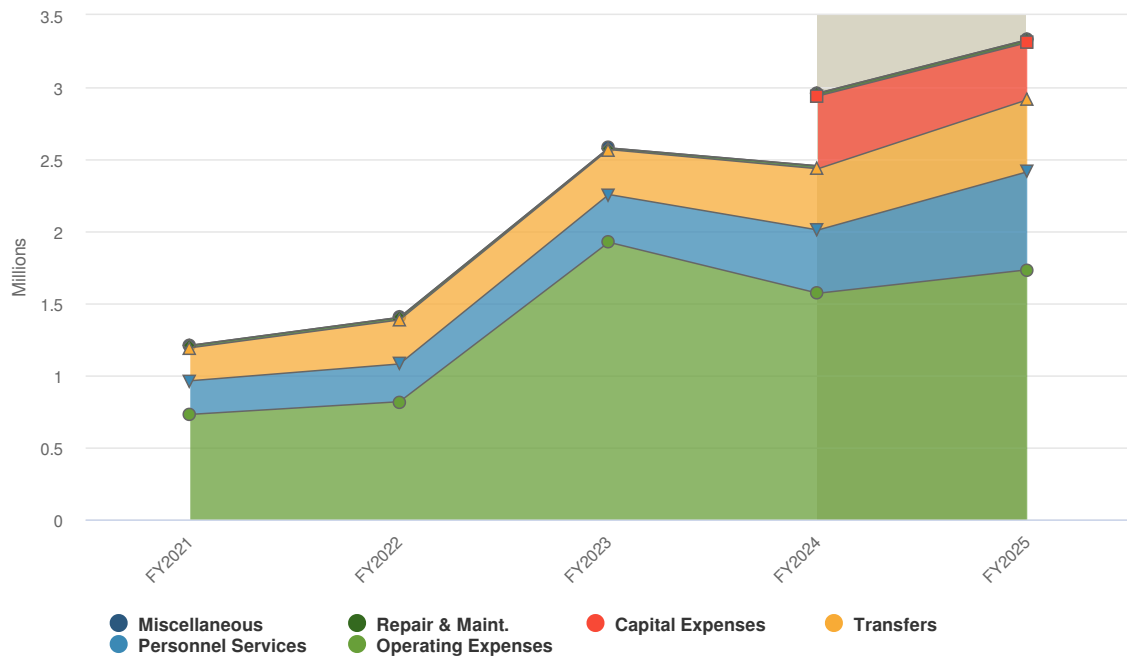
Expenditures by Expense Type

The Water fund's expenditures by type for the years 2023, 2024, and 2025 show significant changes in the top three categories. In 2023, Operating Expenses increased by 135% to \$1,923,593, but then decreased by 18% to \$1,569,729 in 2024. However, in the upcoming 2025 budget, it is expected to increase by 10% to \$1,732,390. Personnel Services also saw an increase in 2023 by 27% to \$331,414, followed by another increase of 32% to \$438,921 in 2024. The 2025 budget will see a significant increase of 55% to \$679,930. Transfers, on the other hand, had a smaller increase of 2% in 2023 to \$312,000, followed by a larger increase of 36% to \$425,000 in 2024. The 2025 budget will see an 18% increase to \$500,000. These changes reflect the City of Josephine, TX's efforts to improve and maintain its water system, ensuring the best possible service for its residents.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

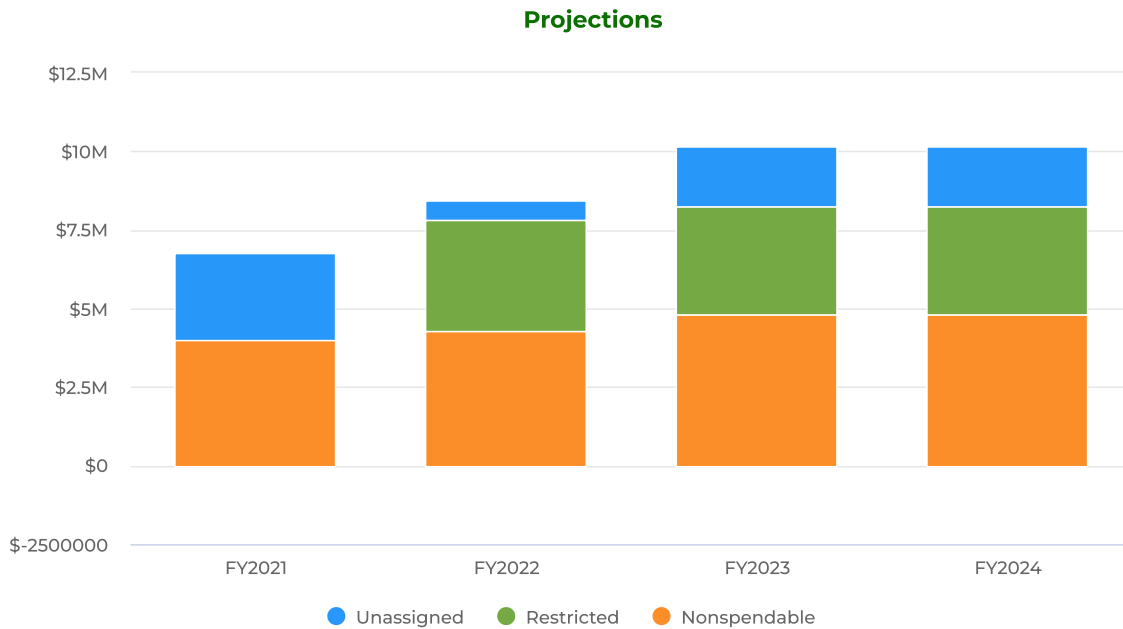


Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services	\$261,907	\$331,414	\$438,921	\$679,930	54.9%
Operating Expenses	\$817,100	\$1,923,593	\$1,569,729	\$1,732,390	10.4%
Repair & Maint.	\$17,517	\$11,042	\$20,000	\$20,000	0%
Capital Expenses	\$0	\$0	\$504,800	\$396,265	-21.5%
Miscellaneous	\$84	\$373	\$500	\$500	0%
Transfers	\$305,683	\$312,000	\$425,000	\$500,000	17.6%
Total Expense Objects:	\$1,402,291	\$2,578,421	\$2,958,950	\$3,329,084	12.5%

Fund Balance

The Water fund balance in Josephine, TX remained steady at \$10m in 2023 and 2024. Looking ahead to the 2025 budget, there is a slight expected increase, with the balance expected to be \$10.7m. This indicates a stable financial outlook for the City, with no significant fluctuations in the Water fund balance over the past and upcoming years.



In municipal finance, fund balances are categorized to provide clarity on the availability and limitations of financial resources within a fund. Here's an explanation of the differences between unassigned, restricted, and non-spendable fund balances:

Unassigned Fund Balance: The unassigned fund balance represents resources that are not designated for any specific purpose or restricted by law. It is the portion of the fund balance that is available for general use and can be allocated to any purpose at the discretion of the governing body. This category reflects funds that are readily available to meet unforeseen needs or to address budgetary flexibility. It can be used for any legitimate purpose within the scope of the fund's objectives, such as covering unexpected expenses or funding new initiatives.

Restricted Fund Balance: The restricted fund balance consists of resources that are constrained by external parties, such as grants, legal restrictions, or contractual obligations. These restrictions limit how the funds can be used, ensuring they are spent only for the specific purposes for which they were intended.

Non-Spendable Fund Balance: The non-spendable fund balance includes resources that cannot be converted to cash or are not available for expenditure in their current form. This category often consists of assets that are inherently non-liquid or legally restricted from being used.

Financial Summary	FY2024
Fund Balance	—
Unassigned	\$1,905,453
Restricted	\$3,454,959
Nonspendable	\$4,800,707
Total Fund Balance:	\$10,161,119



Sewer

Enterprise Funds are used by municipalities to account for the financial activities of business-type operations, such as water and sewer services. These funds operate similarly to a business, where revenues are generated from user fees and are used to cover the costs of providing the service. Enterprise Funds for water and sewer services ensure that these essential utilities operate efficiently and sustainably. They provide a transparent financial framework for managing the costs and revenues associated with these services, supporting the long-term viability and quality of water and sewer operations.

Summary

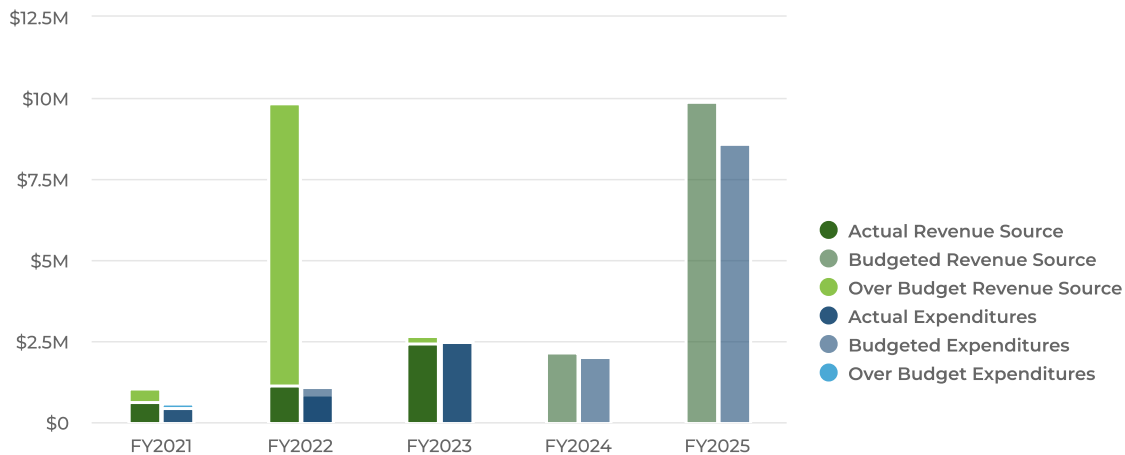
The City of Josephine is projecting \$9.9M of revenue in FY2025, which represents a 357.4% increase over the prior year. Budgeted expenditures are projected to increase by 321.7% or \$6.57M to \$8.62M in FY2025.

The Sewer fund budget for the City of Josephine, TX has seen significant changes over the years 2023, 2024, and 2025. In 2023, the budgeted revenues showed a substantial increase of 109% at \$2,439,007, while budgeted expenditures also saw a significant increase of 128% at \$2,485,994. The actual revenues for 2023 were higher than expected at \$2,682,079, showing an increase of 10%. On the other hand, actual expenditures for 2023 exceeded expectations at \$2,535,118, showing an increase of 2%.

Moving on to 2024, budgeted revenues decreased by 11% to \$2,163,600, while budgeted expenditures decreased by 18% to \$2,043,311. Looking ahead to 2025, the budgeted revenues show a significant increase of 357% at \$9,896,750, while budgeted expenditures also show a considerable increase of 322% at \$8,617,644.

These changes in the Sewer fund budget for Josephine, TX indicate a shift in the City's financial priorities and potential growth in the coming years. The increase in actual revenues in 2023 and the budgeted revenues for 2025 shows a significant increase, indicating potential growth and development for the City. The increase in budgeted expenditures also suggests that the City is investing in its infrastructure and services to support this growth.

In summary, the Sewer fund budget for Josephine, TX has seen significant changes over the years, with a potential for growth and development in the future. These changes reflect the City's commitment to providing quality services and investing in its future.



Sewer Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24
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Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24
Beginning Fund Balance:	\$1,513,806	\$9,686,231	\$10,024,508	\$10,328,744
Revenues				
Charges for Services	\$9,822,576	\$1,687,145	\$1,595,600	\$1,727,000
Special Assessments		\$368,000	\$368,000	\$1,086,000
Miscellaneous		\$0	\$0	\$6,633,750
Interest	\$26,453	\$626,934	\$200,000	\$450,000
Total Revenues:	\$9,849,029	\$2,682,079	\$2,163,600	\$9,896,750
Expenditures				
Personnel Services	\$270,315	\$381,285	\$528,611	\$780,486
Operating Expenses	\$544,314	\$2,153,312	\$1,292,200	\$1,211,658
Contract Services	\$32,206			\$0
Repair & Maint.	\$12,810	-\$610	\$17,000	\$20,000
Capital Expenses	\$0	\$0	\$205,000	\$6,605,000
City Events	\$3,313	\$0	\$0	\$0
Miscellaneous	\$28	\$1,130	\$500	\$500
Total Expenditures:	\$862,986	\$2,535,118	\$2,043,311	\$8,617,644
Total Revenues Less Expenditures:	\$8,986,044	\$146,961	\$120,289	\$1,279,106
Ending Fund Balance:	\$10,499,850	\$9,833,192	\$10,144,797	\$11,607,850

Revenues by Source

The Sewer fund's revenues by source for the years 2023, 2024, and 2025 budget year have been summarized below.

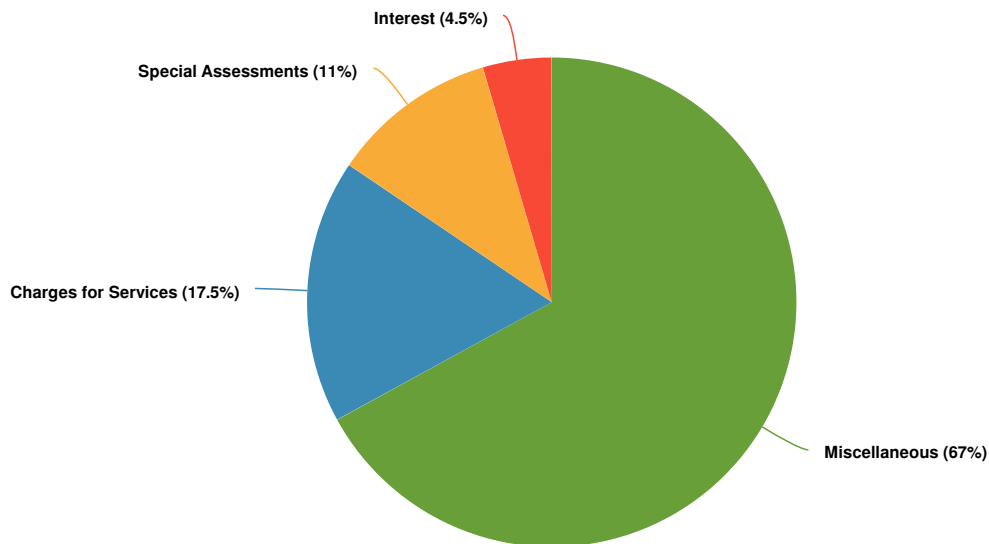
Miscellaneous revenues remained unchanged at \$0 for both 2023 and 2024, but will see an increase of \$6,633,750 in the 2025 budget. This accounts for already acquired bond funds set aside for the new Wastewater Treatment Plant. In order to properly account for those funds in this budget presentation, they are listed as Miscellaneous Income.

Charges for Services revenues decreased by 83% in 2023 to \$1,687,145, followed by a 5% decrease in 2024 to \$1,595,600. However, there will be an 8% increase in the 2025 budget to \$1,727,000.

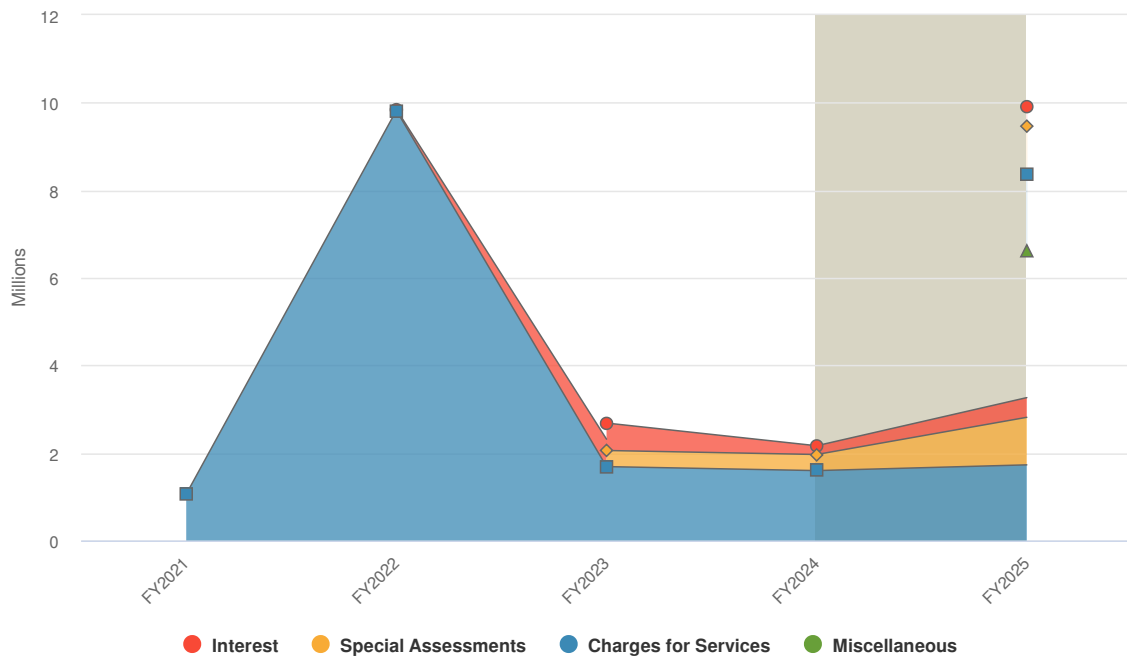
Special Assessments revenues remained unchanged at \$368,000 for both 2023 and 2024, but will see a significant increase of 195% in the 2025 budget to \$1,086,000.

Overall, the Sewer fund's revenues by source have shown a mix of changes, with some categories remaining unchanged and others experiencing increases or decreases. These changes will have an impact on the budget for the upcoming 2025 year.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source					
Charges for Services	\$9,822,576	\$1,687,145	\$1,595,600	\$1,727,000	8.2%
Special Assessments		\$368,000	\$368,000	\$1,086,000	195.1%
Miscellaneous		\$0	\$0	\$6,633,750	N/A
Interest	\$26,453	\$626,934	\$200,000	\$450,000	125%
Total Revenue Source:	\$9,849,029	\$2,682,079	\$2,163,600	\$9,896,750	357.4%

Expenditures by Expense Type

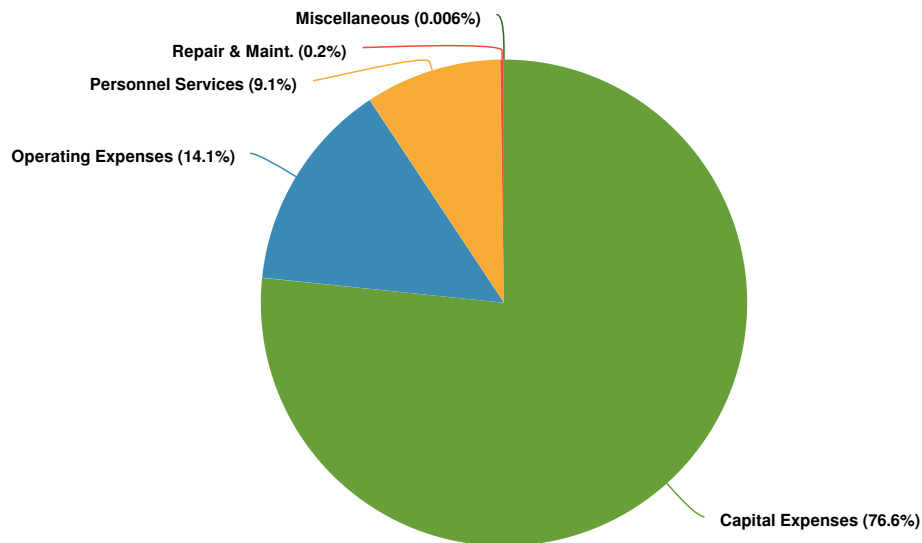
The Sewer fund's expenditures by type for the years 2023, 2024, and 2025 show significant changes in the top 3 categories. In 2023, Capital Expenses expenditures remained at \$0, while in 2024, it increased to \$205,000. However, in the upcoming 2025 budget, there will be a significant increase of 3122%, bringing the total to \$6,605,000.

Operating Expenses expenditures also saw changes in the past two years. In 2023, it increased by 296% to \$2,153,312, but then decreased by 40% in 2024 to \$1,292,200. The trend of decrease continues in the 2025 budget, with a 6% decrease to \$1,211,658.

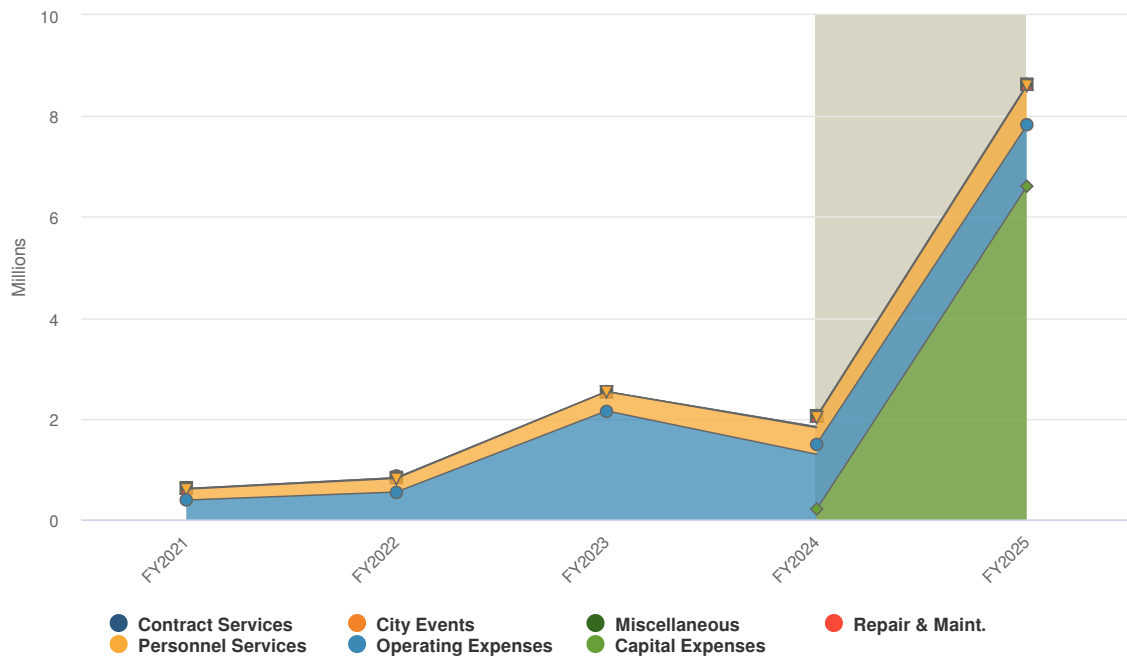
Personnel Services expenditures, on the other hand, have been consistently increasing. In 2023, it increased by 41% to \$381,285, and then by 39% in 2024 to \$528,611. The trend is expected to continue in the 2025 budget, with a 48% increase to \$780,486.

These changes reflect the City of Josephine, TX's efforts to improve its Sewer fund's expenditures by type. With a significant increase in Capital Expenses and a decrease in Operating Expenses, the City is investing in long-term improvements while also managing its day-to-day operations efficiently. The increase in Personnel Services expenditures also shows the City's commitment to providing quality services to its residents. Overall, these changes demonstrate the City's dedication to responsible financial management and continuous improvement.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

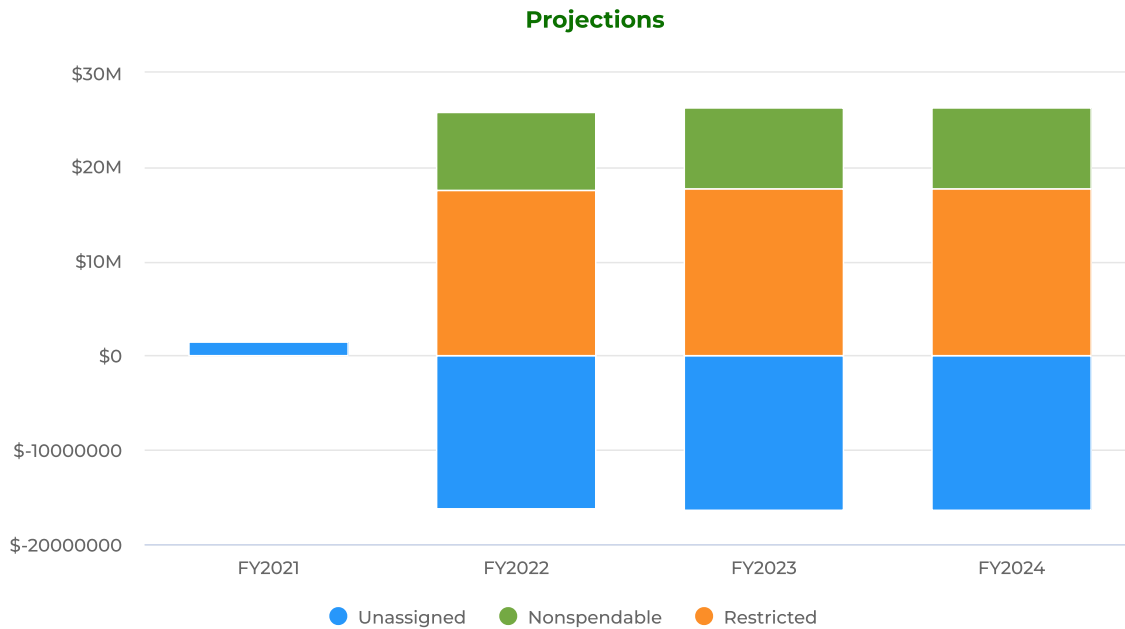


Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services	\$270,315	\$381,285	\$528,611	\$780,486	47.6%
Operating Expenses	\$544,314	\$2,153,312	\$1,292,200	\$1,211,658	-6.2%
Contract Services	\$32,206			\$0	N/A
Repair & Maint.	\$12,810	-\$610	\$17,000	\$20,000	17.6%
Capital Expenses	\$0	\$0	\$205,000	\$6,605,000	3,122%
City Events	\$3,313	\$0	\$0	\$0	0%
Miscellaneous	\$28	\$1,130	\$500	\$500	0%
Total Expense Objects:	\$862,986	\$2,535,118	\$2,043,311	\$8,617,644	321.7%

Fund Balance

The Sewer fund balance in Josephine, TX remained steady at \$10m in 2023 and 2024. Looking ahead to the 2025 budget, there is an expected increase of 12%, with the fund balance expected to be \$11.2m. This indicates a stable financial outlook for the City, with steady increases in the Sewer fund balance over the past and upcoming years.



In municipal finance, fund balances are categorized to provide clarity on the availability and limitations of financial resources within a fund. Here's an explanation of the differences between unassigned, restricted, and non-spendable fund balances:

Unassigned Fund Balance: The unassigned fund balance represents resources that are not designated for any specific purpose or restricted by law. It is the portion of the fund balance that is available for general use and can be allocated to any purpose at the discretion of the governing body. This category reflects funds that are readily available to meet unforeseen needs or to address budgetary flexibility. It can be used for any legitimate purpose within the scope of the fund's objectives, such as covering unexpected expenses or funding new initiatives.

Restricted Fund Balance: The restricted fund balance consists of resources that are constrained by external parties, such as grants, legal restrictions, or contractual obligations. These restrictions limit how the funds can be used, ensuring they are spent only for the specific purposes for which they were intended.

Non-Spendable Fund Balance: The non-spendable fund balance includes resources that cannot be converted to cash or are not available for expenditure in their current form. This category often consists of assets that are inherently non-liquid or legally restricted from being used.

Financial Summary	FY2024
Fund Balance	—
Unassigned	\$-16,391,689
Restricted	\$17,769,410
Nonspendable	\$8,646,787
Total Fund Balance:	\$10,024,508



Debt Service

The Debt Service Fund is a specialized financial resource used by municipalities to manage and allocate funds for the repayment of long-term debt obligations, such as bonds and loans. It plays a crucial role in ensuring that a city meets its debt repayment requirements while maintaining financial stability. Key features of the Debt Service Fund include:

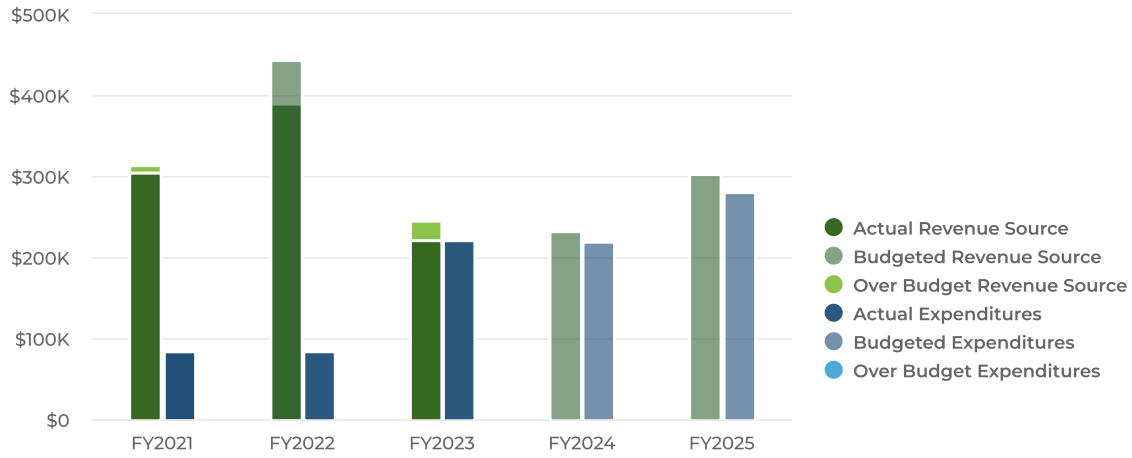
1. **Purpose:** The primary purpose of the Debt Service Fund is to provide a dedicated source of funding for paying off principal and interest on debt incurred for capital projects or infrastructure improvements. This helps ensure timely and accurate repayment of debt, supporting the city's creditworthiness.
2. **Revenue Sources:** The Debt Service Fund is typically financed through dedicated revenue streams, which may include property taxes, specific revenue allocations, or transfers from other funds. These revenues are earmarked specifically for debt service, ensuring that funds are available when payments are due.
3. **Expenditures:** Expenditures from the Debt Service Fund are strictly allocated to servicing debt. This includes making scheduled principal repayments and paying interest on outstanding bonds or loans. The fund ensures that these obligations are met in accordance with the terms of the debt agreements.
4. **Management:** The fund is carefully managed to align revenue inflows with debt service requirements. Financial planning and budgeting are crucial to ensure that adequate resources are available to cover both principal and interest payments.
5. **Accounting and Reporting:** The Debt Service Fund operates on an accrual basis, tracking both the accumulation of resources and the recognition of liabilities. This accounting approach ensures accurate reporting and accountability, providing transparency in how debt service obligations are met.

Overall, the Debt Service Fund is essential for maintaining the city's financial health by ensuring that debt obligations are met in a timely manner. It supports continued access to financing for future capital projects and helps maintain a strong credit rating.

Summary

The City of Josephine is projecting \$303.67K of revenue in FY2025, which represents a 30.2% increase over the prior year. Budgeted expenditures are projected to increase by 28.3% or \$62.35K to \$282.35K in FY2025.

The City of Josephine, TX has seen significant changes in its Debt Service fund budget over the years 2023, 2024, and looking ahead to 2025. In 2023, the budgeted revenues experienced a decrease of 5%, going from \$222,761 to \$245,743, while the budgeted expenditures was unchanged. Moving on to 2024, the budgeted revenues increased by 5%, reaching \$233,310, while the budgeted expenditures decreased by 1%, reaching \$220,000. Looking ahead to 2025, the town is expecting a significant increase in both revenues and expenditures, with a 30% increase in revenues, reaching \$303,668, and a 28% increase in expenditures, reaching \$282,350. These changes in the Debt Service fund budget reflect the City's efforts to manage its finances and plan for future growth and development.



Debt Service Comprehensive Summary

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24
Beginning Fund Balance:	\$436,981	\$742,484	\$803,468	\$816,778
Revenues				
Taxes	\$85,355	\$233,743	\$233,310	\$303,668
Transfers	\$305,683	\$12,000	\$0	\$0
Total Revenues:	\$391,038	\$245,743	\$233,310	\$303,668
Expenditures				
Operating Expenses	\$85,535	\$221,444	\$220,000	\$282,350
Total Expenditures:	\$85,535	\$221,444	\$220,000	\$282,350
Total Revenues Less Expenditures:	\$305,503	\$24,299	\$13,310	\$21,318
Ending Fund Balance:	\$742,484	\$766,783	\$816,778	\$838,096

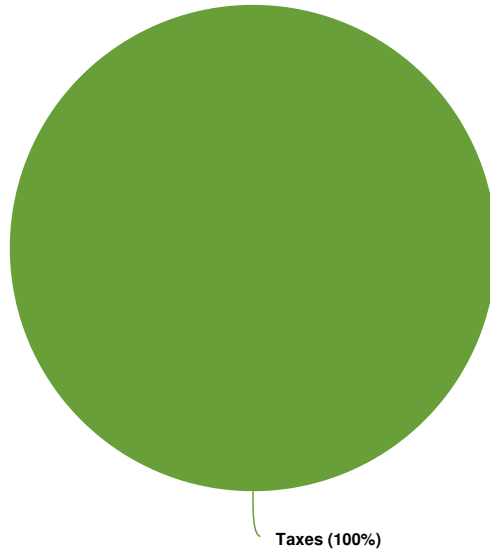
Revenues by Source

The City of Josephine, TX's Debt Service fund's revenues by source for the years 2023, 2024, and 2025 are as follows.

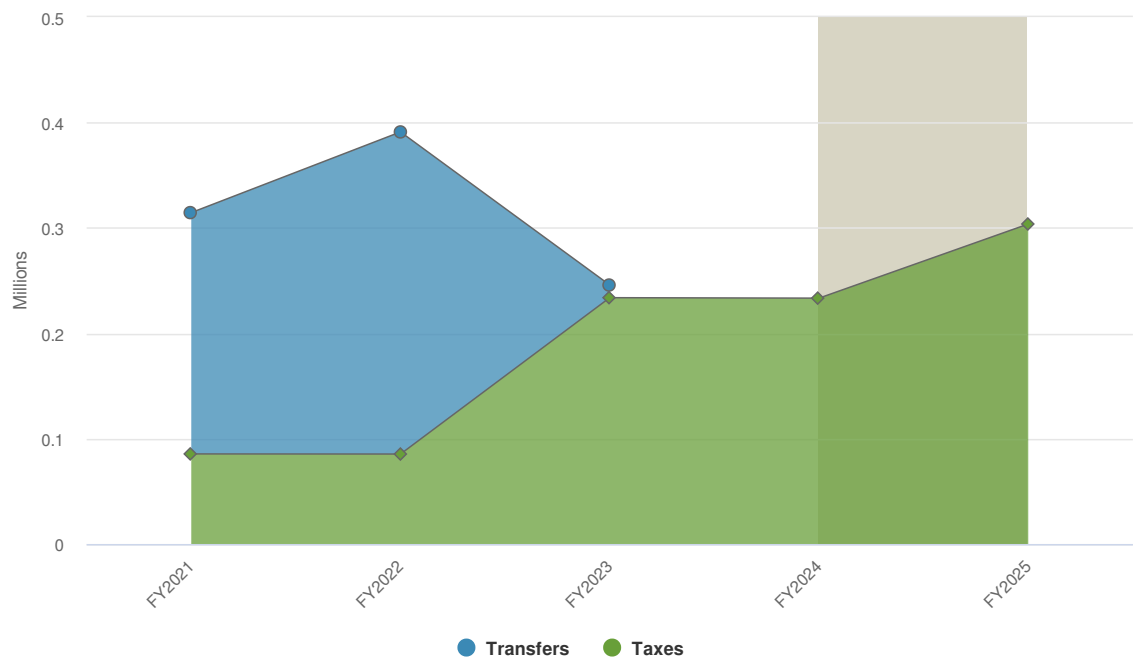
In 2023, taxes revenues increased by 17% to \$233,743. However, there was no change in 2024, with tax revenues remaining at \$233,310. Looking ahead to the 2025 budget, tax revenues are expected to increase by 30% to \$303,668 based on new properties added to the tax roll.

Overall, the Debt Service fund's revenues by source have shown a positive trend, with significant increases in tax revenues and steady growth in other sources of revenue. This indicates a strong financial outlook for the town of Josephine, TX and its Debt Service fund.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source					
Taxes	\$85,355	\$233,743	\$233,310	\$303,668	30.2%
Transfers	\$305,683	\$12,000	\$0	\$0	0%
Total Revenue Source:	\$391,038	\$245,743	\$233,310	\$303,668	30.2%

Expenditures by Expense Type

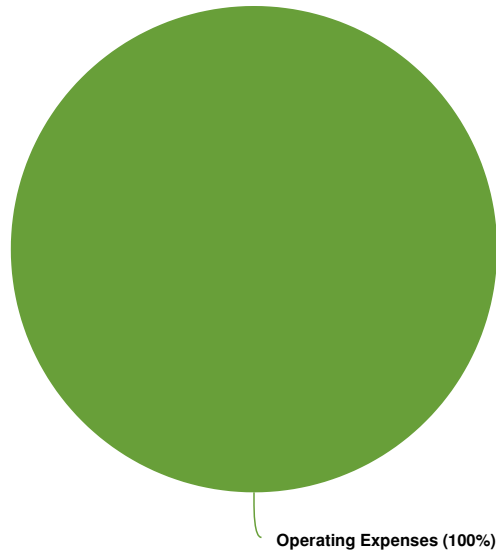
The City of Josephine, TX has seen significant changes in the Debt Service fund's expenditures by type for the years 2023, 2024, and the upcoming 2025 budget year. In 2023, Operating Expenses expenditures increased by a staggering 159% to \$221,444. However, in 2024, there was a slight decrease of 1% to \$220,000. Looking ahead to the 2025 budget, there will be a notable increase of 28% to \$282,350. This shows a clear trend of increasing expenditures in this category.

In contrast, Debt Service expenditures for Principal and Interest payments remained relatively stable. In 2023, there was a modest increase of 3% to \$1,200,000, followed by a slight decrease of 2% to \$1,176,000 in 2024. The upcoming 2025 budget shows a further decrease of 5% to \$1,117,200. This indicates a responsible approach to managing the town's debt.

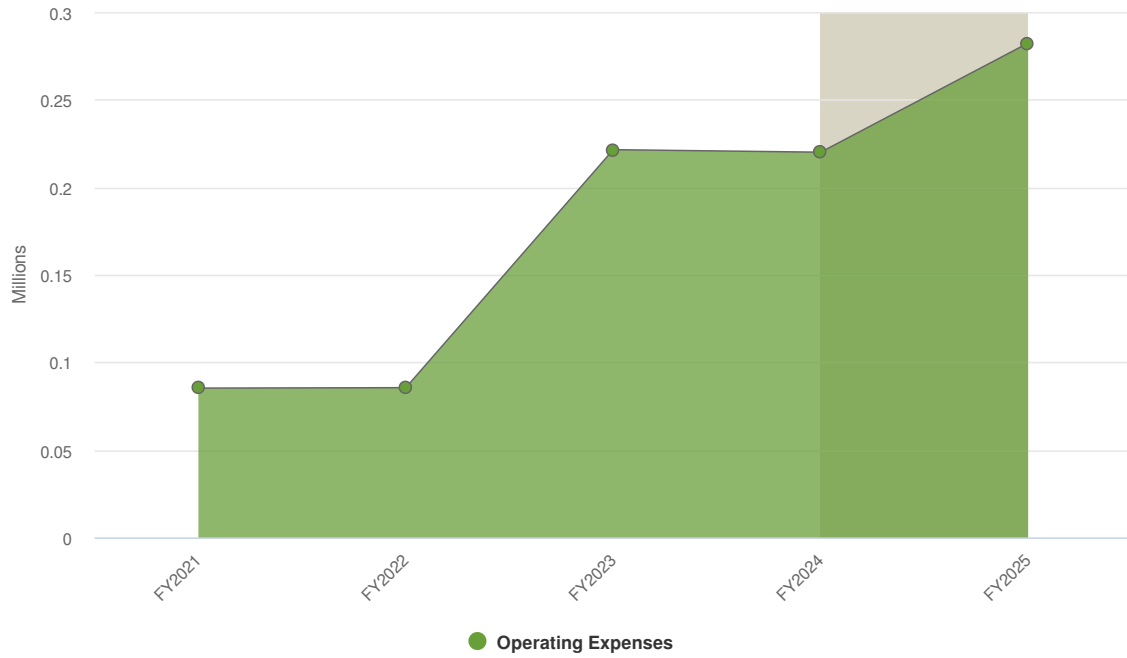
Finally, Capital Outlay expenditures saw a significant decrease in 2023, dropping by 85% to \$100,000. This was followed by a slight increase of 2% to \$102,000 in 2024. The 2025 budget shows a further increase of 5% to \$107,100. This category has seen the most fluctuation, but overall, the City has been able to keep expenditures in check.

Overall, the City of Josephine, TX has shown responsible budget management in the Debt Service fund. This demonstrates a commitment to financial stability and responsible spending.

Budgeted Expenditures by Expense Type



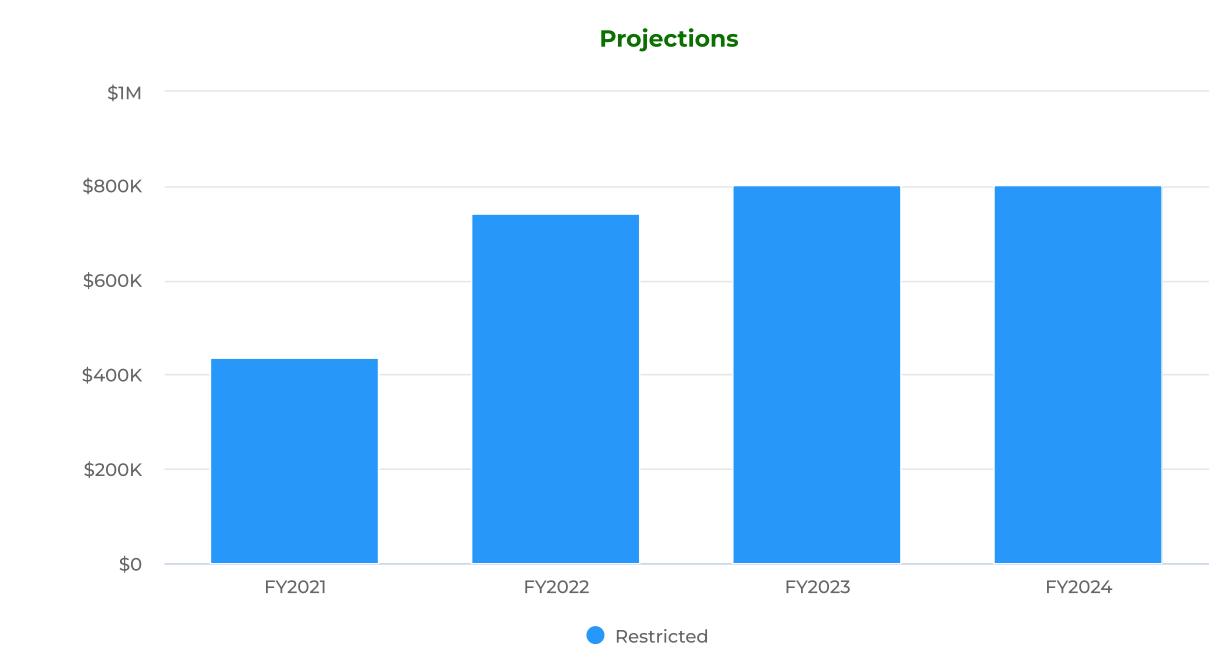
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects					
Operating Expenses	\$85,535	\$221,444	\$220,000	\$282,350	28.3%
Total Expense Objects:	\$85,535	\$221,444	\$220,000	\$282,350	28.3%

Fund Balance

The Debt Service fund balance in Josephine, TX conservatively increased to \$803,000 in 2023 and 2024. Looking ahead to the 2025 budget, there is a slight-expected increase, with the balance expected to be \$824,786. This indicates a stable financial outlook for the town, with no significant fluctuations in the Debt Service fund balance over the past and upcoming years.



Restricted Fund Balance: The restricted fund balance consists of resources that are constrained by external parties, such as grants, legal restrictions, or contractual obligations. These restrictions limit how the funds can be used, ensuring they are spent only for the specific purposes for which they were intended.

Financial Summary	FY2024
Fund Balance	—
Restricted	\$803,468
Total Fund Balance:	\$803,468



DEPARTMENTS

Administration



Activities, Services, and Functions of the Administrative Department

The Administrative Department of Josephine plays a critical role in supporting the overall operations and governance of our community. This department serves as the backbone of municipal administration, providing essential services and functions that ensure efficient and effective government operations. Here's an overview of the key activities, services, and functions carried out by the Administrative Department:

1. Financial Management and Budgeting:

The Administrative Department oversees the preparation and management of the City's budget. This includes coordinating budget development across departments, conducting financial analysis, monitoring expenditures, and ensuring compliance with fiscal policies and regulations. Changes in this year's budget reflect our commitment to fiscal responsibility and strategic allocation of resources to support community priorities.

2. Human Resources and Personnel Administration:

Managing human resources is another crucial responsibility of the Administrative Department. This includes recruitment, employee relations, performance management, and benefits administration. Changes in staffing levels and workforce planning are carefully managed to optimize organizational effectiveness while aligning with budgetary constraints and operational needs.

3. Policy Development and Implementation:

The Administrative Department supports the development, implementation, and enforcement of policies and procedures governing municipal operations. This includes researching best practices, drafting ordinances, facilitating public hearings, and ensuring compliance with legal requirements. Changes in policy emphasis may reflect evolving community needs, legislative updates, or strategic initiatives identified during the budget process.

4. Records Management and Information Technology:

Ensuring efficient records management and leveraging technology to enhance service delivery are priorities within the Administrative Department. This includes maintaining public records, overseeing IT infrastructure and systems, and implementing technology solutions that improve operational efficiency and transparency.

5. Community Engagement and Public Relations:

The Administrative Department plays a role in fostering community engagement and maintaining positive public relations. This includes coordinating public meetings, responding to citizen inquiries, and facilitating communication between residents, elected officials, and City staff. Emphasis on community outreach and transparency may influence budget allocations for communication tools and engagement initiatives.

Changes to This Year's Budget and Shift in Emphasis:

In the current year's budget, we have focused on enhancing transparency, efficiency, and responsiveness in our administrative functions. This includes investments in technology upgrades to improve service delivery, initiatives to streamline processes and reduce administrative burdens, and efforts to strengthen internal controls and compliance measures.

As we look ahead, our strategic priorities may involve further enhancements in technology integration, expanded community engagement efforts, and continued emphasis on fiscal sustainability. Changes in budget allocations reflect our commitment to aligning resources with these priorities while maintaining high standards of service and accountability to the residents of Josephine.

By effectively managing resources and adapting to evolving challenges and opportunities, the Administrative Department remains dedicated to supporting the growth and well-being of our community.

Workload Indicators & Performance Measures

City Administrator
General Fund

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Objective	Performance Measure	23-24 YTD	24-25 Projected
Enhance Public Safety	Ordinance Creating City Fire Dept.	In progress	Complete by 12/21/2024
	Hire Qualified Fire Chief/Fire Marshal/Dir. of Emergency Management	Position included in organization alignment	Fill position by 7/1/2025
	Successful/Timely Opening of new Public Safety Building/Open House Event	Construction in progress	Opening expected 10/1/2025
	Successful Transition of independent volunteer fire dept to city dept.	Working on Memo of Understanding between City and JVFD	Complete by 09/01/2025
Increase Community Engagement	Host Citizen meet and greet at City Hall to enhance citizen knowledge about current events/issues	N/A	Host 3 Events
	Attend HOA Meetings to inform neighborhoods of community happenings/events/issues	N/A	Attend 2 Events
	Community Center opening	Construction in progress	Opening expected 12/31/2024
Improve Intergovernmental Relations	Attend/Engage MUD Board Meetings	N/A	Attend 2 Meetings
	Attend/Engage County Commissioner Meetings	N/A	3 Connections
	Contacts with State Representatives	Ongoing	Continue, minimum 4 connections
Establish/Manage City's Legislative Agenda	Initiate TML Resolution regarding MUD reform	Initiated/Approved by Council	Present TML Conference October 2024
	Keep Council Well Informed of State Legislature Important Bills	N/A	Provide monthly updates during Legislate Session
Seek Alternate Funding Sources	Seek alternate funding sources for infrastructure	Researching	Find funding sources Texas Water Dev. Board or alternate source
	Apply for SAFER Grant	Researching	Apply for grant for full-time firefighter positions spring of 2024

	Apply for Parks Grant	Awaiting Notice of Funding	Apply in 2025
Organizational Restructure	Hire for all funded positions and train new employee and transition responsibilities of current employees	In Progress	Complete by 07/01/2025
Improve Communications	Provide quarterly updates to Council regarding City management activity	In progress	4 updates by 09/31/2025
	Improve city messaging efforts	Some progress	Increased contribution for newsletters, increased postings, increase use of message boards

City Secretary
General Fund

WORKLOAD INDICATORS & PERFORMANCE MEASURES

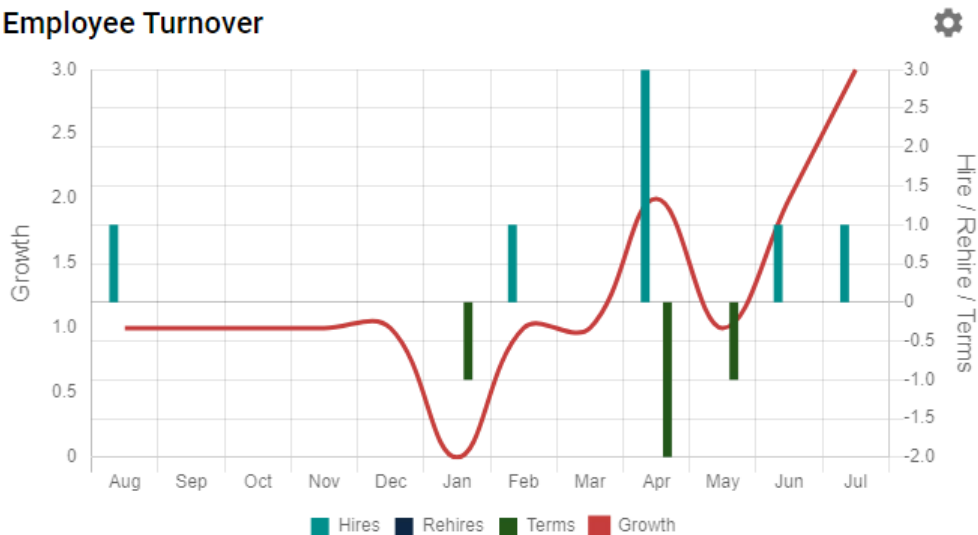
Performance Measures	2022-2023 Actual	2023-2024 YTD	2024-2025 Budget
Number of City Council Agenda Packets Prepared	18	15	14
Number of Permits issued	986	1135	900

Finance & Human Resources
General Fund

WORKLOAD INDICATORS & PERFORMANCE MEASURES

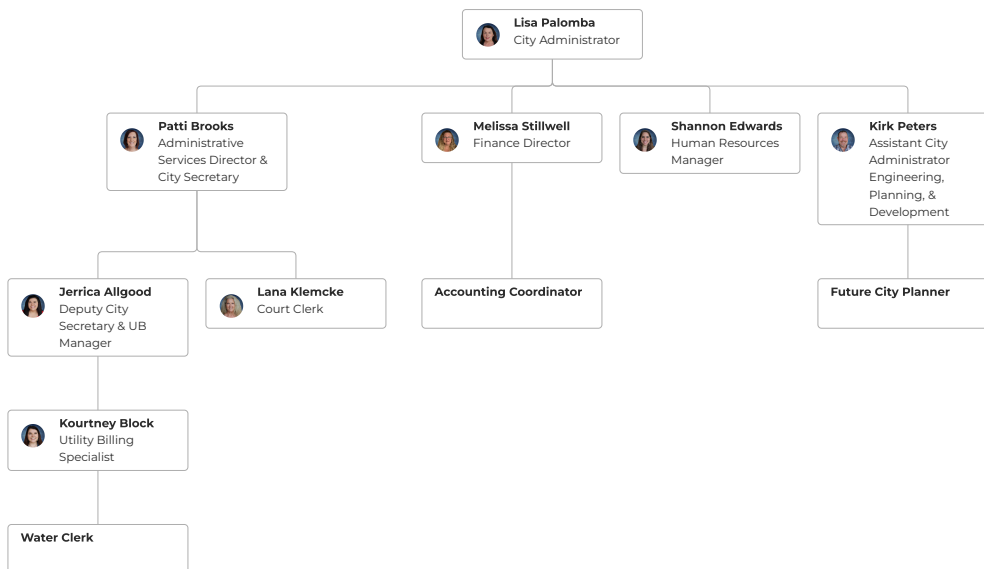
Performance Measures	2022-2023 Actual	2023-2024 YTD	2024-2025 Budget
Interest Earnings (Dollar Actuals)	\$ 1,041,874	\$ 1,336,993	\$ 996,400
S&P Global Bond Rating	A+	AA	AA
Employee Onboarding Rate	12	7	9
Employee Offboarding Rate	8	4	N/A
Workers Comp Claims	0	1	0
Applications Received Annually	51	20	50
Number of Vendor Invoices processed annually	1588	2249	2000
Number of banking & Investment Accounts reconciled monthly	8	9	8
Prepare monthly financial statements by the 5th working day of the month	100%	100%	100%
Prepare quarterly investment reports by the 5th working day of the quarter	100%	100%	100%
Finance CPE Credits Earned	26	30	25
Human Resources CPE Credits Earned	0	7	5
Receive annual unmodified auditor opinions	Yes	Yes	Yes
Cybersecurity Online Training completed on time and at 100%	100%	100%	100%
Employees Supporting Finance and Human Resources	2	2	3
Initiatives: Apply and Receive FY25 GFOA Award for Distinguished Budget Presentation			

Employee Turnover



Organizational Chart

Administration



Strategic Goals

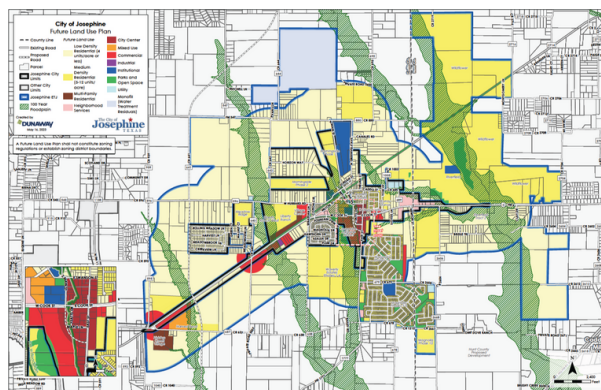
Our strategic goals for the year include several key initiatives aimed at enhancing city infrastructure and development. We are focused on rehabilitating city office spaces to improve functionality and create a more efficient working environment. In partnership with Kimley-Horn, we will work to complete and adopt a comprehensive Unified Development Code, which will streamline development processes and ensure consistency across projects. Collaborating with the Texas Department of Transportation (TXDOT), we will plan for future highway and road expansions to support regional growth and connectivity.

Additionally, we will oversee multiple Capital Improvement Projects (CIP), including the Josephine Wastewater Treatment Plant (WWTP) North expansion, Caddo Street rehabilitation, and the Milton Street Sewer Main project. We are also dedicated to addressing odor control issues at lift stations to enhance community comfort and environmental quality. Through these efforts, we aim to drive progress, improve infrastructure, and ensure a high standard of service and development within the city.



Goal #1

This year, our focus is on fostering productive collaborations with multiple developers across both retail and residential sectors. By engaging with a diverse range of development partners, we aim to support and streamline the planning and execution of new projects within the community. Our goal is to facilitate seamless coordination between developers and local stakeholders, ensuring that retail and residential developments are aligned with community needs and growth strategies. Through these partnerships, we are committed to enhancing the quality of new developments, driving economic growth, and improving the overall livability of our area.



Goal #2

We remain committed to enhancing our Public Outreach program to better serve the community. This year, we will continue to develop and refine our outreach efforts, focusing on improving communication regarding water schedules and fostering a strong partnership with the North Texas Municipal Water District (NTMWD). In addition, we will collaborate with NTMWD on addressing future water supply needs, ensuring long-term sustainability and reliability of our water resources. Our goal is to promote effective water conservation practices and keep residents well-informed about water usage and availability. By strengthening these initiatives, we aim to support sustainable water management and build a more informed and engaged community.



Human Resources Initiatives & Goals

Achievements FY 23-24

- Employee Handbook updated
- Creating Employee review and review process
- Sourcing and implementing efficient benefits agency to streamline open enrollment for employees
- New intranet site implementation
- New Comp and OT protocol



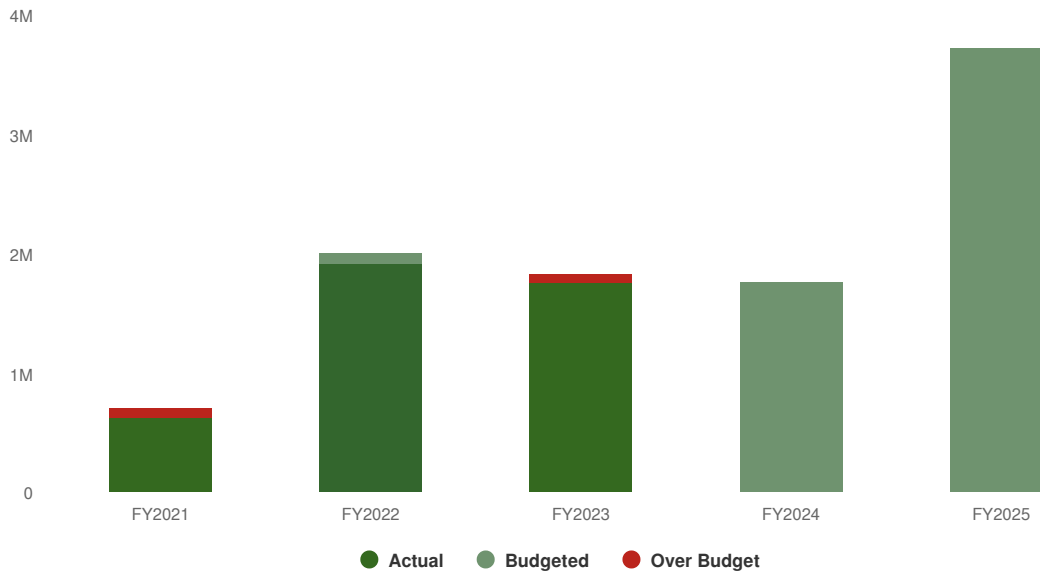
Goals for FY 24-25

Elective Benefit Fair for open enrollment
Tracking for Personnel Equipment
Employee satisfaction survey
Quarterly one-on-ones
Partnering with each department in the hiring process
Assist Employees in the utilization of benefits – to include monthly highlighted benefit

Expenditures Summary

\$3,730,770 **\$1,956,148**
(110.23% vs. prior year)

Admin Proposed and Historical Budget vs. Actual



Significant changes this year include the spending reserve funds set aside for the Community Center and Annex building renovations. New Administrative Personnel was approved by Council this year to accommodate for the growth of Josephine and to balance the workload. Other factors include the approved salary adjustments for employees and a council-directed payment towards the unfunded pension liability resulting from a plan change in FY24. Additionally, the budget accounts for standard increases in operating expenses.

Expenditures by Expense Type

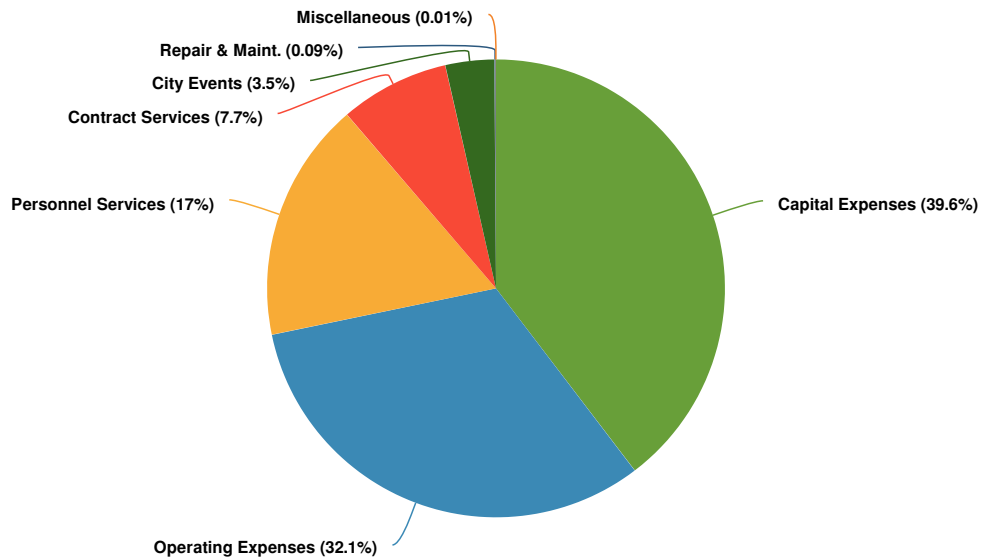
The Admin fund's expenditures by function for the years 2023, 2024, and 2025 show significant changes in the top three categories. In 2023, Capital Expenses expenditures decreased by 43% to \$293,379. This decrease continued in 2024 with a 91% decrease to \$25,000. However, in the upcoming 2025 budget, there will be a significant increase of 5816% to \$1,479,034.

Operating Expenses expenditures also saw an increase in 2023 by 8% to \$961,970. This trend continued in 2024 with a 13% increase to \$1,088,513. The upcoming 2025 budget will see a 10% increase to \$1,198,098.

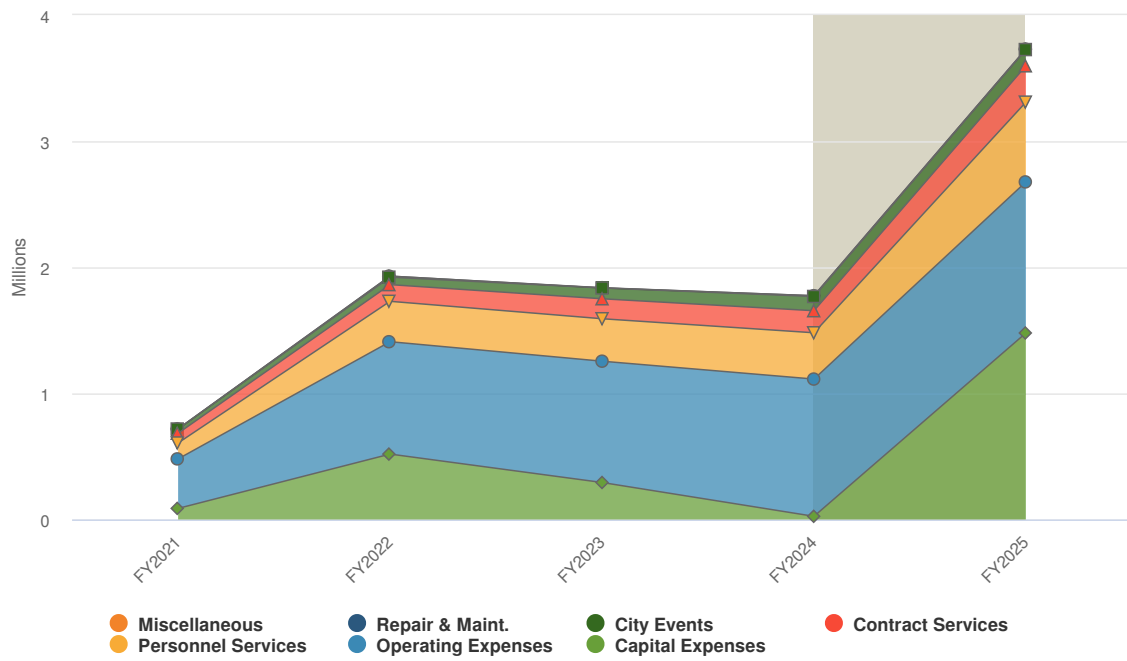
Personnel Services expenditures increased by 5% in 2023 to \$336,692 and continued to increase by 9% in 2024 to \$367,109. The 2025 budget will see a significant increase of 72% to \$632,738.

These changes reflect the City of Josephine, TX's efforts to allocate funds towards necessary capital expenses, while also increasing operating expenses and personnel services. These changes will help the City continue to grow and provide necessary services to its residents.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

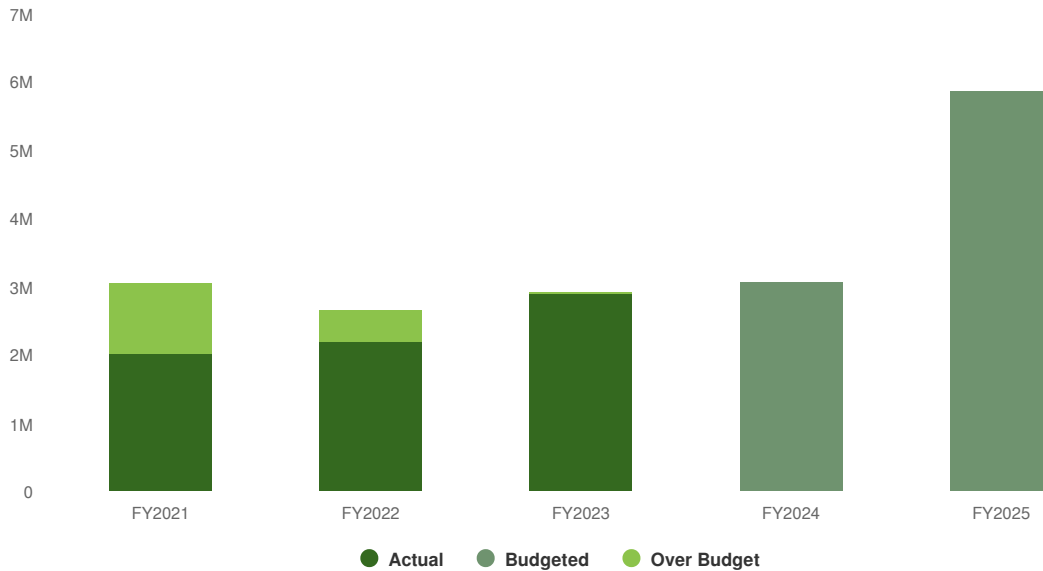


Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Personnel Services		\$320,322	\$336,692	\$367,109	\$632,738	72.4%
Operating Expenses		\$891,205	\$961,970	\$1,088,513	\$1,198,098	10.1%
Contract Services		\$132,345	\$158,320	\$175,000	\$288,000	64.6%
Repair & Maint.		\$7,915	\$1,948	\$5,500	\$3,500	-36.4%
Capital Expenses		\$518,654	\$293,379	\$25,000	\$1,479,034	5,816.1%
City Events		\$59,204	\$85,522	\$113,000	\$128,900	14.1%
Miscellaneous		\$481	-\$1,447	\$500	\$500	0%
Total Expense Objects:		\$1,930,125	\$1,836,385	\$1,774,622	\$3,730,770	110.2%

Revenues Summary

\$5,868,706 **\$2,792,803**
(90.80% vs. prior year)

Admin Proposed and Historical Budget vs. Actual



Significant changes this year include the reserve funds set aside for the Community Center and Annex building renovations. In order to properly account for those funds in this budget presentation, they are listed as Miscellaneous Income.

Revenues by Source

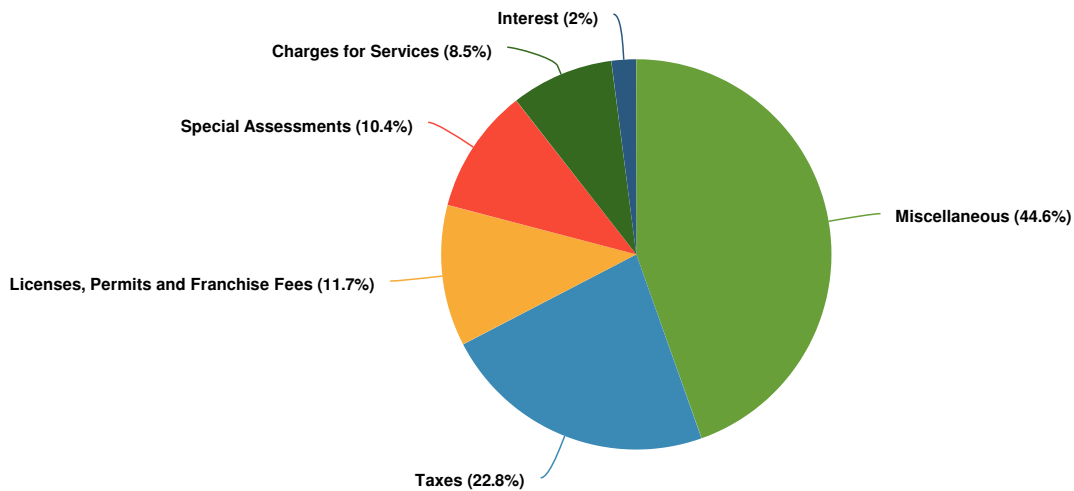
The Admin fund's revenue by source for the years 2023, 2024, and 2025 show some significant changes. In 2023, miscellaneous revenue remained steady at \$3,291. However, in 2024, there was a 100% decrease to \$0, and in the upcoming 2025 budget, there will be a significant increase to \$2,615,914.

Tax revenue saw a 15% increase in 2023 to \$1,130,066, followed by a 9% budgeted decrease in 2024 to \$1,028,390. However, in the 2025 budget, there will be a 30% increase to \$1,338,479.

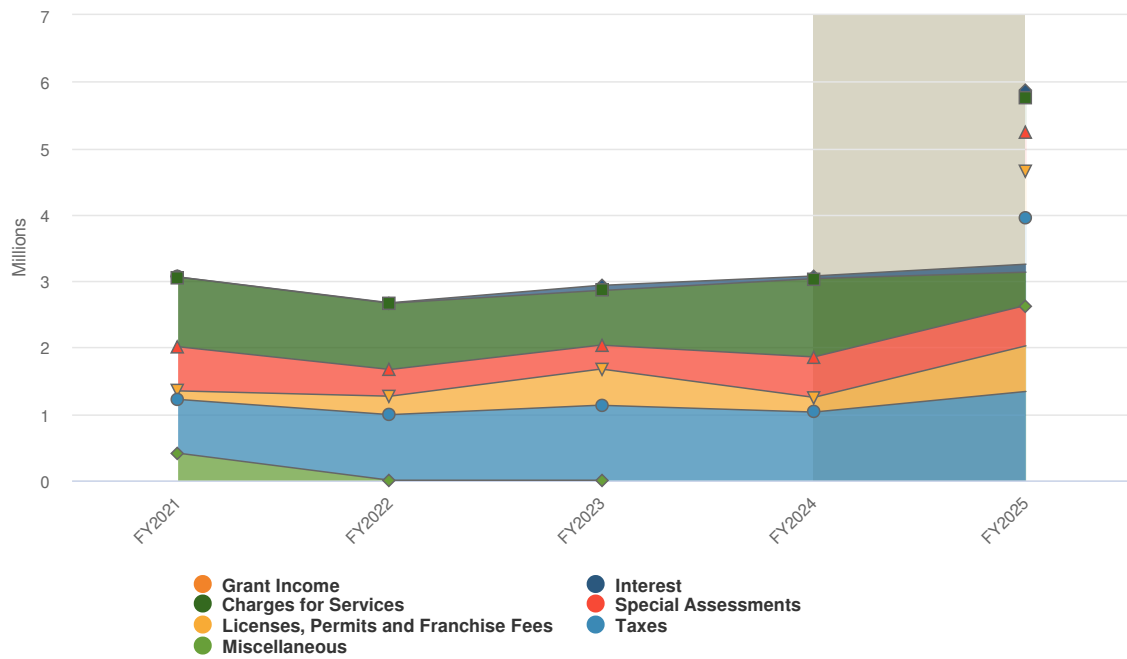
Licenses, Permits and Franchise Fees revenue had a 96% increase in 2023 to \$544,357, followed by a 59% budgeted decrease in 2024 to \$220,950. But in the upcoming 2025 budget, there will be a significant 211% increase to \$686,500.

Overall, these changes show a shift in the Admin fund's revenue by source, with a decrease in miscellaneous revenue and taxes, and an increase in licenses, permits, and franchise fees. These changes may have been made to better allocate funds and improve the City of Josephine, TX's financial standing.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

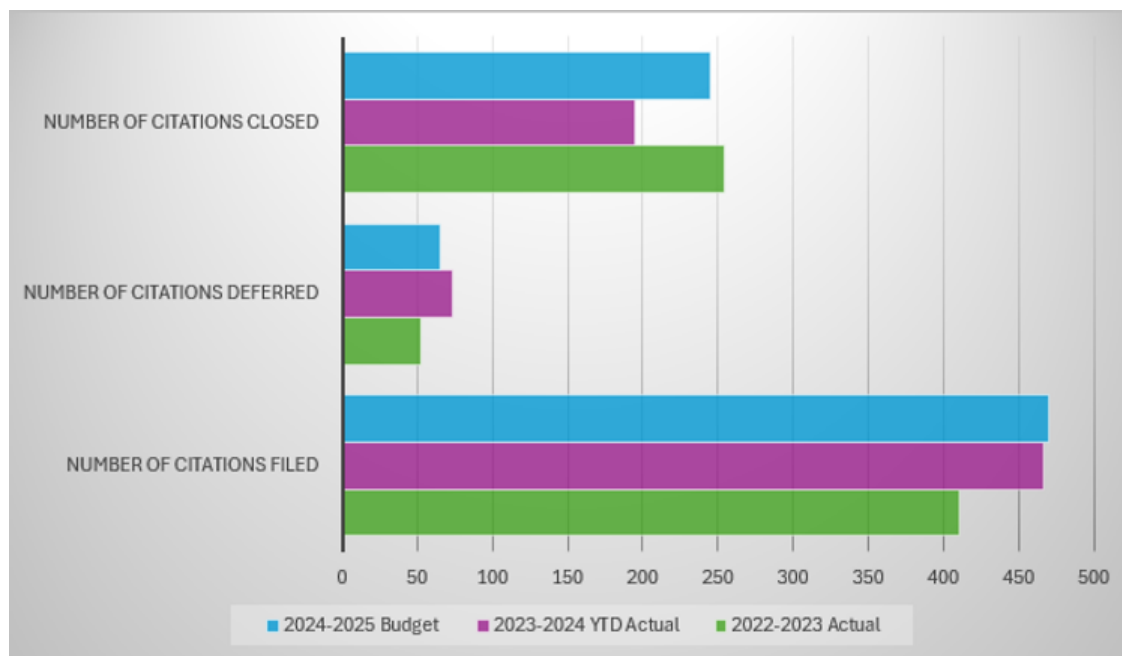
Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes		\$986,410	\$1,130,066	\$1,028,390	\$1,338,479	30.2%
Licenses, Permits and Franchise Fees		\$277,526	\$544,357	\$220,950	\$686,500	210.7%
Charges for Services		\$996,495	\$822,230	\$1,177,750	\$499,000	-57.6%
Special Assessments		\$402,000	\$360,415	\$608,813	\$608,813	0%
Miscellaneous		\$3,287	\$3,291	\$0	\$2,615,914	N/A
Interest		\$6,368	\$77,572	\$40,000	\$120,000	200%
Total Revenue Source:		\$2,672,087	\$2,937,931	\$3,075,903	\$5,868,706	90.8%

Josephine 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 are treated fairly and equally, while following guidelines provided for due process of the law.

The Josephine Municipal Court is presided over by the Honorable Judge Terry Douglas and maintained by the Court Clerk. The court was established on February 22, 2004, under appointment by the Josephine City Council. Municipal courts stem from a long line of local courts that embrace the notion that the preservation of community life and the prevention of lawlessness begins in our own towns and cities. Josephine Municipal Court has jurisdiction over all class C misdemeanors, which are "fine-only" criminal offenses and ordinance violations within the Josephine city limits. The Municipal Court also has concurrent jurisdiction with the justice courts in offenses occurring within the territorial limits and on property owned by the city in the city's extraterritorial jurisdiction.



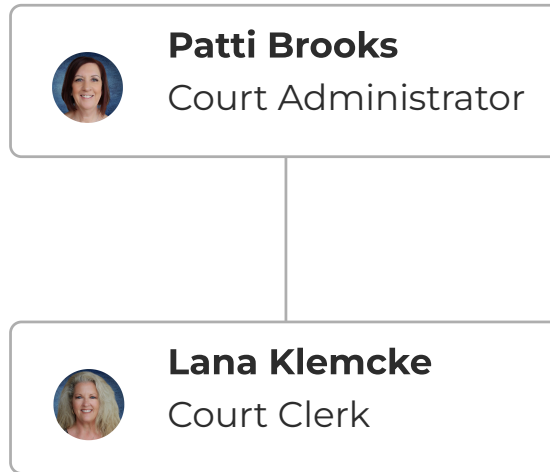
Municipal Court
General Fund

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Description	2022-2023 Actual	2023-2024 YTD	2024-2025 Budget
Number of Citations Filed	410	467	470
Number of Citations Deferred	52	73	65
% of Citations Deferred	12.68%	15.63%	13.83%
Number of Citations Closed	254	195	245
Employees Supporting Court	2	2	2

Organizational Chart

Josephine Municipal Court



Achievements and Initiatives



Court Achievements

The Municipal Court provided Traffic Safety materials that promoted public awareness of road safety and the dangers of distracted or impaired driving year-round. We have continued to educate the public by distributing printed Traffic Safety Awareness information brochures, pamphlets, coloring books, and various digital materials from the Texas Department of Transportation.

The Josephine Municipal Court has updated its schedule. Court sessions now begin at nine a.m. once a month and last all day, replacing the previous schedule of four p.m. twice a month. This modification has significantly reduced overtime expenses and has streamlined our processes, allowing defendants to attend court in a timely manner. We are confident that this change will improve efficiency and enhance the overall experience for all parties involved.

Josephine Municipal Court is no longer accepting truancy cases from Community Independent School District. The cases will now be going to the JP in Lavon. This will reduce court costs.

The Municipal Court clerk has obtained the Texas Court Clerk Association certification by completing the required training requirements.

Court Initiatives

Continue utilizing advancements in technology to ensure convenience for citizens in regard to handling citations, court appearances and payment of fines.

Focus on outstanding warrant collection via technology options offered by our software vendor and in collaboration with Josephine Police Department.

Continue increased participation in statewide Municipal Courts Week and National Night Out program, with enhanced community outreach programs for education on traffic safety and distracted driving.

Continue to develop and expand court-based education programs to ensure compliance with court orders and timely disposition of cases.

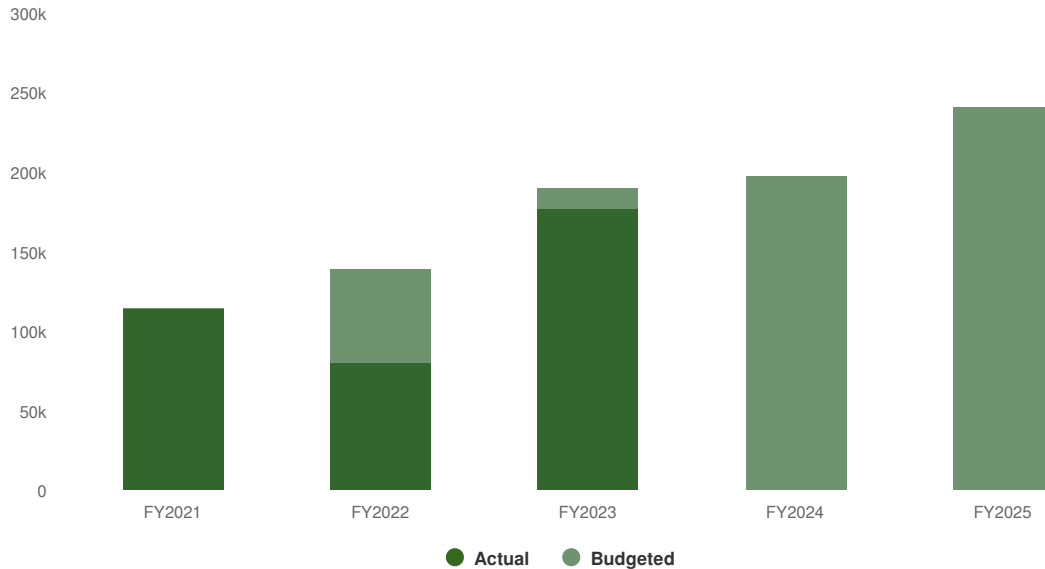
Remain focused on court security

Expenditures Summary

The increase from FY24 to FY25 reflects several key factors, including higher costs for the Court Judge and Prosecutor, approved salary adjustments for Josephine staff supporting the Municipal Court, and a council-directed payment towards the unfunded pension liability resulting from a plan change in FY24. Additionally, the budget accounts for standard increases in operating expenses.

\$241,098 **\$43,410**
(21.96% vs. prior year)

Court Proposed and Historical Budget vs. Actual



Increased expense factors include contract increases for our Judge and Prosecutor, approved salary adjustments for court allocated employees, and a council-directed payment towards the unfunded pension liability resulting from a plan change in FY24. Additionally, the budget accounts for standard increases in operating expenses.

Expenditures by Expense Type

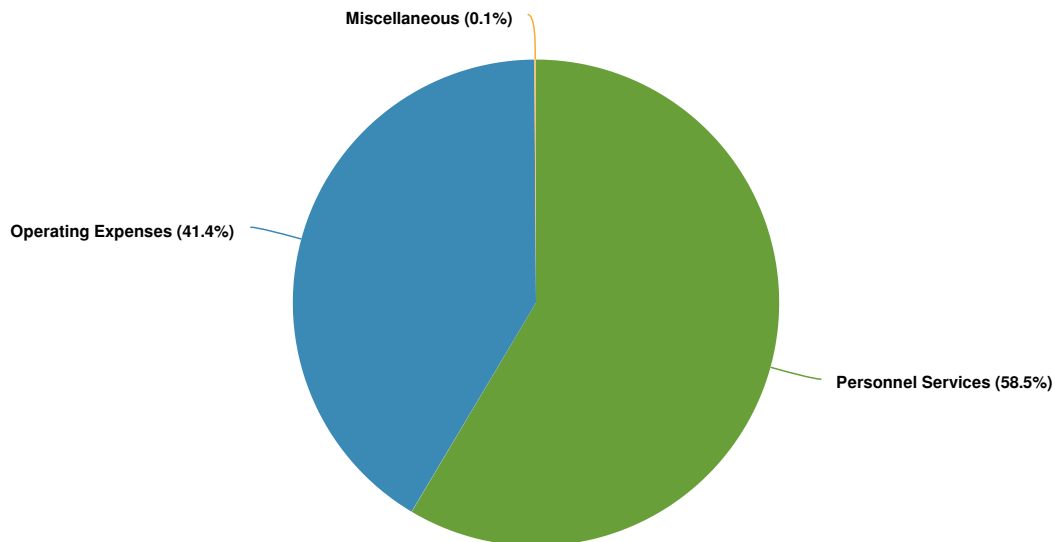
The Court fund's expenditures by function in the City of Josephine, TX have seen significant changes over the past few years. In 2023, Personnel Services expenditures increased by 200% to \$66,691, followed by a 69% increase in 2024 to \$112,789. The upcoming 2025 budget will see a 25% increase to \$141,148. This trend reflects the City's commitment to investing in its employees and providing competitive salaries.

Operating Expenses expenditures also saw an increase in 2023, rising by 49% to \$82,895. This was followed by a smaller 2% increase in 2024 to \$84,400. However, the City plans to allocate more funds for operating expenses in the upcoming 2025 budget, with an 18% increase to \$99,700. This indicates a focus on maintaining and improving the city's services.

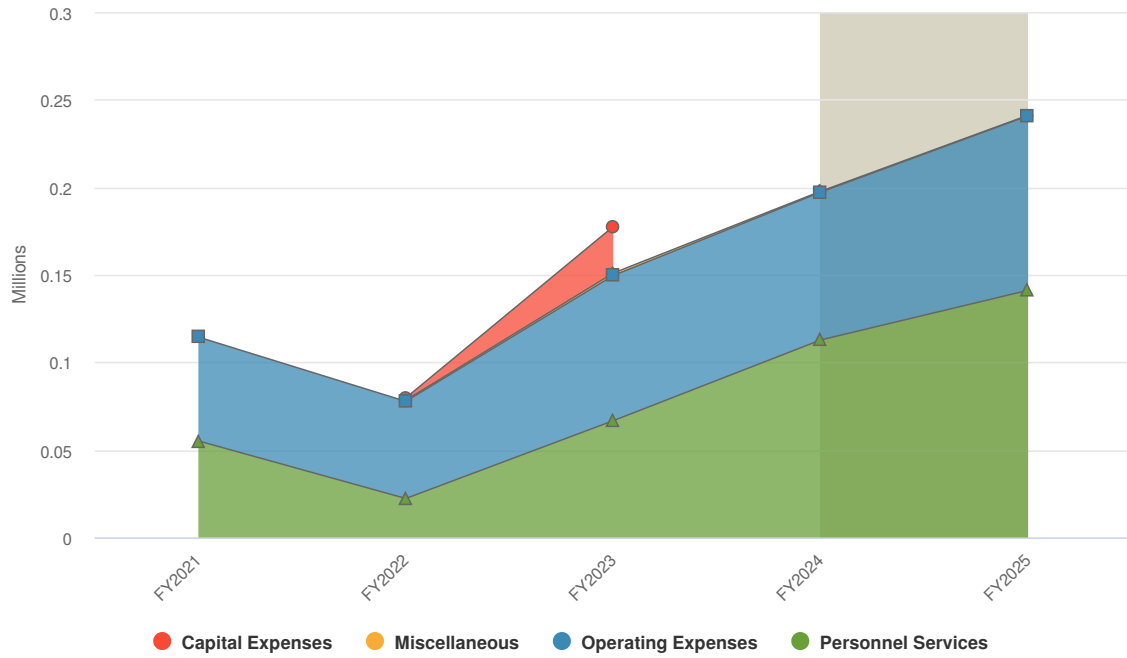
On the other hand, Miscellaneous expenditures saw a significant increase of 104% in 2023 to \$1,374. However, this was followed by a decrease of 64% in 2024 to \$500. The City plans to continue reducing these expenses in the upcoming 2025 budget, with a 50% decrease to \$250. This shows a proactive effort to streamline and cut unnecessary costs.

Overall, the changes in the Court fund's expenditures by function reflect the City's commitment to investing in its employees, maintaining and improving services, and reducing unnecessary expenses. These changes will contribute to the continued growth and development of Josephine, TX.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



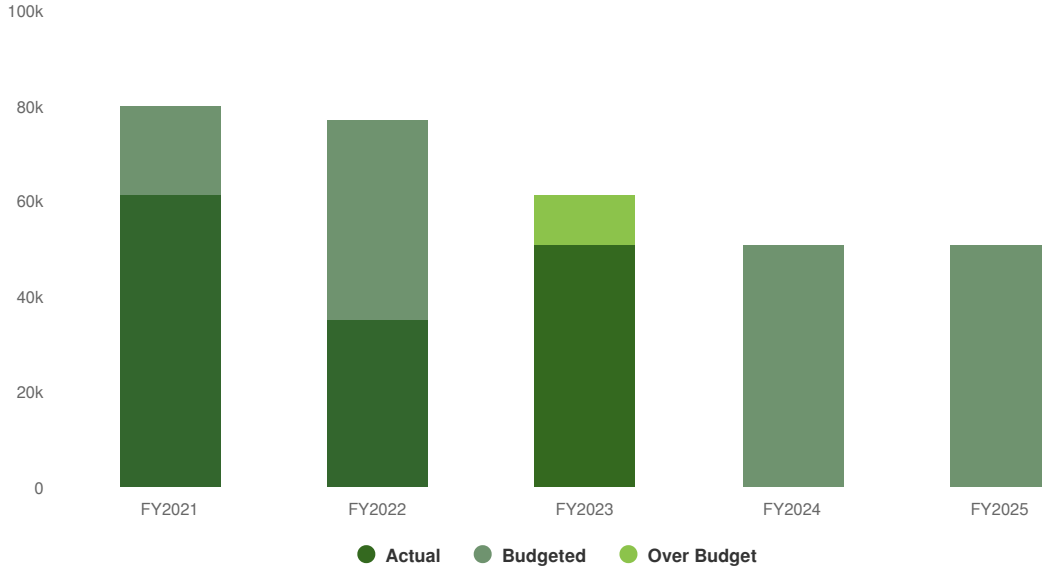
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Personnel Services		\$22,264	\$66,691	\$112,789	\$141,148	25.1%
Operating Expenses		\$55,469	\$82,895	\$84,400	\$99,700	18.1%
Capital Expenses		\$1,316	\$26,585	\$0	\$0	0%
Miscellaneous		\$673	\$1,374	\$500	\$250	-50%
Total Expense Objects:		\$79,722	\$177,545	\$197,689	\$241,098	22%

Revenues Summary

\$51,000 **\$0**
(0.00% vs. prior year)

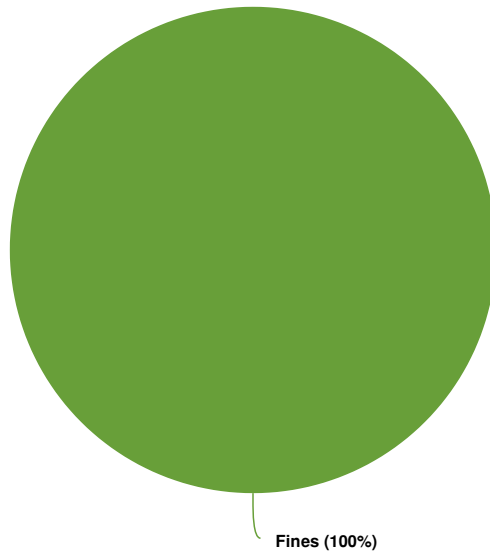
Court Proposed and Historical Budget vs. Actual



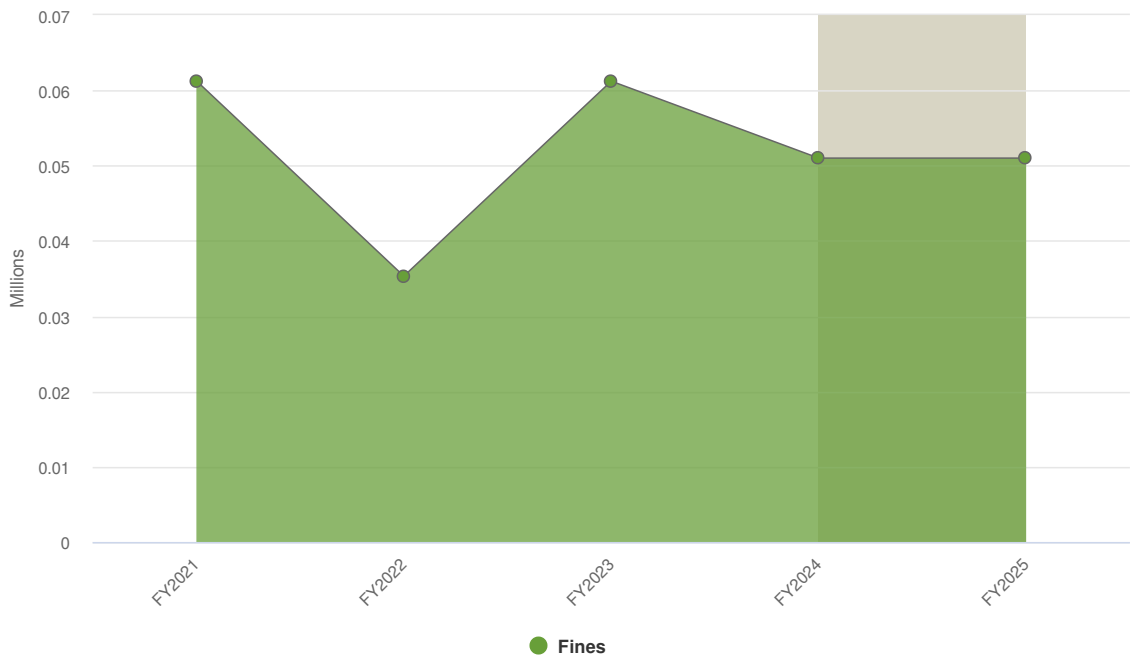
Revenues by Source

The Court fund's revenues by source for the years 2023, 2024, and 2025 in Josephine, TX have shown some fluctuations. In 2023, fines expenditures increased by 73% to \$61,227. However, in 2024, there was a decrease of 17% to \$51,000. This trend is expected to continue in the upcoming 2025 budget year, with no change in fines at \$51,000.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



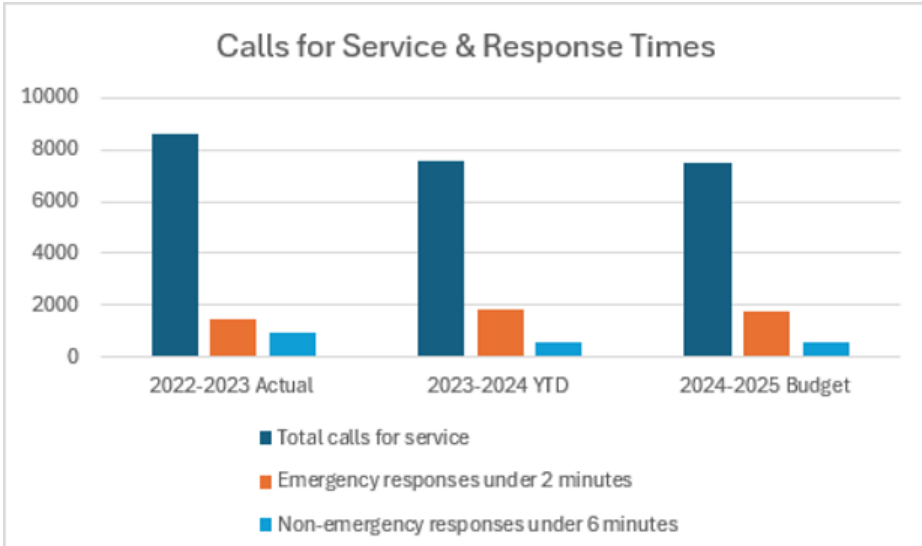
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Fines		\$35,322	\$61,227	\$51,000	\$51,000	0%
Total Revenue Source:		\$35,322	\$61,227	\$51,000	\$51,000	0%

Police



The dedicated members of the Josephine Police Department are proud to serve and protect the community, working diligently to enhance the quality of life for our citizens. Through proactive programs, crime prevention strategies, and comprehensive training, we ensure that our personnel are well-prepared to meet the needs of the community as skilled Public Safety Officers. Our mission is to protect lives and property, preserve public peace, and deliver essential community services with the highest standards of professionalism and ethics. We are committed to advancing a policing philosophy rooted in our core values of Leadership, Service, and Faith, continually striving to uphold these principles in all our endeavors.



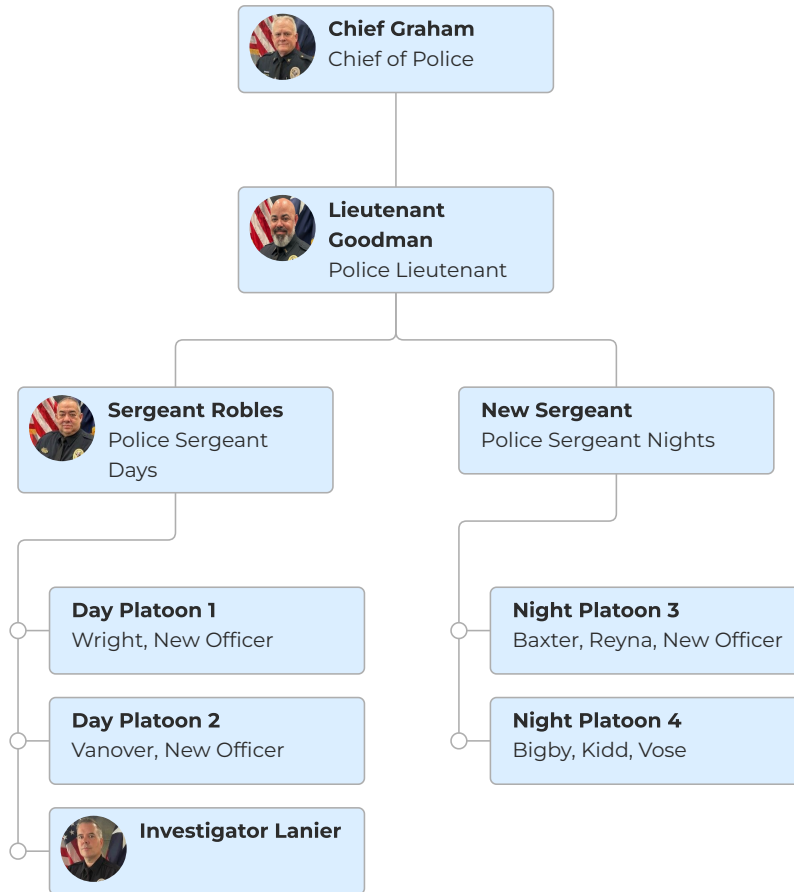
Police
General Fund

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Performance Measures	2022-2023 Actual	2023-2024 YTD	2024-2025 Budget
Total calls for service	8611	7588	7500
Emergency responses under 2 minutes	1477	1814	1800
Non-emergency responses under 6 minutes	948	601	600
Number of police officers that are certified for Mental Health Awareness	2	3	4

Organizational Chart

Josephine Police Department



Achievements and Initiatives



****2023-2024**:** The Police Department focused on employee hiring, training, and retention. We recognized that, with our growth, we need to be prepared to hire and train new employees as efficiently as possible. Hiring a police officer is a lengthy process that can take up to nine months before they are ready to work independently. This extended timeline necessitates a proactive approach to ensure we have sufficient personnel to meet community needs. Additionally, the Police Department has prioritized certifying all officers as Mental Health Peace Officers, enhancing our capacity to respond to mental health crises and providing officers with valuable skills for handling sensitive situations.

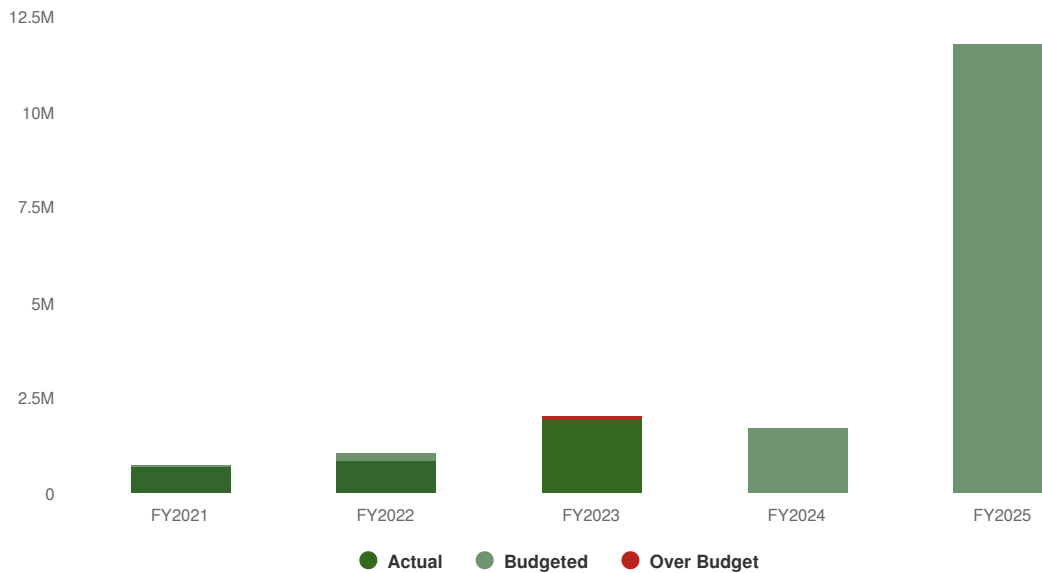
****2024-2025**:** The Police Department will continue to prepare new hires by certifying additional Field Training Officers (FTOs) to meet the demands of our growth. We will implement a comprehensive training program that emphasizes both technical skills and community engagement to ensure our officers are well-equipped to serve the public effectively. By the end of 2025, all required officers will be certified as Mental Health Peace Officers. This initiative will not only help limit liability for the city but also foster a more compassionate and informed approach to law enforcement, ultimately leading to improved outcomes for our citizens. We will continuously evaluate and enhance our training programs to adapt to emerging challenges and community needs, ensuring that our department remains a trusted pillar of support in the community.

Expenditures Summary

This year's Police Budget is mostly impacted by Capital Expenditure Costs. The new Public Safety building, which is being funded by Bond funds, the Developer Funded Tax Note, and Dedicated Reserve Funds, is on target to be completed in the early fall of 2025. Other factors include the approved salary adjustments for the Josephine Police Department employees and a council-directed payment towards the unfunded pension liability resulting from a plan change in FY24. Additionally, the budget accounts for standard increases in operating expenses.

\$11,777,469 **\$10,062,561**
(586.77% vs. prior year)

Police Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

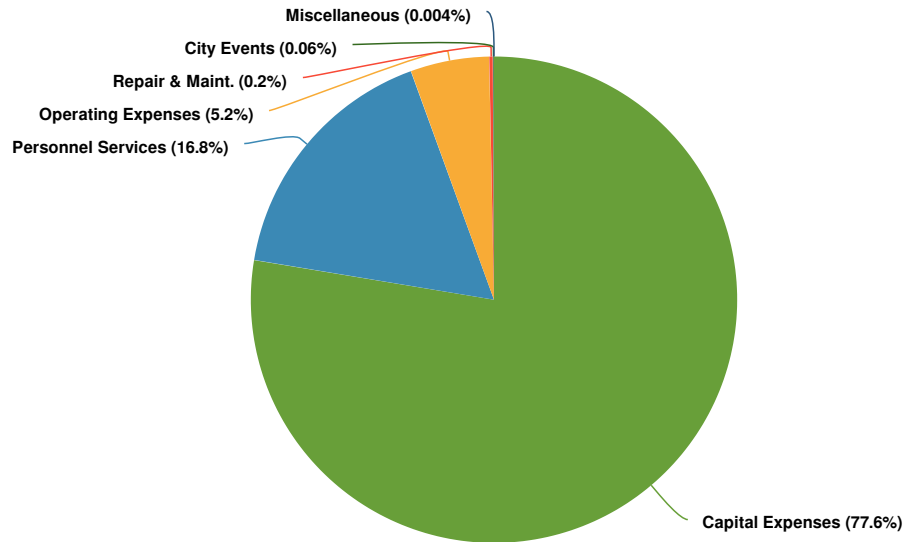
The Police fund's expenditures by function for the years 2023, 2024, and 2025 show significant changes in the top three categories. In 2023, Capital Expenses saw a large increase of 797% to \$920,096, but then decreased by 69% to \$289,600 in 2024. However, in the upcoming 2025 budget, it is expected to increase by 3057% to \$9,142,020, largely due to the investment in building the new Public Safety Building.

Personnel Services also saw an increase in expenditures, with a 59% increase to \$857,649 in 2023 and a 24% increase to \$1,060,003 in 2024. The 2025 budget shows a further increase of 88% to \$1,993,408.

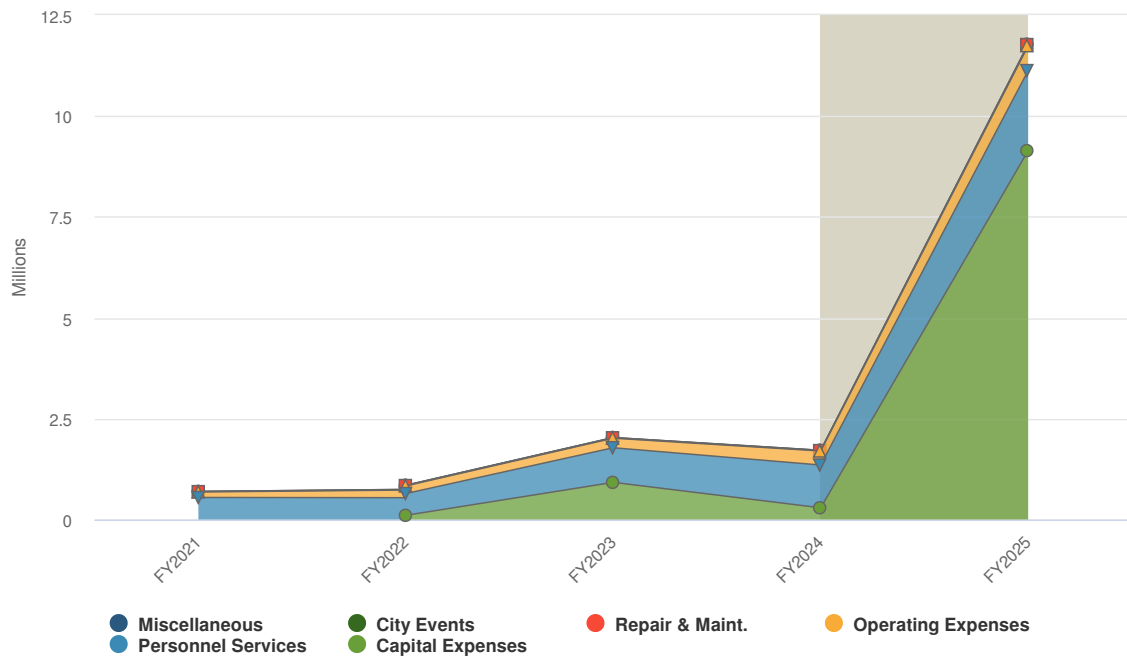
Operating Expenses also saw an increase in expenditures, with a 25% increase to \$237,146 in 2023 and a 47% increase to \$347,455 in 2024. The 2025 budget is expected to see a 74% increase to \$605,840.

These changes in expenditures reflect the City of Josephine's commitment to investing in their police department and ensuring the safety and security of their community. With increases in all three categories, it is clear that the City is prioritizing the needs of their police force and providing them with the necessary resources to carry out their duties effectively.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



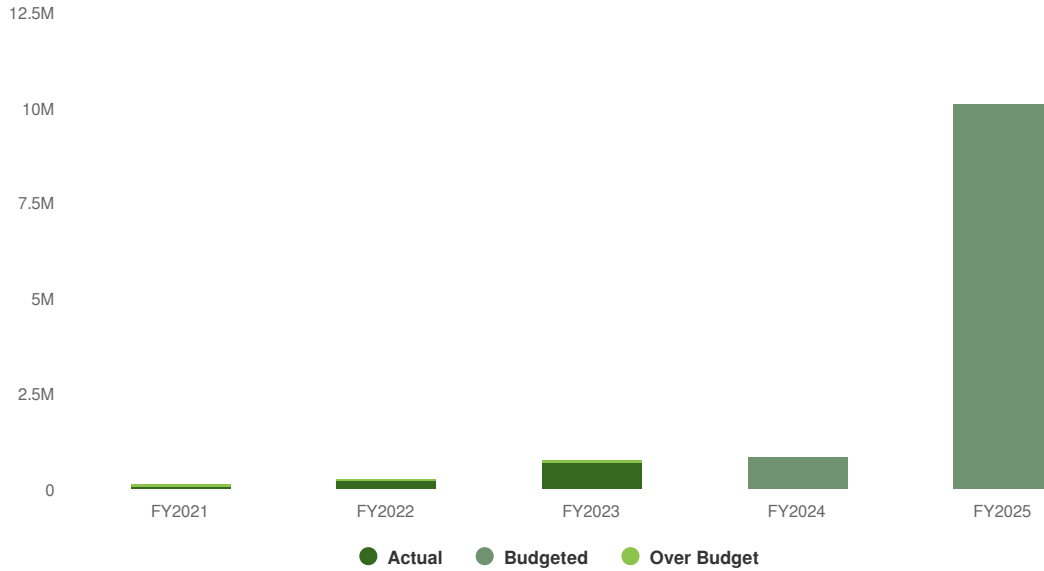
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Personnel Services		\$539,595	\$857,649	\$1,060,003	\$1,983,004	87.1%
Operating Expenses		\$189,037	\$237,146	\$347,455	\$616,840	77.5%
Repair & Maint.		\$9,252	\$8,269	\$9,850	\$28,105	185.3%
Capital Expenses		\$102,622	\$920,096	\$289,600	\$9,142,020	3,056.8%
City Events		\$6,448	\$7,037	\$7,000	\$7,000	0%
Miscellaneous		\$741	\$1,277	\$1,000	\$500	-50%
Total Expense Objects:		\$847,694	\$2,031,474	\$1,714,908	\$11,777,469	586.8%

Revenues Summary

\$10,091,916 **\$9,235,166**
(1,077.93% vs. prior year)

Police Proposed and Historical Budget vs. Actual



Significant changes this year represents already acquired bond funds and reserve funds set aside for the Public Safety Building and Community Center. In order to properly account for those funds in this budget presentation, they are listed as Miscellaneous and Bond Income.

Revenues by Source

The Police fund's revenue by source for the years 2023, 2024, and 2025 show significant changes in the top three categories.

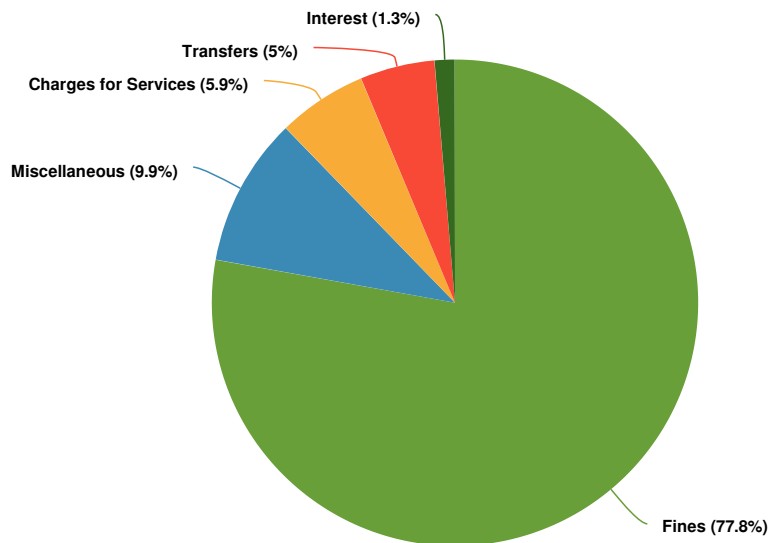
Fines revenue increased by 9% in 2023 to \$865, followed by a further increase of 16% in 2024 to \$1,000. In the upcoming 2025 budget, fines revenue will experience a substantial increase of 785400% to \$7,855,000 (Bond Funds Placeholder for Budget Presentation)

Miscellaneous revenue also saw a significant change, increasing by 25% in 2023 to \$1,018, but then decreasing by 26% in 2024 to \$750. In the 2025 budget, these revenues will see a significant increase of 133355% to \$1,000,916 (Reserve Funds Placeholder for Budget Presentation).

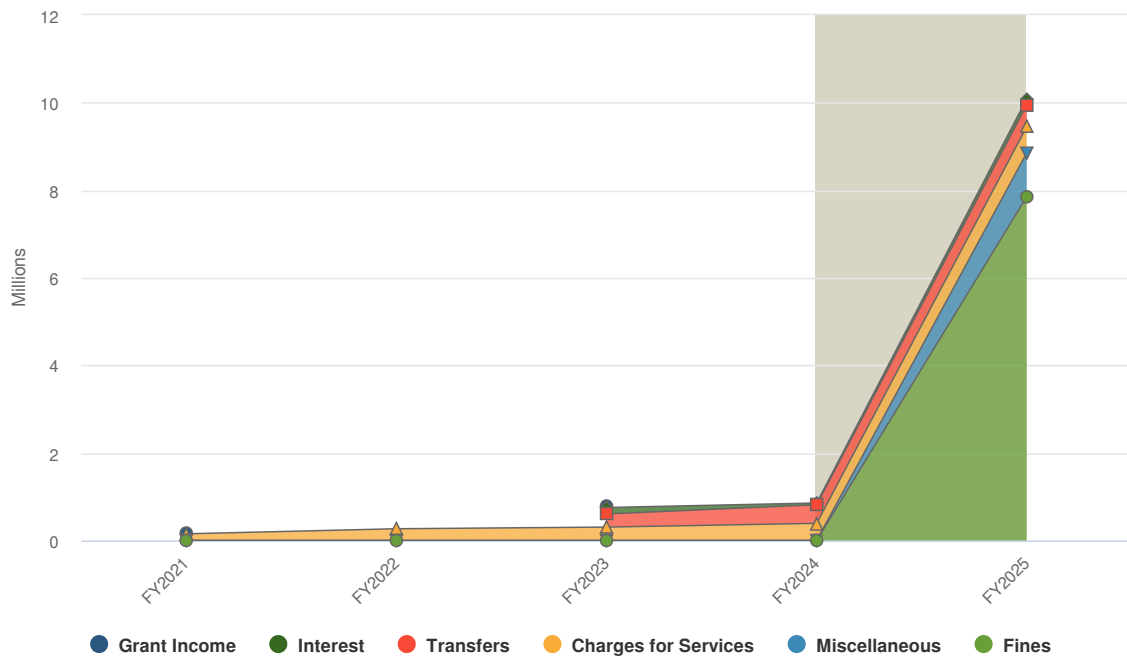
Charges for Services revenue had a steady increase, rising by 14% in 2023 to \$304,301 and then by 28% in 2024 to \$390,000. In the upcoming 2025 budget, these revenues will continue to increase by 54% to \$600,000.

Overall, the Police fund's revenue by source show a positive trend, with fines and charges for services experiencing consistent growth, while miscellaneous revenues have fluctuated but will see a significant increase in the upcoming 2025 budget. These changes reflect the City of Josephine, TX's commitment to maintaining a well-funded and efficient police force.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Services		\$266,516	\$304,301	\$390,000	\$600,000	53.8%
Fines		\$795	\$865	\$1,000	\$7,855,000	785,400%
Grant Income		\$0	\$18,750	\$0	\$0	0%
Miscellaneous		\$813	\$1,018	\$750	\$1,000,916	133,355.5%
Interest			\$147,059	\$40,000	\$136,000	240%
Transfers			\$300,000	\$425,000	\$500,000	17.6%
Total Revenue Source:		\$268,124	\$771,993	\$856,750	\$10,091,916	1,077.9%

Fire

The Fire Department is designated as a Future Planned Department within the City of Josephine. The development of a municipal Fire Department has been under consideration for several years. The transition from a volunteer-based model to a city-operated department will require extensive planning, time, organization, and negotiation, making it a gradual process over the coming years. Establishing a city Fire Department involves a significant financial commitment, which necessitates careful deliberation and cannot be achieved overnight. Funds have been allocated for this purpose, and contracts with Municipal Utility Districts (MUDs) are subject to change in response to evolving service requirements.

This Department is in the Creation Process- No Performance Measures have been created

Organizational Chart

Fire

**Future Chief of Fire and
Emergency Services**

Goals for Development of a Fire Department



Hiring a Chief of Fire and Emergency Services marks an essential step in enhancing public safety and emergency management capabilities. Here's a breakdown of the key aspects and potential considerations involved in this transition:

1. Role and Responsibilities of the Chief

- **Fire Chief Duties:** The new Chief will oversee all firefighting operations, ensuring that the city's fire department is well-prepared, equipped, and trained to handle emergencies. This includes developing fire response strategies, managing personnel, and maintaining equipment.
- **Fire Marshal Responsibilities:** In addition to managing fire response, the Chief will serve as the Fire Marshal, responsible for enforcing fire safety codes, conducting inspections, and investigating fire incidents to determine causes.
- **Emergency Management Coordination:** The Chief will also coordinate emergency management efforts across various levels of government (local, county, state, and federal), ensuring that the city's emergency response is integrated and effective.

2. Transition of the Josephine Volunteer Fire Department

- **Integration into City Operations:** The transition from an independent volunteer fire department to a city-operated department will be a significant change. The Chief will play a crucial role in this integration, ensuring that all operational, administrative, and personnel aspects are smoothly transitioned.
- **Maintaining Volunteer Engagement:** As the department shifts to city control, it will be important to maintain the engagement and morale of existing volunteers. The Chief will likely need to navigate this cultural shift carefully, balancing the professionalism of a city department with the community spirit of volunteerism.
- **Resource Allocation:** The Chief will be responsible for assessing current resources and determining what additional support, training, and equipment will be necessary to meet city standards.

3. Collaboration with External Agencies

- **Local and County Coordination:** The Chief will work closely with local and county emergency services to ensure coordinated response efforts, particularly in emergencies that require multi-agency collaboration.
- **State and Federal Agency Liaison:** The Chief will also serve as the city's point of contact with state and federal emergency management agencies, facilitating the flow of information and resources during large-scale emergencies.

4. Budgetary and Strategic Planning

- **Budget Management:** The Chief will need to develop and manage the fire department's budget, including securing funding for the transition, equipment upgrades, and ongoing operations. They will also need to work within the constraints of the city's broader fiscal plan.
- **Strategic Development:** A key part of the Chief's role will be to develop a long-term strategy for the fire department, which might include expanding services, improving response times, and enhancing community outreach and fire prevention programs.

5. Community Engagement and Public Safety

- **Public Communication:** The new Chief will likely be the face of the fire department, responsible for communicating with the public about fire safety, emergency preparedness, and the department's role in the community.
- **Building Trust:** Establishing trust with the community will be essential, particularly as the department transitions from volunteer to city-run. The Chief will need to demonstrate a commitment to maintaining the high level of service the community expects.

6. Challenges and Considerations

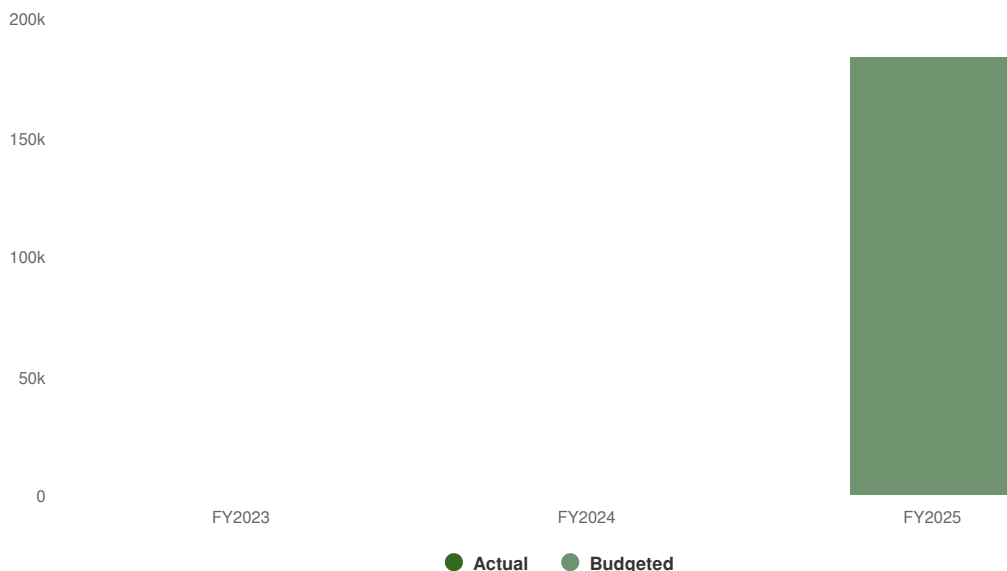
- **Change Management:** Transitioning an independent volunteer department into a city department may present challenges in terms of culture, operational procedures, and community perception. The Chief will need to manage these changes carefully to ensure a smooth transition.
- **Recruitment and Retention:** Retaining experienced volunteers and recruiting new personnel under the new city structure will be crucial. The Chief will need to implement strategies to attract and retain skilled firefighters and emergency personnel.
- **Training and Certification:** Ensuring that all personnel meet city and state certification requirements will be a priority. The Chief will oversee the training programs necessary to bring all staff up to standard.

This role is pivotal in shaping the future of Josephine's fire and emergency services, and the selection of a capable and experienced individual for this position will be key to the success of the transition and the safety of the city's residents.

Expenditures Summary

\$183,400 **\$183,400**
(100.00% vs. prior year)

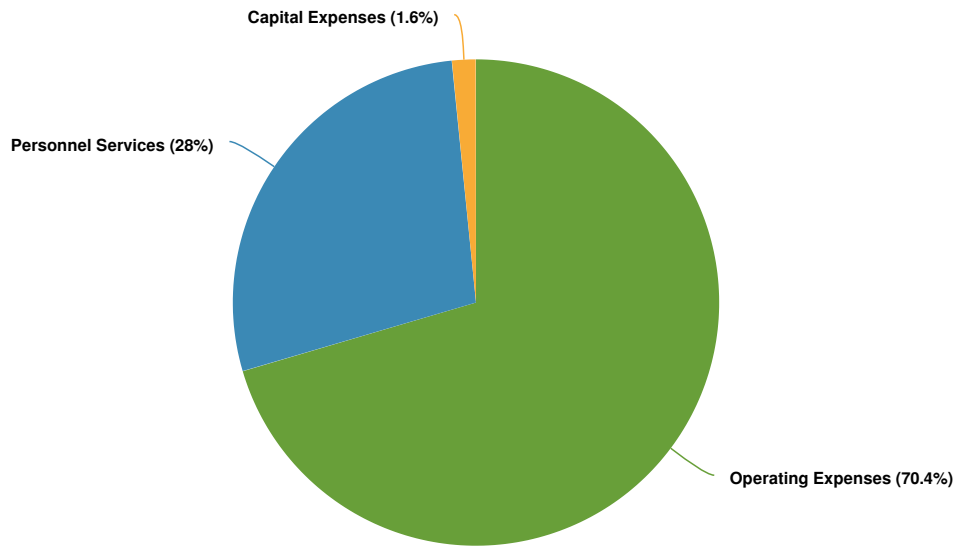
Fire Proposed and Historical Budget vs. Actual



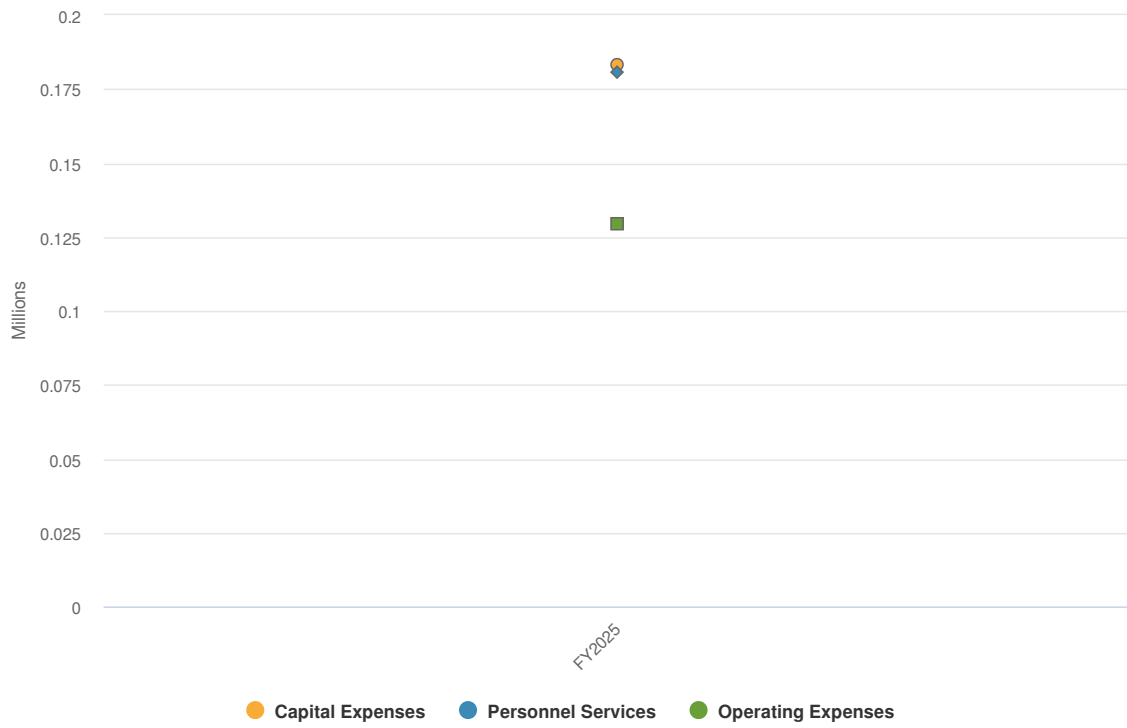
Expenditures by Expense Type

The City of Josephine, TX has made significant changes to its Fire fund's expenditures by function for the years 2023, 2024, and the upcoming 2025 budget year. In 2023 and 2024, there were no changes in the top three categories of expenditures: Operating Expenses, Personnel Services, and Capital Expenses. However, in the 2025 budget, there will be an increase in Operating Expenses by \$129,200, Personnel Services by \$51,300, and Capital Expenses by \$2,900. This shows a proactive approach in budget planning to ensure the City's future fire department has the necessary resources to effectively serve the community and begin to build a City Fire Department. These changes demonstrate the City's commitment to providing top-notch fire services and maintaining the safety of its residents. With these budget adjustments, the City of Josephine, TX is working towards the future to be well-prepared to handle any potential fire emergencies in the upcoming year.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

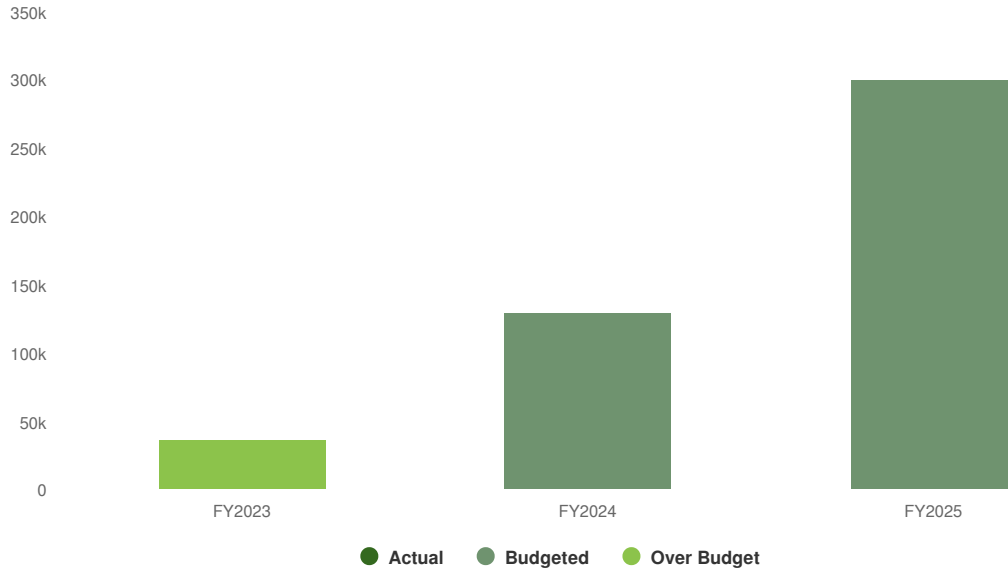


Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services		\$0	\$0	\$51,300	N/A
Operating Expenses		\$0	\$0	\$129,200	N/A
Capital Expenses		\$0	\$0	\$2,900	N/A
Total Expense Objects:		\$0	\$0	\$183,400	N/A

Revenues Summary

\$300,000 **\$170,000**
(130.77% vs. prior year)

Fire Proposed and Historical Budget vs. Actual

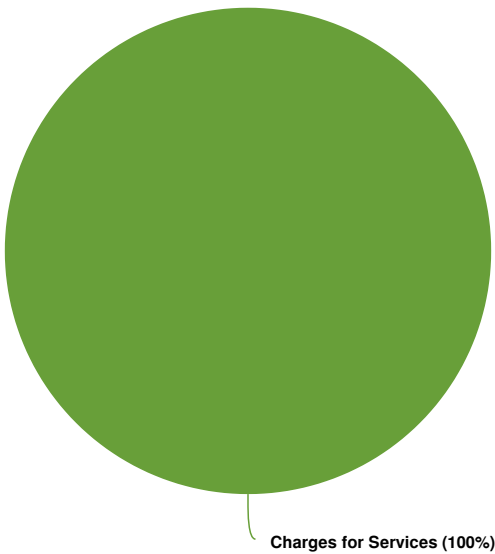


Funds have been allocated for this Future City Department, and contracts with Municipal Utility Districts (MUDs) are subject to change in response to evolving service requirements.

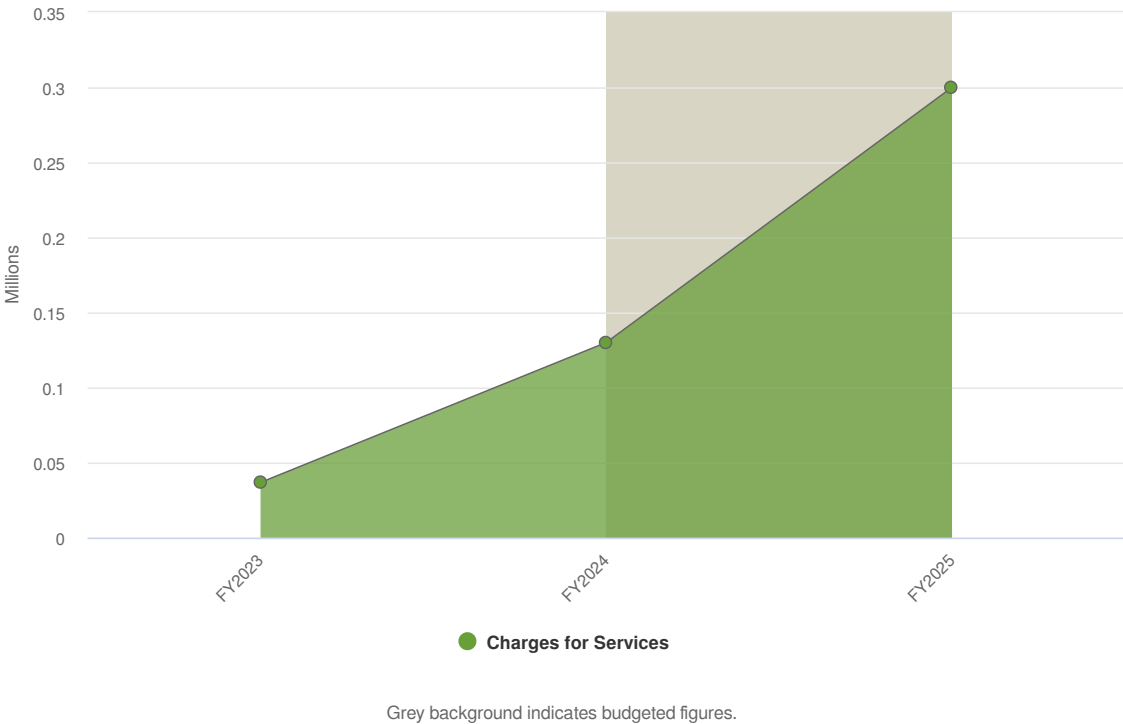
Revenues by Source

Overall, the Fire fund's revenue by source has seen steady changes over the years, with a focus on increasing Charges for Services. These changes reflect the City's commitment to improving and maintaining their fire services for the community.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source					
Charges for Services		\$36,770	\$130,000	\$300,000	130.8%
Total Revenue Source:		\$36,770	\$130,000	\$300,000	130.8%

Public Works



The Public Works Department's budget is entirely composed of expenditures for contracted services, including pest control, animal control, and property insurance. Our Public Works Director oversees a team of Crew Leaders and Operators who are assigned to various departments and funds, including Streets, Parks, Sewer, and Water. No direct personnel costs are allocated to the Public Works Department.

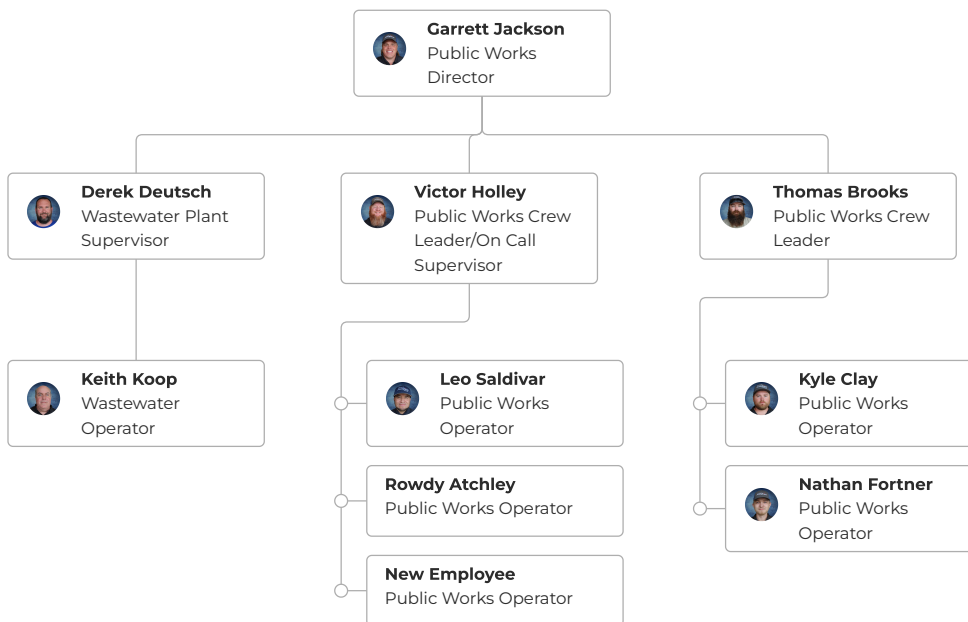
Public Works
General Fund

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Performance Measures	2022-2023 Actual	2023-2024 YTD	2024-2025 Budget
Animal Control Call Volume	103	95	125
Mosquito Fogging Completion Rate	100%	100%	100%

Organizational Chart

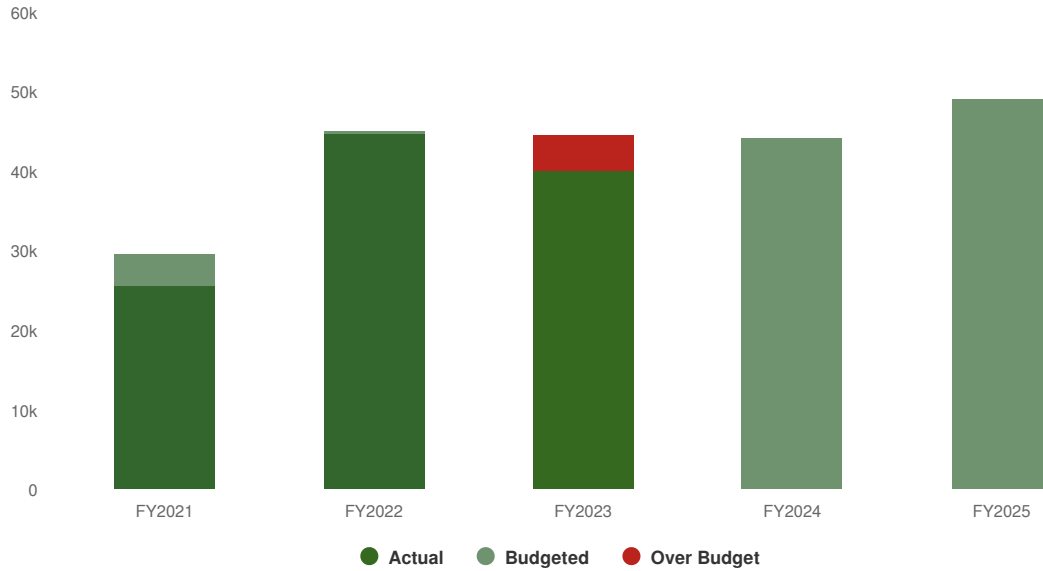
Public Works Department



Expenditures Summary

\$49,000 **\$4,900**
(11.11% vs. prior year)

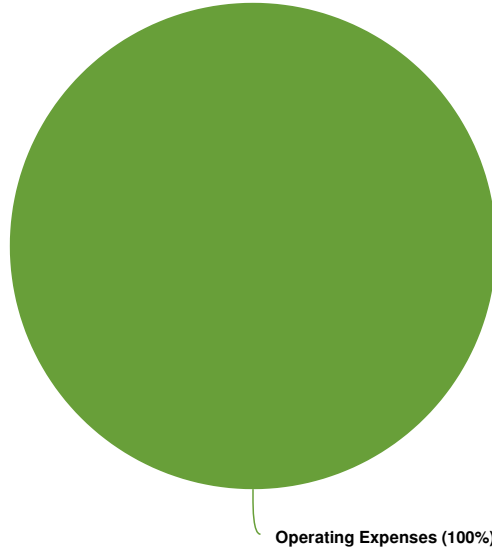
Public Works Proposed and Historical Budget vs. Actual



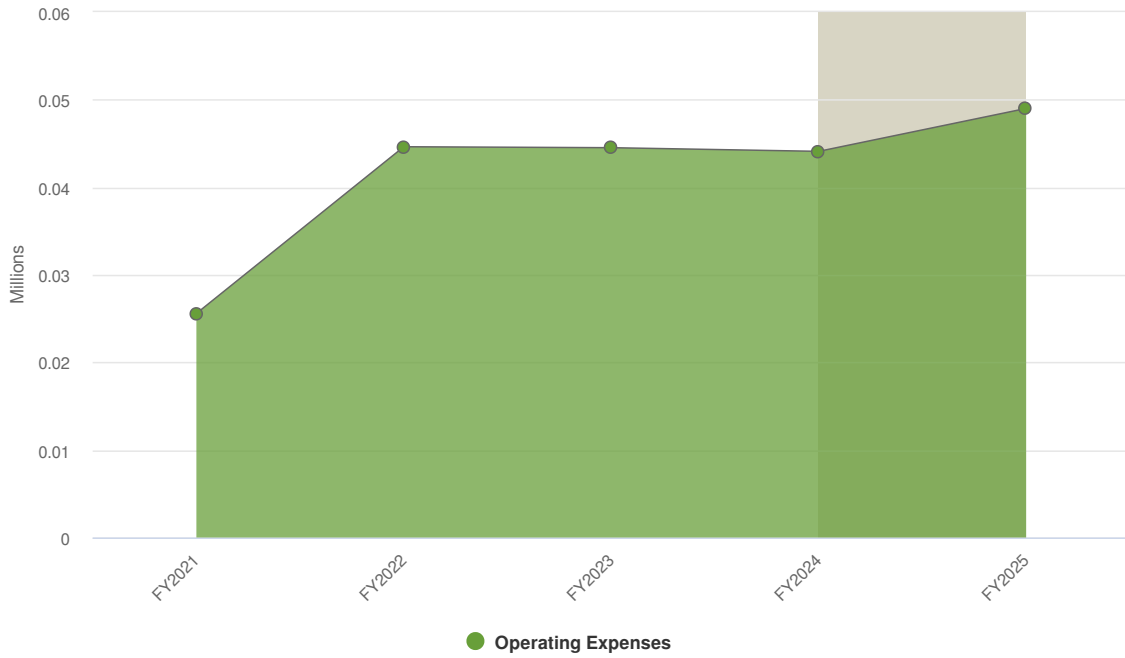
Expenditures by Expense Type

The Public Works fund's expenditures by function for the years 2023, 2024, and the upcoming 2025 budget year have been analyzed. In 2023, Operating Expenses expenditures remained steady at \$44,517. However, in 2024, there was a slight decrease of 1% to \$44,100. Looking ahead to the 2025 budget, there will be a significant increase of 11% to \$49,000 for Operating Expenses expenditures. This shows a positive trend towards investing in the City's public works and ensuring efficient operations. All functions have remained consistent with no changes in expenditures. Overall, the City of Josephine, TX is making strategic budget decisions to support the growth and development of its public works department.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Operating Expenses						
Animal Control Service (Public Works)	10-350-6764-0000000	\$27,286	\$26,040	\$31,000	\$32,000	3.2%
Pest Control (Public Works)	10-350-6768-0000000	\$17,340	\$18,393	\$13,000	\$13,000	0%
Insurance-Property (Public Works)	10-350-6900-0000000	\$0	\$84	\$100	\$4,000	3,900%
Total Operating Expenses:		\$44,626	\$44,517	\$44,100	\$49,000	11.1%
Total Expense Objects:		\$44,626	\$44,517	\$44,100	\$49,000	11.1%

Parks

The Parks Department is dedicated to enhancing the quality of life within the community by developing, maintaining, and managing public recreational spaces and facilities. This department plays a pivotal role in providing residents with safe, accessible, and enjoyable outdoor environments. Key aspects of the Parks Department’s responsibilities include:

1. **Facility Management:** The department oversees the upkeep and operation of city parks, playgrounds, sports fields, and recreational facilities. This includes regular maintenance, repairs, and upgrades to ensure that these spaces are clean, functional, and welcoming.
2. **Landscaping and Beautification:** The department is responsible for the landscaping of park areas, including planting and maintaining trees, flowers, and green spaces. These efforts contribute to the aesthetic appeal of public areas and support environmental sustainability.
3. **Safety and Compliance:** Ensuring the safety of park users is a top priority. The department conducts regular inspections to identify and address potential hazards, ensures compliance with safety standards, and maintains equipment and facilities to prevent accidents and injuries.
4. **Capital Improvement Projects:** The department manages and executes capital improvement projects aimed at enhancing park facilities and expanding recreational opportunities. This includes planning and overseeing new construction, renovations, and upgrades to park infrastructure.
5. **Budget Management:** The Parks Department is responsible for managing its budget efficiently, ensuring that funds are allocated effectively for maintenance, program development, and capital projects. This involves careful planning and prioritization to balance operational needs with long-term goals.

Parks
General Fund

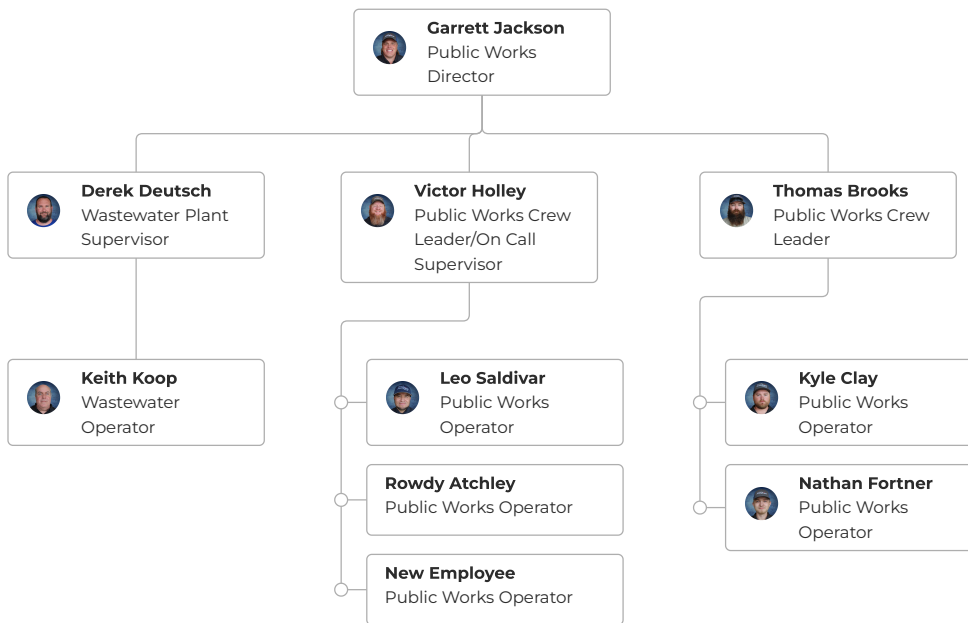
WORKLOAD INDICATORS & PERFORMANCE MEASURES

Performance Measure	2022-2023 Actual	2023-2024 YTD	2024-2025 Budget
Maintain Community Park	100%	100%	100%
Testing and Maintenance of Park Splash Pad	100%	100%	100%



Organizational Chart

Public Works Department



Achievements and Initiatives



The following summary of the recent improvements and future initiatives for enhancing the city's park facilities:

Recent Accomplishments in Park Facilities

1. Bathroom Refresh

- Painted and refreshed the park bathrooms to improve cleanliness and appearance, contributing to a more pleasant experience for park visitors.

2. Pavilion Lighting Replacement

- Replaced lighting in the pavilion with appropriate outdoor fixtures, enhancing visibility and safety during evening hours while creating a welcoming atmosphere.

3. Safety Enhancements

- Installed rubber mats beneath swings and slides to provide added safety, reducing the risk of injuries and making the playground a safer place for children.

4. Splash Pad and Visitor Comfort Improvements

- **Concrete Extension:** Extended the concrete area around the splash pad to create more space for visitors to relax and move around comfortably.
- **Benches and Shade Canopies:** Added more benches and shade canopies, offering additional seating and protection from the sun, which improves overall visitor comfort and enjoyment.

Future Initiatives and Goals

1. Splash Pad Coating Replacement

- Replace the failing splash pad coating to ensure the facility remains safe, functional, and visually appealing for all users, particularly during the warmer months.

2. Playground Equipment Updates

- Update several worn-out pieces of playground equipment to maintain a high standard of safety and fun for children, ensuring the playground continues to be a vibrant and engaging space.

3. Mulch Refresh in Play Areas

- Refresh the mulch in play areas to maintain a clean, safe, and aesthetically pleasing environment, reducing the risk of injuries and ensuring the play areas meet safety standards.

4. Ongoing Maintenance and Cleanliness

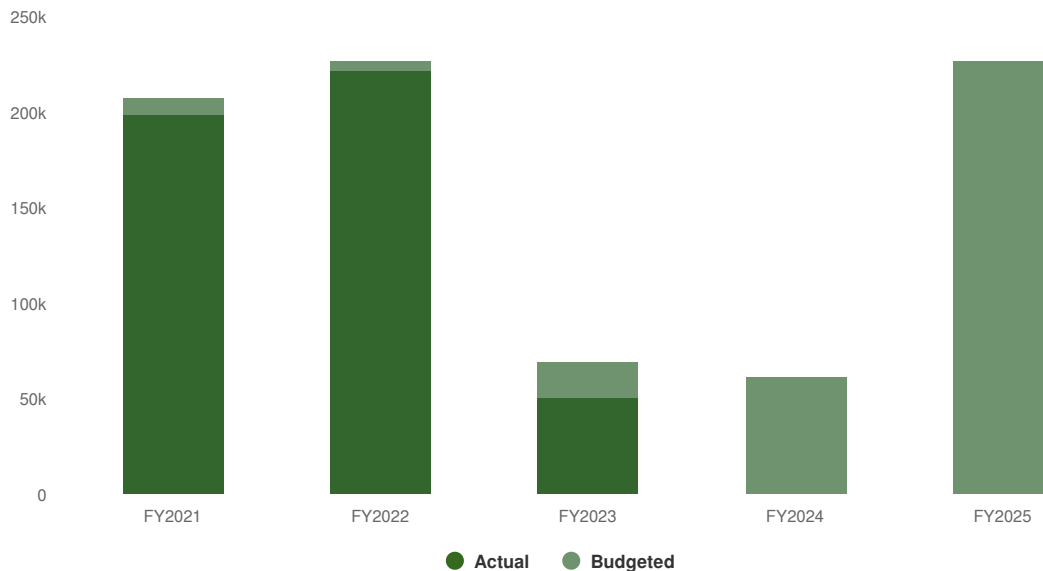
- Continue efforts to ensure that the park and splash pad remain clean, well-maintained, and inviting, providing a high-quality recreational experience that encourages frequent community use and enjoyment.

These accomplishments and planned initiatives reflect the city's dedication to enhancing park facilities, ensuring they are safe, comfortable, and enjoyable spaces for all residents and visitors.

Expenditures Summary

\$227,355 **\$165,804**
(269.38% vs. prior year)

Parks Proposed and Historical Budget vs. Actual



This year, we are making a strategic investment in the future of Josephine's parks by collaborating with engineers and gathering community input to develop a comprehensive Parks and Master Trails Plan. To support this initiative, we have applied for a grant through Collin County Parks and Open Spaces. Additionally, this year's budget includes allocations for key capital improvements. We are enthusiastic about the transformative potential of these efforts and the future development of Josephine's parks and connected trails.

Expenditures by Expense Type

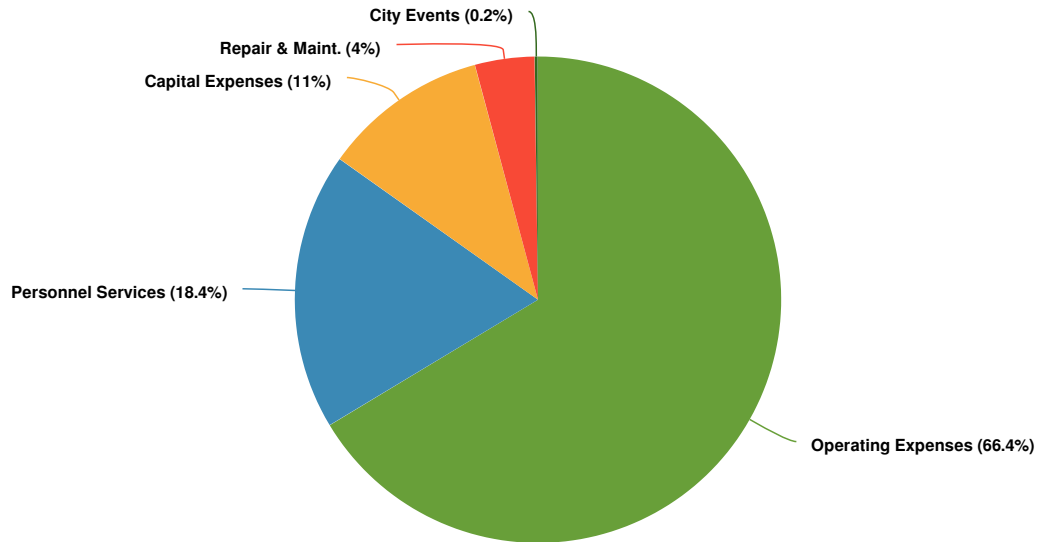
The Parks fund's expenditures by function for the years 2023, 2024, and 2025 have seen significant changes. In 2023, Operating Expenses increased by 73% to \$16,712, followed by a 38% increase in 2024 to \$23,075. However, the biggest change is expected in the upcoming 2025 budget, with a staggering 554% increase to \$150,925.

Similarly, Personnel Services expenditures also saw an increase in 2023 by 17% to \$27,591, followed by a 21% increase in 2024 to \$33,476. The trend is expected to continue in the 2025 budget with a 25% increase to \$41,930.

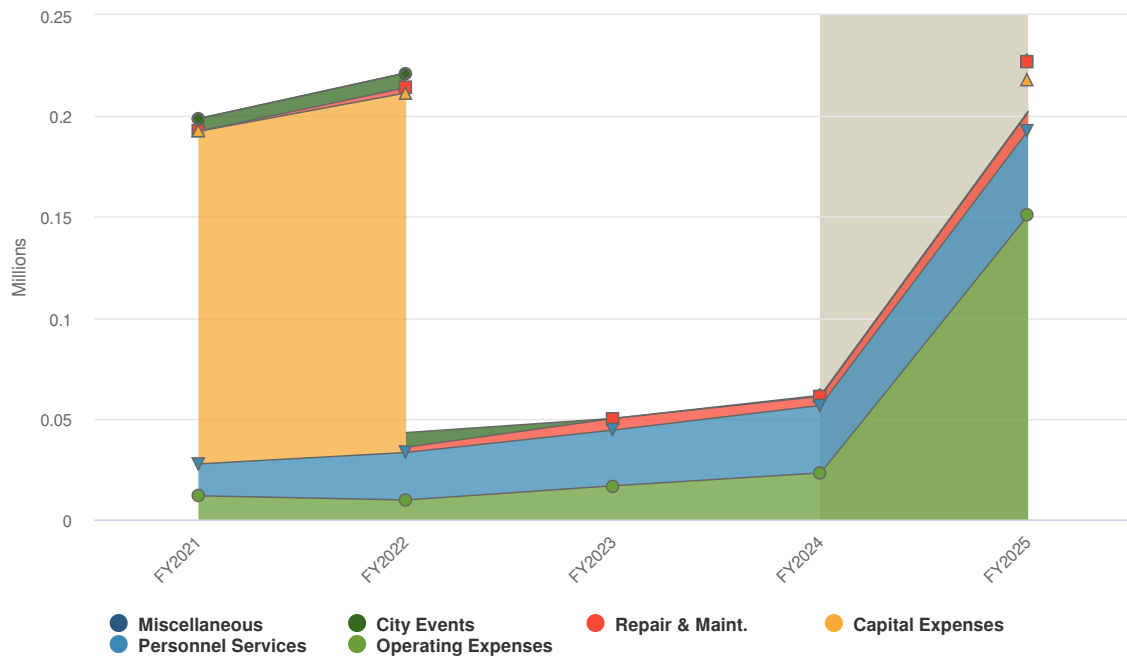
On the other hand, Capital Expenses saw a significant decrease in 2023, dropping by 100% to \$0. This trend continued in 2024 with no change at \$0. However, in the upcoming 2025 budget, there will be a notable increase of \$25,000 in Capital Expenses.

These changes in expenditures by function for the Parks fund in Josephine, TX demonstrate a focus on improving and expanding the City's parks and recreational facilities. With a significant increase in Operating Expenses and Personnel Services, the City is committed to providing quality services to its residents. The increase in Capital Expenses also shows a dedication to investing in long-term improvements for the City's parks.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



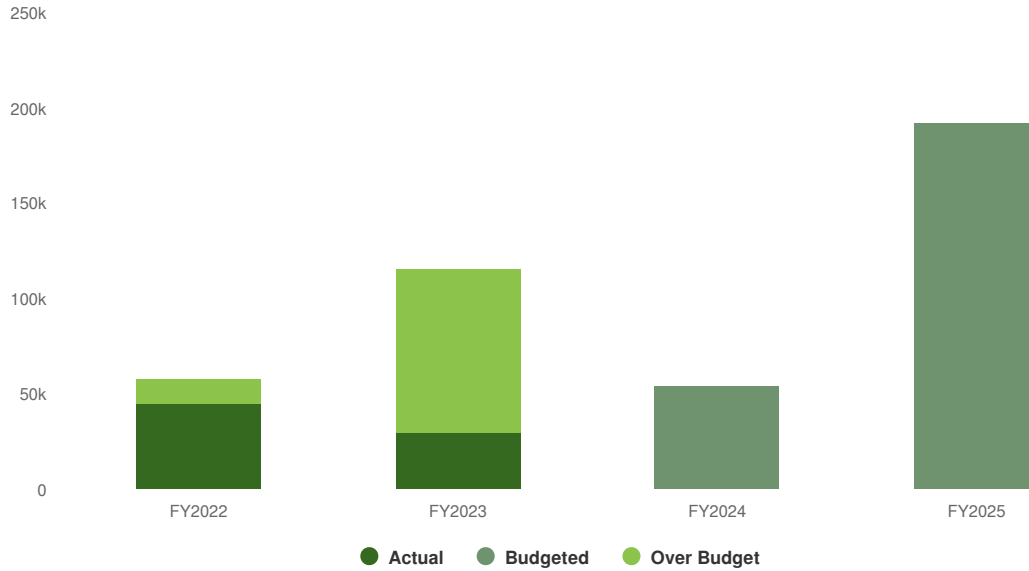
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Personnel Services		\$23,535	\$27,591	\$33,476	\$41,930	25.3%
Operating Expenses		\$9,656	\$16,712	\$23,075	\$150,925	554.1%
Repair & Maint.		\$2,588	\$5,763	\$4,500	\$9,000	100%
Capital Expenses		\$178,237	\$0	\$0	\$25,000	N/A
City Events		\$7,271	\$23	\$500	\$500	0%
Miscellaneous		\$47	\$0	\$0	\$0	0%
Total Expense Objects:		\$221,334	\$50,089	\$61,551	\$227,355	269.4%

Revenues Summary

\$192,000 **\$138,000**
(255.56% vs. prior year)

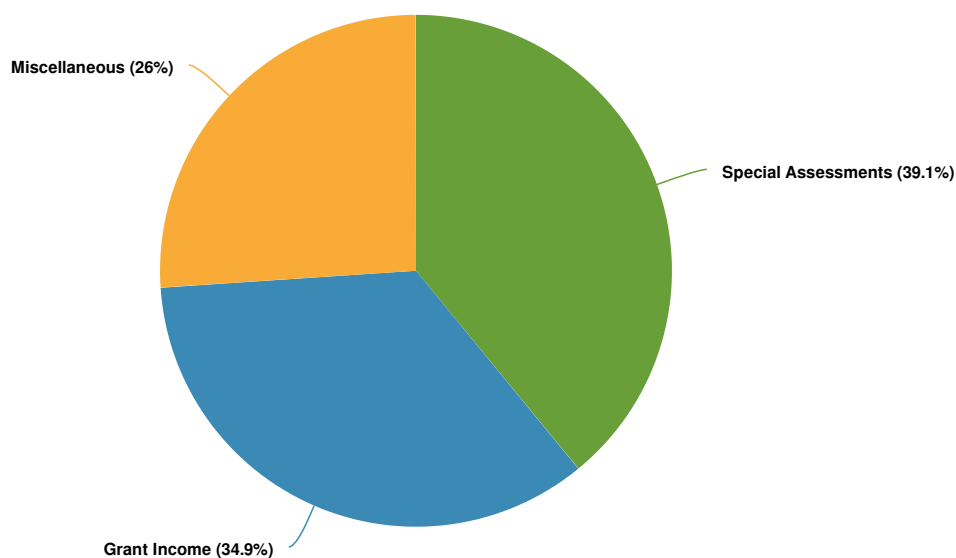
Parks Proposed and Historical Budget vs. Actual



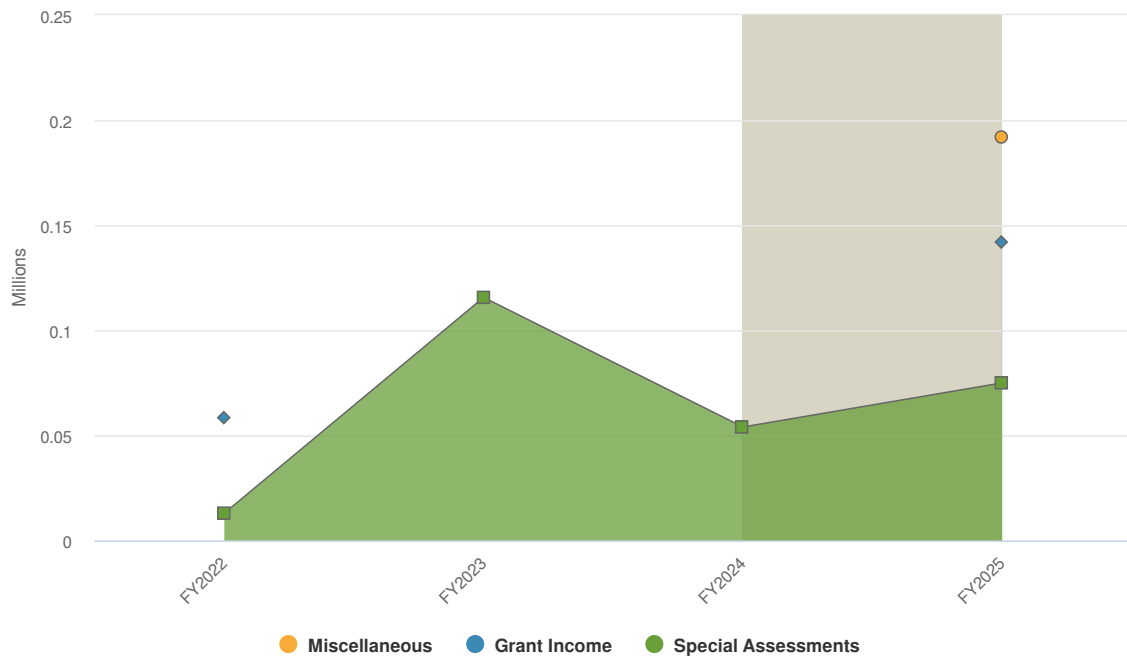
Revenues by Source

The Parks fund in Josephine, TX has seen significant changes in its revenue by source for the years 2023, 2024, and the upcoming 2025 budget. In 2023, Special Assessments revenues saw a massive increase of 791% to \$115,670, but then decreased by 53% to \$54,000 in 2024. However, it is expected to increase again by 39% to \$75,000 in the 2025 budget. Grant Income, on the other hand, decreased by 100% to \$0 in 2023, remained unchanged in 2024, and will see an increase of \$67,000 in the 2025 budget. Lastly, Miscellaneous revenue remained unchanged at \$0 in both 2023 and 2024, but will see an increase of \$50,000 in the 2025 budget. These changes reflect the City's efforts to allocate funds towards improving its parks and recreational facilities, as well as securing grants for future projects. With these changes, the City of Josephine, TX is on track to continue providing its residents with quality parks and recreational opportunities for years to come.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Special Assessments						
Park Maintenance Fee	10-300-4350-0000000	\$12,985	\$115,670	\$54,000	\$75,000	38.9%
Total Special Assessments:		\$12,985	\$115,670	\$54,000	\$75,000	38.9%
Grant Income						
Grant Income	10-300-4460-0000000	\$45,464	\$0	\$0	\$67,000	N/A
Total Grant Income:		\$45,464	\$0	\$0	\$67,000	N/A
Miscellaneous						
Miscellaneous Income	10-300-4760-0000000		\$0	\$0	\$50,000	N/A
Total Miscellaneous:			\$0	\$0	\$50,000	N/A
Total Revenue Source:		\$58,449	\$115,670	\$54,000	\$192,000	255.6%

Streets



The Streets Department is responsible for maintaining and improving the infrastructure related to roadways and public thoroughfares within the municipality. This department plays a crucial role in ensuring the safety, functionality, and aesthetic quality of the city's street network. Key functions and responsibilities of the Streets Department include Road Maintenance, Street Construction, Sidewalk and Curb Maintenance, Stormwater Management, and Coordination and Planning.

Overall, the Streets Department is essential for maintaining the integrity and functionality of the city's road infrastructure, supporting both daily transportation needs and long-term urban development goals.

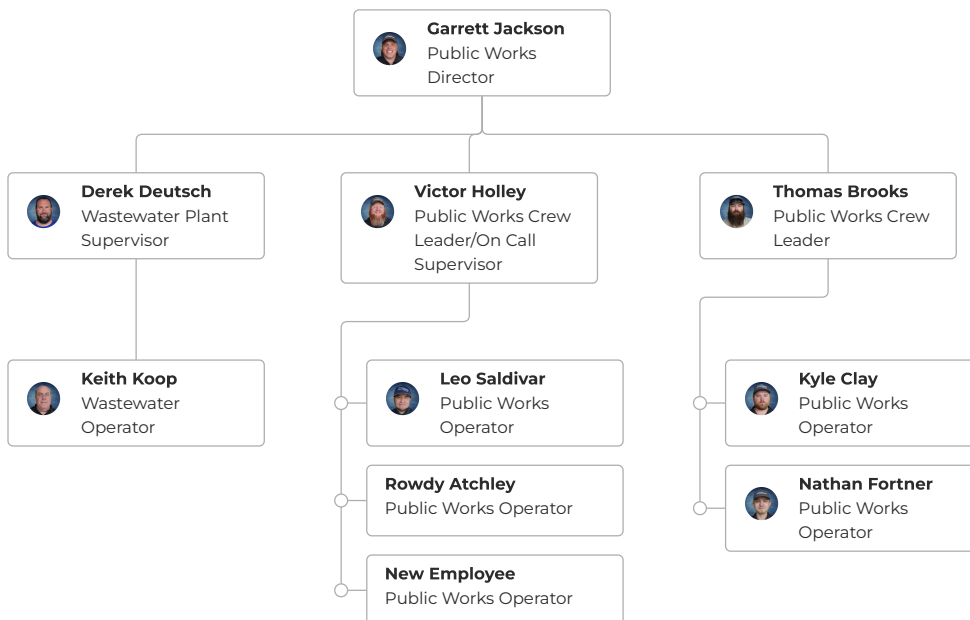
Streets
General Fund

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Performance Measures	2022-2023 Actual	2023-2024 YTD	2024-2025 Budget
Number of street overlay projects completed annually	10	16	20

Organizational Chart

Public Works Department



Achievements and Initiatives



The following is a summary of the city's progress and future plans regarding street infrastructure improvements:

Recent Accomplishments in Street Infrastructure

1. Concrete Repairs

- Coordinated with contractors to complete concrete repairs on Sebastian Street, enhancing road durability and safety.

2. Manhole Adjustments

- Adjusted manhole lids on Milton Street and the east end of Caddo Street to align with grade specifications, ensuring consistency and proper alignment with surrounding infrastructure.

3. Demolition and Replacement on East Hubbard

- Oversaw the demolition of East Hubbard's concrete drive and curb for necessary replacements, improving road quality and compliance with safety standards.

4. Asphalt Patching

- Executed various large asphalt patches throughout the city to repair and maintain road surfaces, addressing wear and tear from traffic and weather conditions.

5. Investment in Equipment

- Invested in a roller to handle larger in-house road repair projects more effectively, increasing the city's capacity to manage infrastructure work independently.

Future Initiatives and Goals

1. Enhancing Road Repair Efficiency

- Focus on improving the efficiency and speed of road repairs, reducing disruption to traffic and improving overall road conditions for the community.

2. Culvert Maintenance and Cleaning Program

- Implement a comprehensive culvert maintenance and cleaning program to prevent flooding, improve water drainage, and extend the lifespan of roadways.

3. Street Sign Installation

- Order and install new street signs to improve navigation and road safety, ensuring all signage meets current visibility and regulatory standards.

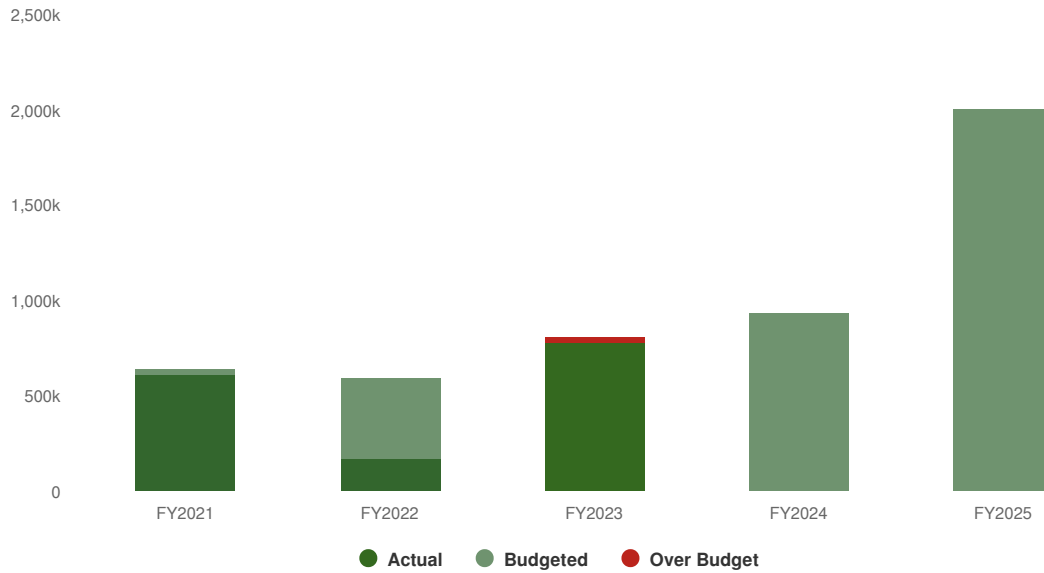
4. Improving Overall Street Maintenance

- Continue to enhance the overall maintenance of streets, signage, and ditches, aiming to elevate the standard of infrastructure and service provided to the community

Expenditures Summary

\$2,007,366 **\$1,074,439**
(115.17% vs. prior year)

Streets Proposed and Historical Budget vs. Actual



Interlocal Agreement/Grant between Collin County, CISD, Josephine. County Agrees to grant \$2,522,000 towards Greenville Street Improvements. Partially funded in May 2024.

Expenditures by Expense Type

The Streets fund's expenditures by function for the years 2023, 2024, and 2025 show significant changes in the top three categories. In 2023, Capital Expenses saw a massive increase of 4487% to \$475,541. This was followed by a 42% increase in 2024 to \$675,000, and a projected 150% increase in the upcoming 2025 budget to \$1,684,295.

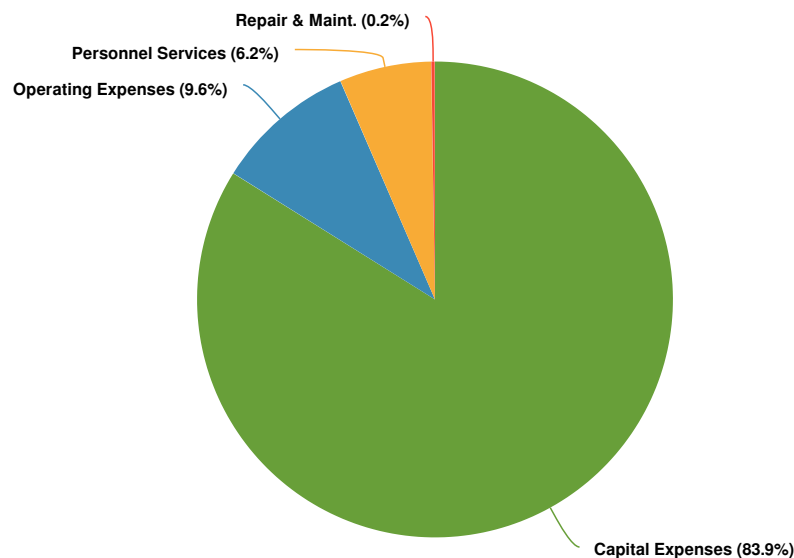
Operating Expenses also saw a notable increase in 2023, rising by 169% to \$246,811. However, this was followed by a decrease of 38% in 2024 to \$152,050. The trend is expected to reverse in the 2025 budget, with a projected increase of 27% to \$192,720.

Personnel Services expenditures also showed a steady increase over the years, rising by 17% in 2023 to \$82,819 and by 22% in 2024 to \$100,877. The trend is expected to continue in the 2025 budget, with a projected increase of 24% to \$125,351.

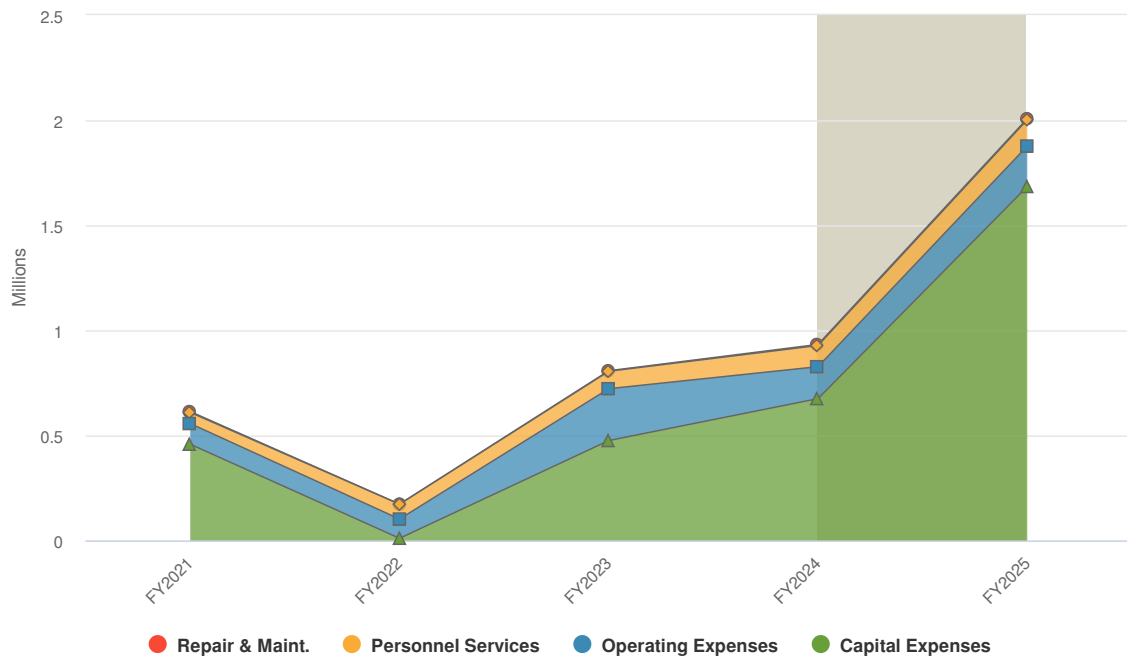
These changes reflect the City of Josephine, TX's commitment to improving its streets and infrastructure. With a significant increase in Capital Expenses, the City is investing in long-term improvements. The decrease in Operating Expenses in 2024 may indicate a successful cost-saving initiative, while the increase in Personnel Services highlights the City's dedication to its employees.

Overall, the changes in the Streets fund's expenditures by function demonstrate the City's proactive approach to managing its budget and improving its community.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



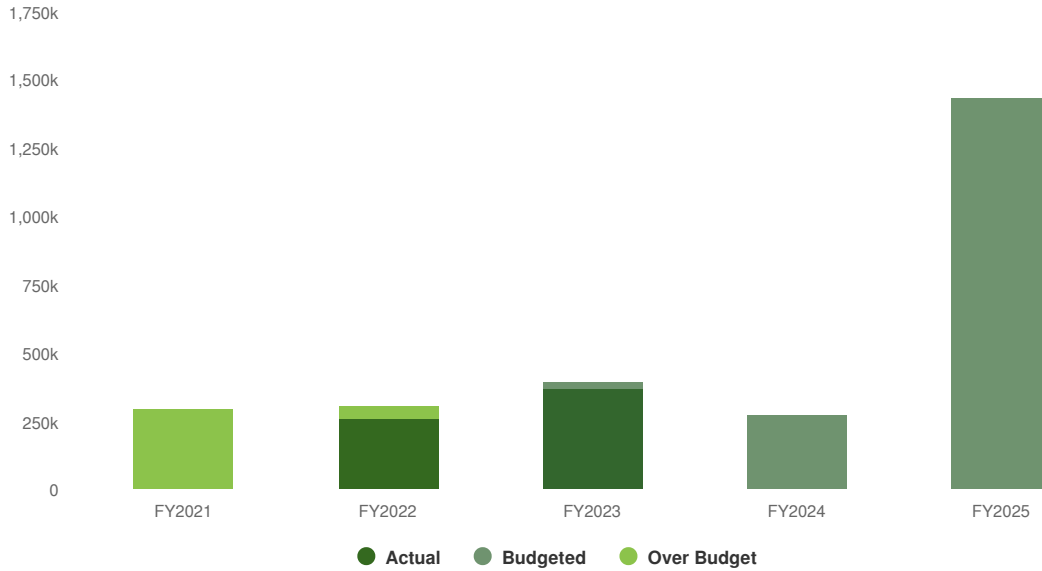
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Personnel Services		\$70,601	\$82,819	\$100,877	\$125,351	24.3%
Operating Expenses		\$91,600	\$246,811	\$152,050	\$192,720	26.7%
Repair & Maint.		\$526	\$2,499	\$5,000	\$5,000	0%
Capital Expenses		\$10,367	\$475,541	\$675,000	\$1,684,295	149.5%
Total Expense Objects:		\$173,095	\$807,670	\$932,927	\$2,007,366	115.2%

Revenues Summary

\$1,434,295 **\$1,159,745**
(422.42% vs. prior year)

Streets Proposed and Historical Budget vs. Actual



ILA between Collin County, CISD, Josephine. County Agrees to grant \$2,522,000 towards Greenville Street Improvements. Partially funded in May 2024.

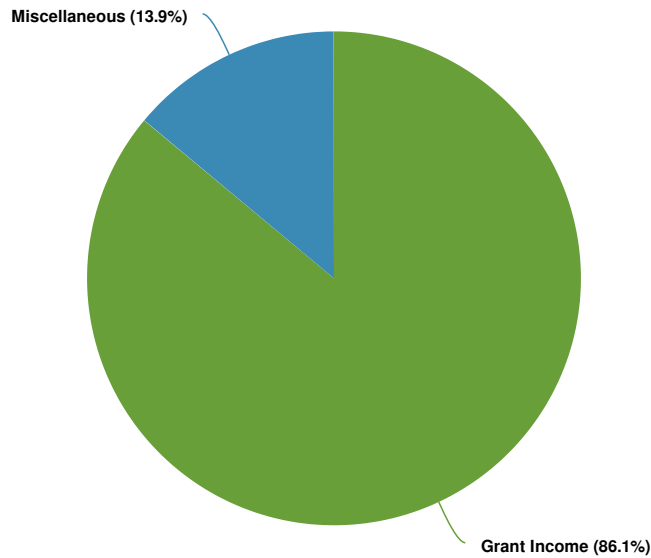
Revenues by Source

The Streets fund's revenue source for the years 2023, 2024, and 2025 have shown significant changes. Grant Income increased by 22% in 2023 to \$318,977, but decreased by 14% in 2024 to \$274,550. However, in the upcoming 2025 budget, there will be a significant increase of 350% to \$1,234,295. This shows a major shift in the allocation of funds towards Grant Income.

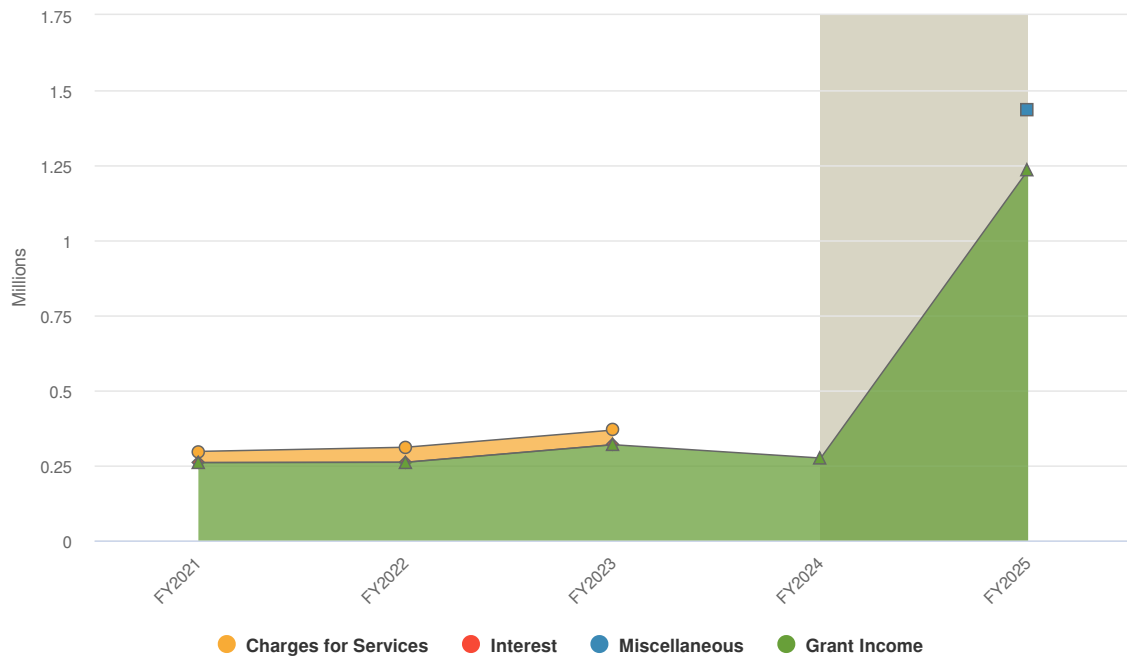
Miscellaneous revenue is accounting for reserve funds in the 2025 budget, there will be an increase of \$200,000.

Overall, the changes in the Streets fund's revenue by source for the upcoming budget year 2025 show a significant increase in Grant Income and a new allocation towards Miscellaneous revenue. These changes reflect a shift in priorities and a potential increase in funding for the City of Josephine, TX.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Services						
Developer Contribution	10-450-4950-0000000	\$50,032	\$48,775	\$0	\$0	0%
Total Charges for Services:		\$50,032	\$48,775	\$0	\$0	0%
Grant Income						
Grant income	10-450-4460-0000000	\$260,457	\$318,977	\$274,550	\$1,234,295	349.6%
Total Grant Income:		\$260,457	\$318,977	\$274,550	\$1,234,295	349.6%
Miscellaneous						
Miscellaneous Income	10-450-4760-0000000		\$0	\$0	\$200,000	N/A
Total Miscellaneous:			\$0	\$0	\$200,000	N/A
Interest						

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Interest Income	10-450-4720- 0000000	\$24	\$42	\$0	\$0	0%
Total Interest:		\$24	\$42	\$0	\$0	0%
Total Revenue Source:		\$310,513	\$367,793	\$274,550	\$1,434,295	422.4%

Sanitation

The City of Josephine contracts sanitation services through Republic Services. Service setup is managed by Josephine office personnel and a portion of their time is allocated to support this function.

Sanitation
General Fund

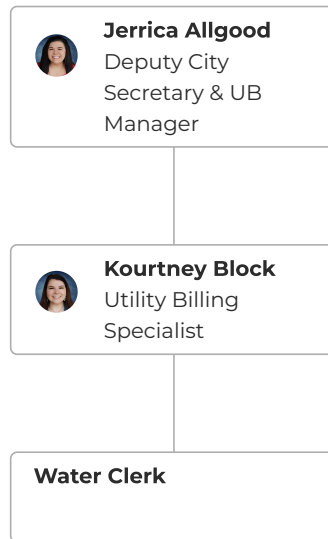
WORKLOAD INDICATORS & PERFORMANCE MEASURES

Performance Measure	2022-2023 Actual	2023-2024 YTD	2024-2025 Budget
Number of Sanitation Accounts	3029	3624	4448

Organizational Chart

Josephine's Utility Clerks are equipped to address any inquiries or concerns related to sanitation services.

Customer Service



Sanitation Initiatives

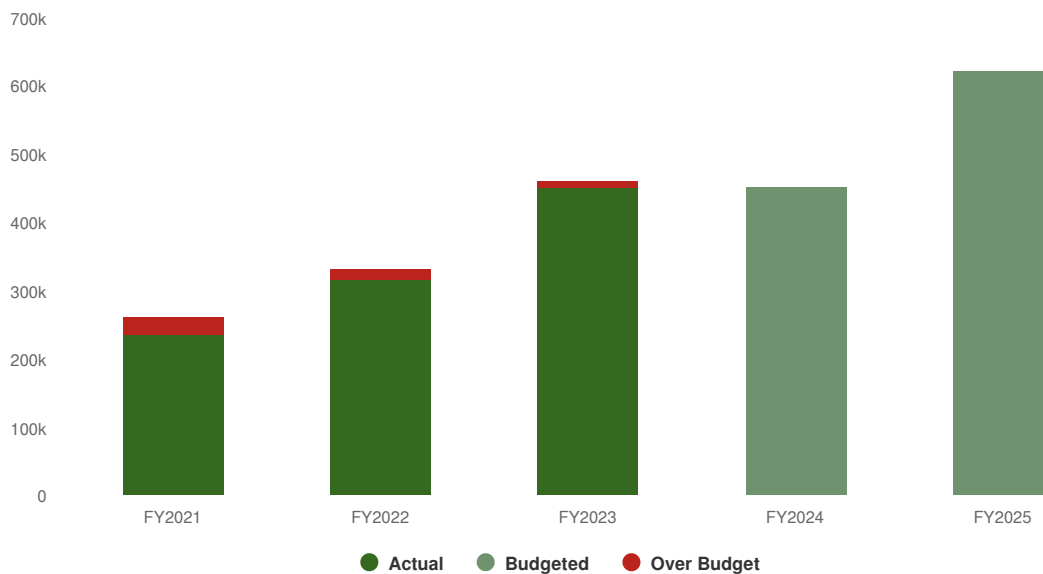
This year, our commitment to serving the City with professionalism and courtesy through our contracted relationship with Republic Services, remains unwavering. In addition to maintaining our standard of excellent service, we will enhance our waste management efforts by introducing a monthly bulk and brush pickup service, offering four yards of pickup per month. We will also continue our successful City Cleanups, conducting two events per year to further support community cleanliness and environmental stewardship. These initiatives are designed to improve the overall quality of our service and contribute positively to the City's well-being.



Expenditures Summary

\$622,250 **\$168,254**
(37.06% vs. prior year)

Sanitation Proposed and Historical Budget vs. Actual



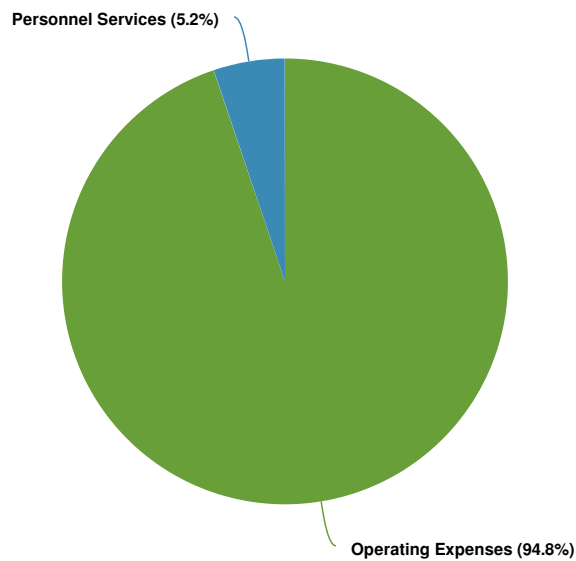
Expenditures by Expense Type

The Sanitation fund's expenditures by function for the years 2023, 2024, and 2025 show significant changes in the top three categories. In 2023, Operating Expenses saw a 41% increase to \$448,933, followed by a 2% decrease in 2024 to \$440,000. However, in the upcoming 2025 budget, there will be a 34% increase to \$590,000. This indicates a steady increase in expenses for this category.

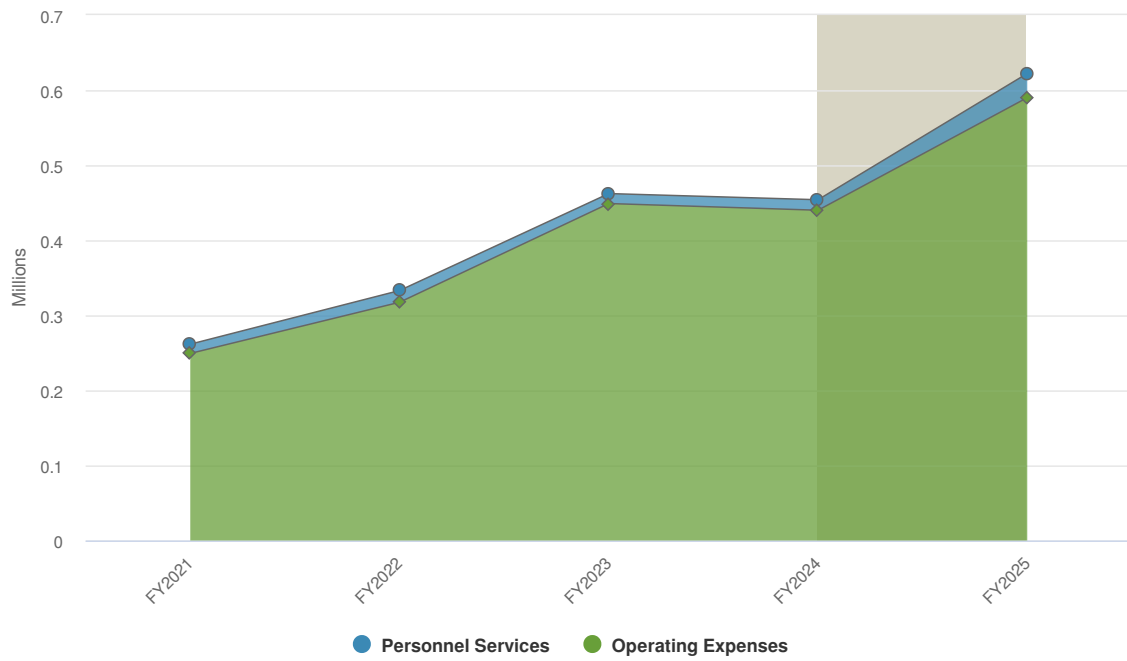
Similarly, Personnel Services expenditures decreased by 15% to \$13,275 in 2023, followed by a 5% increase to \$13,996 in 2024. However, in the 2025 budget, there will be a significant 130% increase to \$32,250. This shows a significant shift in budget allocation towards personnel services.

Overall, the changes in the Sanitation fund's expenditures by function for the years 2023, 2024, and 2025 reflect a steady increase in expenses for Operating Expenses and Personnel Services. These changes highlight the City's efforts to improve and maintain sanitation services for its residents.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



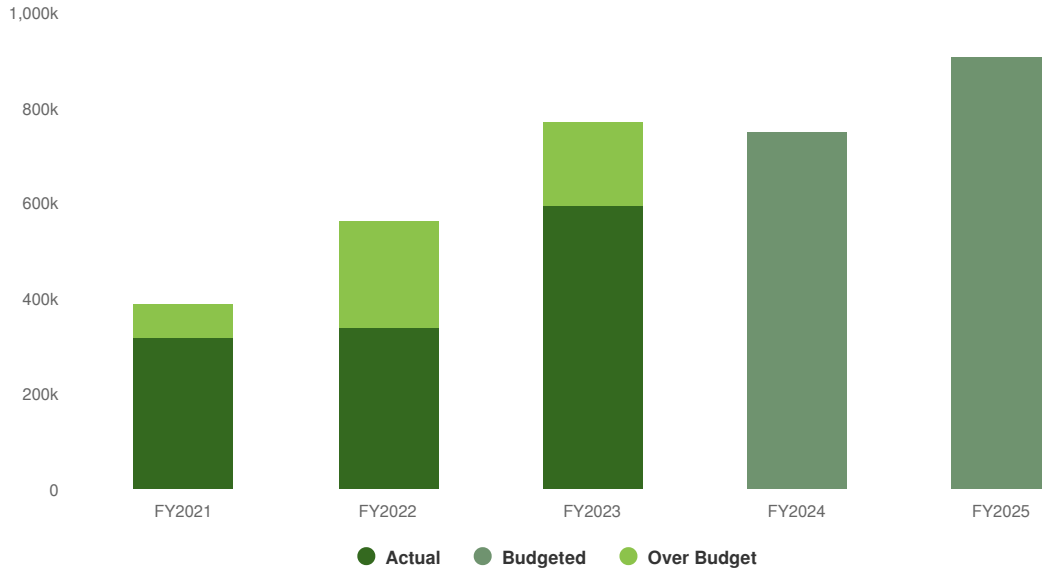
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Personnel Services		\$15,642	\$13,275	\$13,996	\$32,250	130.4%
Operating Expenses		\$317,369	\$448,933	\$440,000	\$590,000	34.1%
Total Expense Objects:		\$333,011	\$462,208	\$453,996	\$622,250	37.1%

Revenues Summary

\$905,000 **\$155,000**
(20.67% vs. prior year)

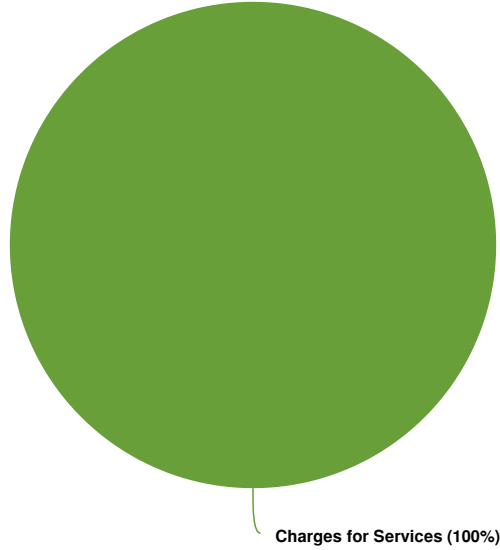
Sanitation Proposed and Historical Budget vs. Actual



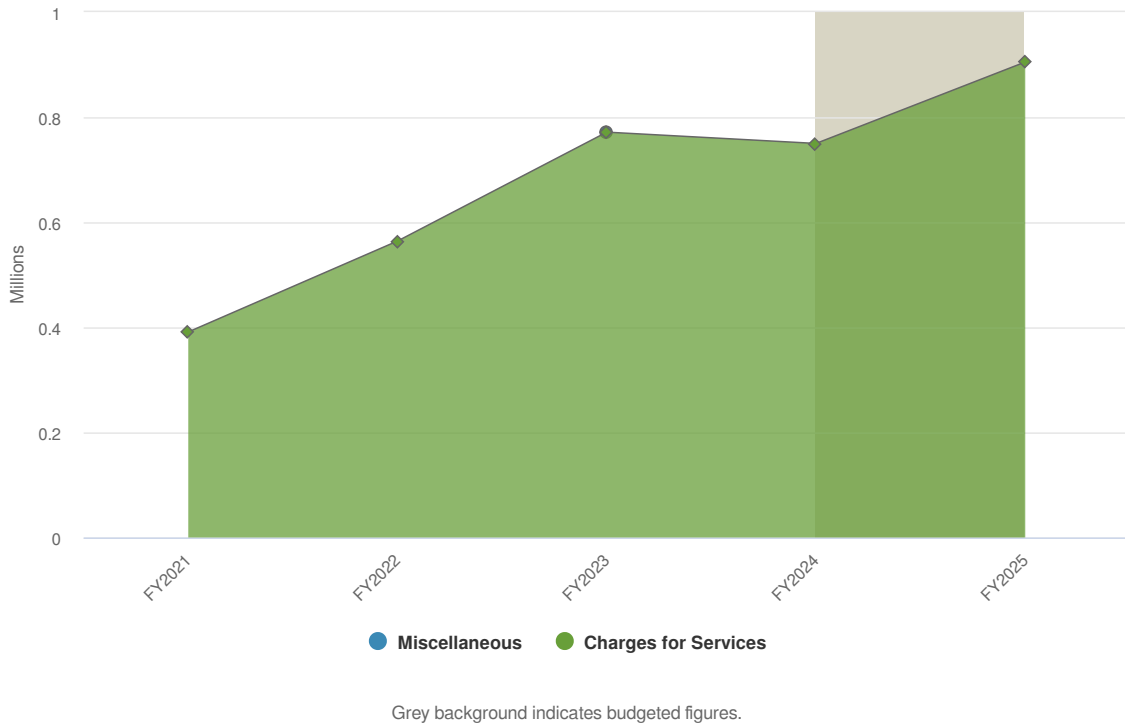
Revenues by Source

The Sanitation fund's revenue by source for the City of Josephine, TX have seen significant changes in the past and upcoming years. In 2023, Charges for Services revenues increased by 37% to \$771,497. However, in 2024, there was a budgetted decrease of 3% to \$750,000. Looking ahead to the 2025 budget, there will be a 21% increase to \$905,000 in Charges for Services revenues. This shows a trend of increasing revenues in this category over the years that directly coorelates to the increasing population we serve.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Services						
Sales Sanitation	10-400-4500-0000000	\$259,602	\$301,342	\$300,000	\$330,000	10%
MUD - Sales Sanitation	10-400-4505-0000000	\$304,650	\$470,155	\$450,000	\$575,000	27.8%
Total Charges for Services:		\$564,251	\$771,497	\$750,000	\$905,000	20.7%
Miscellaneous						
Miscellaneous Income	10-400-4760-0000000		\$10	\$0	\$0	0%
Total Miscellaneous:			\$10	\$0	\$0	0%
Total Revenue Source:		\$564,251	\$771,507	\$750,000	\$905,000	20.7%

Sewer

The Wastewater Department is essential for safeguarding public health and protecting the environment through effective wastewater management and treatment. It oversees the collection and treatment of wastewater, maintains infrastructure to prevent system failures, and ensures compliance with environmental regulations, including reporting to the Texas Commission on Environmental Quality (TCEQ). The department handles emergencies, manages capital improvement projects to expand and enhance infrastructure, and provides customer support for service-related issues. Committed to sustainability, it integrates innovative technologies and practices to improve efficiency and reduce environmental impact, ensuring reliable and safe wastewater services for the community.

Sewer
Sewer Fund

WORKLOAD INDICATORS & PERFORMANCE MEASURES

Performance Measure	2022-2023 Actual	2023-2024 YTD	2024-2025 Budget
Feet of sewer main televised annually	200	160	240
Number of Sewer Stoppages Annually	22	20	10
Number of Service Orders Completed	2215	2630	2400

Organizational Chart

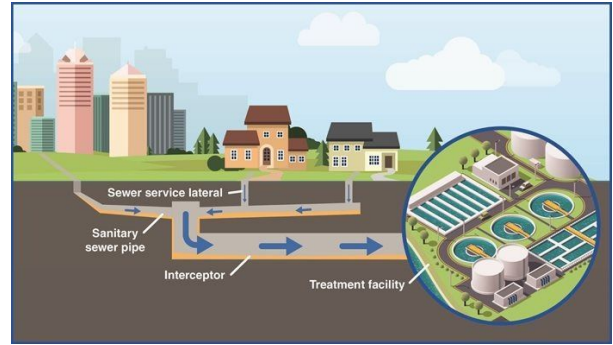
Wastewater



Accomplishments and Initiatives

In the past year, the department has achieved notable advancements in wastewater management and infrastructure. A key accomplishment includes the successful certification of one employee with a wastewater license,

while others are progressing through various stages of training. We addressed a significant sewer main undersizing issue on Milton Street by discovering and engineering a robust solution. Additionally, the department undertook major maintenance across multiple wastewater lift stations and installed a SCADA system at the 640 Lift Station, enhancing operational efficiency. We also replaced several delicate wastewater UV lights and executed major repairs to ensure the continued functionality of the antique aeration wheel at the lagoons. Throughout these efforts, we have consistently maintained high-quality wastewater effluent water.

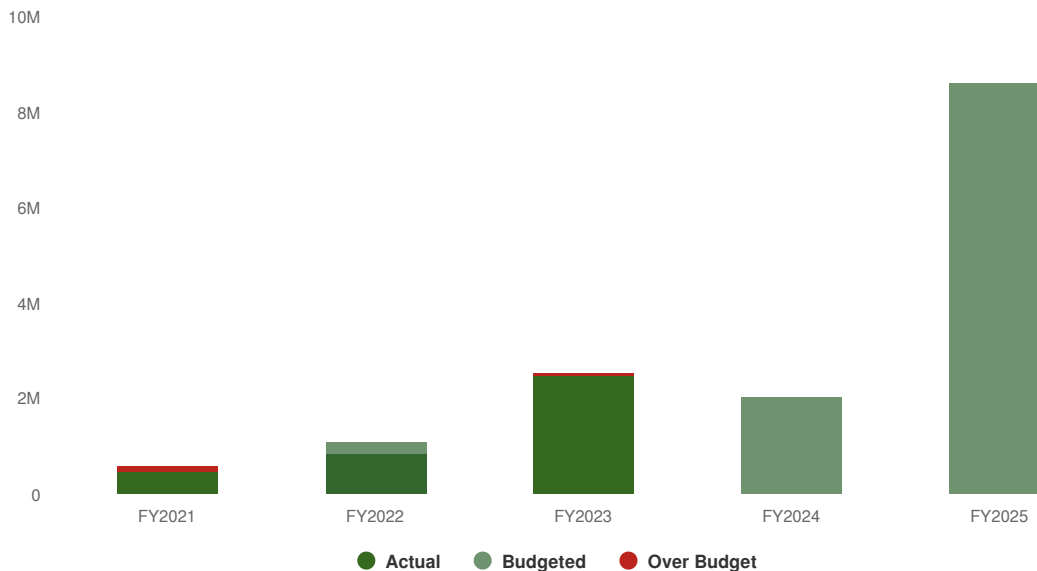


Looking forward, our initiatives include commencing construction on Phase 2 of the Magnolia Wastewater Treatment Plant (WWTP) and starting the construction of the North WWTP. These projects are vital to advancing our wastewater management capabilities and continuing to deliver superior service.

Expenditures Summary

\$8,617,644 **\$6,574,333**
(321.75% vs. prior year)

Sewer Proposed and Historical Budget vs. Actual

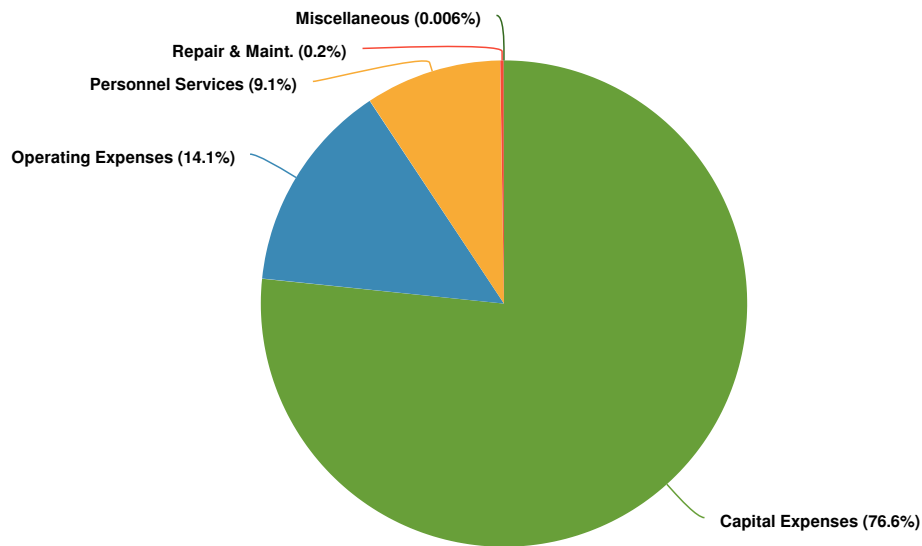


Significant changes this year represent half the costs of construction for the the new Wastewater Treatment Facility, Milton Street Rehab project, and a Mobile Generator which is a TCEQ requirement.

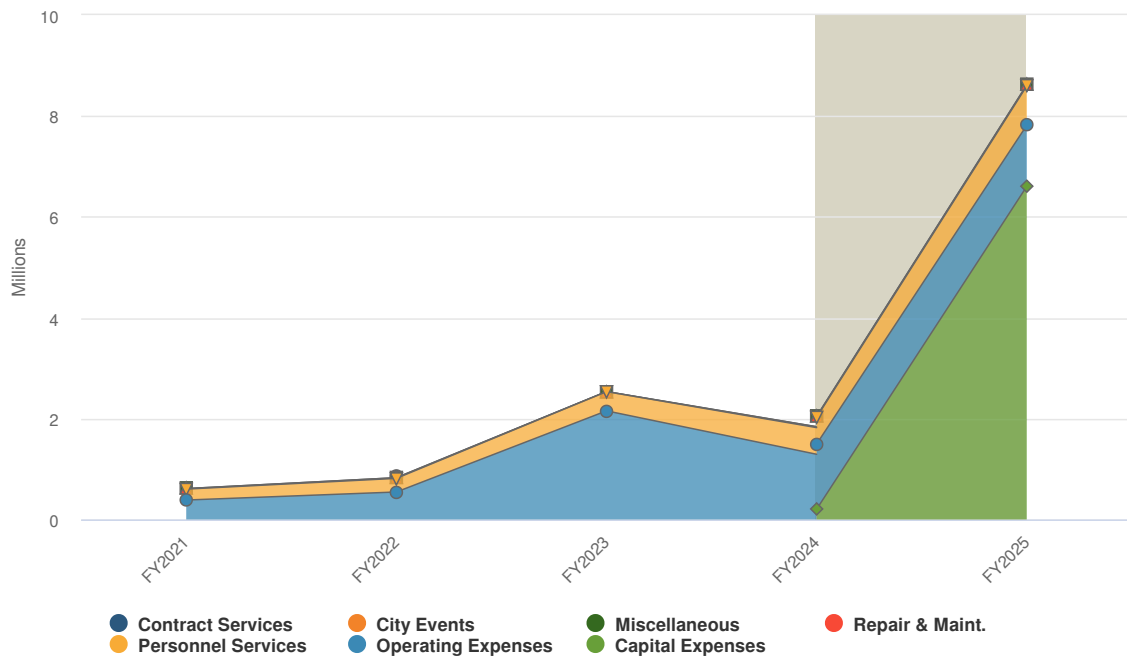
Expenditures by Expense Type

The Sewer fund's expenditures by function for the years 2023, 2024, and the upcoming 2025 budget year have seen significant changes. In terms of Capital Expenses, there was no change in 2023 at \$0 (actual expenses are moved to Assets), but there was an increase in 2024 to \$205,000. This will further increase by 3122% to \$6,605,000 in the 2025 budget. Operating Expenses also saw changes, with a 296% increase in 2023 to \$2,153,312, followed by a 40% decrease in 2024 to \$1,292,200. The upcoming 2025 budget will see a 6% decrease to \$1,211,658. Personnel Services expenditures have also fluctuated, with a 41% increase in 2023 to \$381,285, followed by a 39% increase in 2024 to \$528,611. The 2025 budget will see a further 48% increase to \$780,486. These changes demonstrate the City's commitment to improving and maintaining its sewer system, while also managing operating expenses and personnel services. With these changes, the City of Josephine, TX is on track to provide efficient and effective sewer services for its residents.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



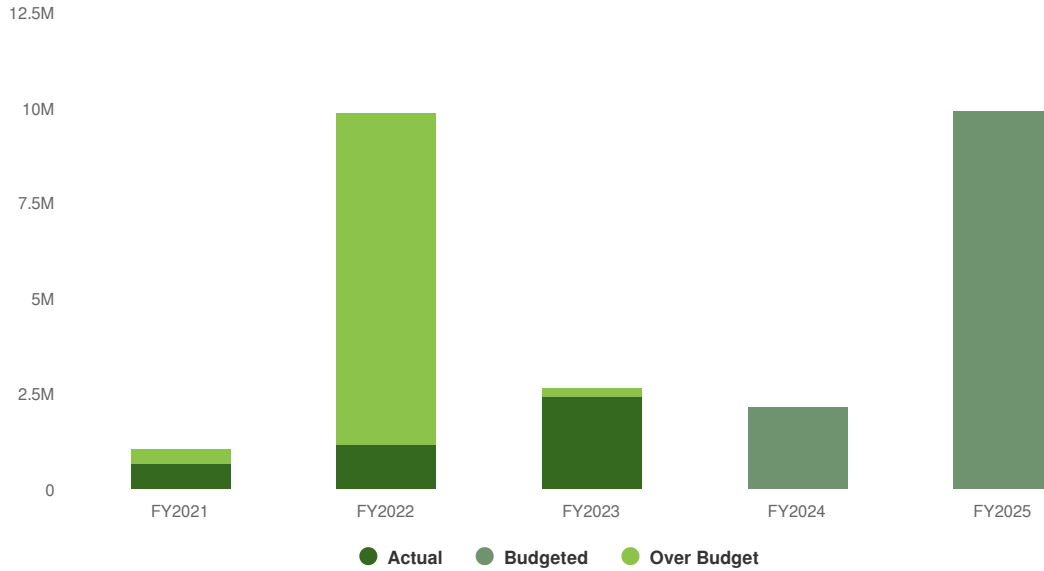
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Personnel Services		\$270,315	\$381,285	\$528,611	\$780,486	47.6%
Operating Expenses		\$544,314	\$2,153,312	\$1,292,200	\$1,211,658	-6.2%
Contract Services		\$32,206			\$0	N/A
Repair & Maint.		\$12,810	-\$610	\$17,000	\$20,000	17.6%
Capital Expenses		\$0	\$0	\$205,000	\$6,605,000	3,122%
City Events		\$3,313	\$0	\$0	\$0	0%
Miscellaneous		\$28	\$1,130	\$500	\$500	0%
Total Expense Objects:		\$862,986	\$2,535,118	\$2,043,311	\$8,617,644	321.7%

Revenues Summary

\$9,896,750 **\$7,733,150**
(357.42% vs. prior year)

Sewer Proposed and Historical Budget vs. Actual



Significant changes this year represents already acquired bond funds set aside for the the new Wastewater Treatment Facility. In order to properly account for those funds in this budget presentation, they are listed as Miscellaneous Income.

Revenues by Source

The Sewer fund's revenue by source for the years 2023, 2024, and 2025 are as follows:

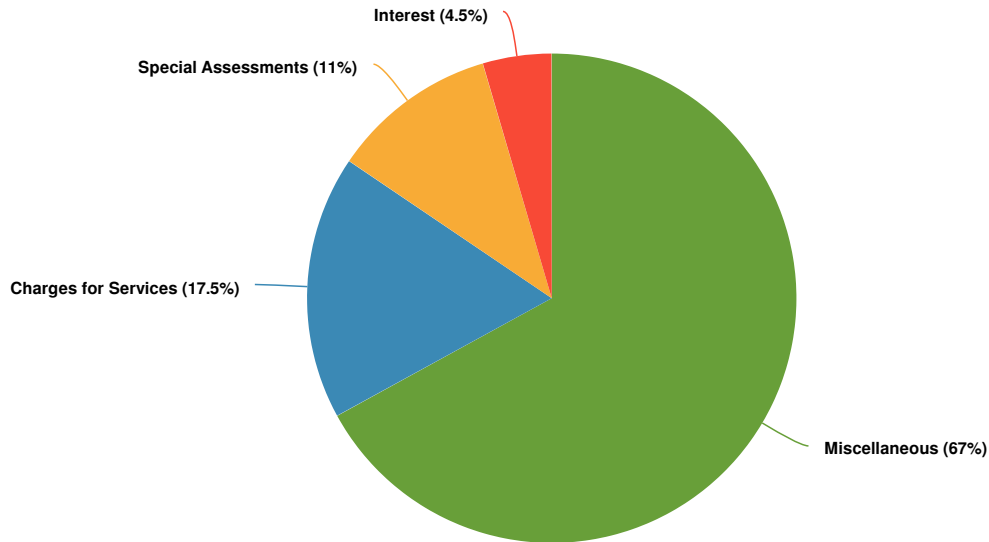
Miscellaneous revenues remained unchanged at \$0 in both 2023 and 2024, but will see an increase of \$6,633,750 in the upcoming 2025 budget. This represents Bond funds already secured by the City.

Charges for Services decreased by 83% in 2023 to \$1,687,145, followed by a 5% decrease in 2024 to \$1,595,600. However, there will be an 8% increase to \$1,727,000 in the 2025 budget.

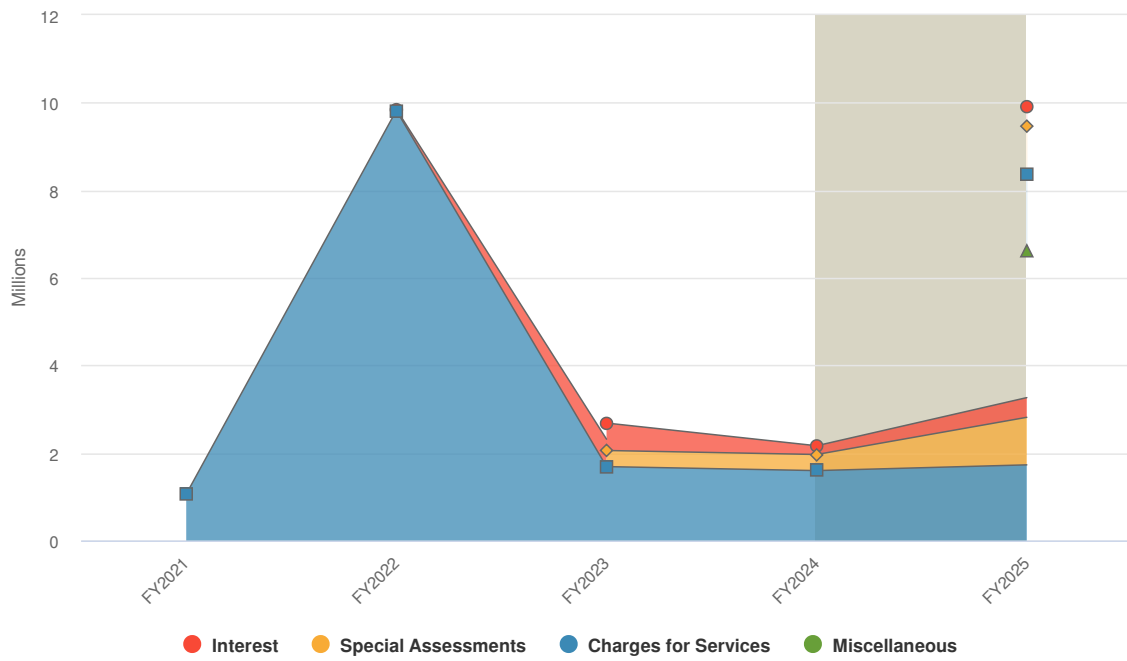
Special Assessments remained unchanged at \$368,000 in both 2023 and 2024, but will see a significant increase of 195% to \$1,086,000 in the 2025 budget.

Overall, the Sewer fund's revenue by source have remained relatively stable with some minor decreases and one significant increase in the upcoming 2025 budget. Miscellaneous revenue (Secured Bond Funds) will see the largest increase, while Charges for Services and Special Assessments will see smaller changes. These changes reflect the City of Josephine, TX's efforts to maintain a balanced budget and allocate funds appropriately.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



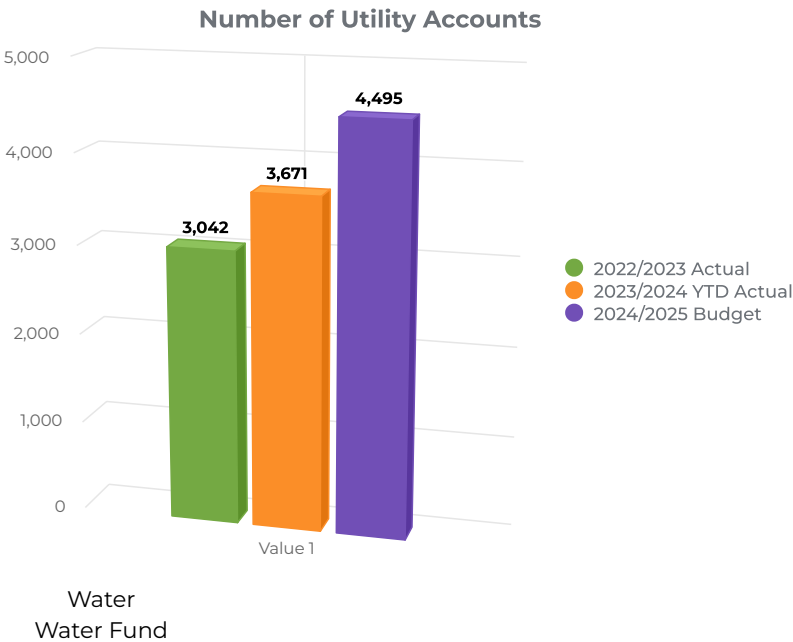
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Services		\$9,822,576	\$1,687,145	\$1,595,600	\$1,727,000	8.2%
Special Assessments			\$368,000	\$368,000	\$1,086,000	195.1%
Miscellaneous			\$0	\$0	\$6,633,750	N/A
Interest		\$26,453	\$626,934	\$200,000	\$450,000	125%
Total Revenue Source:		\$9,849,029	\$2,682,079	\$2,163,600	\$9,896,750	357.4%

Water

The Water Department is essential for providing the community with a reliable supply of clean and safe drinking water. It manages water sources, treatment facilities, and distribution systems, ensuring compliance with federal and state regulations, including those set by the Texas Commission on Environmental Quality (TCEQ). The department oversees infrastructure maintenance and upgrades, manages water quality, and handles emergencies such as leaks or system failures. Additionally, our dedicated customer service clerks and personnel play a vital role in supporting the department by addressing customer inquiries, managing service requests, and ensuring effective communication. The department also implements capital improvement projects to support system growth and efficiency, while promoting sustainability and integrating innovative technologies for water conservation. Through these comprehensive efforts, the Water Department delivers high-quality water services, protects public health, and upholds environmental stewardship.

Performance Measures

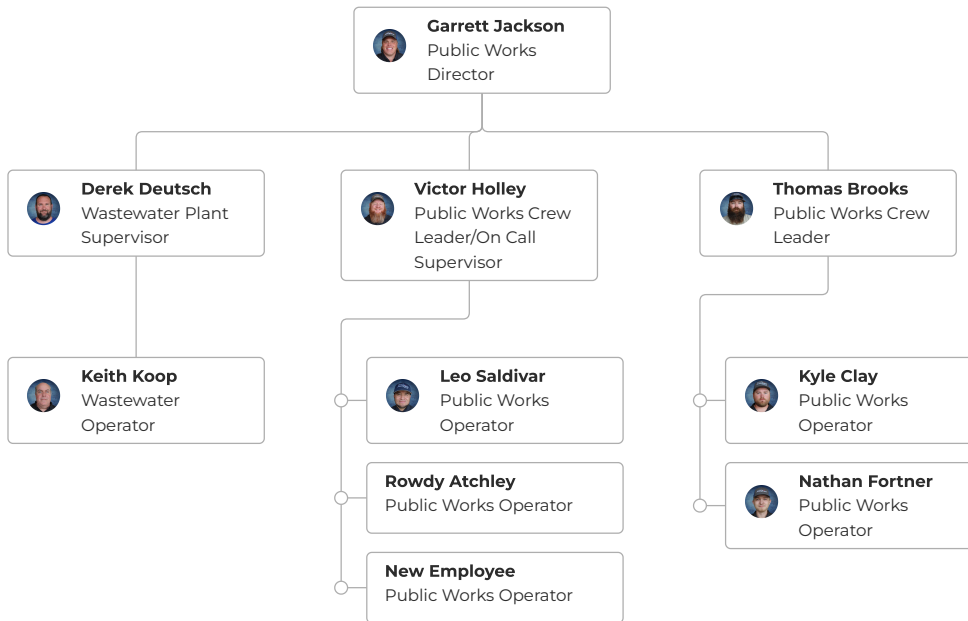


WORKLOAD INDICATORS & PERFORMANCE MEASURES

Performance Measures	2022-2023 Actual	2023-2024 YTD	2024-2025 Budget
Number of Utility Accounts	3042	3671	4495
Number of Water Main Repairs	12	3	5
Number of Water Meter Sets	379	638	675
Number of Line Locates	173	150	185
Number of Utility Employees	2	2	3

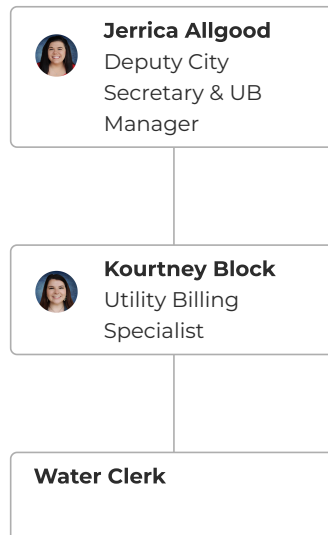
Organizational Chart

Public Works Department



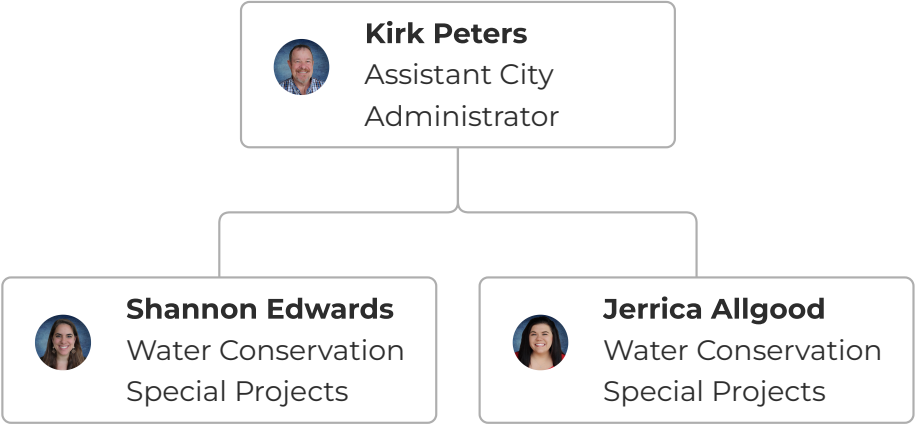
Customer Service

Customer Service



Water Conservation

Water Conservation



Accomplishments and Initiatives



Over the past year, significant strides have been made in enhancing our water infrastructure and programs. Accomplishments include the successful establishment of an interlocal supplemental water connection with the Nevada Special Utility District, and the implementation of a comprehensive city-wide water conservation program. Key infrastructure improvements include the installation of approximately 500 feet of 8-inch water line to loop the Riverfield neighborhood, the extension of over 500 feet of 6-inch water line to the new community center, and the addition of over 600 feet of 6-inch water line to the new public safety building. We also implemented a Back-flow Prevention Program and began construction on a new 500,000-gallon ground storage facility. Additionally, an 18-inch transmission line was brought into service, and both non-regulated and monthly water quality samples were successfully passed and submitted. Looking ahead, our primary initiatives focus on bringing the new 500,000-gallon ground storage facility into service and ensuring its operational effectiveness. We are committed to completing employee training and achieving water license certifications for all our staff members. Furthermore, we aim to implement a comprehensive valve and hydrant maintenance program. Our ongoing goal is to maintain and exceed our superior water system rating by consistently delivering high-quality drinking water and implementing proactive measures to uphold and enhance our service standards.

The following is a summary of the accomplishments and future initiatives related to the city's water infrastructure and programs:

Recent Accomplishments in Water Infrastructure and Programs

1. Interlocal Supplemental Water Connection

- Successfully established a supplemental water connection with the Nevada Special Utility District, enhancing water reliability.

2. City-Wide Water Conservation Program

- Implemented a comprehensive program focused on conserving water resources across the city.

3. Key Infrastructure Improvements

- **Riverfield Neighborhood Loop:** Installed approximately 500 feet of 8-inch water line to improve water flow and redundancy.
- **Community Center Extension:** Extended over 500 feet of 6-inch water line to service the new community center.
- **Public Safety Building:** Added over 600 feet of 6-inch water line to ensure adequate water supply for the new public safety building.
- **Back-flow Prevention Program:** Implemented a city-wide program to prevent water contamination.
- **Ground Storage Facility Construction:** Began constructing a new 500,000-gallon ground storage facility to increase water storage capacity.
- **18-Inch Transmission Line:** Brought an 18-inch transmission line into service, enhancing water distribution capabilities.
- **Water Quality Sampling:** Successfully passed and submitted both non-regulated and monthly water quality samples, ensuring the safety and quality of drinking water.

Future Initiatives and Goals

1. Operationalizing the Ground Storage Facility

- Focus on bringing the new 500,000-gallon ground storage facility into service, ensuring it operates effectively and meets the city's water storage needs.

2. Employee Training and Certification

- Complete comprehensive training programs and achieve water license certifications for all staff members to enhance expertise and service delivery.

3. Valve and Hydrant Maintenance Program

- Implement a city-wide maintenance program to ensure the reliability and functionality of water valves and hydrants, critical for emergency response and water distribution.

4. Maintaining Superior Water System Rating

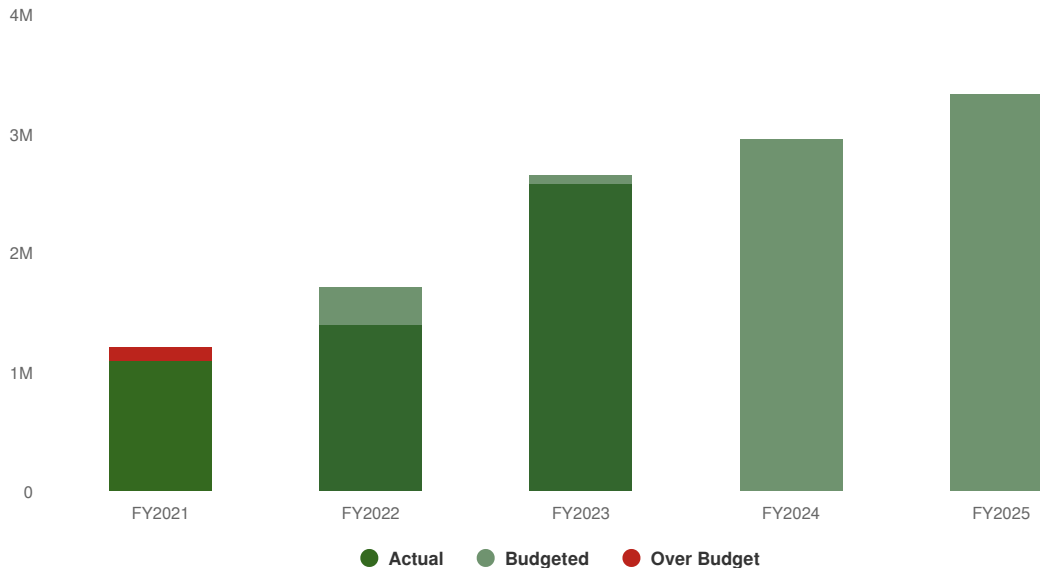
- Continue to deliver high-quality drinking water and take proactive measures to maintain and exceed the city's superior water system rating, ensuring consistent and reliable water service.

These initiatives and accomplishments highlight the city's commitment to strengthening its water infrastructure, enhancing service quality, and ensuring sustainable water management for the future.

Expenditures Summary

\$3,329,084 **\$370,135**
(12.51% vs. prior year)

Water Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

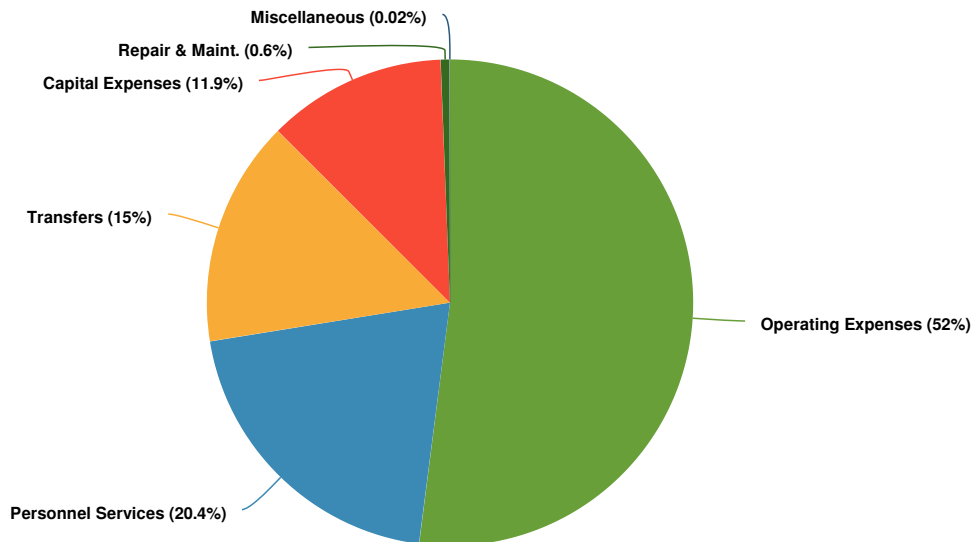
The Water fund's expenditures by function for the years 2023, 2024, and the upcoming 2025 budget year have seen significant changes. In 2023, Operating Expenses expenditures increased by 135% to \$1,923,593. However, in 2024, there was a decrease of 18% to \$1,569,729. The upcoming 2025 budget will see a 10% increase to \$1,732,390.

Personnel Services expenditures also saw an increase in 2023, rising by 27% to \$331,414. This trend continued in 2024 with a 32% increase to \$438,921. The 2025 budget will see a further increase of 55% to \$679,930.

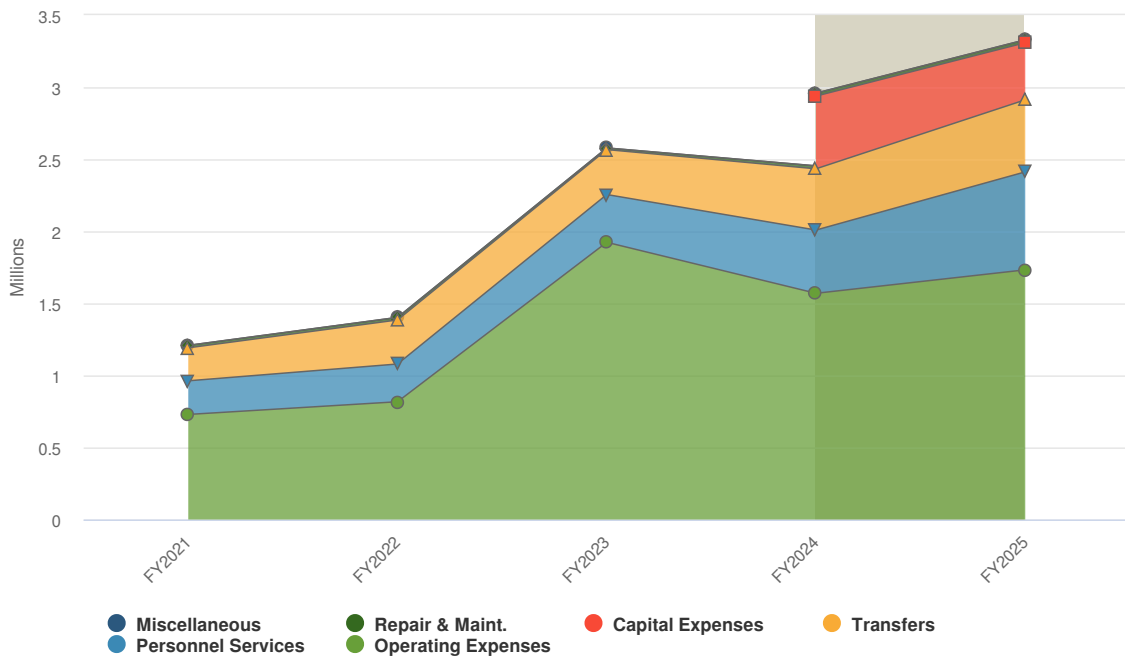
Transfers expenditures, on the other hand, saw a smaller increase of 2% in 2023 to \$312,000. However, this was followed by a larger increase of 36% in 2024 to \$425,000. The upcoming 2025 budget will see a more moderate increase of 18% to \$500,000.

Overall, these changes in expenditures by function for the Water fund in Josephine, TX show a mix of increases and decreases. However, it is important to note that the budget for 2025 is still in the planning stage and subject to change.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



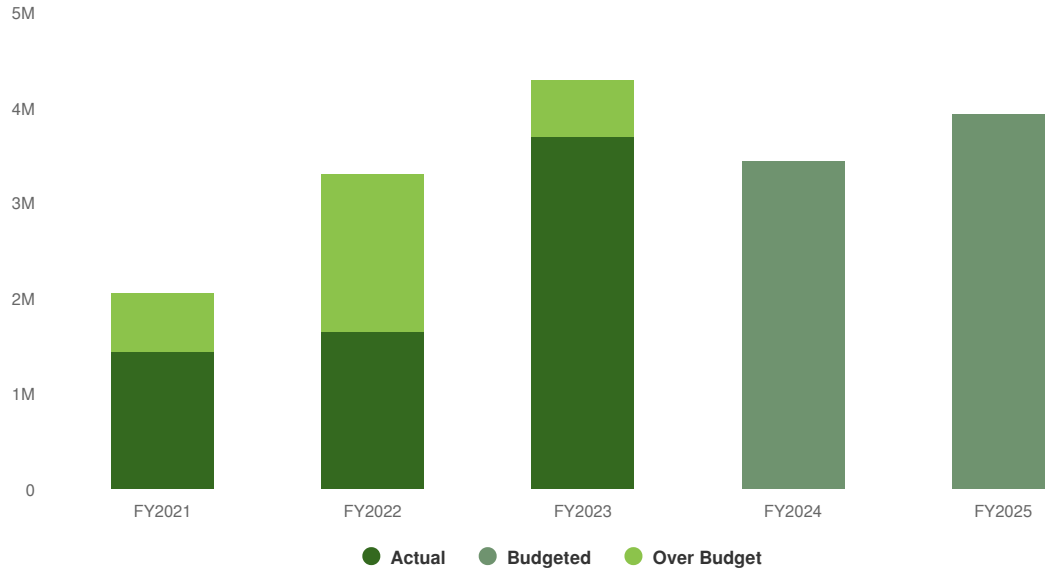
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
Personnel Services		\$261,907	\$331,414	\$438,921	\$679,930	54.9%
Operating Expenses		\$817,100	\$1,923,593	\$1,569,729	\$1,732,390	10.4%
Repair & Maint.		\$17,517	\$11,042	\$20,000	\$20,000	0%
Capital Expenses		\$0	\$0	\$504,800	\$396,265	-21.5%
Miscellaneous		\$84	\$373	\$500	\$500	0%
Transfers		\$305,683	\$312,000	\$425,000	\$500,000	17.6%
Total Expense Objects:		\$1,402,291	\$2,578,421	\$2,958,950	\$3,329,084	12.5%

Revenues Summary

\$3,933,667 **\$483,888**
(14.03% vs. prior year)

Water Proposed and Historical Budget vs. Actual



Revenues by Source

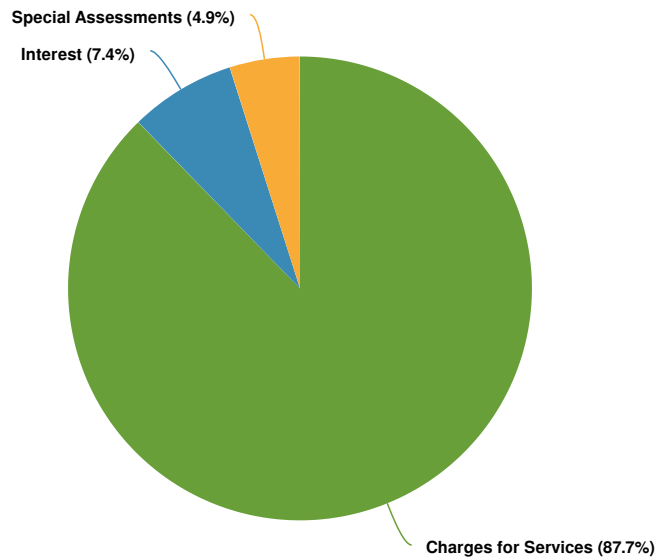
The Water fund's revenue by source for the City of Josephine, TX have seen some changes in the past few years. In 2023, Charges for Services increased by 17% to \$3,846,471. However, in 2024, there was a decrease of 18% to \$3,162,000. Looking ahead to the 2025 budget, there will be a 9% increase to \$3,450,700.

Interest income also saw significant changes. In 2023, there was a massive increase of 1221% to \$190,310. This was followed by a decrease of 79% in 2024 to \$40,000. For the upcoming 2025 budget, there will be a 626% increase to \$290,400.

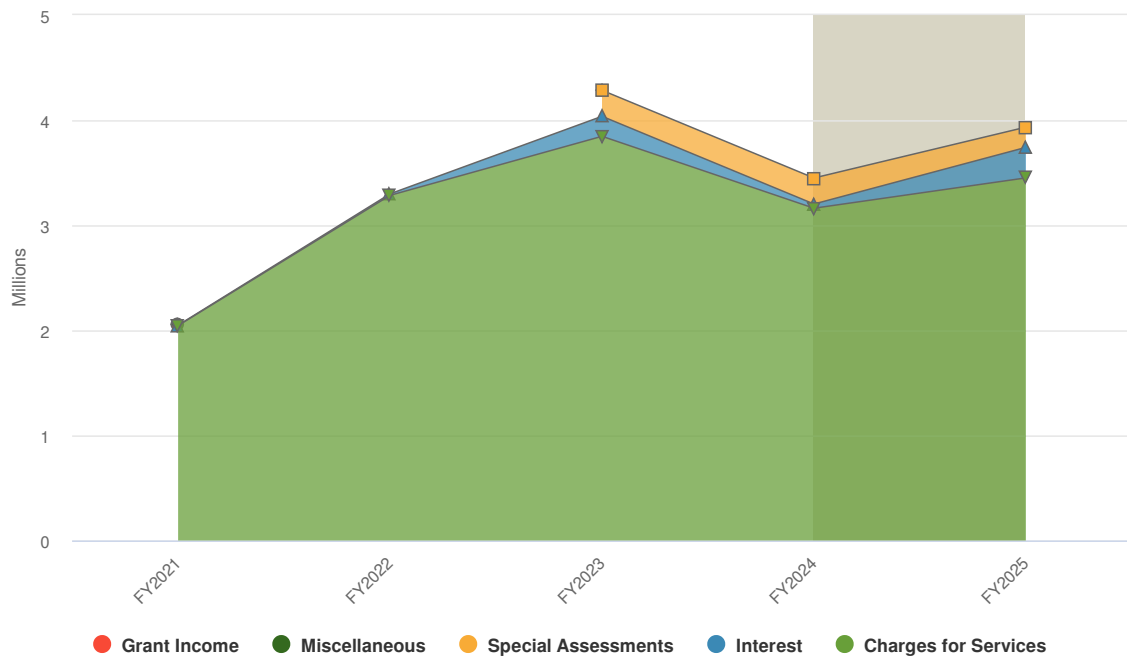
On the other hand, Special Assessments revenue remained unchanged at \$247,779 in both 2023 and 2024. However, there will be a decrease of 22% to \$192,567 in the 2025 budget.

Overall, the City of Josephine, TX has seen some fluctuations in their Water fund's revenue by source. While Charges for Services and Interest income have shown significant changes, Special Assessments have remained consistent. These changes should be taken into consideration when planning for the upcoming 2025 budget.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actuals	FY2023 Actuals	FY2024 Adopted Budget	FY 2025 Option 2 FINAL WORKING Copy of FY2025 per Mtg 8/5/24	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Services		\$3,284,587	\$3,846,471	\$3,162,000	\$3,450,700	9.1%
Special Assessments			\$247,779	\$247,779	\$192,567	-22.3%
Miscellaneous		\$0	\$6,512	\$0	\$0	0%
Interest		\$14,404	\$190,310	\$40,000	\$290,400	626%
Total Revenue Source:		\$3,298,991	\$4,291,073	\$3,449,779	\$3,933,667	14%

DEBT SERVICE

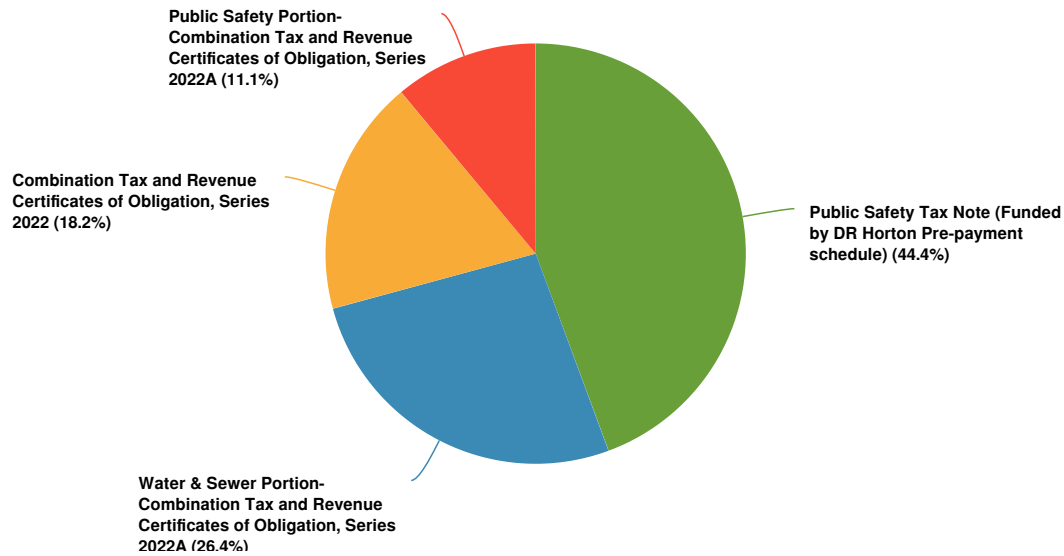
Debt Snapshot



\$1,649,088

-\$9,456 (-0.57% vs. 2024 year)

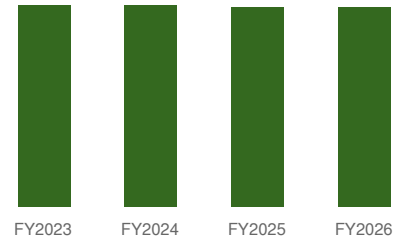
Debt by Type



Financial Summary	FY2024	FY2025	% Change
Debt	—	—	
Water & Sewer Portion- Combination Tax and Revenue Certificates of Obligation, Series 2022A	\$436,450	\$435,600	-0.2%
Public Safety Portion-Combination Tax and Revenue Certificates of Obligation, Series 2022A	\$133,850	\$182,350	36.2%
Combination Tax and Revenue Certificates of Obligation, Series 2022	\$300,825	\$299,450	-0.5%
Interlocal Agreement (Greenville/Hubbard)	\$4,875	\$0	-100%
Public Safety Tax Note (Funded by DR Horton Pre-payment schedule)	\$696,655	\$731,688	5%
Tax Note Series 2017 (City Hall)	\$85,890	\$0	-100%
Total Debt:	\$1,658,545	\$1,649,088	-0.6%

Water & Sewer Portion- Combination Tax and Revenue Certificates of Obligation, Series 2022A

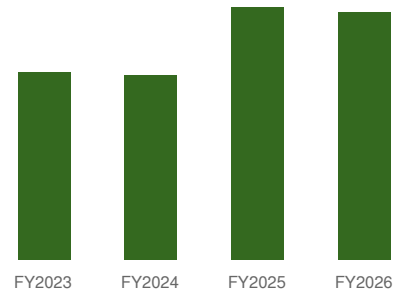
This debt pertains to a bond issued to finance the construction of a new wastewater treatment facility. This investment in infrastructure is essential for supporting and accommodating growth in our area.



Financial Summary	FY2024	FY2025	% Change
Water & Sewer Portion- Combination Tax and Revenue Certificates of Obligation, Series 2022A	—	—	
Principal	\$95,000	\$100,000	5.3%
Interest	\$341,450	\$335,600	-1.7%
Total Water & Sewer Portion- Combination Tax and Revenue Certificates of Obligation, Series 2022A:	\$436,450	\$435,600	-0.2%

Public Safety Portion-Combination Tax and Revenue Certificates of Obligation, Series 2022A

This debt pertains to a bond issued to finance the construction of the new Public Safety Building. This investment is essential for supporting and accommodating growth in our area and supporting our First Responders.



Financial Summary	FY2024	FY2025	% Change
Public Safety Portion-Combination Tax and Revenue Certificates of Obligation, Series 2022A	—	—	
Principal	\$0	\$50,000	0%
Interest	\$133,850	\$132,350	-1.1%
Total Public Safety Portion-Combination Tax and Revenue Certificates of Obligation, Series 2022A:	\$133,850	\$182,350	36.2%

Combination Tax and Revenue Certificates of Obligation, Series 2022

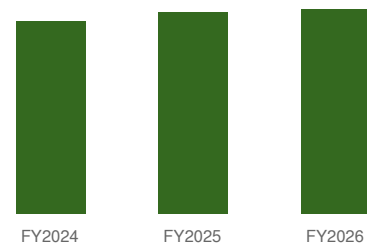
This debt pertains to a bond issued to finance the construction of a new wastewater treatment facility. This investment in infrastructure is essential for supporting and accommodating growth in our area.



Financial Summary	FY2024	FY2025	% Change
Combination Tax and Revenue Certificates of Obligation, Series 2022	—	—	
Principal	\$125,000	\$130,000	4%
Interest	\$175,825	\$169,450	-3.6%
Total Combination Tax and Revenue Certificates of Obligation, Series 2022:	\$300,825	\$299,450	-0.5%

Public Safety Tax Note (Funded by DR Horton Pre-payment schedule)

This debt pertains to a tax note issued to finance the construction of the new Public Safety Building. This investment is essential for supporting and accommodating growth in our area and supporting our First Responders. This Tax Note is completely developer funded by a pre-payment schedule of Public Safety Fees.



Financial Summary	FY2024	FY2025	% Change
Public Safety Tax Note (Funded by DR Horton Pre-payment schedule)	—	—	
Principal	\$501,000	\$543,000	8.4%
Interest	\$195,655	\$188,688	-3.6%
Total Public Safety Tax Note (Funded by DR Horton Pre-payment schedule):	\$696,655	\$731,688	5%

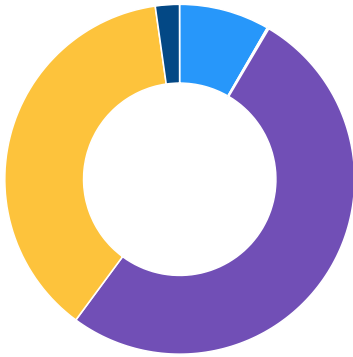
CAPITAL IMPROVEMENTS

Capital Improvements: One-year Plan

Total Capital Requested
\$17,708,969

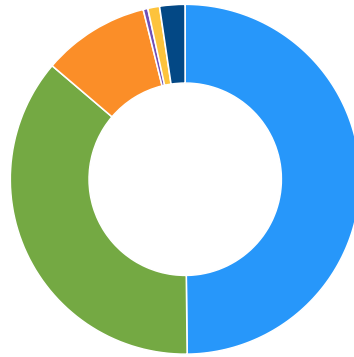
38 Capital Improvement Projects

Total Funding Requested by Department



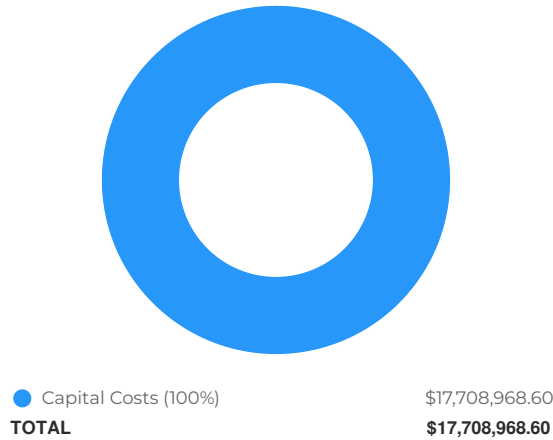
Admin (8%)	\$1,479,034.00
Fire (0%)	\$2,900.00
Parks (0%)	\$25,000.00
Police (52%)	\$9,142,020.00
Sewer (38%)	\$6,663,750.00
Water (2%)	\$396,264.60
TOTAL	\$17,708,968.60

Total Funding Requested by Source



Bond Funded (50%)	\$8,854,166.00
Bond Funds (36%)	\$6,470,000.00
General Fund (10%)	\$1,759,548.00
Grant Funding (0%)	\$75,000.00
Sewer Fund (1%)	\$193,750.00
Water Fund (2%)	\$416,264.60
TOTAL	\$17,768,728.60

Capital Costs Breakdown



Parks Requests

Itemized Requests for 2025

Baseball Field Moved and Upgraded	\$5,000
Estimating \$5,000 to move Baseball Backstop and create new grounds/cushion sand due to Public Safety Building and parking lot encroachment	
Scag Mower	\$20,000
Email from Garrett: Equipment- Retire 10 year old scag mower replace with new. Maintenance is costing us a lot, as you have seen in the billing.	
Total: \$25,000	

Sewer Requests

Itemized Requests for 2025

IPO #27 Milton St 10-Inch Sewer Rehab Project	\$158,750
IPO #27 Milton St 10-Inch Sewer Rehab Project Sewer Line Upgrade, Road Rehab	
Mobile Generator	\$35,000
Mobile Generator- TCEQ Requirement for Lift StationsNeed to Check with Garrett on Spec Sheet and product details- replace attachments if needed	
North WWTP	\$6,470,000
New WWTP currently in the Design Phase at Lagoons Site	
Total: \$6,663,750	

Police Requests

Itemized Requests for 2025

Body Cameras & In-Car Cameras	\$35,240
MotorolaBody & In-Car Cameras: Total cost of \$153,680 over 5 years, split into payments as followsYear one payment deferred (FY24 approved by City Council to move forward with ordering and acquisition)1st Yr pmt (Year 2) FY25 \$35,240Next 3 pmts...	
Police Car	\$75,000
New Police Vehicle	
Police Car #2	\$75,000
New Police Vehicle	
Police Getac MDC's	\$3,500
Getac mobile computers for police vehicles	
Police Getac MDC's #2	\$3,500
Getac mobile computers for police vehicles	
Police Getac MDC's #3	\$3,500
Getac mobile computers for police vehicles	
Police Getac MDC's #4	\$3,500
Getac mobile computers for police vehicles	
Police in-car radios	\$8,000
Motorola Police in-car radios. (APX8500 All Band MP Mobile	
Police in-car radios #2	\$8,000
Motorola Police in-car radios. (APX8500 All Band MP Mobile	
Police in-car radios #3	\$8,000
Motorola Police in-car radios. (APX8500 All Band MP Mobile	
Police Portable Radios	\$8,500
APX 8000 All Band Portable Model 2.5 police radios	
Police Portable Radios Copy #2	\$8,500
APX 8000 All Band Portable Model 2.5 police radios	
Police Portable Radios Copy #3	\$8,500
APX 8000 All Band Portable Model 2.5 police radios	
Public Safety Building	\$8,854,166
GMP \$8,854,166 from Bond Funds, Tax Notes, and Cash Reserves	
Replacement Computer PD	\$1,700
Replace PD Computer Per Nolan's Recommendation	

Replacement Computer PD 2	\$1,700
Replace PD Computer Per Nolan's Recommendation	
Ticket Writers	\$35,714
Four Handheld Ticket Writers Equipment, Implementation, Training, Licensing, RMS Interface	
	Total: \$9,142,020

Water Requests

Itemized Requests for 2025

Mobile fuel Tank	\$1,205
Mobile Fuel tank.	
New Employee Computer 3	\$1,700
New Computer Needed for Expected New Employee-Water Clerk Backfill	
Public works vehicle	\$70,000
Public works vehicle	
Public works vehicle Copy	\$50,000
Public works vehicle	
Water meters	\$273,360
2 pallets of water meters.	
	Total: \$396,265

Admin Requests

Itemized Requests for 2025

220 Main Street Renovation	\$147,000
Renovation of 220 Main Street- City Hall Annex/Offices	
Community Center Renovation	\$1,312,834
Community Center Renovation	
New Employee Computer	\$1,700
New Computer Needed for Expected New Employee-City Planner	
New Employee Computer 2	\$1,700
New Computer Needed for Expected New Employee-Acctg Coordinator Backfill	
New Employee Laptop	\$1,200
New Employee Laptop City Planner	
New Employee Laptop 2	\$1,200
New Employee Laptop Acctg Coordinator	
Replacement Computer	\$1,700
Replace Melissa's Computer Per Nolan's Recommendation	
Replacement Computer 2	\$1,700
Replace Patti's Computer Per Nolan's Recommendation	
Video Surveillance	\$10,000
Video Surveillance Upgrade and new locations (Community Center) 20 Cameras per Nolan's Suggestion Estimated Cost- Nolan to provide a quote	
Total: \$1,479,034	

Fire Requests

Itemized Requests for 2025

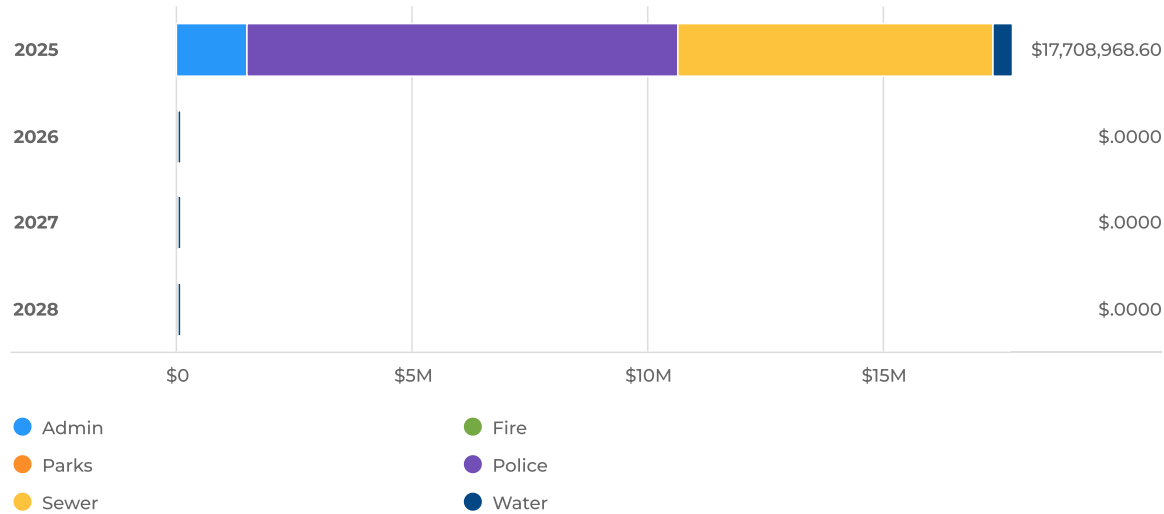
New Employee Computer Fire	\$1,700
New Computer Needed for Expected New Employee-Fire	
New Employee Laptop Fire	\$1,200
New Employee Laptop Fire	
Total: \$2,900	

Capital Improvements: Multi-year Plan

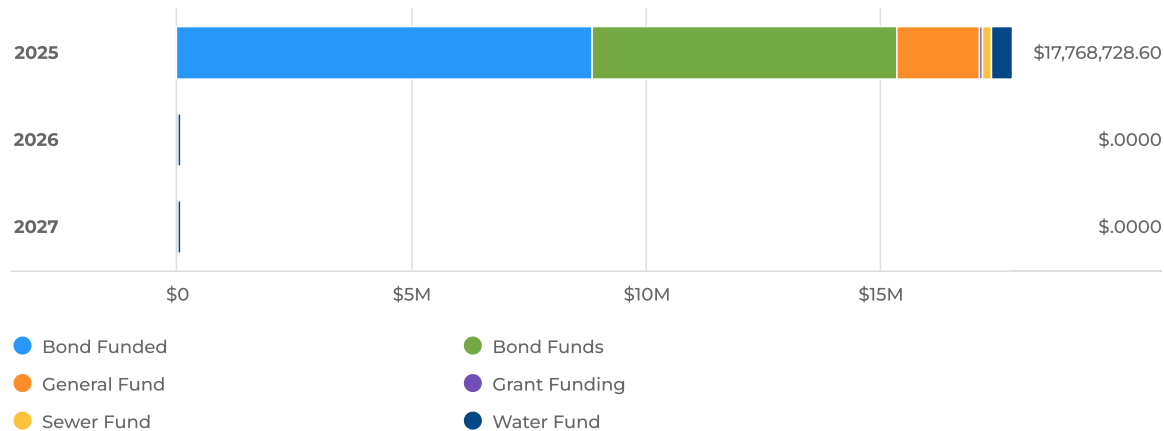
Total Capital Requested
\$17,708,969

38 Capital Improvement Projects

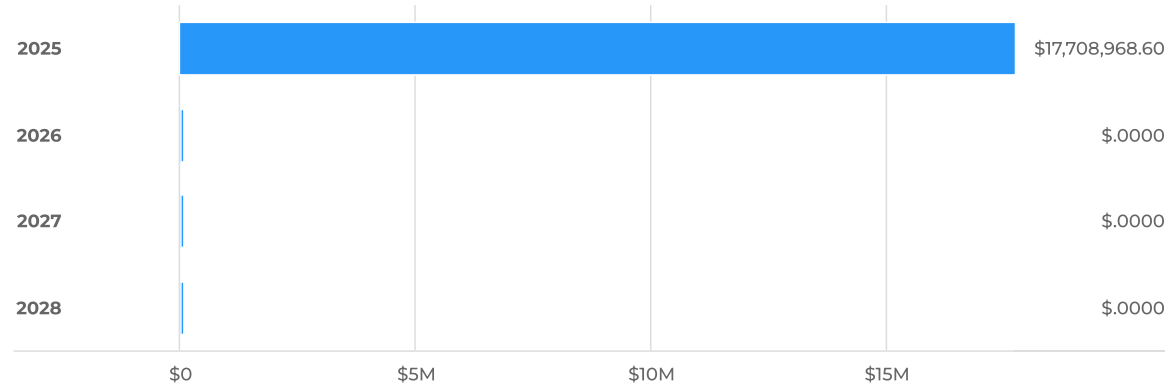
Total Funding Requested by Department



Total Funding Requested by Source



Capital Costs Breakdown



● Capital Costs

Cost Savings & Revenues

There's no data for building chart

Parks Requests

Itemized Requests for 2025-2030

Baseball Field Moved and Upgraded

\$5,000

Estimating \$5,000 to move Baseball Backstop and create new grounds/cushion sand due to Public Safety Building and parking lot encroachment

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\$20,000

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Itemized Requests for 2025-2030

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Mobile Generator	\$35,000
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Mobile Generator- TCEQ Requirement for Lift StationsNeed to Check with Garrett on Spec Sheet and product details-
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North WWTP	\$6,470,000
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New WWTP currently in the Design Phase at Lagoons Site

Total: \$6,663,750

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New Police Vehicle	
Police Car #2	\$75,000
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Police Getac MDC's	\$3,500
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Police Getac MDC's #3	\$3,500
Getac mobile computers for police vehicles	
Police Getac MDC's #4	\$3,500
Getac mobile computers for police vehicles	
Police in-car radios	\$8,000
Motorola Police in-car radios. (APX8500 All Band MP Mobile	
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Motorola Police in-car radios. (APX8500 All Band MP Mobile	
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Public Safety Building	\$8,854,166
GMP \$8,854,166 from Bond Funds, Tax Notes, and Cash Reserves	
Replacement Computer PD	\$1,700
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Replacement Computer PD 2	\$1,700
Replace PD Computer Per Nolan's Recommendation	
Ticket Writers	\$35,714
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Total: \$9,142,020	

Water Requests

Itemized Requests for 2025-2030

Mobile fuel Tank	\$1,205
Mobile Fuel tank.	
New Employee Computer 3	\$1,700
New Computer Needed for Expected New Employee-Water Clerk Backfill	
Public works vehicle	\$70,000
Public works vehicle	
Public works vehicle Copy	\$50,000
Public works vehicle	
Water meters	\$273,360
2 pallets of water meters.	
Total: \$396,265	

Admin Requests

Itemized Requests for 2025-2030

220 Main Street Renovation	\$147,000
Renovation of 220 Main Street- City Hall Annex/Offices	
Community Center Renovation	\$1,312,834
Community Center Renovation	
New Employee Computer	\$1,700
New Computer Needed for Expected New Employee-City Planner	
New Employee Computer 2	\$1,700
New Computer Needed for Expected New Employee-Acctg Coordinator Backfill	
New Employee Laptop	\$1,200
New Employee Laptop City Planner	
New Employee Laptop 2	\$1,200
New Employee Laptop Acctg Coordinator	
Replacement Computer	\$1,700
Replace Melissa's Computer Per Nolan's Recommendation	
Replacement Computer 2	\$1,700
Replace Patti's Computer Per Nolan's Recommendation	
Video Surveillance	\$10,000
Video Surveillance Upgrade and new locations (Community Center) 20 Cameras per Nolan's Suggestion Estimated Cost- Nolan to provide a quote	
Total: \$1,479,034	

Fire Requests

Itemized Requests for 2025-2030

New Employee Computer Fire	\$1,700
New Computer Needed for Expected New Employee-Fire	
New Employee Laptop Fire	\$1,200
New Employee Laptop Fire	
Total: \$2,900	

APPENDIX

ADMIN REQUESTS

This requests information is generated from , Proposed Version.

220 Main Street Renovation

Overview

Request Owner	Melissa Stillwell, Finance Director
Est. Start Date	10/01/2024
Est. Completion Date	12/01/2024
Department	Admin
Type	Capital Improvement

Description

Renovation of 220 Main Street- City Hall Annex/Offices

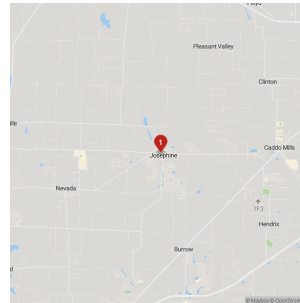
Images



Details

Type of Project Refurbishment

Location



Supplemental Attachments

 [Speed Fab-Crete Estimate\(/resource/cleargov-prod/projects/documents/2b7850cce991e872c76.pdf\)](/resource/cleargov-prod/projects/documents/2b7850cce991e872c76.pdf)

Change order to existing projects underway with Speed Fab

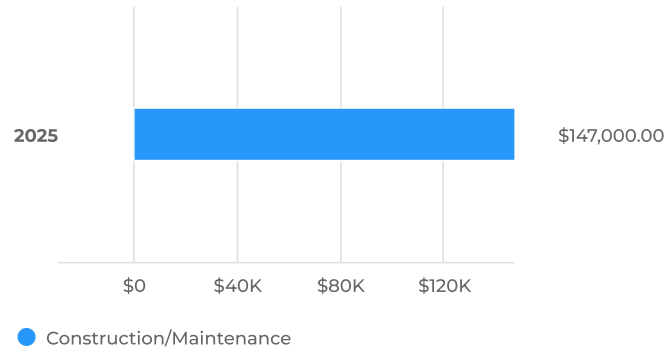
Capital Cost

FY2025 Budget
\$147,000

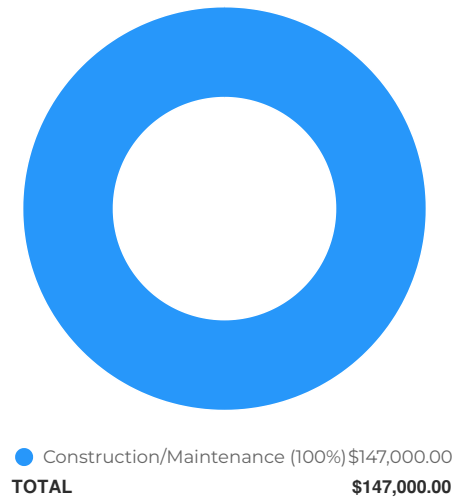
Total Budget (all years)
\$147K

Project Total
\$147K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$147,000	\$147,000
Total	\$147,000	\$147,000

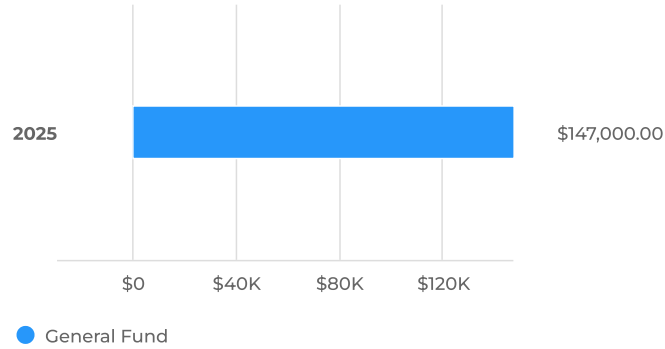
Funding Sources

FY2025 Budget
\$147,000

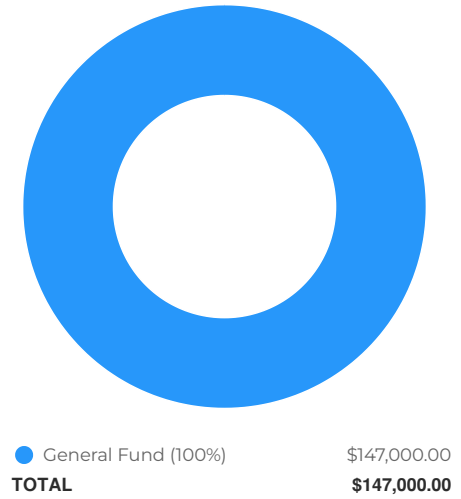
Total Budget (all years)
\$147K

Project Total
\$147K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	\$147,000	\$147,000
Total	\$147,000	\$147,000

This requests information is generated from , Proposed Version.

Community Center Renovation

Overview

Request Owner	Melissa Stillwell, Finance Director
Est. Start Date	03/12/2024
Est. Completion Date	01/15/2025
Department	Admin
Type	Capital Improvement

Description

Community Center Renovation

Images

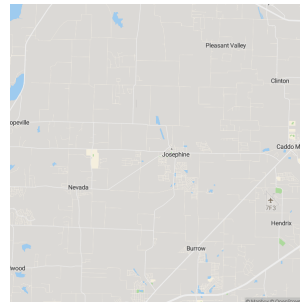


Community Center

Details

Type of Project Refurbishment

Location



Supplemental Attachments

 [SpeedFab Approved GMP Proposal\(/resource/cleargov-prod/projects/documents/99e2ffbf8b2230e5ecb.pdf\)](/resource/cleargov-prod/projects/documents/99e2ffbf8b2230e5ecb.pdf)

Capital Cost

FY2025 Budget

\$1,312,834

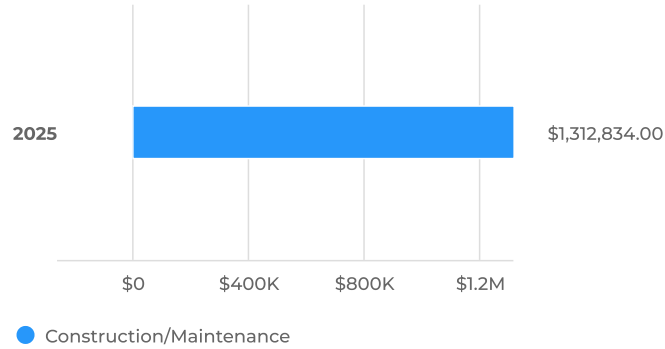
Total Budget (all years)

\$1.313M

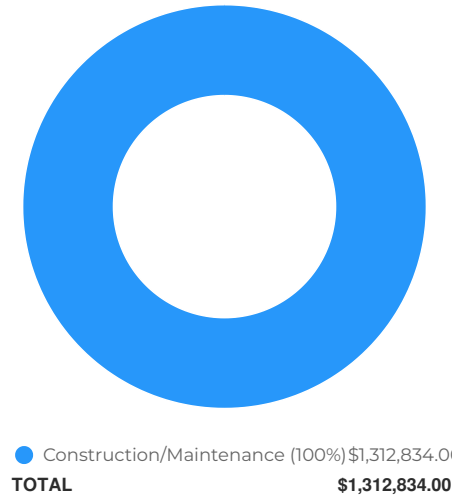
Project Total

\$1.313M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$1,312,834	\$1,312,834
Total	\$1,312,834	\$1,312,834

Funding Sources

FY2025 Budget

\$1,312,834

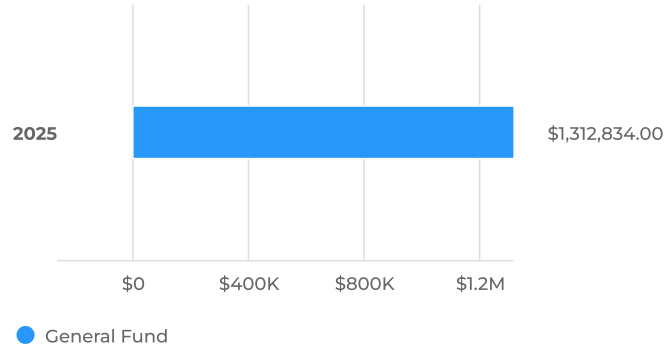
Total Budget (all years)

\$1.313M

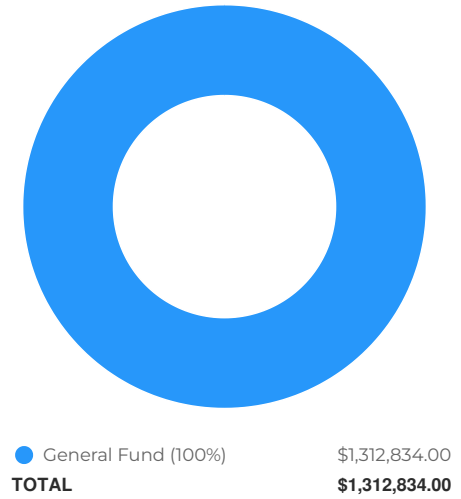
Project Total

\$1.313M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	\$1,312,834	\$1,312,834
Total	\$1,312,834	\$1,312,834

This requests information is generated from , Proposed Version.

New Employee Computer

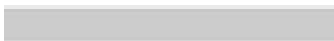
Overview

Request Owner	Melissa Stillwell, Finance Director
Department	Admin
Type	Capital Equipment

Description

New Computer Needed for Expected New Employee-City Planner

Images



SUBTOTAL
TAX
TOTAL
BALANCE DUE

Details

New Purchase or Replacement	New
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Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/b96a750e14e0a40af8f9.PNG)

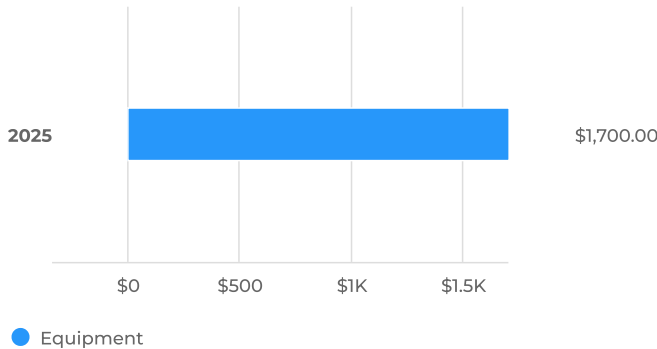
Capital Cost

FY2025 Budget
\$1,700

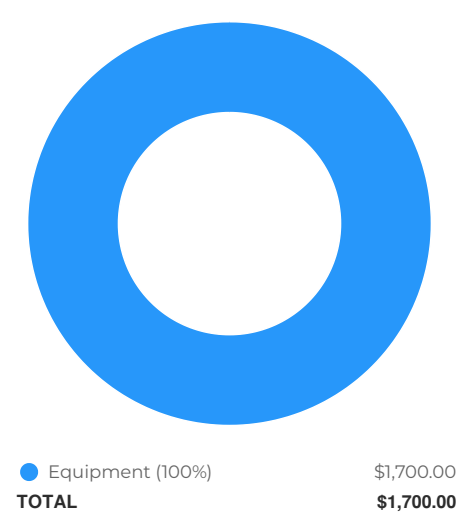
Total Budget (all years)
\$1.7K

Project Total
\$1.7K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Equipment	\$1,700	\$1,700
Total	\$1,700	\$1,700

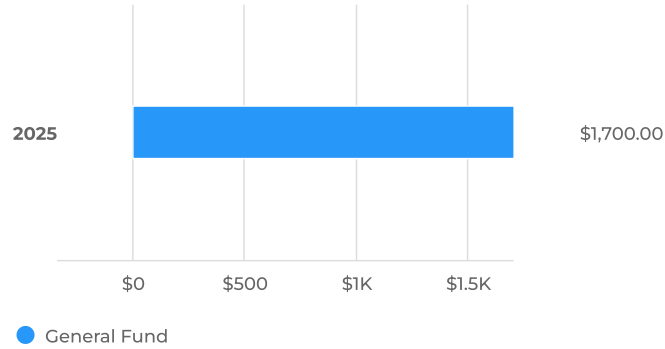
Funding Sources

FY2025 Budget
\$1,700

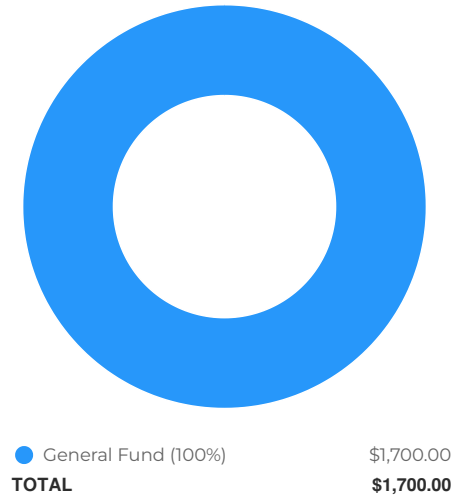
Total Budget (all years)
\$1.7K

Project Total
\$1.7K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	\$1,700	\$1,700
Total	\$1,700	\$1,700

This requests information is generated from , Proposed Version.

New Employee Computer 2

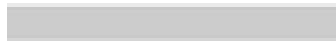
Overview

Request Owner	Melissa Stillwell, Finance Director
Department	Admin
Type	Capital Equipment

Description

New Computer Needed for Expected New Employee-Acctg Coordinator Backfill

Images



SUBTOTAL
TAX
TOTAL
BALANCE DUE

Details

New Purchase or Replacement	New
-----------------------------	-----

Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/ce7909511fc793a6ae1d.PNG)

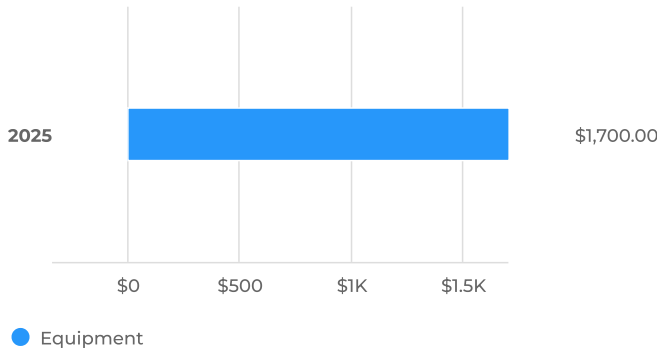
Capital Cost

FY2025 Budget
\$1,700

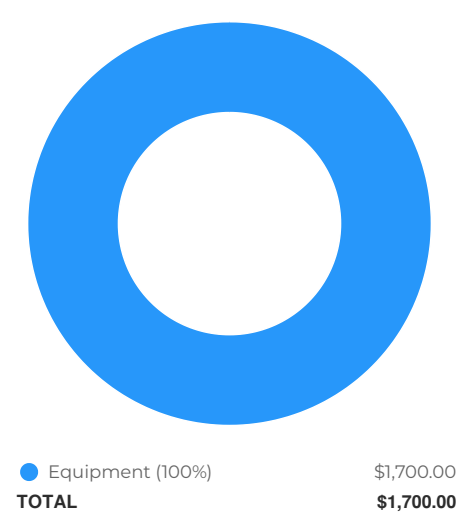
Total Budget (all years)
\$1.7K

Project Total
\$1.7K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Equipment	\$1,700	\$1,700
Total	\$1,700	\$1,700

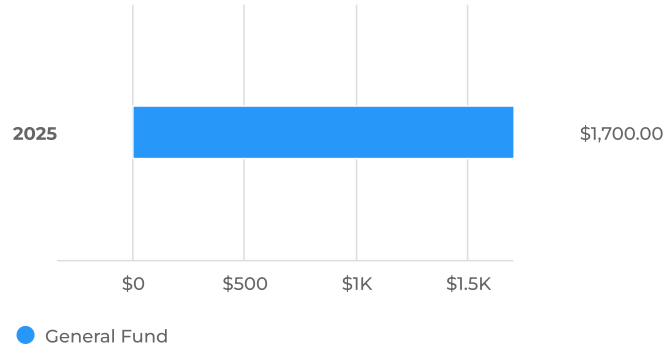
Funding Sources

FY2025 Budget
\$1,700

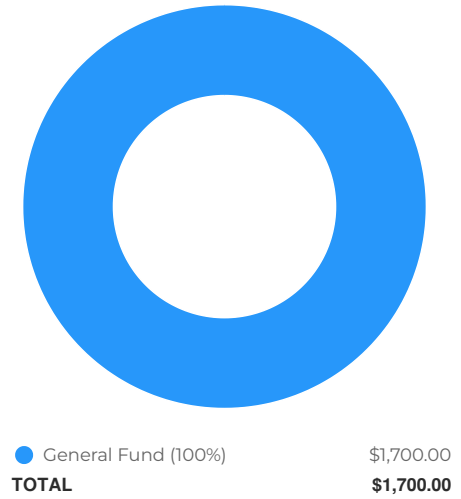
Total Budget (all years)
\$1.7K

Project Total
\$1.7K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	\$1,700	\$1,700
Total	\$1,700	\$1,700

This requests information is generated from , Proposed Version.

New Employee Laptop

Overview

Request Owner	Melissa Stillwell, Finance Director
Department	Admin
Type	Capital Equipment

Description

New Employee Laptop City Planner

Images



Details

New Purchase or Replacement	New
-----------------------------	-----

Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/a25cd2919cf2435111ea.PNG)

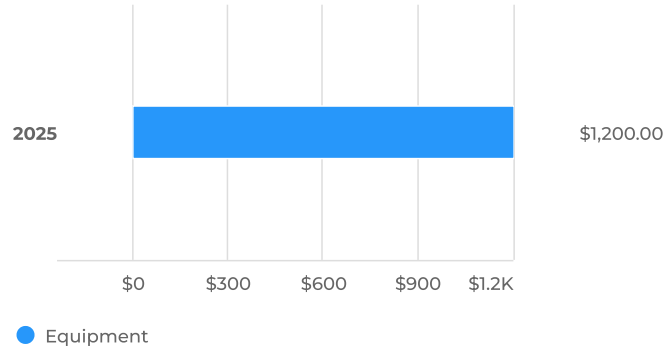
Capital Cost

FY2025 Budget
\$1,200

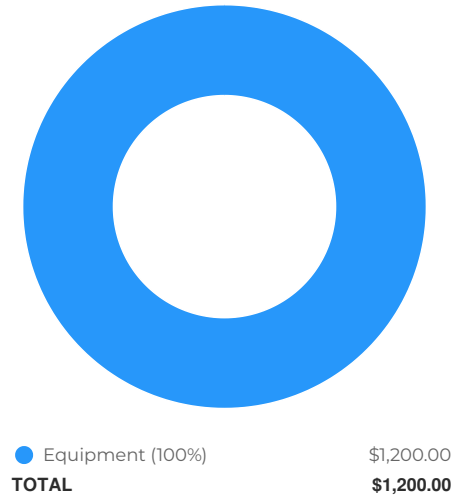
Total Budget (all years)
\$1.2K

Project Total
\$1.2K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$1,200	\$1,200
Total	\$1,200	\$1,200

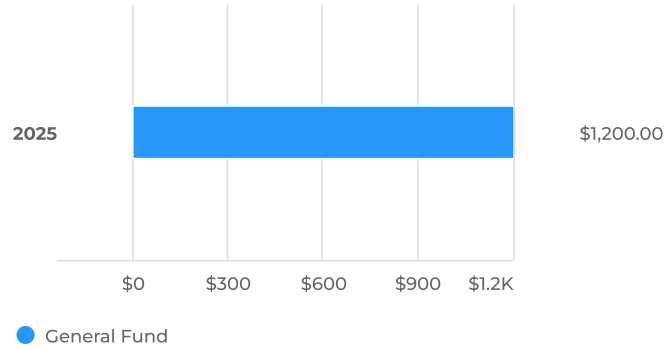
Funding Sources

FY2025 Budget
\$1,200

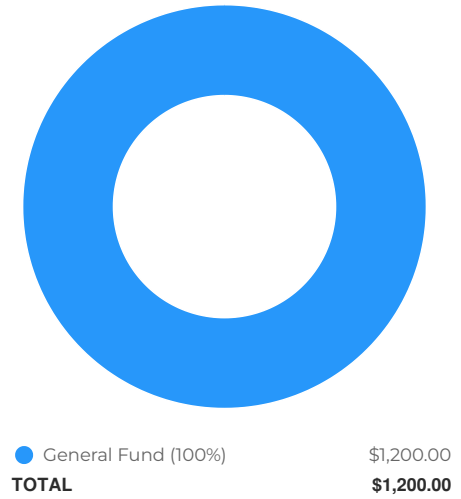
Total Budget (all years)
\$1.2K

Project Total
\$1.2K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	\$1,200	\$1,200
Total	\$1,200	\$1,200

This requests information is generated from , Proposed Version.

New Employee Laptop 2

Overview

Request Owner	Melissa Stillwell, Finance Director
Department	Admin
Type	Capital Equipment

Description

New Employee Laptop Acctg Coordinator

Images



Details

New Purchase or Replacement	New
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Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/4dea3a0527777a93a403.PNG)

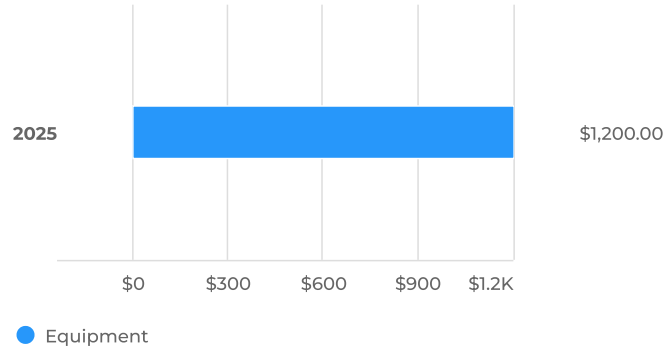
Capital Cost

FY2025 Budget
\$1,200

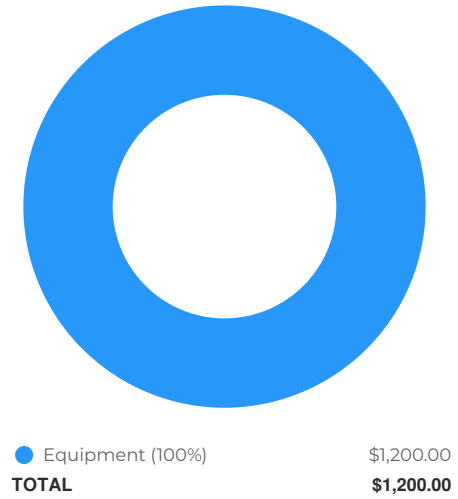
Total Budget (all years)
\$1.2K

Project Total
\$1.2K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$1,200	\$1,200
Total	\$1,200	\$1,200

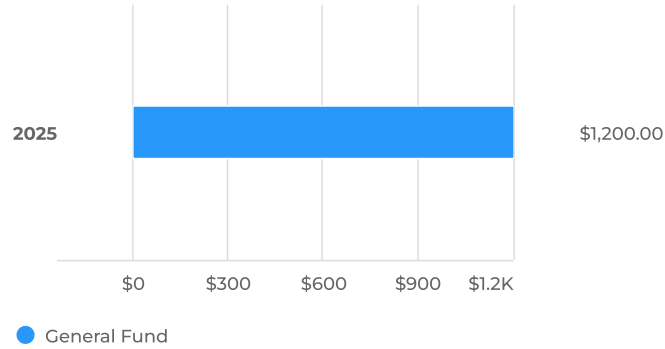
Funding Sources

FY2025 Budget
\$1,200

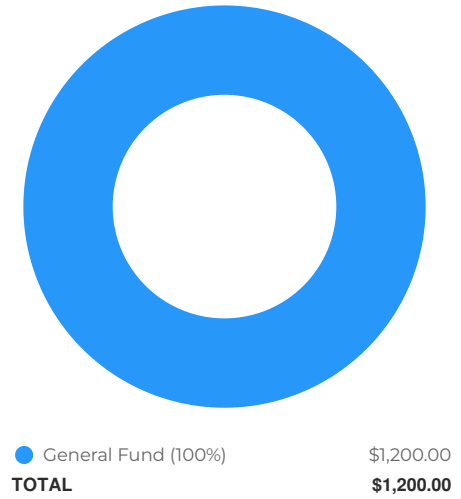
Total Budget (all years)
\$1.2K

Project Total
\$1.2K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	\$1,200	\$1,200
Total	\$1,200	\$1,200

This request information is generated from , Proposed Version.

Replacement Computer

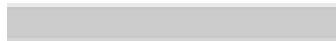
Overview

Request Owner	Melissa Stillwell, Finance Director
Department	Admin
Type	Capital Equipment

Description

Replace Melissa's Computer Per Nolan's Recommendation

Images



SUBTOTAL
TAX
TOTAL
BALANCE DUE

Details

New Purchase or Replacement	Replacement
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Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/ab96c15fe3c1ee8a9f51.PNG)

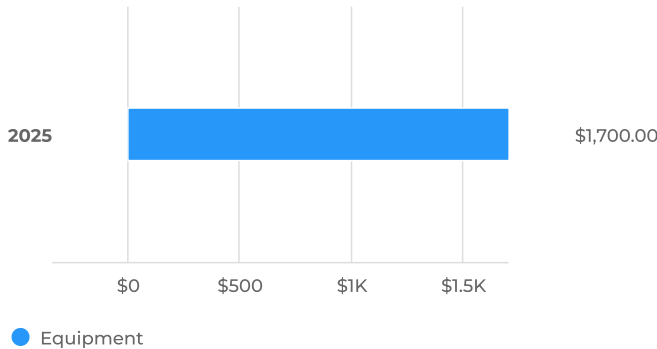
Capital Cost

FY2025 Budget
\$1,700

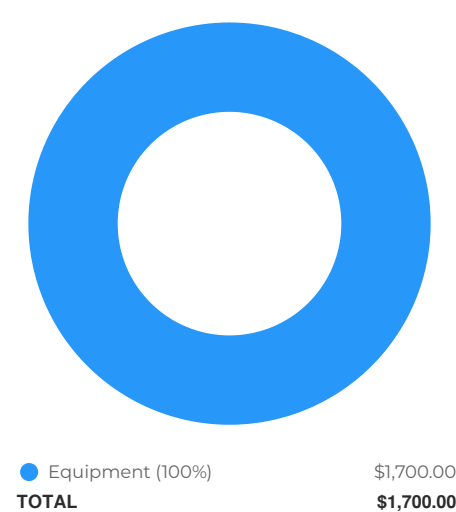
Total Budget (all years)
\$1.7K

Project Total
\$1.7K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Equipment	\$1,700	\$1,700
Total	\$1,700	\$1,700

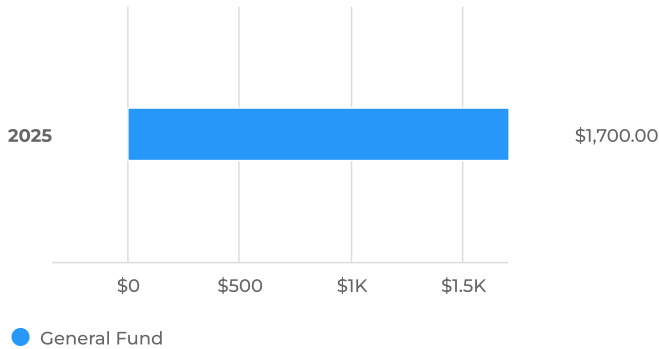
Funding Sources

FY2025 Budget
\$1,700

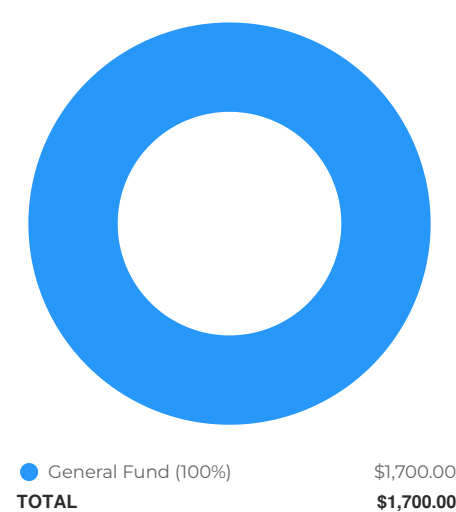
Total Budget (all years)
\$1.7K

Project Total
\$1.7K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
General Fund	\$1,700	\$1,700
Total	\$1,700	\$1,700



This requests information is generated from , Proposed Version.

Replacement Computer 2

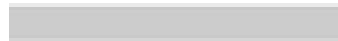
Overview

Request Owner	Melissa Stillwell, Finance Director
Department	Admin
Type	Capital Equipment

Description

Replace Patti's Computer Per Nolan's Recommendation

Images



SUBTOTAL
TAX
TOTAL
BALANCE DUE

Details

New Purchase or Replacement	Replacement
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Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/823a13dd7c3b3667926d.PNG)

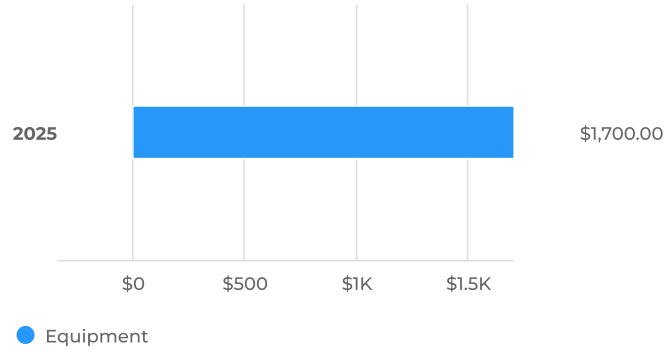
Capital Cost

FY2025 Budget
\$1,700

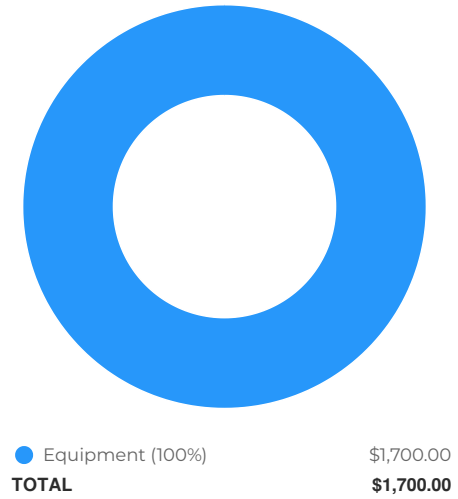
Total Budget (all years)
\$1.7K

Project Total
\$1.7K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$1,700	\$1,700
Total	\$1,700	\$1,700

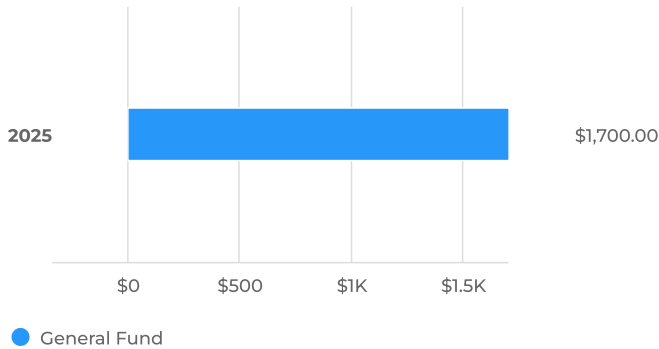
Funding Sources

FY2025 Budget
\$1,700

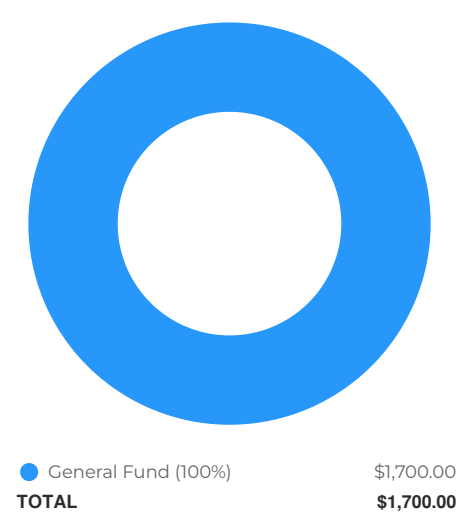
Total Budget (all years)
\$1.7K

Project Total
\$1.7K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
General Fund	\$1,700	\$1,700
Total	\$1,700	\$1,700



This request information is generated from , Proposed Version.

Video Surveillance

Overview

Request Owner	Melissa Stillwell, Finance Director
Department	Admin
Type	Capital Equipment

Description

Video Surveillance Upgrade and new locations (Community Center) 20 Cameras per Nolan's Suggestion

Estimated Cost-Nolan to provide a quote

Images



Details

New Purchase or Replacement	New
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Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/af874eca7eefb51d91b5.PNG)

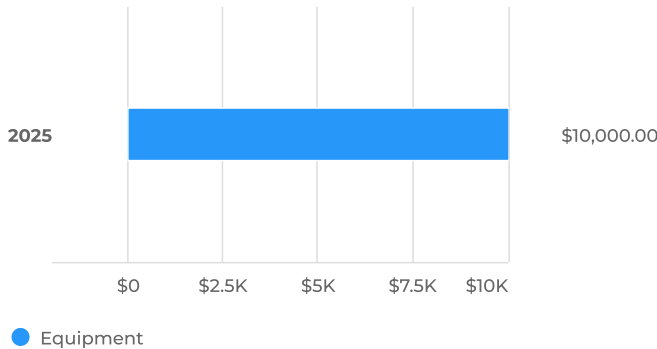
Capital Cost

FY2025 Budget
\$10,000

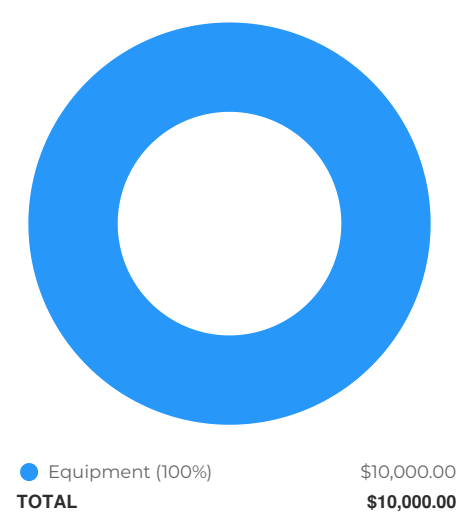
Total Budget (all years)
\$10K

Project Total
\$10K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Equipment	\$10,000	\$10,000
Total	\$10,000	\$10,000

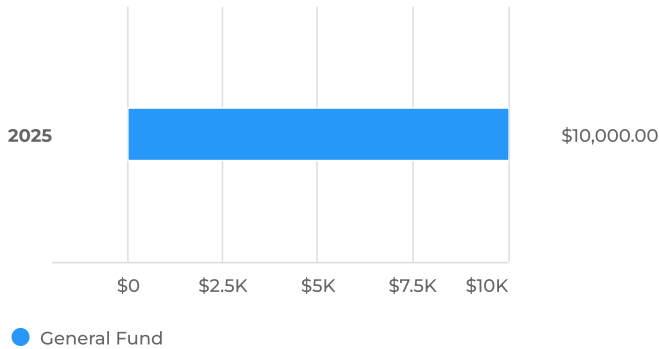
Funding Sources

FY2025 Budget
\$10,000

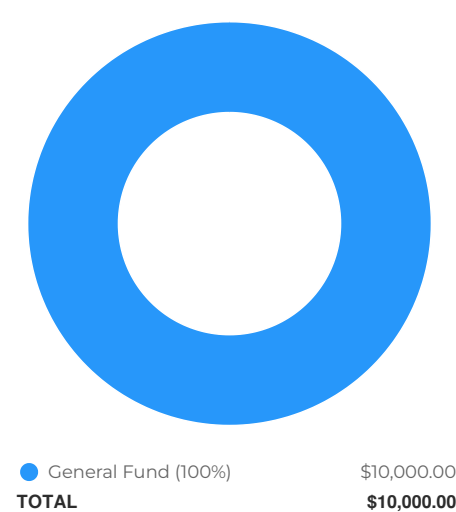
Total Budget (all years)
\$10K

Project Total
\$10K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
General Fund	\$10,000	\$10,000
Total	\$10,000	\$10,000



FIRE REQUESTS

This request information is generated from , Proposed Version.

New Employee Computer Fire

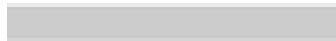
Overview

Request Owner	Melissa Stillwell, Finance Director
Department	Fire
Type	Capital Equipment

Description

New Computer Needed for Expected New Employee-Fire

Images



SUBTOTAL
TAX
TOTAL
BALANCE DUE

Details

New Purchase or Replacement	New
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Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/4f765ebd648d2d3d345a.PNG)

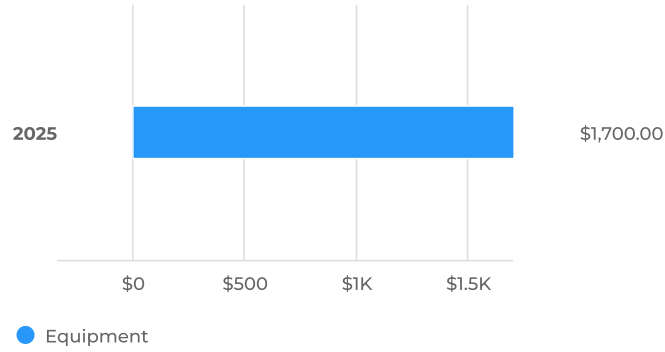
Capital Cost

FY2025 Budget
\$1,700

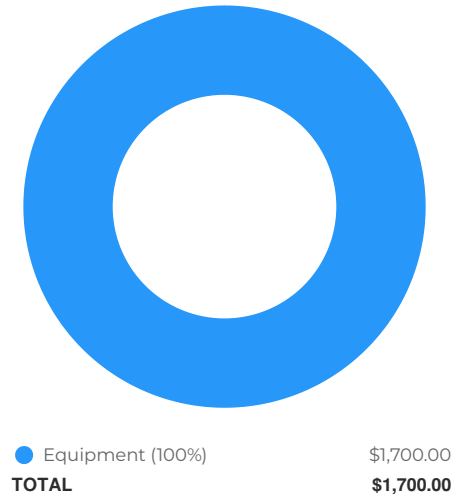
Total Budget (all years)
\$1.7K

Project Total
\$1.7K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$1,700	\$1,700
Total	\$1,700	\$1,700

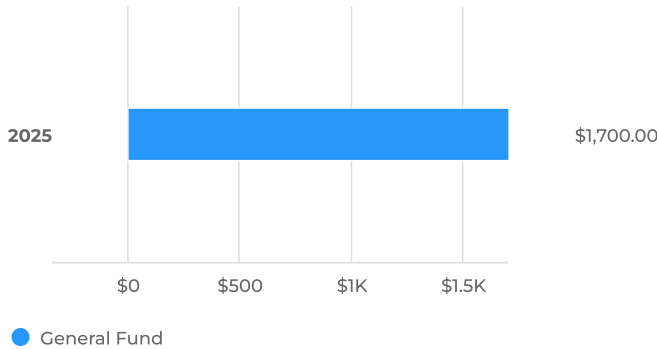
Funding Sources

FY2025 Budget
\$1,700

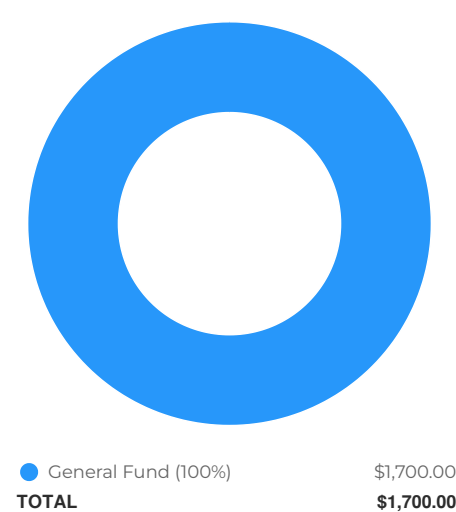
Total Budget (all years)
\$1.7K

Project Total
\$1.7K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
General Fund	\$1,700	\$1,700
Total	\$1,700	\$1,700



This requests information is generated from , Proposed Version.

New Employee Laptop Fire

Overview

Request Owner	Melissa Stillwell, Finance Director
Department	Fire
Type	Capital Equipment

Description

New Employee Laptop Fire

Images



Details

New Purchase or Replacement	New
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Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/d35092c163d0afd2b1ca.PNG)

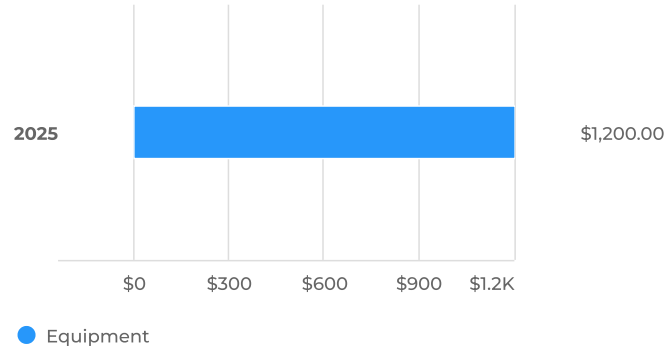
Capital Cost

FY2025 Budget
\$1,200

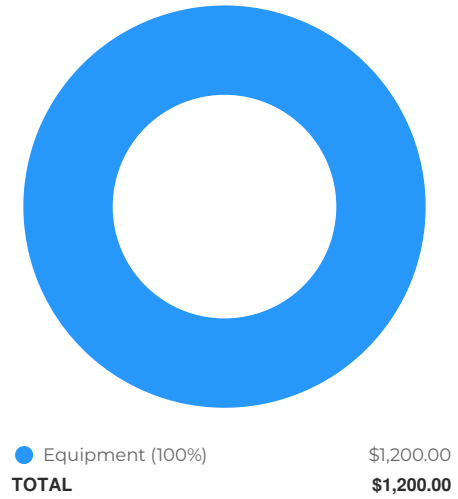
Total Budget (all years)
\$1.2K

Project Total
\$1.2K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$1,200	\$1,200
Total	\$1,200	\$1,200

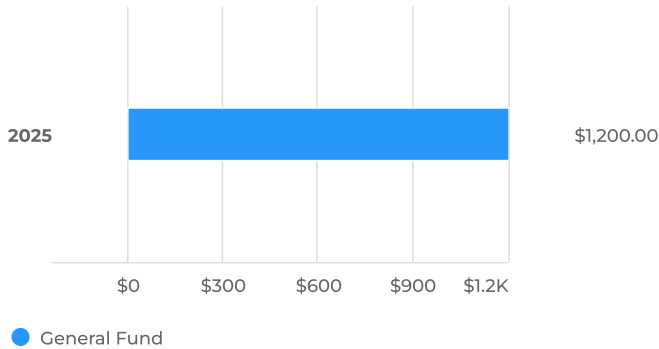
Funding Sources

FY2025 Budget
\$1,200

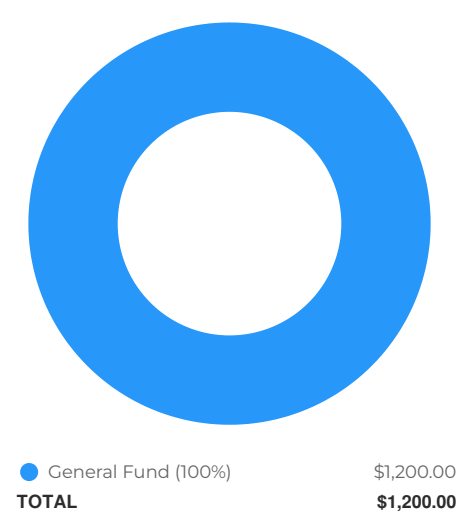
Total Budget (all years)
\$1.2K

Project Total
\$1.2K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
General Fund	\$1,200	\$1,200
Total	\$1,200	\$1,200

PARKS REQUESTS

This request information is generated from , Proposed Version.

Baseball Field Moved and Upgraded

Overview

Request Owner	Melissa Stillwell, Finance Director
Est. Start Date	07/01/2025
Est. Completion Date	08/31/2025
Department	Parks
Type	Capital Improvement

Description

Estimating \$5,000 to move Baseball Backstop and create new grounds/cushion sand due to Public Safety Building and parking lot encroachment

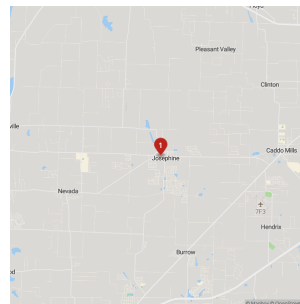
Images



Details

Type of Project Other improvement

Location



Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/70c652e0b260a5c39181.jpg)

Benefit to Community

This baseball field is regularly used by our entire community. Preserving it and moving it for continued use due to Public Safety Building and Parking lot expansion.

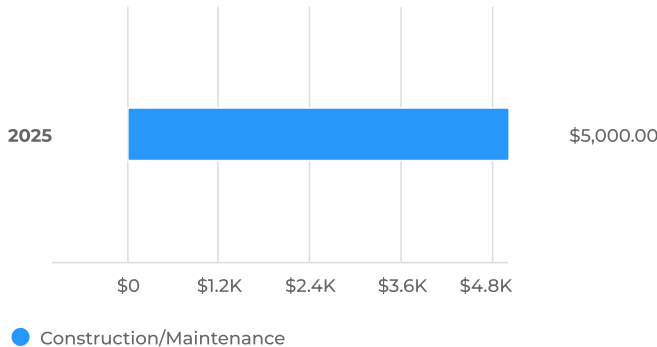
Capital Cost

FY2025 Budget
\$5,000

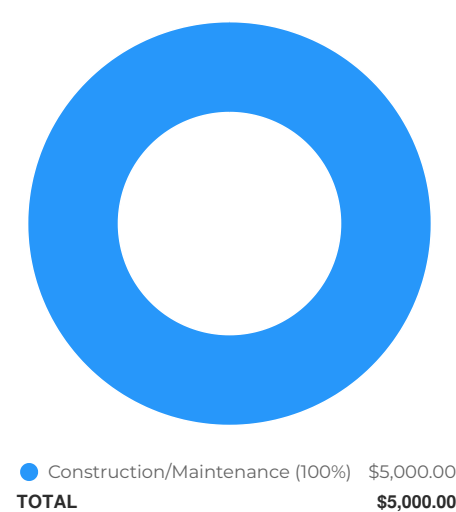
Total Budget (all years)
\$5K

Project Total
\$5K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Construction/Maintenance	\$5,000	\$5,000
Total	\$5,000	\$5,000

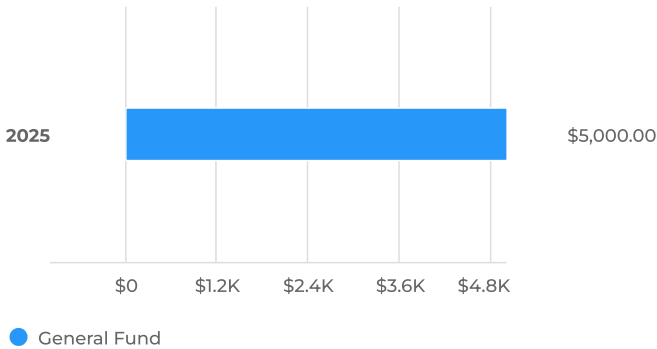
Funding Sources

FY2025 Budget
\$5,000

Total Budget (all years)
\$5K

Project Total
\$5K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
General Fund	\$5,000	\$5,000
Total	\$5,000	\$5,000



This request information is generated from , Proposed Version.

Scag Mower

Overview

Request Owner	Melissa Stillwell, Finance Director
Department	Parks
Type	Capital Equipment

Description

Email from Garrett: Equipment- Retire 10 year old scag mower replace with new. Maintenance is costing us a lot, as you have seen in the billing.

Images



Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	9

Supplemental Attachments

 (</resource/cleargov-prod/projects/documents/6881edcfaed2b14f705c.pdf>)

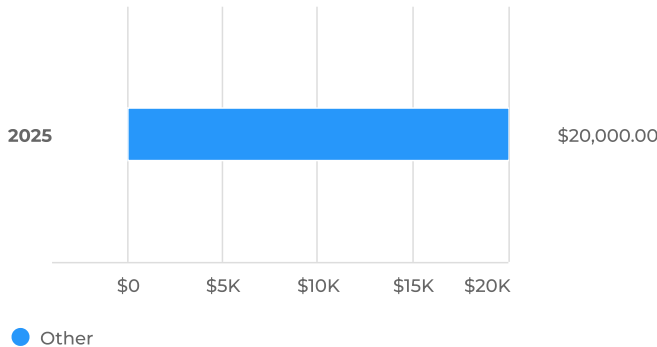
Capital Cost

FY2025 Budget
\$20,000

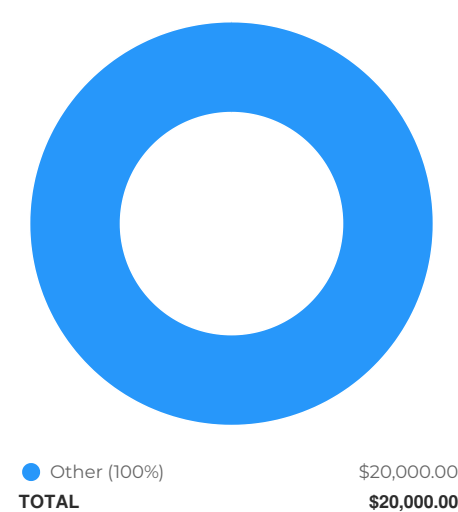
Total Budget (all years)
\$20K

Project Total
\$20K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Other	\$20,000	\$20,000
Total	\$20,000	\$20,000

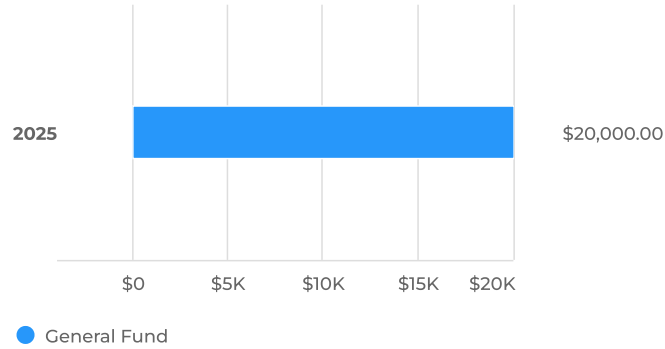
Funding Sources

FY2025 Budget
\$20,000

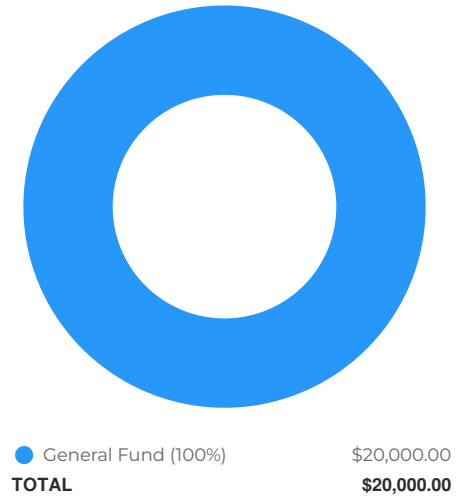
Total Budget (all years)
\$20K

Project Total
\$20K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	\$20,000	\$20,000
Total	\$20,000	\$20,000

POLICE REQUESTS

This requests information is generated from , Proposed Version.

Body Cameras & In-Car Cameras

Overview

Request Owner	Melissa Stillwell, Finance Director
Department	Police
Type	Capital Equipment

Description

Motorola

Body & In-Car Cameras: Total cost of \$153,680 over 5 years, split into payments as follows

Year one payment deferred (FY24 approved by City Council to move forward with ordering and acquisition)

1st Yr pmt (Year 2) FY25 \$35,240

Next 3 pms \$39,480 annually

SRT Grant Applied for in February 2024 for 50% Matching

Images



BWC

Body Worn Cameras

Details

New Purchase or Replacement	Replacement
-----------------------------	-------------

Supplemental Attachments

 [Motorola\(/resource/cleargov-prod/projects/documents/c01e41fad96ae117c295.pdf\)](/resource/cleargov-prod/projects/documents/c01e41fad96ae117c295.pdf)

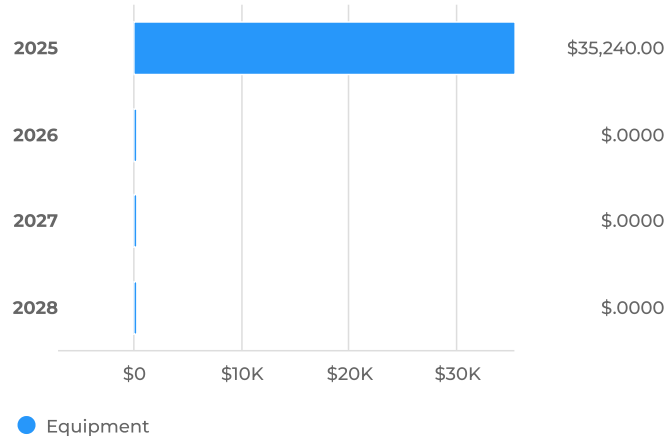
Capital Cost

FY2025 Budget
\$35,240

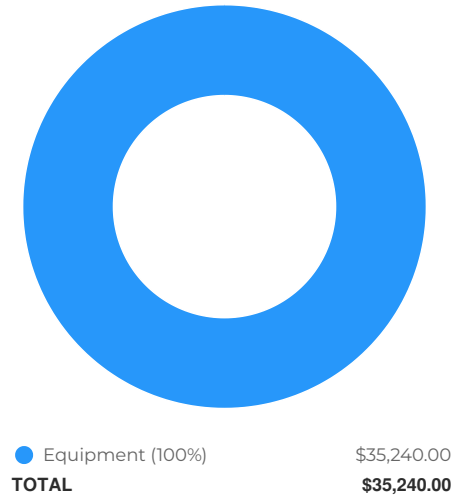
Total Budget (all years)
\$35.24K

Project Total
\$35.24K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	Total
Equipment	\$35,240				\$35,240
Total	\$35,240				\$35,240

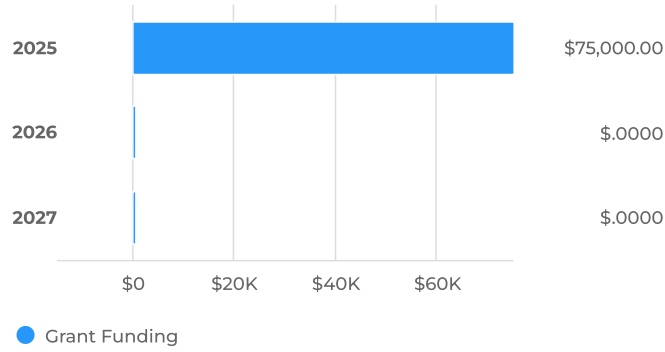
Funding Sources

FY2025 Budget
\$75,000

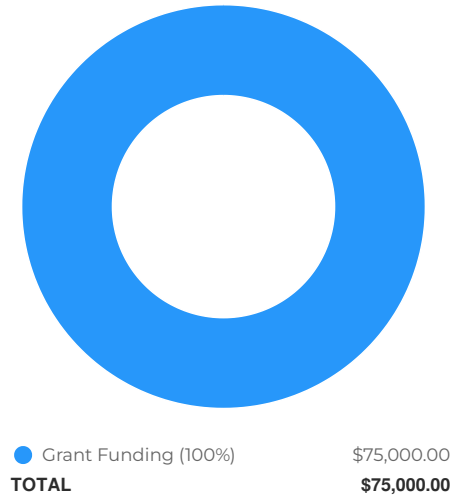
Total Budget (all years)
\$75K

Project Total
\$75K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	Total
Grant Funding	\$75,000			\$75,000
Total	\$75,000			\$75,000

This request information is generated from , Proposed Version.

Police Car

Overview

Request Owner	Melissa Stillwell, Finance Director
Department	Police
Type	Capital Equipment

Description

New Police Vehicle

Images



Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle
Useful Life	8

Supplemental Attachments

 [Ford Explorer\(/resource/cleargov-prod/projects/documents/cfb1d5980364b2141772.docx\)](/resource/cleargov-prod/projects/documents/cfb1d5980364b2141772.docx)

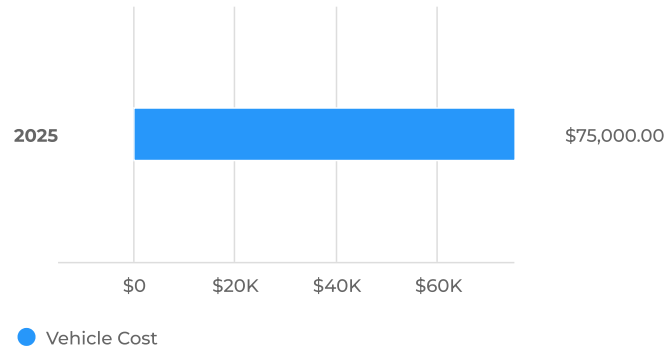
Capital Cost

FY2025 Budget
\$75,000

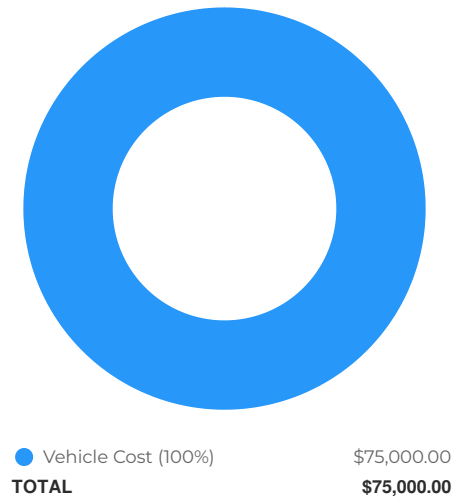
Total Budget (all years)
\$75K

Project Total
\$75K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Vehicle Cost	\$75,000	\$75,000
Total	\$75,000	\$75,000

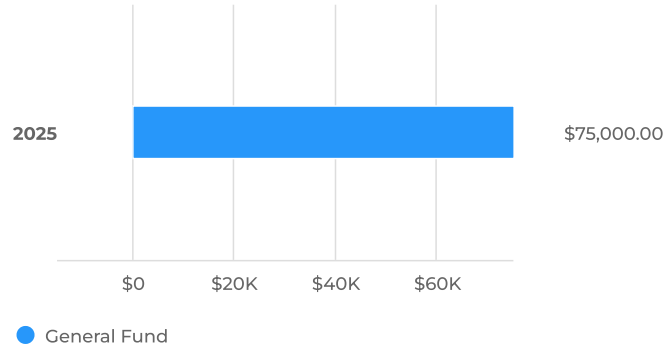
Funding Sources

FY2025 Budget
\$75,000

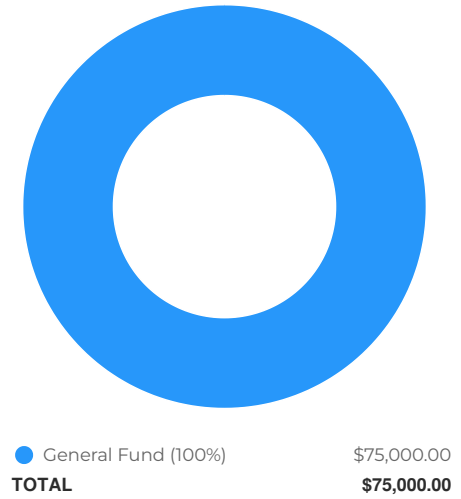
Total Budget (all years)
\$75K

Project Total
\$75K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	\$75,000	\$75,000
Total	\$75,000	\$75,000

This request information is generated from , Proposed Version.

Police Car #2

Overview

Request Owner	Melissa Stillwell, Finance Director
Department	Police
Type	Capital Equipment

Description

New Police Vehicle

Images



Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle
Useful Life	8

Supplemental Attachments

 [Ford Explorer\(/resource/cleargov-prod/projects/documents/292b01f005a858fd13a6.docx\)](/resource/cleargov-prod/projects/documents/292b01f005a858fd13a6.docx)

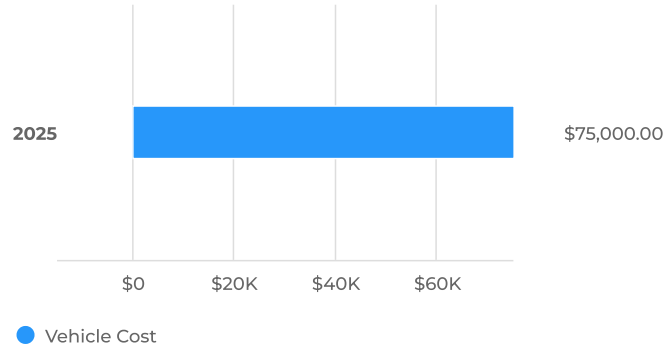
Capital Cost

FY2025 Budget
\$75,000

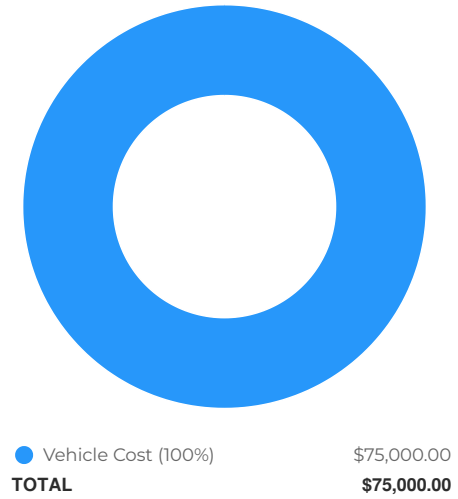
Total Budget (all years)
\$75K

Project Total
\$75K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Vehicle Cost	\$75,000	\$75,000
Total	\$75,000	\$75,000

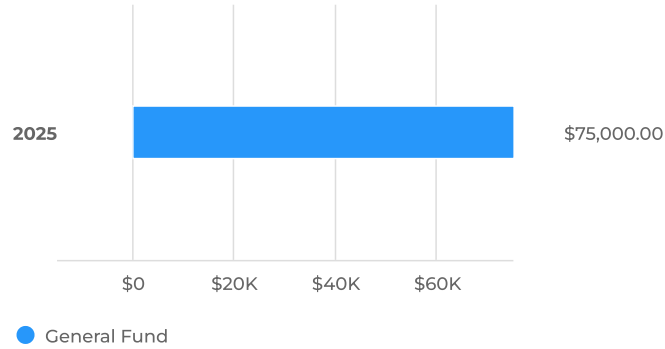
Funding Sources

FY2025 Budget
\$75,000

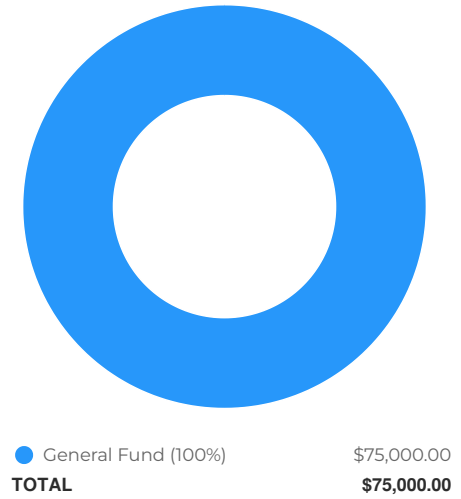
Total Budget (all years)
\$75K

Project Total
\$75K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	\$75,000	\$75,000
Total	\$75,000	\$75,000

This requests information is generated from , Proposed Version.

Police Getac MDC's

Overview

Request Owner	Michael Goodman, Police Lieutenant
Department	Police
Type	Capital Equipment

Description

Getac mobile computers for police vehicles

Images



Getac MDC's

Details

New Purchase or Replacement	New
-----------------------------	-----

Supplemental Attachments

 [Getac MDC's\(/resource/cleargov-prod/projects/documents/97b4f36a1ed7b5ceb371.pdf\)](/resource/cleargov-prod/projects/documents/97b4f36a1ed7b5ceb371.pdf)

Invoice for two Getac MDC's

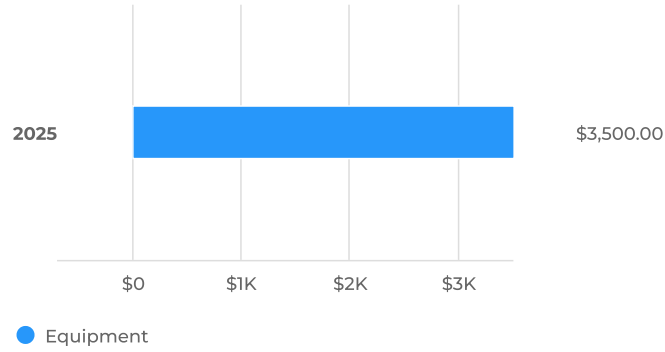
Capital Cost

FY2025 Budget
\$3,500

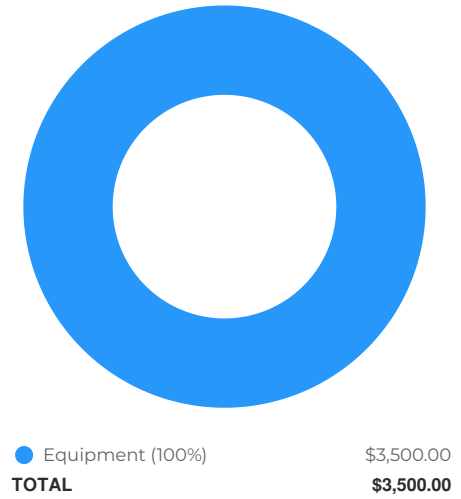
Total Budget (all years)
\$3.5K

Project Total
\$3.5K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$3,500	\$3,500
Total	\$3,500	\$3,500

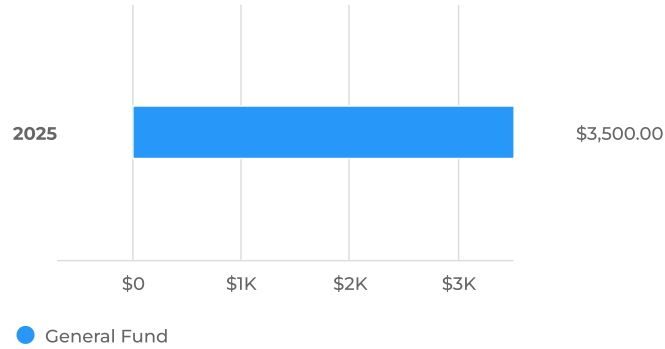
Funding Sources

FY2025 Budget
\$3,500

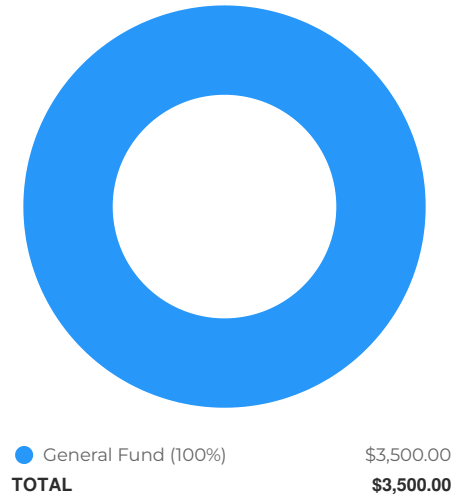
Total Budget (all years)
\$3.5K

Project Total
\$3.5K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	\$3,500	\$3,500
Total	\$3,500	\$3,500

This request information is generated from , Proposed Version.

Police Getac MDC's #2

Overview

Request Owner	Michael Goodman, Police Lieutenant
Department	Police
Type	Capital Equipment

Description

Getac mobile computers for police vehicles

Images



Getac MDC's

Details

New Purchase or Replacement	New
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Supplemental Attachments

 [Getac MDC's\(/resource/cleargov-prod/projects/documents/3ca4c5e3f36730bf1408.pdf\)](/resource/cleargov-prod/projects/documents/3ca4c5e3f36730bf1408.pdf)

Invoice for two Getac MDC's

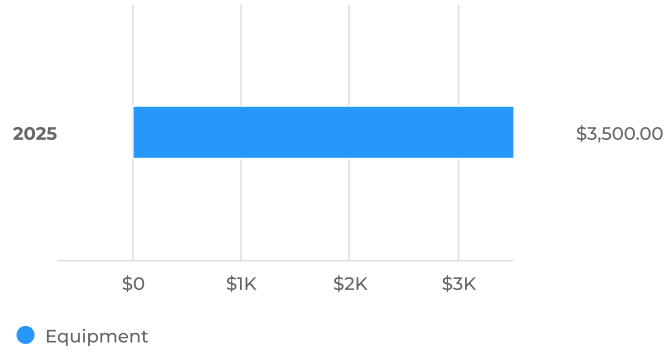
Capital Cost

FY2025 Budget
\$3,500

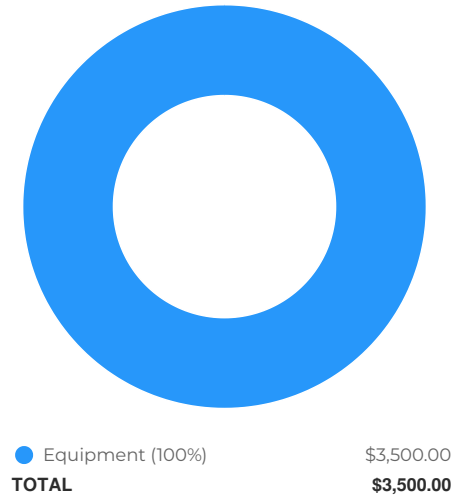
Total Budget (all years)
\$3.5K

Project Total
\$3.5K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Equipment	\$3,500	\$3,500
Total	\$3,500	\$3,500

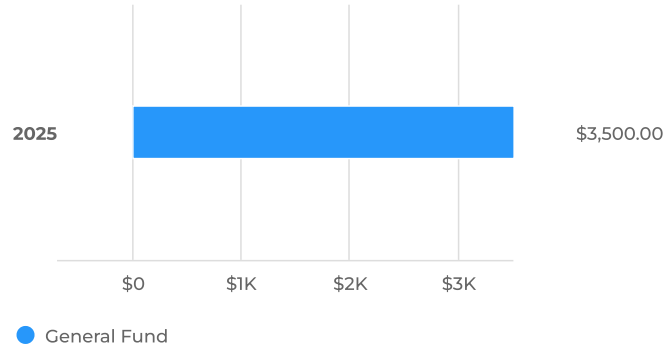
Funding Sources

FY2025 Budget
\$3,500

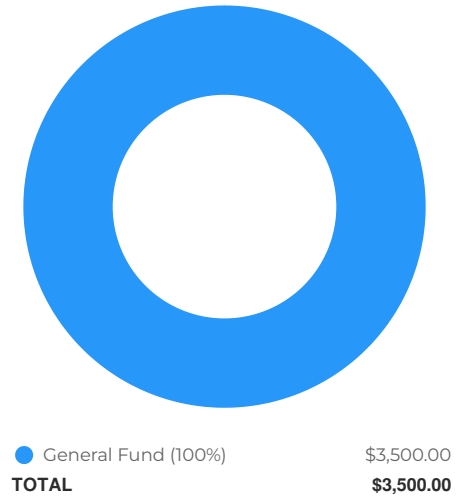
Total Budget (all years)
\$3.5K

Project Total
\$3.5K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	\$3,500	\$3,500
Total	\$3,500	\$3,500

This request information is generated from , Proposed Version.

Police Getac MDC's #3

Overview

Request Owner	Michael Goodman, Police Lieutenant
Department	Police
Type	Capital Equipment

Description

Getac mobile computers for police vehicles

Images



Getac MDC's

Details

New Purchase or Replacement	New
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Supplemental Attachments

 [Getac MDC's\(/resource/cleargov-prod/projects/documents/6a8307e2013225696402.pdf\)](/resource/cleargov-prod/projects/documents/6a8307e2013225696402.pdf)

Invoice for two Getac MDC's

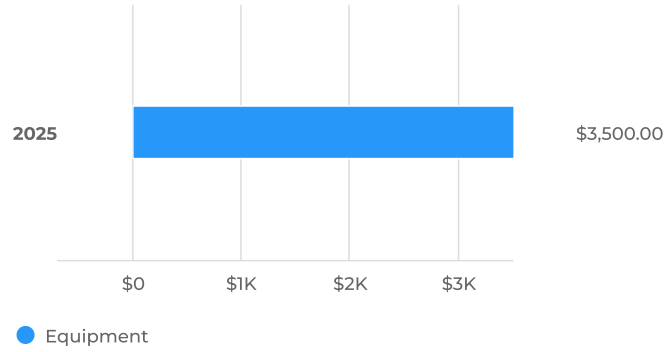
Capital Cost

FY2025 Budget
\$3,500

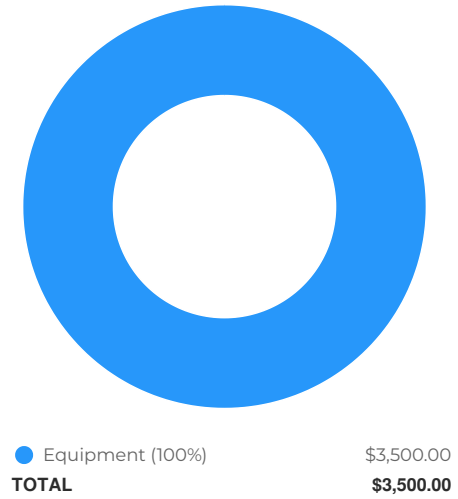
Total Budget (all years)
\$3.5K

Project Total
\$3.5K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$3,500	\$3,500
Total	\$3,500	\$3,500

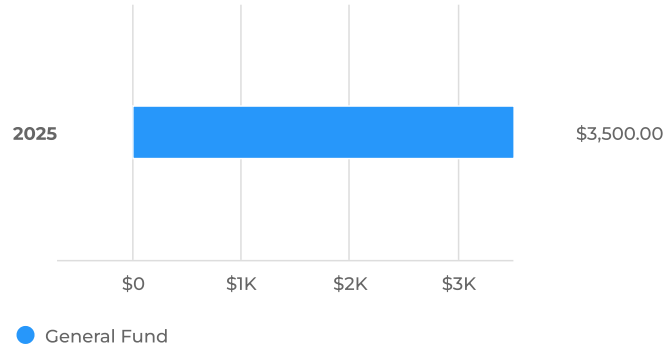
Funding Sources

FY2025 Budget
\$3,500

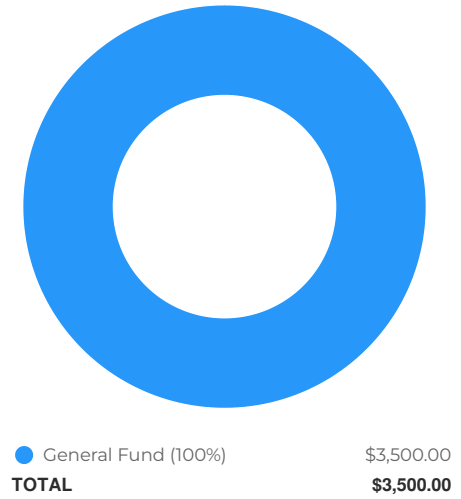
Total Budget (all years)
\$3.5K

Project Total
\$3.5K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	\$3,500	\$3,500
Total	\$3,500	\$3,500

This request information is generated from , Proposed Version.

Police Getac MDC's #4

Overview

Request Owner	Michael Goodman, Police Lieutenant
Department	Police
Type	Capital Equipment

Description

Getac mobile computers for police vehicles

Images



Getac MDC's

Details

New Purchase or Replacement	New
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Supplemental Attachments

 [Getac MDC's\(/resource/cleargov-prod/projects/documents/445d750034af87d27a2d.pdf\)](/resource/cleargov-prod/projects/documents/445d750034af87d27a2d.pdf)

Invoice for two Getac MDC's

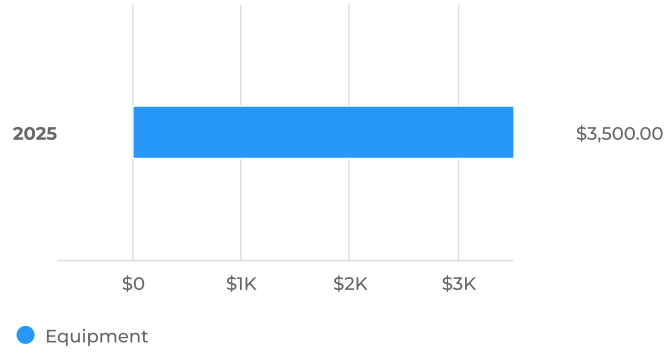
Capital Cost

FY2025 Budget
\$3,500

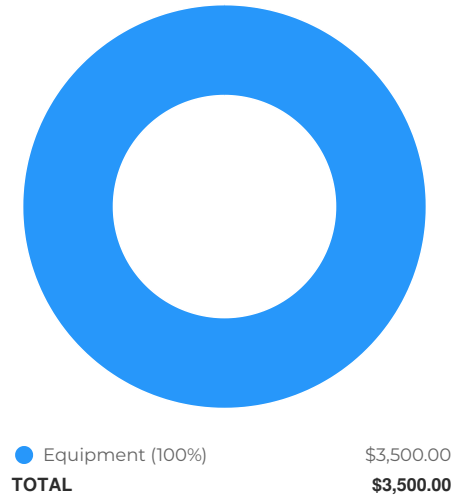
Total Budget (all years)
\$3.5K

Project Total
\$3.5K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$3,500	\$3,500
Total	\$3,500	\$3,500

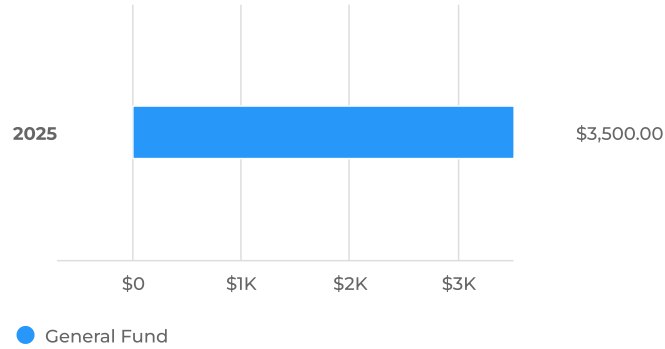
Funding Sources

FY2025 Budget
\$3,500

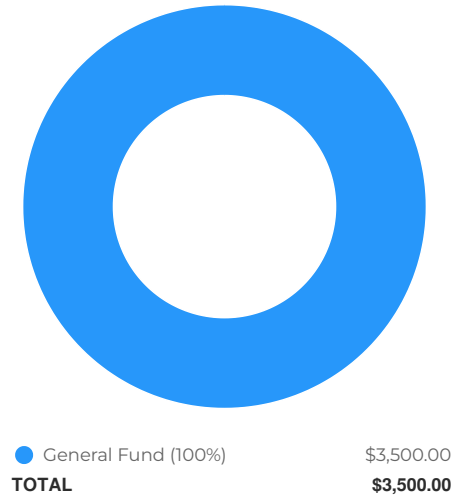
Total Budget (all years)
\$3.5K

Project Total
\$3.5K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	\$3,500	\$3,500
Total	\$3,500	\$3,500

This requests information is generated from , Proposed Version.

Police in-car radios

Overview

Request Owner	Michael Goodman, Police Lieutenant
Department	Police
Type	Capital Equipment

Description

Motorola Police in-car radios. (APX8500 All Band MP Mobile

Images



Police in-car radios

APX8500 All Band MP Mobile

Details

New Purchase or Replacement	New
-----------------------------	-----

Supplemental Attachments

 [Police in-car radios\(/resource/cleargov-prod/projects/documents/4bd9113aeace5f46fa03.pdf\)](/resource/cleargov-prod/projects/documents/4bd9113aeace5f46fa03.pdf)

APX8500 All Band MP Mobile

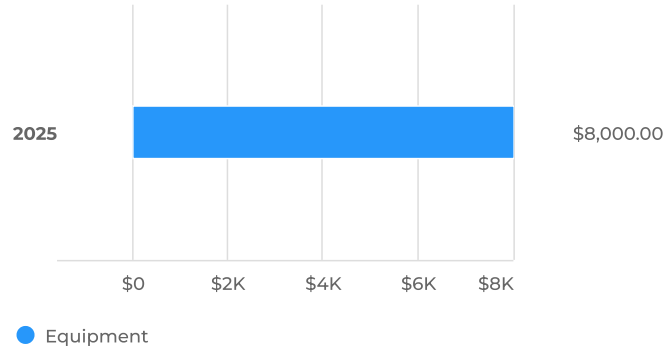
Capital Cost

FY2025 Budget
\$8,000

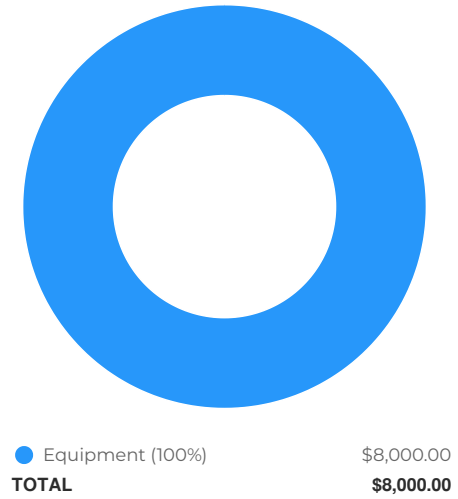
Total Budget (all years)
\$8K

Project Total
\$8K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$8,000	\$8,000
Total	\$8,000	\$8,000

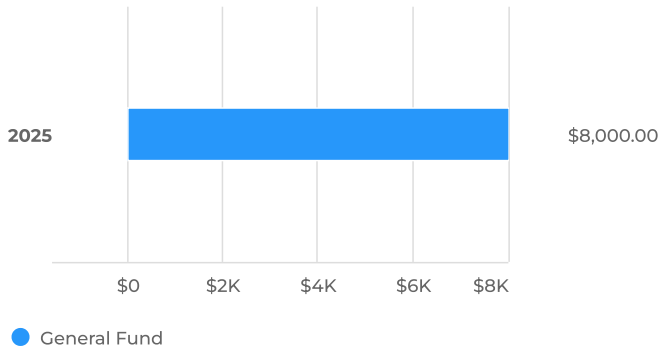
Funding Sources

FY2025 Budget
\$8,000

Total Budget (all years)
\$8K

Project Total
\$8K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
General Fund	\$8,000	\$8,000
Total	\$8,000	\$8,000



This requests information is generated from , Proposed Version.

Police in-car radios #2

Overview

Request Owner	Michael Goodman, Police Lieutenant
Department	Police
Type	Capital Equipment

Description

Motorola Police in-car radios. (APX8500 All Band MP Mobile

Images



Police in-car radios

APX8500 All Band MP Mobile

Details

New Purchase or Replacement	New
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Supplemental Attachments

 [Police in-car radios\(/resource/cleargov-prod/projects/documents/dfe6f0a84712032c5118.pdf\)](/resource/cleargov-prod/projects/documents/dfe6f0a84712032c5118.pdf)

APX8500 All Band MP Mobile

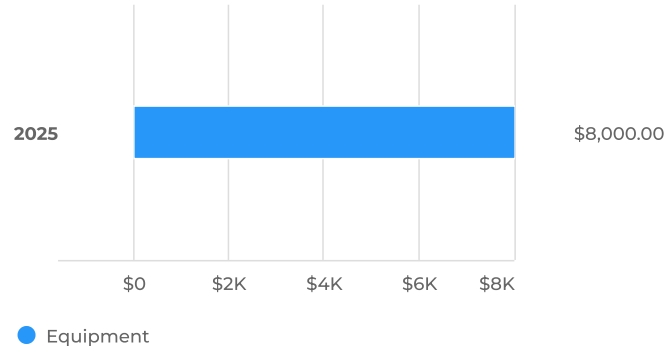
Capital Cost

FY2025 Budget
\$8,000

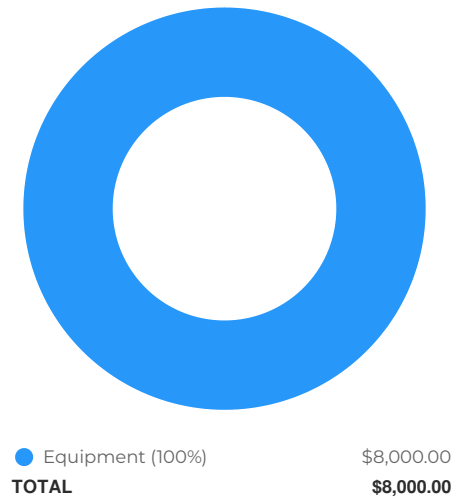
Total Budget (all years)
\$8K

Project Total
\$8K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Equipment	\$8,000	\$8,000
Total	\$8,000	\$8,000

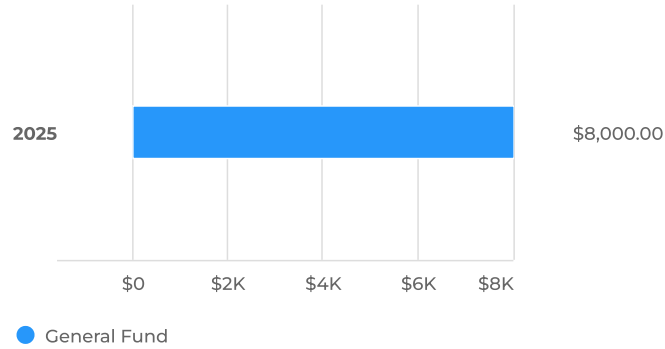
Funding Sources

FY2025 Budget
\$8,000

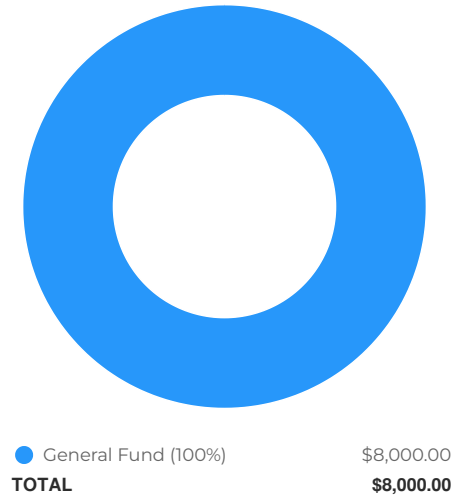
Total Budget (all years)
\$8K

Project Total
\$8K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	\$8,000	\$8,000
Total	\$8,000	\$8,000

This requests information is generated from , Proposed Version.

Police in-car radios #3

Overview

Request Owner	Michael Goodman, Police Lieutenant
Department	Police
Type	Capital Equipment

Description

Motorola Police in-car radios. (APX8500 All Band MP Mobile

Images



Police in-car radios

APX8500 All Band MP Mobile

Details

New Purchase or Replacement	New
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Supplemental Attachments

 [Police in-car radios\(/resource/cleargov-prod/projects/documents/6a403e1d052581e44c00.pdf\)](/resource/cleargov-prod/projects/documents/6a403e1d052581e44c00.pdf)

APX8500 All Band MP Mobile

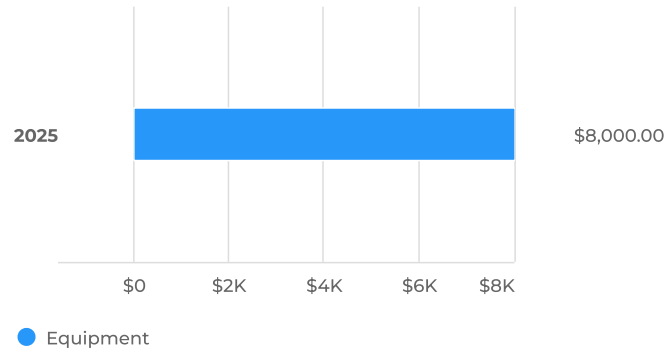
Capital Cost

FY2025 Budget
\$8,000

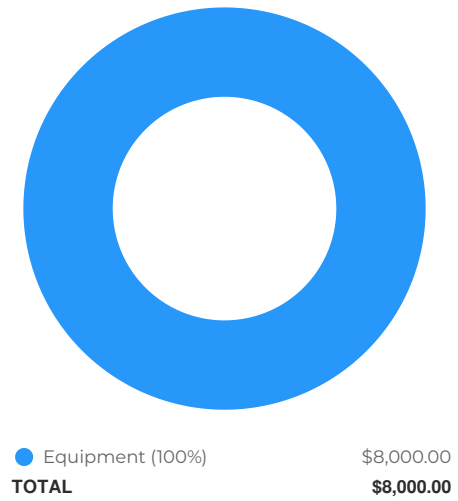
Total Budget (all years)
\$8K

Project Total
\$8K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Equipment	\$8,000	\$8,000
Total	\$8,000	\$8,000

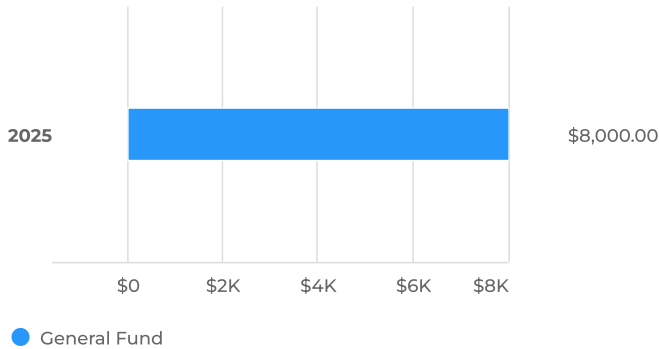
Funding Sources

FY2025 Budget
\$8,000

Total Budget (all years)
\$8K

Project Total
\$8K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
General Fund	\$8,000	\$8,000
Total	\$8,000	\$8,000



This request information is generated from , Proposed Version.

Police Portable Radios

Overview

Request Owner	Michael Goodman, Police Lieutenant
Department	Police
Type	Capital Equipment

Description

APX 8000 All Band Portable Model 2.5 police radios

Images



Portable Police radios

APX 8000 All Band Portable
Model 2.5

Details

New Purchase or Replacement	New
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Supplemental Attachments

 [Police portable radios\(/resource/cleargov-prod/projects/documents/081fdfee5908d4a685a8.pdf\)](/resource/cleargov-prod/projects/documents/081fdfee5908d4a685a8.pdf)

APX 8000 All Band Portable Model 2.5 police radios

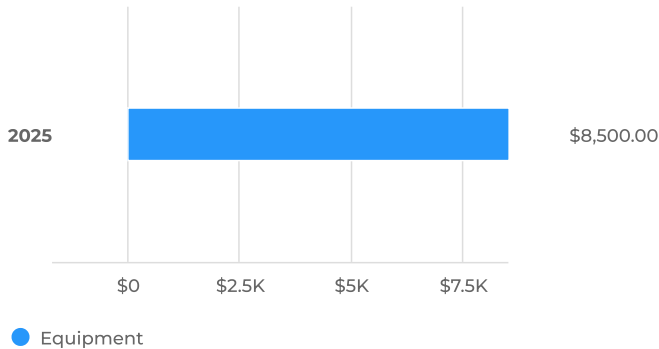
Capital Cost

FY2025 Budget
\$8,500

Total Budget (all years)
\$8.5K

Project Total
\$8.5K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Equipment	\$8,500	\$8,500
Total	\$8,500	\$8,500

Funding Sources

FY2025 Budget

Total Budget (all years)

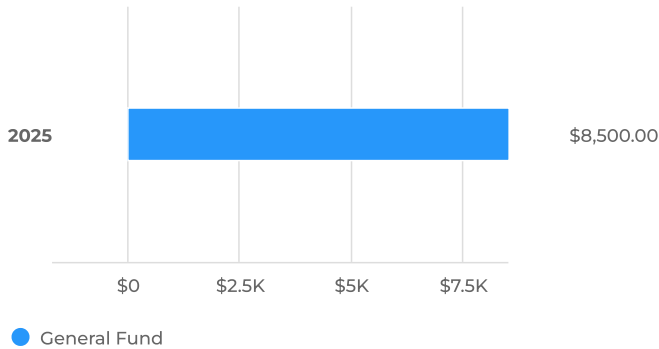
Project Total

\$8,500

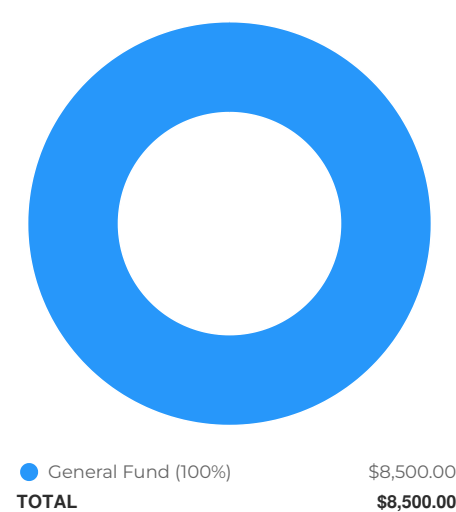
\$8.5K

\$8.5K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
General Fund	\$8,500	\$8,500
Total	\$8,500	\$8,500

This request information is generated from , Proposed Version.

Police Portable Radios Copy #2

Overview

Request Owner	Michael Goodman, Police Lieutenant
Department	Police
Type	Capital Equipment

Description

APX 8000 All Band Portable Model 2.5 police radios

Images



Portable Police radios

APX 8000 All Band Portable
Model 2.5

Details

New Purchase or Replacement	New
-----------------------------	-----

Supplemental Attachments

 [Police portable radios\(/resource/cleargov-prod/projects/documents/51f914398d6d9bb47498.pdf\)](/resource/cleargov-prod/projects/documents/51f914398d6d9bb47498.pdf)

APX 8000 All Band Portable Model 2.5 police radios

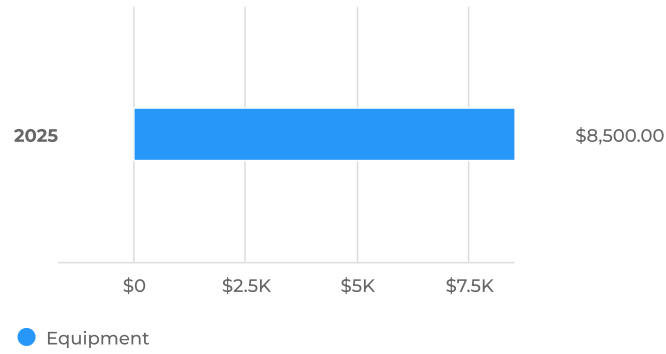
Capital Cost

FY2025 Budget
\$8,500

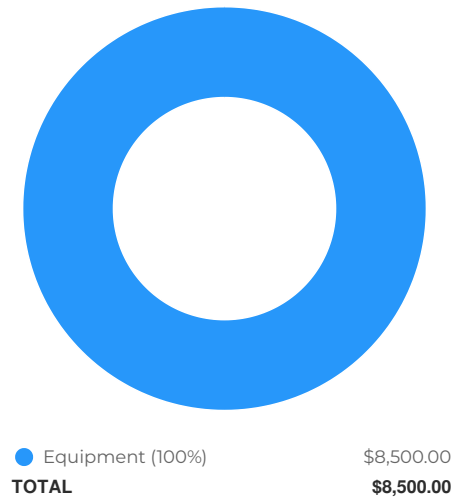
Total Budget (all years)
\$8.5K

Project Total
\$8.5K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$8,500	\$8,500
Total	\$8,500	\$8,500

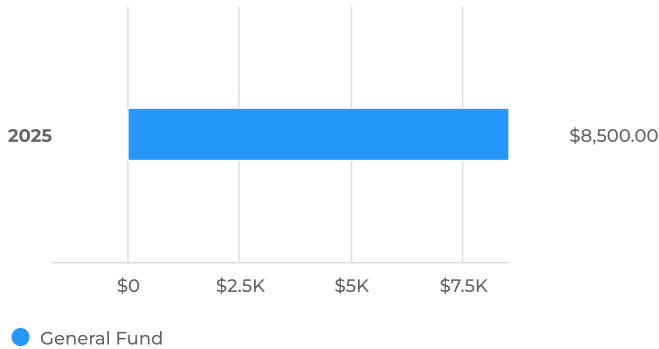
Funding Sources

FY2025 Budget
\$8,500

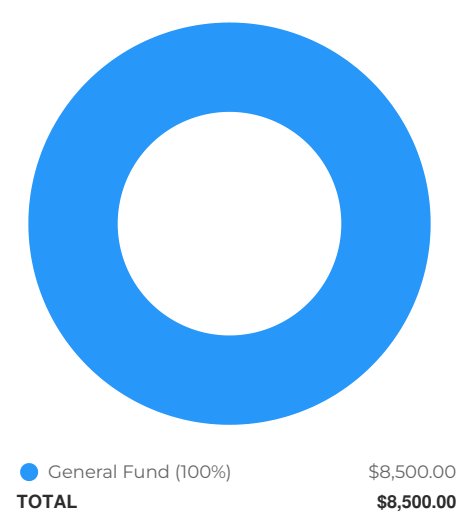
Total Budget (all years)
\$8.5K

Project Total
\$8.5K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
General Fund	\$8,500	\$8,500
Total	\$8,500	\$8,500



This request information is generated from , Proposed Version.

Police Portable Radios Copy #3

Overview

Request Owner	Michael Goodman, Police Lieutenant
Department	Police
Type	Capital Equipment

Description

APX 8000 All Band Portable Model 2.5 police radios

Images



Portable Police radios

APX 8000 All Band Portable
Model 2.5

Details

New Purchase or Replacement	New
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Supplemental Attachments

 [Police portable radios\(/resource/cleargov-prod/projects/documents/b03940e381bcc88a635c.pdf\)](/resource/cleargov-prod/projects/documents/b03940e381bcc88a635c.pdf)

APX 8000 All Band Portable Model 2.5 police radios

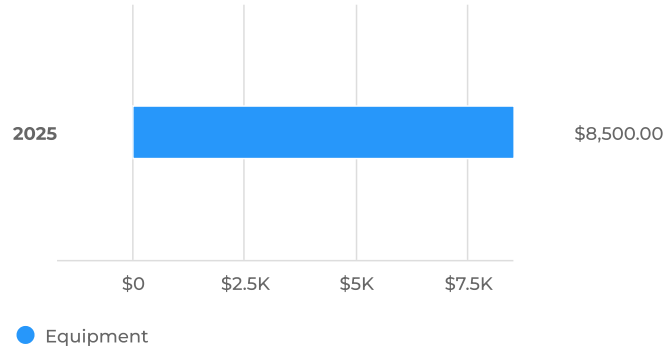
Capital Cost

FY2025 Budget
\$8,500

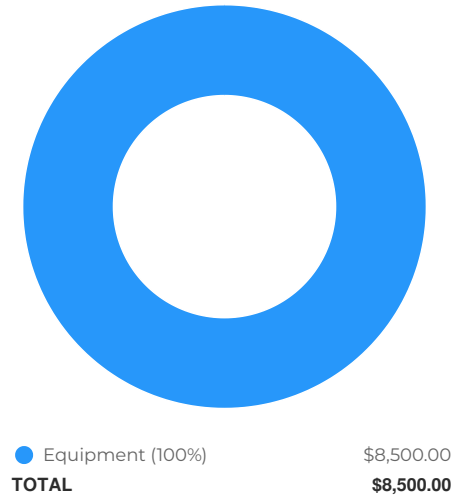
Total Budget (all years)
\$8.5K

Project Total
\$8.5K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$8,500	\$8,500
Total	\$8,500	\$8,500

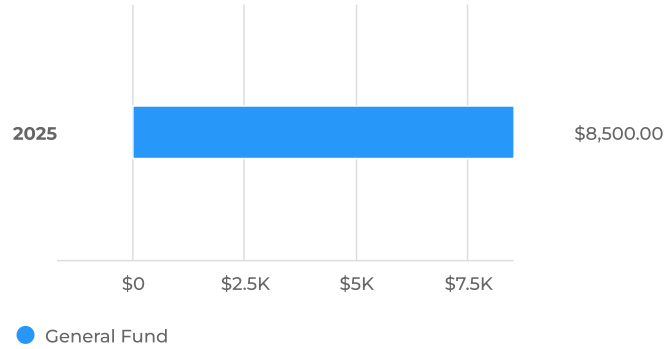
Funding Sources

FY2025 Budget
\$8,500

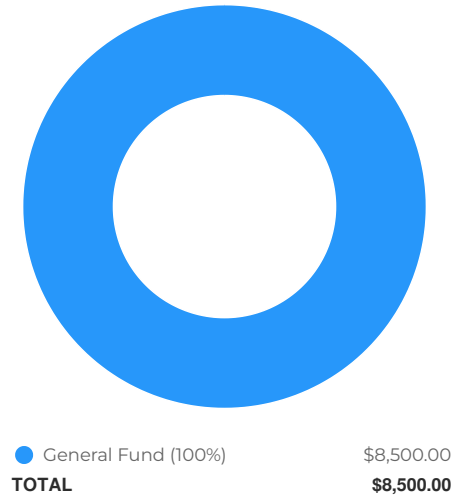
Total Budget (all years)
\$8.5K

Project Total
\$8.5K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	\$8,500	\$8,500
Total	\$8,500	\$8,500

This requests information is generated from , Proposed Version.

Public Safety Building

Overview

Request Owner	Melissa Stillwell, Finance Director
Est. Start Date	03/12/2024
Est. Completion Date	07/01/2025
Department	Police
Type	Capital Improvement

Description

GMP \$8,854,166 from Bond Funds, Tax Notes, and Cash Reserves

Images

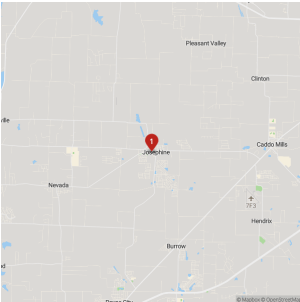


Police & Fire Station

Details

Type of Project New Construction

Location



Supplemental Attachments

 GMP Proposal Approved by Council March 2024(/resource/cleargov-prod/projects/documents/a662a4e9926a95afc51d.pdf)

Capital Cost

FY2025 Budget

\$8,854,166

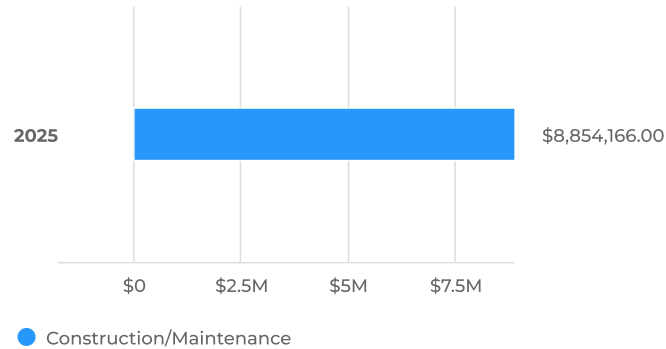
Total Budget (all years)

\$8.854M

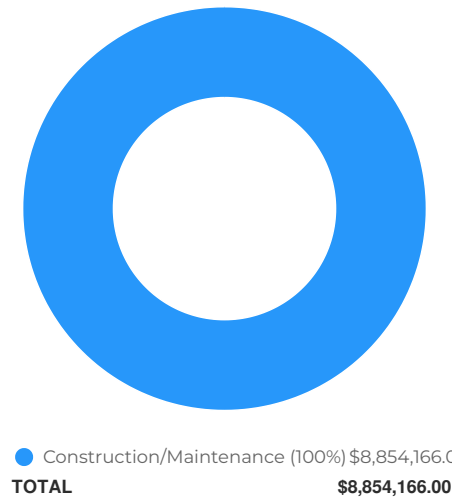
Project Total

\$8.854M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



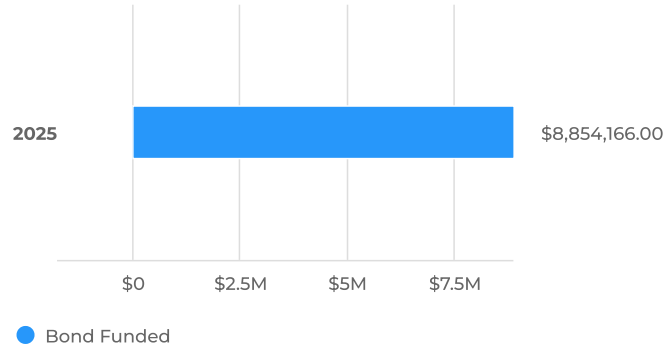
Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$8,854,166	\$8,854,166
Total	\$8,854,166	\$8,854,166

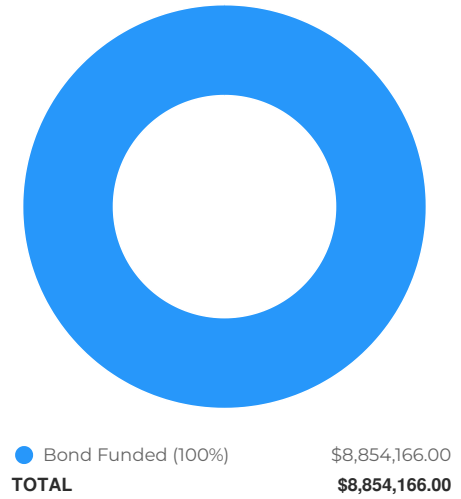
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
\$8,854,166	\$8.854M	\$8.854M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
Bond Funded	\$8,854,166	\$8,854,166
Total	\$8,854,166	\$8,854,166

This requests information is generated from , Proposed Version.

Replacement Computer PD

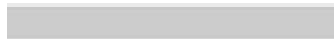
Overview

Request Owner	Melissa Stillwell, Finance Director
Department	Police
Type	Capital Equipment

Description

Replace PD Computer Per Nolan's Recommendation

Images



SUBTOTAL
TAX
TOTAL
BALANCE DUE

Details

New Purchase or Replacement	Replacement
-----------------------------	-------------

Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/309cd116450595778104.PNG)

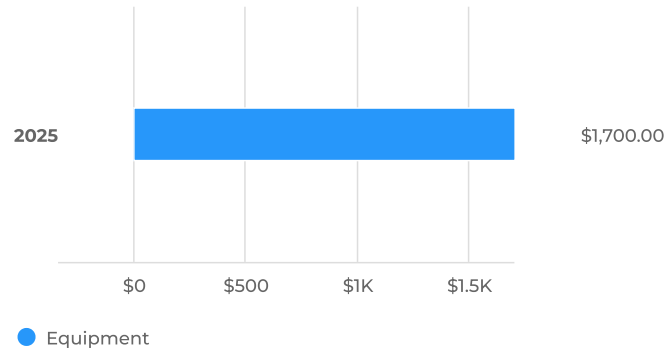
Capital Cost

FY2025 Budget
\$1,700

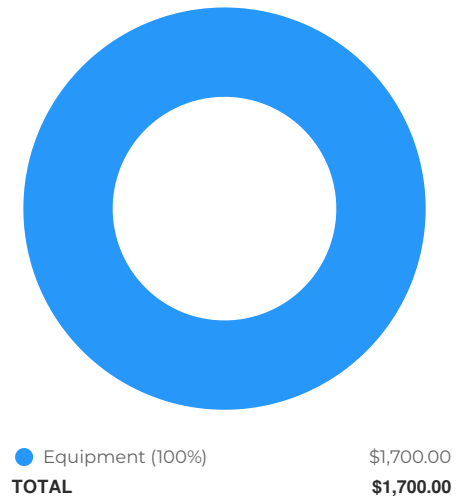
Total Budget (all years)
\$1.7K

Project Total
\$1.7K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$1,700	\$1,700
Total	\$1,700	\$1,700

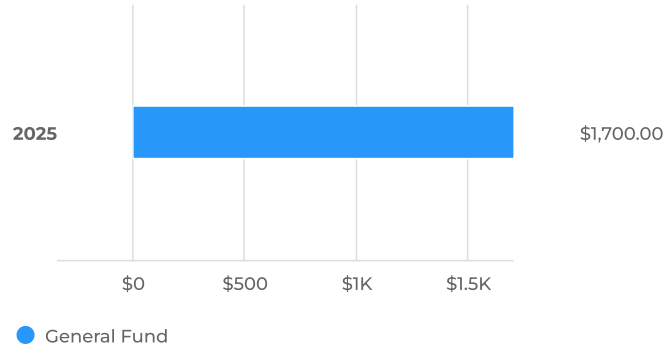
Funding Sources

FY2025 Budget
\$1,700

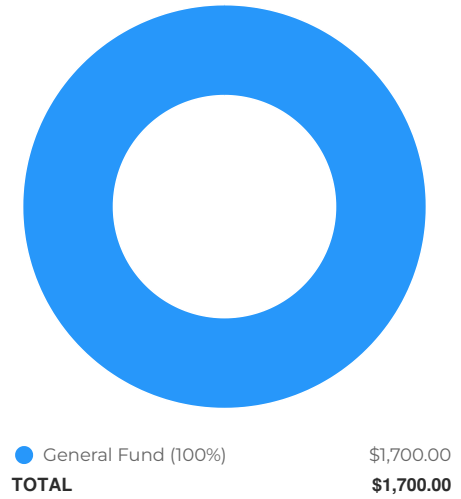
Total Budget (all years)
\$1.7K

Project Total
\$1.7K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	\$1,700	\$1,700
Total	\$1,700	\$1,700

This request information is generated from , Proposed Version.

Replacement Computer PD 2

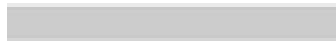
Overview

Request Owner	Melissa Stillwell, Finance Director
Department	Police
Type	Capital Equipment

Description

Replace PD Computer Per Nolan's Recommendation

Images



SUBTOTAL
TAX
TOTAL
BALANCE DUE

Details

New Purchase or Replacement	Replacement
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Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/4c1d22851e3c0b2fa05f.PNG)

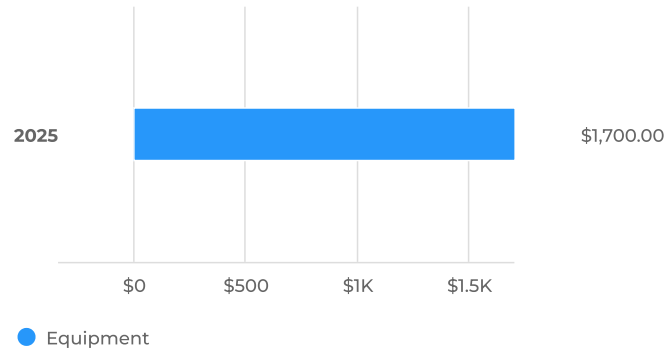
Capital Cost

FY2025 Budget
\$1,700

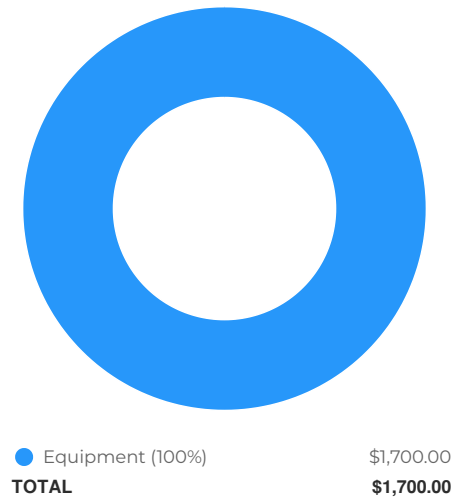
Total Budget (all years)
\$1.7K

Project Total
\$1.7K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$1,700	\$1,700
Total	\$1,700	\$1,700

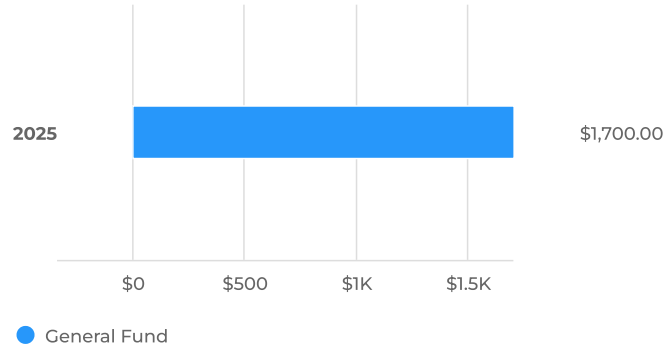
Funding Sources

FY2025 Budget
\$1,700

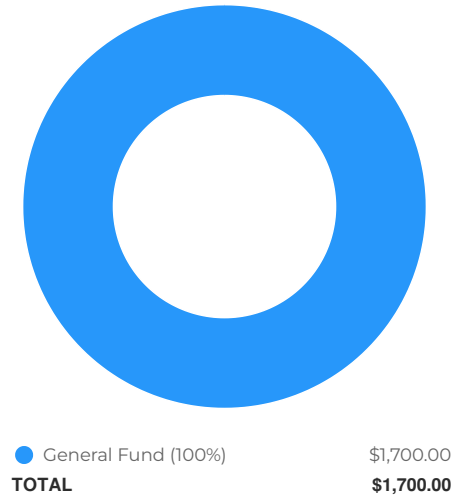
Total Budget (all years)
\$1.7K

Project Total
\$1.7K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	\$1,700	\$1,700
Total	\$1,700	\$1,700

This request information is generated from , Proposed Version.

Ticket Writers

Overview

Request Owner	Melissa Stillwell, Finance Director
Department	Police
Type	Capital Equipment

Description

Four Handheld Ticket Writers

Equipment, Implementation, Training, Licensing, RMS Interface

Images



Details

New Purchase or Replacement	New
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Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/55520d9b54d19eee15f6.pdf)

 (/resource/cleargov-prod/projects/documents/09adf27eae24fb2c1c41.pdf)

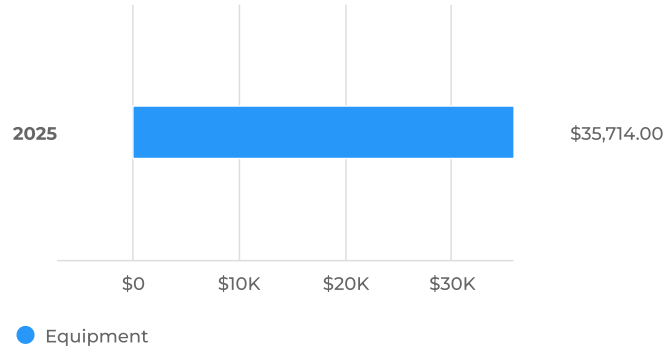
Capital Cost

FY2025 Budget
\$35,714

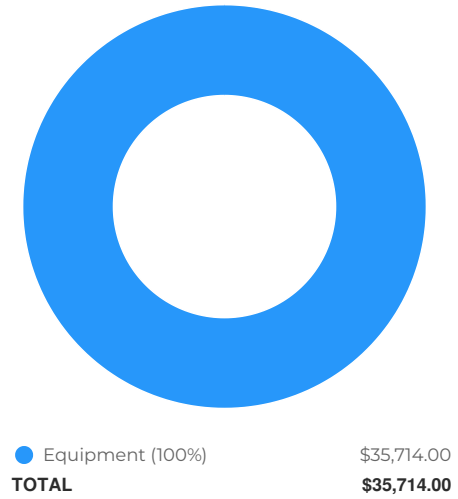
Total Budget (all years)
\$35.714K

Project Total
\$35.714K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$35,714	\$35,714
Total	\$35,714	\$35,714

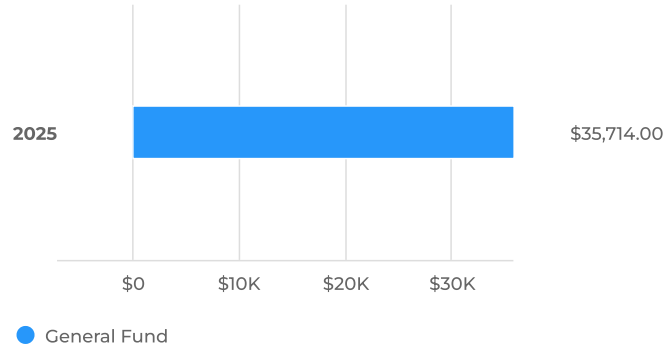
Funding Sources

FY2025 Budget
\$35,714

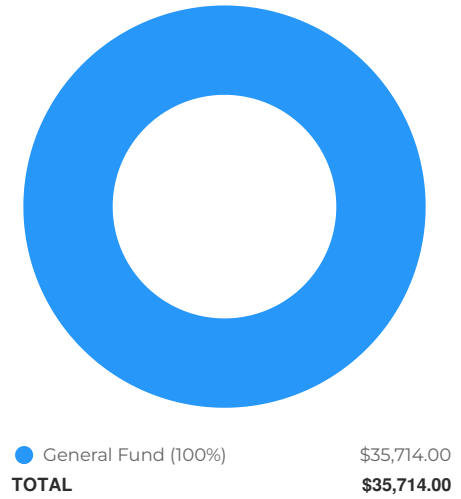
Total Budget (all years)
\$35.714K

Project Total
\$35.714K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	\$35,714	\$35,714
Total	\$35,714	\$35,714

SEWER REQUESTS

This requests information is generated from , Proposed Version.

IPO #27 Milton St 10-Inch Sewer Rehab Project

Overview

Request Owner	Melissa Stillwell, Finance Director
Est. Start Date	07/01/2024
Est. Completion Date	10/31/2024
Department	Sewer
Type	Capital Improvement

Description

IPO #27 Milton St 10-Inch Sewer Rehab Project Sewer Line Upgrade, Road Rehab

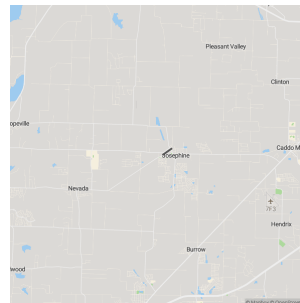
Images



Details

Type of Project Infrastructure

Location



Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/635ffd969c89a2bd3e08.pdf)

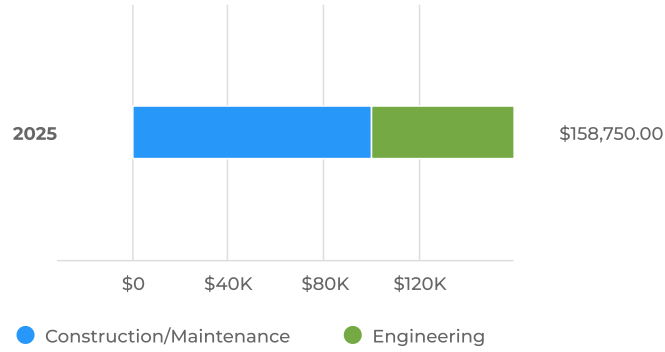
Capital Cost

FY2025 Budget
\$158,750

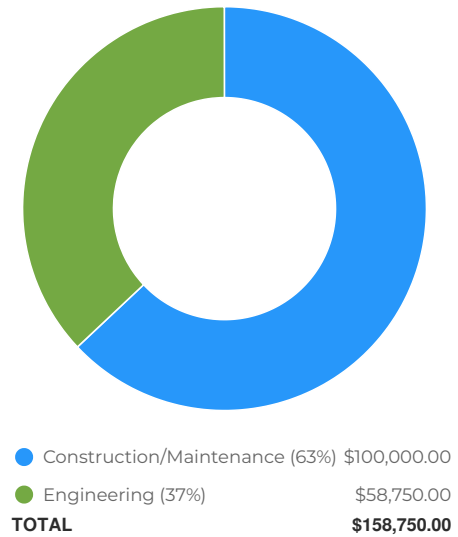
Total Budget (all years)
\$158.75K

Project Total
\$158.75K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



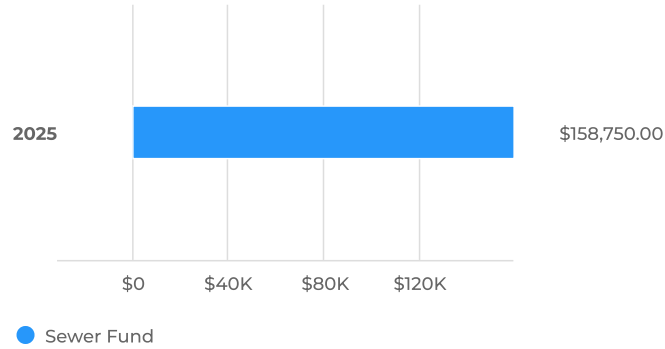
Capital Cost Breakdown

Capital Cost	FY2025	Total
Engineering	\$58,750	\$58,750
Construction/Maintenance	\$100,000	\$100,000
Total	\$158,750	\$158,750

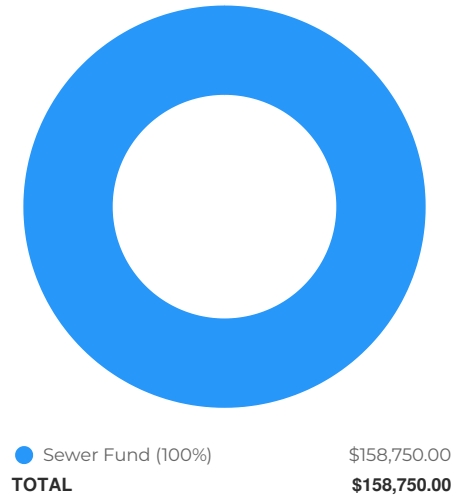
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
\$158,750	\$158.75K	\$158.75K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
Sewer Fund	\$158,750	\$158,750
Total	\$158,750	\$158,750

This requests information is generated from , Proposed Version.

Mobile Generator

Overview

Request Owner	Melissa Stillwell, Finance Director
Est. Start Date	10/01/2024
Est. Completion Date	10/01/2024
Department	Sewer
Type	Capital Improvement

Description

Mobile Generator- TCEQ Requirement for Lift Stations

Need to Check with Garrett on Spec Sheet and product details- replace attachments if needed

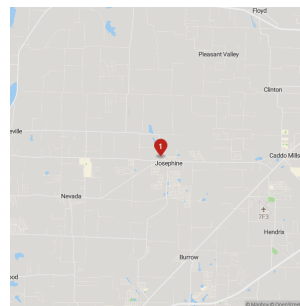
Images



Details

Type of Project Other improvement

Location



Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/2aec945c3d4236484c1d.pdf)

Benefit to Community

TCEQ Requirement

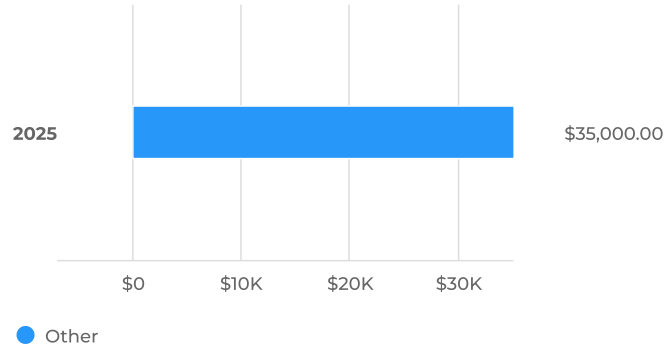
Capital Cost

FY2025 Budget
\$35,000

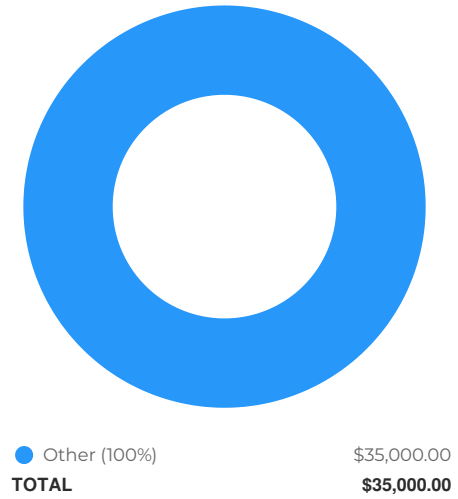
Total Budget (all years)
\$35K

Project Total
\$35K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Other	\$35,000	\$35,000
Total	\$35,000	\$35,000

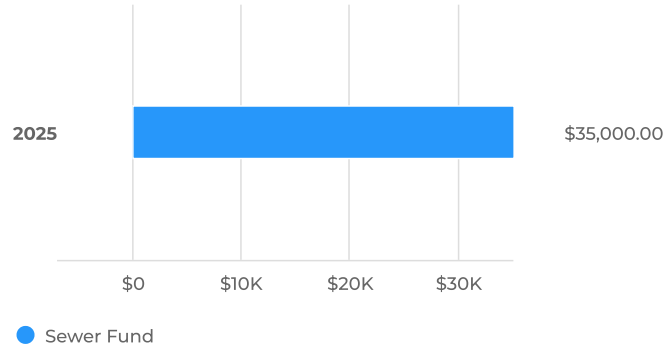
Funding Sources

FY2025 Budget
\$35,000

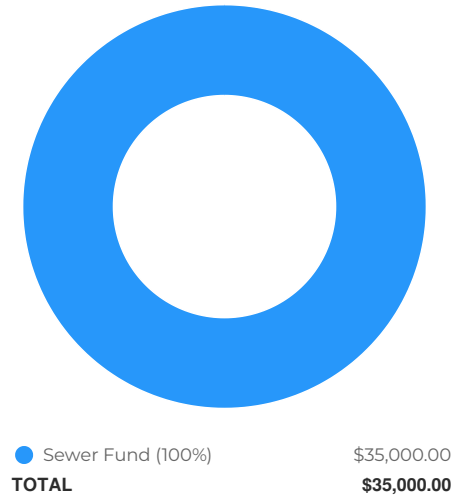
Total Budget (all years)
\$35K

Project Total
\$35K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
Sewer Fund	\$35,000	\$35,000
Total	\$35,000	\$35,000

This requests information is generated from , Proposed Version.

North WWTP

Overview

Request Owner	Melissa Stillwell, Finance Director
Est. Start Date	12/01/2024
Est. Completion Date	04/01/2027
Department	Sewer
Type	Capital Improvement

Description

New WWTP currently in the Design Phase at Lagoons Site

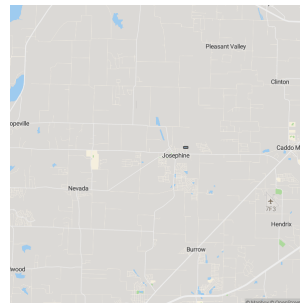
Images



Details

Type of Project New Construction

Location



Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/aab01c1bd280fb53bcd9.PNG)

Capital Cost

FY2025 Budget

\$6,470,000

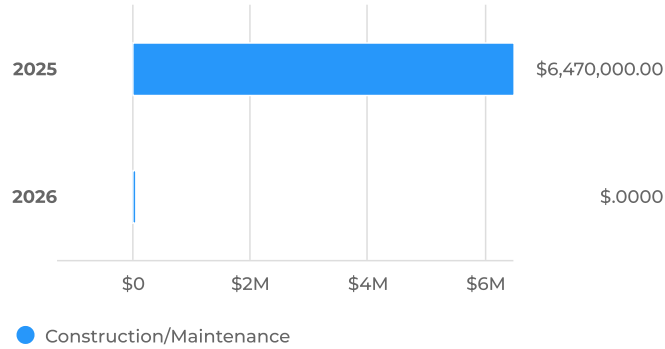
Total Budget (all years)

\$6.47M

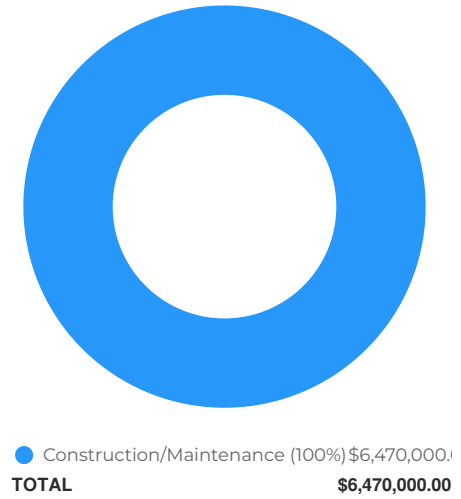
Project Total

\$6.47M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Construction/Maintenance	\$6,470,000		\$6,470,000
Total	\$6,470,000		\$6,470,000

Funding Sources

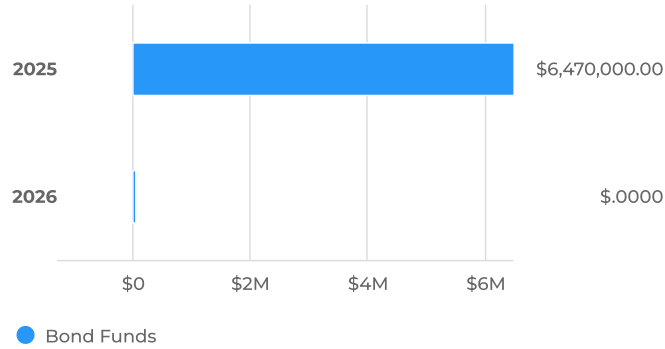
Total Historical
\$17,279

FY2025 Budget
\$6,470,000

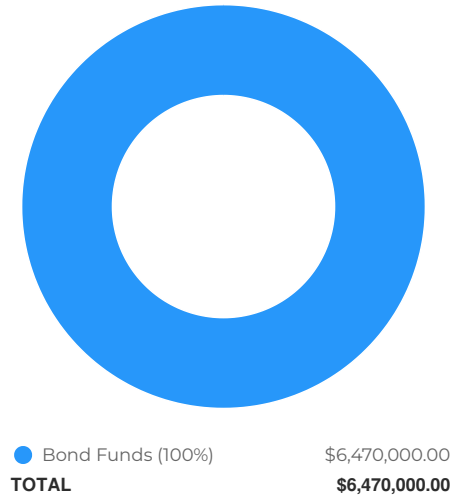
Total Budget (all years)
\$6.47M

Project Total
\$6.487M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	Historical	FY2025	FY2026	Total
Bond Funds	\$17,279	\$6,470,000		\$6,487,279
Total	\$17,279	\$6,470,000		\$6,487,279

WATER REQUESTS

This request information is generated from , Proposed Version.

Mobile fuel Tank

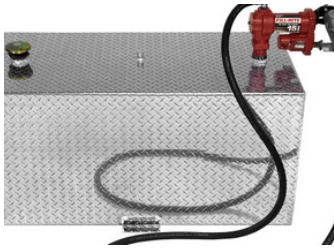
Overview

Request Owner	Garrett Jackson, Assistant Public Works Director
Department	Water
Type	Capital Equipment

Description

Mobile Fuel tank.

Images



Details

New Purchase or Replacement	New
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Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/9d7611f8600b2977cc6e.png)

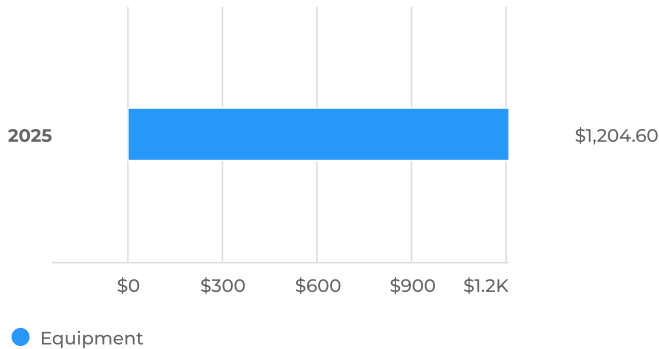
Capital Cost

FY2025 Budget
\$1,205

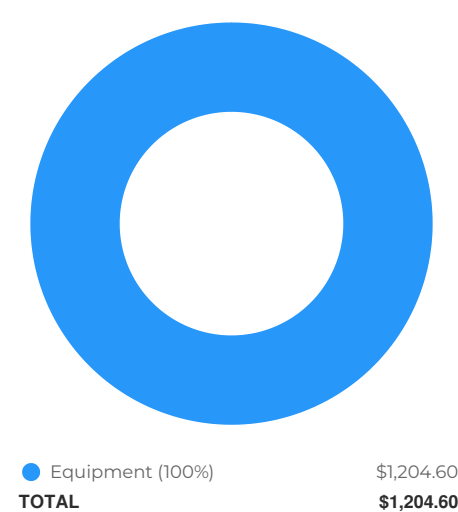
Total Budget (all years)
\$1.205K

Project Total
\$1.205K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)

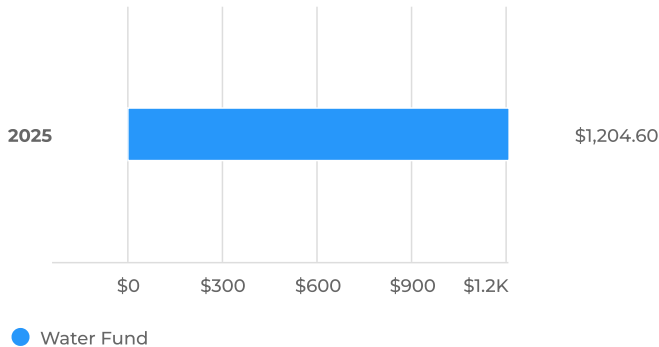


Capital Cost Breakdown		
Capital Cost	FY2025	Total
Equipment	\$1,205	\$1,205
Total	\$1,205	\$1,205

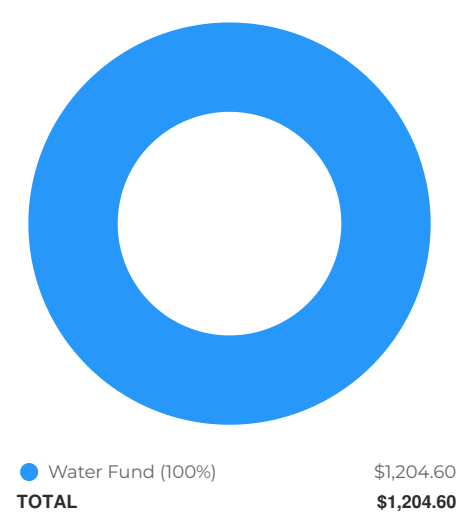
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
\$1,205	\$1.205K	\$1.205K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Fund	\$1,205	\$1,205
Total	\$1,205	\$1,205



This request information is generated from , Proposed Version.

New Employee Computer 3

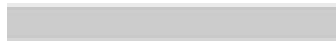
Overview

Request Owner	Melissa Stillwell, Finance Director
Department	Water
Type	Capital Equipment

Description

New Computer Needed for Expected New Employee-Water Clerk Backfill

Images



SUBTOTAL
TAX
TOTAL
BALANCE DUE

Details

New Purchase or Replacement	New
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Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/b40d0667b8106a73e8b9.PNG)

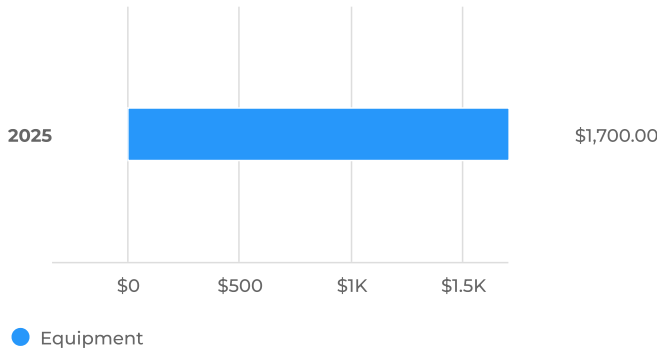
Capital Cost

FY2025 Budget
\$1,700

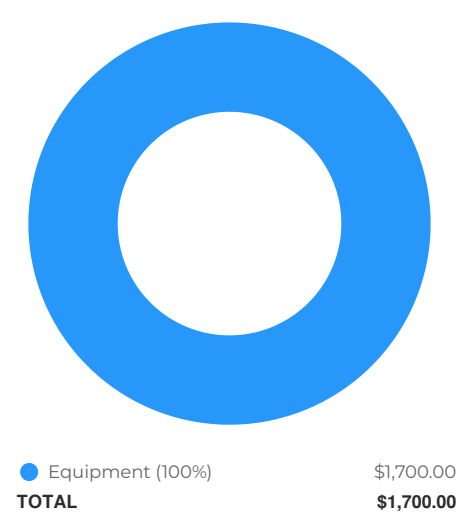
Total Budget (all years)
\$1.7K

Project Total
\$1.7K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Equipment	\$1,700	\$1,700
Total	\$1,700	\$1,700

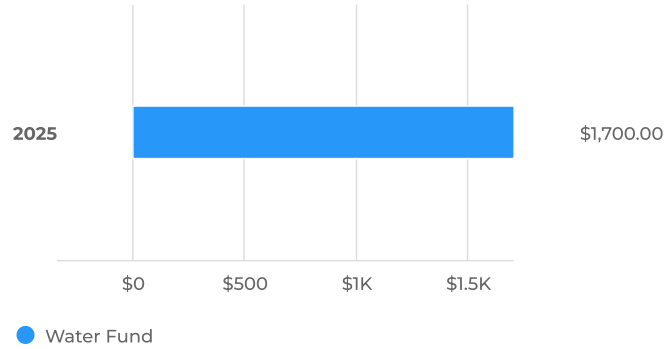
Funding Sources

FY2025 Budget
\$1,700

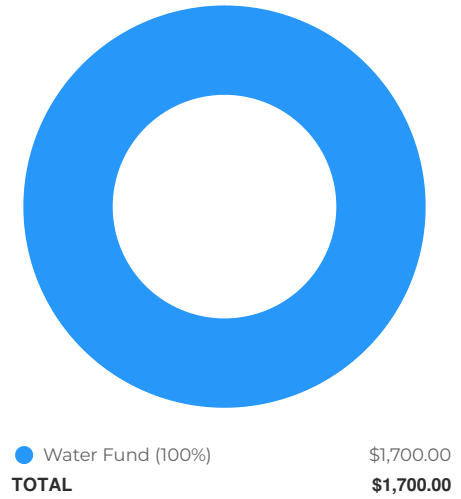
Total Budget (all years)
\$1.7K

Project Total
\$1.7K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
Water Fund	\$1,700	\$1,700
Total	\$1,700	\$1,700

This request information is generated from , Proposed Version.

Public works vehicle

Overview

Request Owner	Garrett Jackson, Assistant Public Works Director
Department	Water
Type	Capital Equipment

Description

Public works vehicle

Images



Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/79f89f5a77c2f29546e5.png)

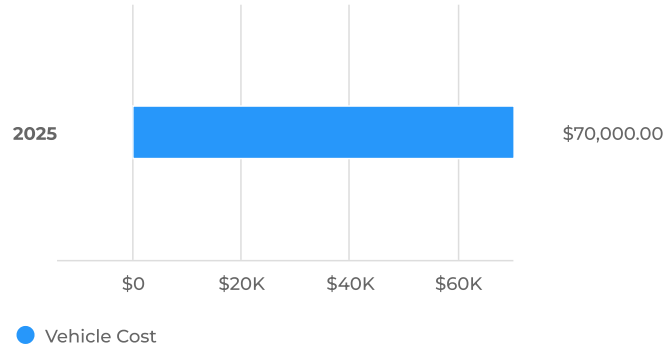
Capital Cost

FY2025 Budget
\$70,000

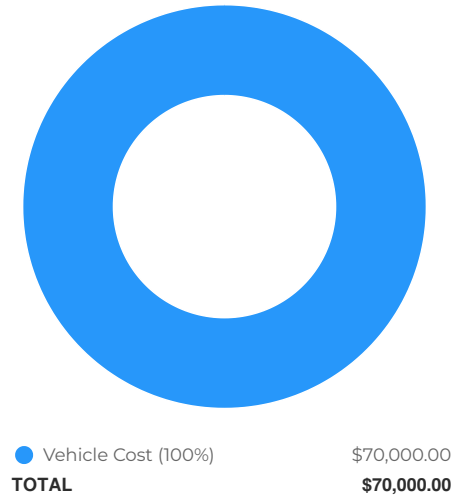
Total Budget (all years)
\$70K

Project Total
\$70K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Vehicle Cost	\$70,000	\$70,000
Total	\$70,000	\$70,000

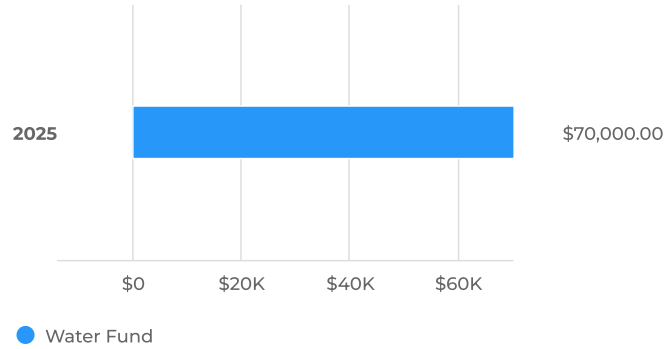
Funding Sources

FY2025 Budget
\$70,000

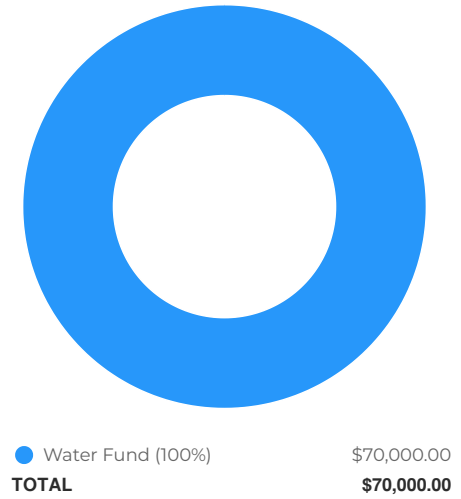
Total Budget (all years)
\$70K

Project Total
\$70K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
Water Fund	\$70,000	\$70,000
Total	\$70,000	\$70,000

This request information is generated from , Proposed Version.

Public works vehicle Copy

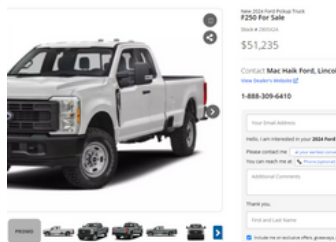
Overview

Request Owner	Garrett Jackson, Assistant Public Works Director
Department	Water
Type	Capital Equipment

Description

Public works vehicle

Images



Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/5957925eec9aa0d433cb.png)

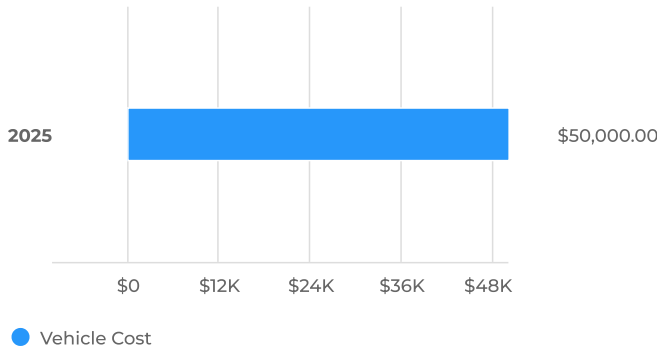
Capital Cost

FY2025 Budget
\$50,000

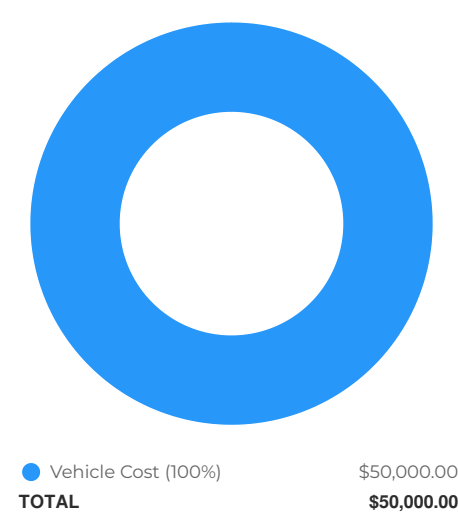
Total Budget (all years)
\$50K

Project Total
\$50K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Vehicle Cost	\$50,000	\$50,000
Total	\$50,000	\$50,000

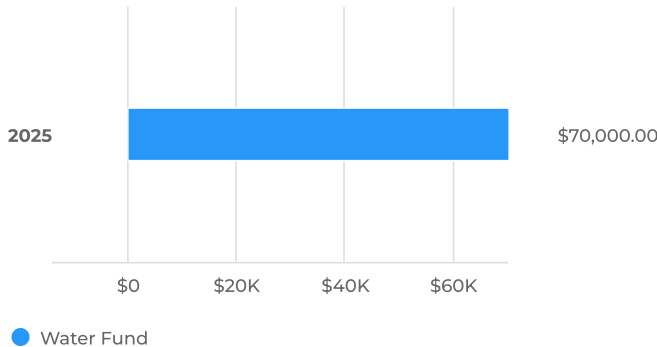
Funding Sources

FY2025 Budget
\$70,000

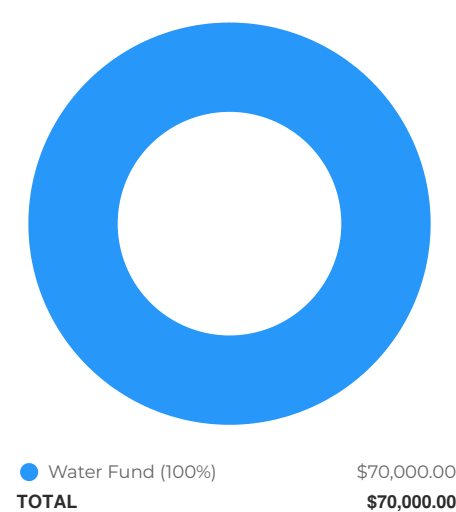
Total Budget (all years)
\$70K

Project Total
\$70K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Fund	\$70,000	\$70,000
Total	\$70,000	\$70,000

This requests information is generated from , Proposed Version.

Water meters

Overview

Request Owner	Garrett Jackson, Assistant Public Works Director
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Water
Type	Capital Improvement
Project Number	Water meters

Description

2 pallets of water meters.

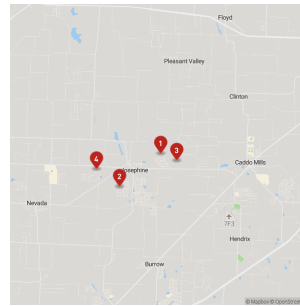
Images



Details

Type of Project Infrastructure

Location



Supplemental Attachments

 (/resource/cleargov-prod/projects/documents/7064cf732813e24aeecb.pdf)

Capital Cost

FY2025 Budget

\$273,360

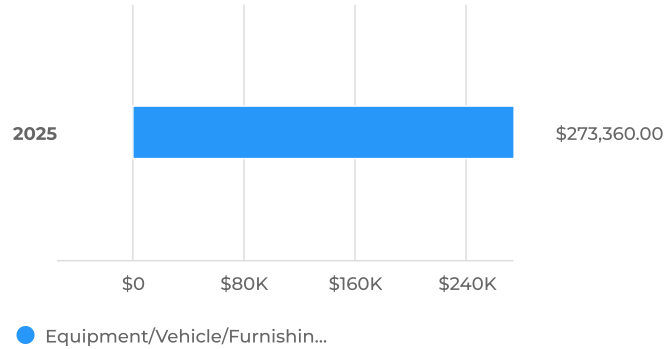
Total Budget (all years)

\$273.36K

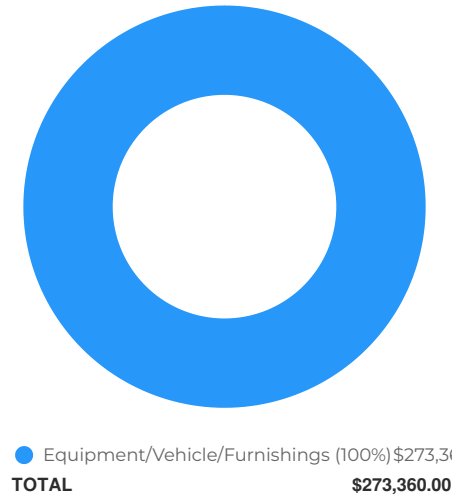
Project Total

\$273.36K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment/Vehicle/Furnishings	\$273,360	\$273,360
Total	\$273,360	\$273,360

Funding Sources

FY2025 Budget

\$273,360

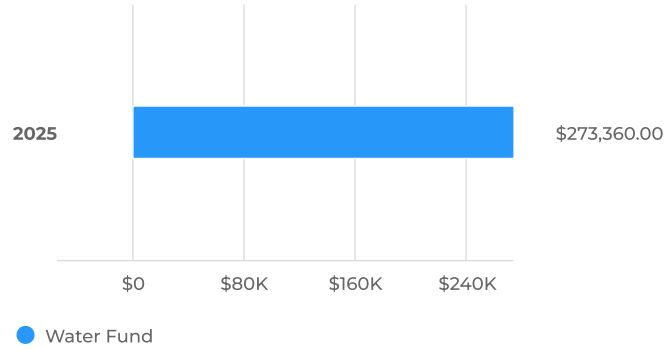
Total Budget (all years)

\$273.36K

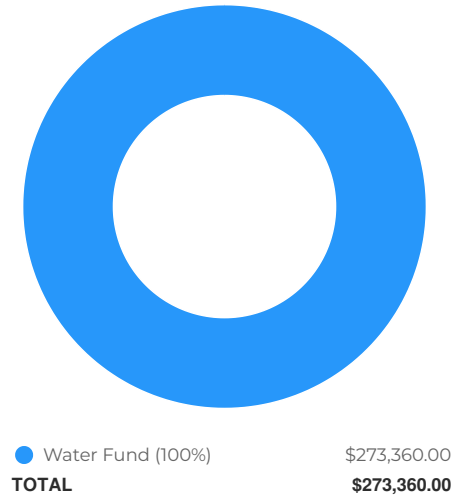
Project Total

\$273.36K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
Water Fund	\$273,360	\$273,360
Total	\$273,360	\$273,360

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and CI is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.