

# “ATTACHMENT A”

## City of Josephine Fiscal Year 2018-2019 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$111,075, which is a 24.85 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 \$41,792.

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

**FOR:** Katrina Heifner-Donihoo, Brian Suhr, Cedric Powell & Jason Turney

**AGAINST:** None


**PRESENT** and not voting: Mayor Joe Holt

**ABSENT:** Doug Ewing - arrived after the vote

### Property Tax Rate Comparison

	2018-2019	2017-2018
Property Tax Rate:	\$0.580000/100	\$0.540000/100
Effective Tax Rate:	\$0.500737/100	\$0.501159/100
Effective Maintenance & Operations Tax Rate:	\$0.500737/100	\$0.501159/100
Rollback Tax Rate:	\$0.629483/100	\$0.541251/100
Debt Rate:	\$0.088688/100	\$0.000000/100

Total debt obligation for City of Josephine secured by property taxes: \$0

BY:  STACEY KASPER  
COUNTY CLERK  
COLLIN COUNTY, TEXAS  
DEPUTY

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**City of Josephine  
General Fund  
Adopted Budget**

	<b>Oct 18 - Sept 19</b>
Income	
7003 · Animal Registration	175.00
7005 · Rent Payments	26,475.00
7010 · Property Tax Current	558,150.00
7011 · Property tax delinquent	5,000.00
7012 · Penalty & Interest - Taxes	3,000.00
7020 · Sales Tax Allocation	50,000.00
7022 · Franchise Tax	36,500.00
7023 · Beer & Wine Permit	75.00
7024 · Certificate of Occupancy	1,000.00
7025 · Dump Permit	500.00
7028 · Interest Income	900.00
7030 · Building Permits	140,000.00
7035 · Municipal Court Fines	153,000.00
7036 · Warrant/ Bond Income	0.00
7037 · Impound Fees	200.00
7038 · LEOSE - Police Trainink	0.00
7039 · Traffic Reports	0.00
7051 · Credit Card Fees	0.00
7070 · Trash Income Revenue	181,750.00
7080 · Miscellaneous Income	500.00
7083 · 4th of July Donation	3,500.00
7084 · Christmas Parade Donations	4,000.00
7120 · HouseGrant Income	100,000.00
Proceeds from Debt	53,000.00
Fund Balance	272,950.00
Total Income	1,590,675.00
Administrative Expense	463,225.00
Debt Service	85,350.00
Court	144,625.00
Police	503,525.00
Park	12,450.00
Sanitation	122,975.00
Streets	232,825.00
Public Works	25,700.00
Total Expense	1,590,675.00
Net Income	0.00

**City of Josephine  
General Administrative  
Adopted Budget**

	<b>Adopted Budget 2018-2019</b>
Ordinary Income/Expense	
7003 · Animal Registration	175.00
7005 · Rent Payments	26,475.00
7010 · Property Tax Current	472,800.00
7011 · Property tax delinquent	5,000.00
7012 · Penalty & Interest - Taxes	3,000.00
7020 · Sales Tax Allocation	50,000.00
7022 · Franchise Tax	36,500.00
7023 · Beer & Wine Permit	75.00
7024 · Certificate of Occupancy	1,000.00
7025 · Dump Permit	500.00
7028 · Interest Income	900.00
7030 · Building Permits	140,000.00
7031 · Plat Fees	-
7033 · Solicitor Fees	-
7080 · Miscellaneous Income	500.00
7083 · 4th of July Donation	3,500.00
7084 · Christmas Parade Donations	4,000.00
7120 · Grant House Income	100,000.00
Proceeds of Debt	-
<b>Total Income</b>	<b>844,425.00</b>
Expense	
8010 · Salaries	50,175.00
8011 · Salaries - Overtime	-
8020 · FICA Matching	3,125.00
8021 · Medicare Matching	750.00
8023 · Texas Workforce Commission	100.00
8026 · TMRS Matching Expense	3,275.00
8110 · Insurance-Workers Comp	450.00
8132 · Insurance-Health	15,925.00
8133 · Insurance-Other Medical	1,675.00
8014B · Contract Services - Other	900.00
8014G · Contract Services - Accounting Services	13,500.00
8015 · Contract Labor - Other	
8017 · Ambulance Service	17,500.00
8018 · Code Inspection/Enforcement	3,500.00
8019 · Mowing Services	7,200.00
8024 · P/R Tax Penalty & Interest	-
8025 · City Events	-
8027 · Copier Rental	1,000.00
8028 · Travel & Training	1,000.00
8029 · Meals	750.00
8030 · Dues & Subscriptions	2,400.00
8031 · Donation to VFD	50,000.00
8032 · 4th of July Celebration	5,325.00
8033 · Christmas Parade & Decorations	5,000.00
8036 · Flowers/Gifts	2,000.00
8037 · Community Projects	-
8038 · Building Inspections	43,900.00
8039 · Donations to JCDC	-
8115 · Insurance-Property	
8120 · Bonds/Employee	
8129 · Insurance-Errors & Omissions	
8131 · Insurance-General Liability	
8200 · Prop Tax Collection Fee	1,000.00
8205 · Central Appraisal Fees	3,700.00
8206 · Filing Fees	750.00
8210 · Audit fees - Split	10,000.00
8220 · Legal Fees	20,000.00
8222 · Land Use Planning	15,000.00
8225 · Engnr/Consultant Fees	50,000.00
8300 · Grant Expenses	100,000.00
8310 · Notices & Advertising	3,500.00

**City of Josephine  
General Administrative  
Adopted Budget**

	<b>Adopted Budget 2018-2019</b>
8315 · Election Expense	3,000.00
8317A · Computers - Licenses	1,025.00
8317B · Computers - Equipment	1,000.00
8317C · Computers - Payroll Service	625.00
8317D · Computers - Website	375.00
8317E · Computer - Software	1,100.00
8317F · Computer - Support	5,700.00
8318 · Off. Equip/Furniture Expense	200.00
8319 · Building Repair & Maintenance	100.00
8320 · Office Equip. Repair & Maintenance	-
8322 · Janitorial Supplies	600.00
8323 · Office Rental	-
8330 · Utilities-Electric	1,500.00
8335 · Utilities-Natural Gas	1,200.00
8340 · Telephone-Office	2,700.00
8341 · Mobile Phones	300.00
8380 · Office Supplies	2,000.00
8381 · Operating Supplies	-
8388 · Printing	4,000.00
8390 · Shipping/Postage	700.00
8432 · Bank Service Charge	1,500.00
8500 · Miscellaneous	200.00
8530 · Grant Matching Funds	2,000.00
8700A · Capital Outlay-Computers	-
8700B · Capital Outlay-Furniture and Equipment	-
8700F · Capital Outlay-Land Improv.	-
8700G · Capital Outlay-CIP Bldg	-
8700H · Capital Outlay-Park	-
8701 · Debt Retirement	-
8702 · Bond Expense	-
<b>Total Expense</b>	<b>462,226.00</b>
<b>Net Ordinary Income</b>	<b>381,200.00</b>

**City of Josephine  
Debt Service  
Adopted Budget**

	<b>Adopted Budget 2018-2019</b>
Ordinary Income/Expense	
7010 · Property Tax Current	85,350.00
<b>Total Income</b>	<b>85,350.00</b>
Expense	
8425 · Interest Expense	10,350.00
8701 · Debt Retirement	75,000.00
<b>Total Expense</b>	<b>85,350.00</b>
<b>Net Ordinary Income</b>	<b>-</b>

**City of Josephine  
Municipal Court  
Adopted Budget**

	<b>Adopted Budget 2018-2019</b>
Ordinary Income/Expense	
7035 · Municipal Court Fines	150,000.00
7036 · Warrant/ Bond Income	
7051 · Credit Card Fees	-
<b>Total Income</b>	<b>150,000.00</b>
 Expense	
8010 - Salaries	34,625.00
8020 - FICA Matching	2,150.00
8021 - Medicare Matching	525.00
8023 - Texas Workforce Commission	100.00
8026 - TMRS Matching Expense	2,275.00
8110 · Insurance-Workers Comp	150.00
8132 - Insurance - Health	11,400.00
8133 - Insurance - Other Medical	1,425.00
8014C · Court - OmniBase	150.00
8015C · Contract Labor - Court	24,000.00
8028 · Travel & Training	1,000.00
8030 · Dues & Subscriptions	350.00
8220 · Legal Fees	-
8227 · State Portion-Traffic Fines	60,000.00
8317A · Computers - Licenses	700.00
8317B · Computers - Equipment	1,000.00
8317E · Computer - Software	-
8317F · Computer - Support	2,850.00
8318 · Off. Equip/Furniture Expense	-
8380 · Office Supplies	250.00
8388 · Printing	200.00
8390 · Shipping/Postage	1,475.00
8434 - Credit Card Fee Expense	-
<b>Total Expense</b>	<b>144,625.00</b>
 <b>Net Ordinary Income</b>	<b>5,375.00</b>

**City of Josephine  
Police  
Adopted Budget**

	<b>Adopted Budget 2018-2019</b>
Ordinary Income/Expense	
7035 · Municipal Court Fines	3,000.00
7037 · Impound Fees	200.00
7038 · LEOSE - Police Training	
7039 · Traffic Reports	
7080 · Miscellaneous Income	
7098 · Proceeds from Debt	53,000.00
7122 · Police Grant	
<b>Total Income</b>	<b>56,200.00</b>
 Expense	
8010 · Salaries	221,525.00
8011 · Salaries - Overtime	4,000.00
8020 · FICA Matching	13,750.00
8021 · Medicare Matching	3,225.00
8023 · Texas Workforce Commission	450.00
8026 · TMRS Matching Expense	14,000.00
8110 · Insurance-Workers Comp	4,000.00
8132 · Insurance-Health	61,350.00
8133 · Insurance-Other Medical	5,350.00
8014B - Other	1,000.00
8014D - Child Advocacy Center	1,000.00
8014E - PD Communications - Collin County	21,500.00
8014F - Jail Fees	1,500.00
8014H · Report Management Systems	12,900.00
8015A · Contract Labor - Reserves	
8015 · Contract Labor - Other	
8027 · Copier Rental	
8028 · Travel & Training	5,000.00
8028A · LEOSE Training	
8027 · Copier Rental	1,600.00
8029 · Food & Travel	
8030 · Dues & Subscriptions	4,200.00
8031 · Donations to VFD	
8037 · Community Projects	1,000.00
8115 · Insurance-Property	350.00
8125 · Insurance-Auto	3,000.00
8127 · Taser Assurance Insurance	
8129 · Insurance-Errors & Omissions	
8131 · Insurance-General Liability	
8135 · Insurance-Law Enforce Liability	4,000.00
8317A · Computers - Licenses	800.00
8317B · Computers - Equipment	800.00
8317C · Computers - Payroll Service	250.00
8317D · Computers - Website	
8317E · Computer - Software	750.00
8317F · Computer - Support	5,500.00
8318 · Off. Equip/Furniture Expense	
8319 · Building Repair & Maintenance	100.00
8323 · Office Rental	
8330 · Utilities-Electric	1,000.00
8335 · Utilities-Natural Gas	750.00
8340 · Telephone-Office	2,000.00
8341 · Mobile Phones	1,750.00
8342 · Data Lines	1,400.00
8345 · Vehicle - Fuel	7,000.00
8350 · Vehicle - Repair & Maintenance	4,000.00
8380 · Office Supplies	750.00
8381A · Testing Supplies	2,500.00
8381B · Operating Supplies - Other	750.00

**City of Josephine  
Police  
Adopted Budget**

	<b>Adopted Budget 2018-2019</b>
8382 · Small Equipment Purchases	750.00
8388 · Printing	250.00
8390 · Shipping/Postage	100.00
8400A · Uniforms - Paid Officers	4,250.00
8400B · Uniforms - Reserves	
8400C · Uniforms - BV Prog	1,800.00
8425 · Interest Expense	1,000.00
8432 · Bank Service Charge	
8500 · Miscellaneous	500.00
8505 · Flood Expenses	
8700B · Capital Outlay - Furn/Equipment	63,000.00
8700c · Capital Outlay - Vehicle	
8701 · Debt Retirement	17,075.00
<b>Total Expense</b>	<b><u>603,625.00</u></b>
<b>Net Ordinary Income</b>	<b><u><u>(447,325.00)</u></u></b>



**City of Josephine  
Park  
Adopted Budget**

	<b>Adopted Budget 2018-2019</b>
Expense	
8010 - Salaries	1,150.00
8020 - FICA Matching	75.00
8021 - Medicare Matching	25.00
8023 - Texas Workforce Commission	25.00
8026 - TMRS Matching Expense	75.00
8132 - Insurance - Health	325.00
8133 - Insurance - Other Medical	50.00
8014B - Contract Services - Other	500.00
8014I - Porta-Potty - Park	1,275.00
8019 - Mowing Services	4,800.00
8037 - Community Projects	300.00
8224 - Equipment Lease	-
8321 - Equipment Repair and Maint	500.00
8322 - Janitorial Supplies	50.00
8330 - Utilities-Electric	600.00
8366G - Miscellaneous	
8381 - Operating Supplies	100.00
8382 - Small Equipment Purchases	-
8385 - Chemicals	-
8500 - Miscellaneous	100.00
8700H - Capital Outlay	2,500.00
<b>Total Expense</b>	<b>12,450.00</b>
<b>Net Ordinary Income</b>	<b>(12,450.00)</b>

**City of Josephine  
Sanitation  
Adopted Budget**

	<b>Adopted Budget 2018-2019</b>
Income	
7070 - Trash Income Revenue	181,750.00
7080 - Miscellaneous Income	
<b>Total Income</b>	<b>181,750.00</b>
Expense	
8010 - Salaries	7,350.00
8020 - FICA Matching	475.00
8021 - Medicare Matching	125.00
8023 - Texas Workforce Commission	25.00
8026 - TMRS Matching Expense	500.00
8041 - Trifold Machine Rental	1,025.00
8132 - Insurance - Health	2,075.00
8133 - Insurance - Other Medical	275.00
8029 - Meals	75.00
8070 - Solid Waste Collection Exp.	111,050.00
<b>Total Expense</b>	<b>122,975.00</b>
<b>Net Ordinary Income</b>	<b>58,775.00</b>

**City of Josephine  
Streets  
Adopted Budget**

	<u>Adopted Budget 2018-2019</u>
Proceeds of Debt	
<b>Total Income</b>	
Expense	
8010 · Salaries	23,750.00
8020 - FICA Matching	1,475.00
8021 - Medicare Matching	350.00
8023 - Texas Workforce Commission	75.00
8026 - TMRS Matching Expense	1,550.00
8132 - Insurance - Health	6,925.00
8133 - Insurance - Other Medical	700.00
8015A · Contract Labor	-
8126 · Insurance-Mobile Equipment	-
8224 · Equipment Rentals	3,000.00
8225 · Engrn/Consultant Fees	-
8321 · Equipment Repair and Maint	-
8330 · Utilities-Electric	16,000.00
8345 · Vehicle - Fuel	-
8350 · Vehicle - Repair & Maintenance	
8359 · Road Grading	1,500.00
8360 · Street Signs	2,000.00
8369 · Street Oiling	-
8370 · Street Department Supplies	20,000.00
8372 · Street Drainage	29,500.00
8382 · Small Equipment Purchases	-
8425 · Interest Expense	1,000.00
8700B · Capital Outlay-Furniture and Equipment	-
8700E · Capital Outlay-Street	75,000.00
8701 · Debt Retirement	50,000.00
<b>Total Expense</b>	<u>232,825.00</u>
<b>Net Ordinary Income</b>	<u><u>(232,825.00)</u></u>

**City of Josephine  
Public Works  
Adopted Budget**

	<u>Adopted Budget 2018-2019</u>
Expense	
8014A · Pest Control	11,000.00
8016 · Animal Control Service	14,700.00
8224 · Equipment Lease	-
8321 · Equipment Repair and Maint	
8382 · Small Equipment Purchases	
8385 · Chemicals	
8388 · Printing	
8700B · Capital Outlay	
<b>Total Expense</b>	<u>25,700.00</u>
<b>Net Ordinary Income</b>	<u><u>(25,700.00)</u></u>

**City of Josephine  
Water  
Adopted Budget**

	<b>Adopted Budget 2018-2019</b>
Ordinary Income/Expense	
Income	
7021 - CSI Inspections	750.00
7028 - Interest Income	950.00
7043 - Water sales	641,500.00
7044 - Water Tap Fees	118,000.00
7046 - Water Transfer Fees	2,500.00
7047 - Reconnect Fees	2,500.00
7048 - Disconnect Fees	2,500.00
7049 - Water Late Fees	25,000.00
7050 - NSF Check Fees	180.00
7051 - Credit Card Fees	-
7080 - Miscellaneous Income	-
7095 - Proceeds from Disposal of Asset	-
<b>Total Income</b>	<b>793,880.00</b>
Expense	
8010 - Salaries	97,500.00
8011 - Salaries - Overtime	6,000.00
8020 - FICA Matching	6,050.00
8021 - Medicare Matching	1,425.00
8023 - Texas Workforce Commission	200.00
8026 - TMRS Matching Expense	6,350.00
8110 - Insurance-Workers Comp	3,325.00
8132 - Insurance-Health	27,175.00
8133 - Insurance-Other Medical	3,100.00
8013 - Drug Testing	-
8014B - Contract Services - Other	900.00
8014G - Contract Services - Accounting Services	6,750.00
8015 - Contract Labor - Other	-
8025 - City Events	-
8027 - Copier Rental	900.00
8028 - Travel & Training	600.00
8029 - Meals	250.00
8030 - Dues & Subscriptions	1,950.00
8040 - CSI Inspections Expense	300.00
8041 - Trifold Machine Rental	1,025.00
8115 - Insurance-Property	1,000.00
8120 - Bonds/Employee	200.00
8125 - Insurance-Auto	700.00
8126 - Insurance-Mobile Equipment	500.00
8129 - Insurance-Errors & Omissions	500.00
8131 - Insurance-General Liability	250.00
8210 - Audit fees - Split	5,000.00
8220 - Legal Fees	500.00
8224 - Equipment Lease	-
8225 - Engr/Consultant Fees	1,000.00
8310 - Notices & Advertising	300.00
8317A - Computers - Licenses	875.00
8317B - Computers - Equipment	250.00
8317C - Computers - Payroll Service	200.00
8317D - Computers - Website	
8317E - Computer - Software	175.00
8317F - Computers - Support	2,000.00
8317G - Computers - AMR	900.00
8318 - Off. Equip/Furniture Expense	200.00
8319 - Building Repair & Maintenance	100.00
8321 - Equipment Repair and Maint	1,250.00
8322 - Janitorial Supplies	300.00
8323 - Office Rental	-

**City of Josephine  
Water  
Adopted Budget**

	<b>Adopted Budget 2018-2019</b>
8330 - Utilities-Electric	20,000.00
8335 - Utilities-Natural Gas	250.00
8340 - Telephone-Office	3,150.00
8341 - Mobile Phones	1,250.00
8345 - Vehicle - Fuel	4,500.00
8350 - Vehicle - Repair & Maintenance	1,200.00
8355 - Vehicle - Mileage	-
8361 - Water Equipment	-
8362 - Laboratory Expense	600.00
8366A - Water/Sewer - Repairs & Maint - Water - Parts	10,500.00
8366B - Water/Sewer - Repairs & Maint - Paint	100.00
8366E - Water/Sewer - Repairs & Maint - PVC Pipe	-
8366F - Water/Sewer - Repairs & Maint - Electrical	-
8366G - Water/Sewer - Repairs & Maint - Miscellaneous	500.00
8366 - Water/Sewer - Repairs & Maint	25,000.00
8367 - Water Purchases	211,000.00
8368 - Equipment Rentals	500.00
8380 - Office Supplies	1,800.00
8381A - Operating Supplies - Testing Supplies	500.00
8382 - Small Equipment Purchases	1,000.00
8385 - Chemicals	-
8388 - Printing	600.00
8390 - Shipping/Postage	4,130.00
8400E - Uniforms - Water	1,500.00
8425 - Interest Expense	500.00
8432 - Bank Service Charge	200.00
8434 - Credit Card Fee Expense	-
8445 - Register Overage/Shortage	-
8500 - Miscellaneous	500.00
8700B - Capital Outlay - Furn/Equipment	52,500.00
8700G - Capital Outlay-CIP Bldg	-
<b>Total Expense</b>	<b>521,780.00</b>
 <b>Net Ordinary Income</b>	 <b>272,100.00</b>

**City of Josephine  
Sewer  
Adopted Budget**

**Adopted Budget  
2018-2019**

Income	
7040 · Sewer Sales	275,000.00
7041 · Sewer Tap Fees/Install Fees	75,000.00
7045 · Sewer Transfer Fees	1,750.00
7080 · Miscellaneous Income	-
7095 · Proceeds from Disposal of Asset	-
<b>Total Income</b>	<b>351,750.00</b>
8010 · Salaries	98,500.00
8011 · Salaries - Overtime	-
8020 · FICA Matching	5,925.00
8021 · Medicare Matching	1,400.00
8023 · Texas Workforce Commission	200.00
8026 · TMRS Matching Expense	6,250.00
8110 · Insurance-Workers Comp	3,325.00
8132 · Insurance-Health	26,425.00
8133 · Insurance-Other Medical	2,925.00
8013 · Drug Testing	-
8014B · Contract Services - Other	1,900.00
8014G · Contract Services - Accounting Services	6,750.00
8025 · City Events	-
8027 · Copier Rental	900.00
8028 · Travel & Training	2,000.00
8029 · Meals	250.00
8030 · Dues & Subscriptions	4,000.00
8041 · Trifold Machine Rental	1,025.00
8115 · Insurance-Property	1,000.00
8120 · Bonds/Employee	125.00
8125 · Insurance-Auto	700.00
8126 · Insurance-Mobile Equipment	500.00
8129 · Insurance-Errors & Omissions	500.00
8131 · Insurance-General Liability	250.00
8210 · Audit fees - Split	5,000.00
8220 · Legal Fees	500.00
8224 · Equipment Lease	-
8225 · Engnr/Consultant Fees	10,000.00
8310 · Notices & Advertising	2,000.00
8317A · Computers - Licenses	875.00
8317B · Computers - Equipment	500.00
8317C · Computers - Payroll Service	200.00
8317D · Computers - Website	-
8317E · Computer - Software	175.00
8317F · Computers - Support	2,000.00
8317G · Computers - AMR	900.00
8318 · Off. Equip/Furniture Expense	100.00
8319 · Building Repair & Maintenance	100.00
8321 · Equipment Repair and Maint	1,250.00
8322 · Janitorial Supplies	300.00
8323 · Facility Rental	-
8330 · Utilities-Electric	9,000.00
8335 · Utilities-Natural Gas	250.00

**City of Josephine  
Sewer  
Adopted Budget**

	<b>Adopted Budget 2018-2019</b>
8340 · Telephone-Office	3,150.00
8341 · Mobile Phones	1,250.00
8345 · Vehicle - Fuel	4,500.00
8350 · Vehicle - Repair & Maintenance	1,200.00
8355 · Vehicle - Mileage	-
8362 · Laboratory Expense	13,000.00
8365 · Water & Sewer Supplies	
8366B · Water/Sewer - Repairs & Maint - Paint	
8366C · Sewer Parts	12,000.00
8366D · Sewer - Grease & Oil	-
8366E · PVC Pipe	-
8366F · Water/Sewer - Repairs & Maint - Electrical	-
8366G · Miscellaneous	-
8366 · Water/Sewer - Repairs & Maint - Other	
8368 · Equipment Rentals	500.00
8380 · Office Supplies	1,800.00
8381A · Testing Supplies	500.00
8382 · Small Equipment Purchases	500.00
8385 · Chemicals	4,000.00
8388 · Printing	600.00
8390 · Shipping/Postage	4,130.00
8400D · Uniforms -Sewer	1,500.00
8433 · TCEQ Penalty Expense	10,000.00
8600 · Package Sewer Plant Operations	5,000.00
8700B · Capital Outlay - Furn/Equipment	27,500.00
8700I · Capital Outlay - Sewer	25,000.00
<b>Total Expense</b>	<b>314,130.00</b>
<b>Net Ordinary Income</b>	<b>37,620.00</b>