

**City of Josephine, TX  
Management Comments**

**Fiscal Year 2020/2021 Achievements**

City Wide:

- City Hall, Including Planning & Zoning Meetings and City Council Meetings are completely re-opened to the public. Zoom option remains available.
- Magnolia Point Subdivision completed building in phases 4-5 and pulled permits early on phase 7 which increased our revenue numbers beyond the projections.
- In total 615 building permits were pulled this fiscal year.
- Order placed and deposit applied on four new upgraded storm sirens

Administration:

- City Administrator Position for Economic and Community Development and Management has been approved by the City Council, applicants and resumes are under review.
- Cross training has been implemented to transition current Water Clerk to the Administrative Assistant Position.
- Implemented a digital timecard system for accurate reporting which allows employees instant access to their timecard and leave balances.

Municipal Court:

- Water Clerk completed Court Clerks Training Classes for cross training.
- Municipal Court Fines- Projected Revenue down due to COVID.

Police:

- Two new Police vehicles and equipment were ordered and to be paid with cash from 2021 FYE MUD Revenues.
- \$500,000 from the MUD Public Safety Fees (from 2021 FYE MUD Revenues) will be dedicated and set aside in the Public Safety Reserve Account which will bring the Reserve account balance up to \$800,000.
- Implemented Command staff across the department and achieved 24-hour coverage
- Long-term goals were met in the 5<sup>th</sup> year of leadership command
- Began building Culture initiatives with a focus on increased level of professionalism, customer service, and community leadership.

Public Works/Parks/Water/Sewer/Streets:

- New Laboratory & Public Works Building Completed in July 2021
- Community Projects- Permanent Restroom Facilities at the city park have been completed.
- 2<sup>nd</sup> Basketball Court has been added.
- Plans underway to build a Splash Pad.
- New Public Works Vehicle purchased and in use

City's Asset Update:

New Park Restroom Facilities and expanded parking were completed in June 2021

Additional Basketball Court and lighting were added in May 2021

Radar Speed Trailer Purchased

Double R Land Development paid \$160,000 on 8/10/21 per their Development Agreement, which is dedicated to Fire Fighting Equipment.

Grants Update:

Received \$25,714 in COVID Grant Income which paid for cleaning/sanitation services, one Police Laptop, two Director's Laptops, and a second MC360 Message Trailer.

Received \$259,000 from the American Rescue Plan Funding noncompetitive Grant. Grantworks will be navigating and providing administrative compliance- defined Infrastructure Project is in process.

Awaiting notification on the following grants that have been applied for: Collin County Parks and Open Space, Federal COPS Hiring Grant, and the HUD and Texas Department of Agriculture Grant.

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**Management Comments**  
**Approved Budget FY21/22**

**Top Notations & Expectations for FY 21/22:**

**\*Tax Decrease \*No Rate Increases on City Services \*Continued 24-Hour  
Police Coverage \*Debt Retirement\*Expanded Grant Opportunities**

**Administration:**

1. Rent payments consist of annual payments from AT&T, Peoples, and Rise Broadband.
2. Ad Valorem Taxes based on a rate of \$0.516697 per 100, which is less than the prior year's rate of \$0.559079. The taxable property value is \$142,250,591 which is an increase over last year's \$117,626,563. This will result in a savings to our customers of \$42.38/\$100,000 and due to the increase in valuation there will be an increased tax revenue to the city of \$77,379.
3. Building Permit Revenues based on 374 new homes in the MUD, 20 new homes by Robbie Hale, and 20 new homes by DeBerry.

**Municipal Court:**

1. Salaries include overtime pay for police officers to act as the Court Bailiff, which is a legal requirement.
2. Municipal Court Fines- Projected Revenue down due to COVID.

**Police:**

1. As Josephine continues to expand, we need to add staff to meet the needs of our growing population. Our Police Department will add one new Officer position.
2. Revenue increased- MUD Public Safety Fee per house/per mo.
3. Debt Retirement- One Police Vehicle to be transferred to Public Works and retired from Police force. Final Debt obligation (one police vehicle) will be paid in full this year.
4. Engage Council input on development and creation of a new Police Department Building in Magnolia Point.
5. Seek grant funding for additional officers to create a CIT program and expanded coverage to stay ahead of the City's increasing pattern of community development and growth.

**Public Works:**

1. Asset Transfer: Police Truck retired and moved to Public Works Team
  2. As Josephine continues to expand, we need to add staff to meet the needs of our growing population. Public Works will add four new positions.
  3. Secure the old Public Works Site/Storage area for a fuel island and maintenance area; fencing and security to come from the Water/Sewer Capital Items Purchases.
  4. Purchase a generator for Public Works Disaster Preparedness to come from the Water/Sewer Capital Items Purchases.
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**Parks:**

1. Community Projects/Capital Outlay- Construction of a Splash Pad at the Josephine City Park.
2. Purchase of a new Skag Mower for Public Works to take over ground maintenance of the park, city property, and the cemetery.

**Sanitation:**

1. Revenue projection is based on no rate increase to our customers for sanitation services despite Republic's contracted rate increase to the City of 3%.

**Streets:**

1. Debt Retirement- Payment on Hubbard reconstruction per interlocal agreement with Collin County.
2. The American Rescue Plan is a Federal Non-Competitive Grant for Infrastructure Improvement with \$518,000 earmarked for Josephine. Grant Works will be navigating and the process for us. We received half in the summer 2021 and are expected to receive half in summer 2022. Our Public Works Director has designated this to be used on Drainage/Streets Projects (waiting on guidance from Grantworks).
3. HUD and Texas Department of Agriculture Grant for Streets and Drainage Projects worth \$350,000, awaiting notification- will be applied to Horizon Way/CR 642 Street/drainage improvements and paving the western end of Milton Street.

**Water:**

1. Water Sales- No rate increase to our customers; Increased customers in the MUD.
2. Water Tap Fees- Based on 374 new homes in the MUD, 20 new homes by Robbie Hale, and 20 new homes by DeBerry.
3. Water Purchases- Based on contract with North Texas Municipal Water District.
4. Capital Outlay: Purchase of one Large Utility Truck for Water and Sewer Department.
5. Capital Outlay: Purchase of one Vacuum Trailer
6. Growth Planning for FYE 2023: Discussions on a Tap Fee to the builders so the citywide upgrade to a Fixed Place Network/Water Meter System will come from new building revenue.

**Sewer:**

1. Sewer Sales: No rate increase to our customers; Increased customers in the MUD.
2. Sewer Tap Fees: Based on 374 new homes in the MUD, 20 new homes by Robbie Hale, and 20 new homes by DeBerry.
3. Capital Outlay: The purchase of equipment for High Meadows and the sewer plant.
4. New City Sewer Plant pending Developer's Agreement, Engineering, Funding, Planning and TCEQ Approval.

**Asset Update:**

1. Four New/Upgraded Storm Sirens to be installed and operational
2. Two new Police Vehicles to be placed into service

3. Side by side for Police to patrol City Events to be purchased
4. Vacuum Trailer and Utility Vehicle for Water & Sewer to be purchased
5. Generator to be purchased
6. Fencing and Security to be purchased for PW Maintenance area
7. Skag mower for parks and public works to be purchased.

Discussions underway over the city purchasing investment property for growth, walking trails, and a future community center.

Discussions underway regarding a Public Safety Complex/JPD Headquarters.

#### Grants Update:

1. Applied for a 50% Matching grant through Collin County Parks and Open Space for funding assistance for a Splash Pad at the Josephine City Park, awaiting notification.
2. Applied for HUD and Texas Department of Agriculture Grant for Streets and Drainage Projects worth \$350,000, awaiting notification.
3. Applied for a Federal COPS Hiring Grant which would provide a 50% match on salary for two officers over the course of three years, awaiting notification.
4. The American Rescue Plan has a non-competitive Grant award of \$518,000 earmarked for Josephine Infrastructure-Working with Grant Works on this process.
5. BRIC is an Infrastructure Grant we may qualify for-Working with Grant Works on this process.



## City of Josephine Staffing Actuals and Expectations

COJ Headcount FYE 9.30.2021										
Department	Position	Headcount	Allocation							Total
			Water	Sewer	Sanitation	Court	Admin	Street	Parks	
Administration	City Secretary	1	2%	2%	5%	5%	86%			100%
Administration	Finance Director	1	33%	33%			34%			100%
Administration	Water Clerk	1	50%	38%	10%	2%				100%
Administration	Court Clerk	1	4%	4%	1%	90%	1%			100%
Public Works	Public Works Director	1	40%	40%				15%	5%	100%
Public Works	Public Works Operators	3	40%	40%				15%	5%	100%
Public Works	Wastewater Operator	1	20%	80%						100%
Police	Chief of Police	1							100%	100%
Police	Police Sergeant	1							100%	100%
Police	Police Lieutenant	1							100%	100%
Police	Police Officers	4							100%	100%
Police	Reserve Officer/Volunteer	1							100%	100%
Employee Total		17								

COJ Headcount FYE 9.30.2022										
Department	Position	Headcount	Allocation							Total
			Water	Sewer	Sanitation	Court	Admin	Street	Parks	
Administration	City Secretary	1	2%	2%	5%	5%	86%			100%
Administration	Administrative Assistant/Assistant City Secretary	1	2%	2%	5%	5%	86%			100%
Administration	City Administrator	1					100%			100%
Administration	Finance Director	1	33%	33%			34%			100%
Administration	Water Clerk	1	50%	38%	10%	2%				100%
Administration	Court Clerk	1	4%	4%	1%	90%	1%			100%
Public Works	Public Works Director	1	40%	40%				15%	5%	100%
Public Works	Public Works Operators	7	40%	40%				15%	5%	100%
Public Works	Wastewater Operator	1	20%	80%						100%
Police	Chief of Police	1							100%	100%
Police	Police Sergeant	1							100%	100%
Police	Police Lieutenant	1							100%	100%
Police	Police Officers	5							100%	100%
Police	Reserve Officer/Volunteer	1							100%	100%
Employee Total		24								

Josephine continues to experience rapid development of single-family homes. As the City added just over 1600 residents this past fiscal year, we will continue to add staff to accommodate the needs and demands of the growing population. Administration will add a City Administrator Position and an Administrative Assistant Position, Public Works will add four new positions, and Public Safety will add one new Officer in the FY 22 Budget.

# Summary of Revenue and Expenditures

## General Fund

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

### Franchise Fees

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

### Licenses & Permits

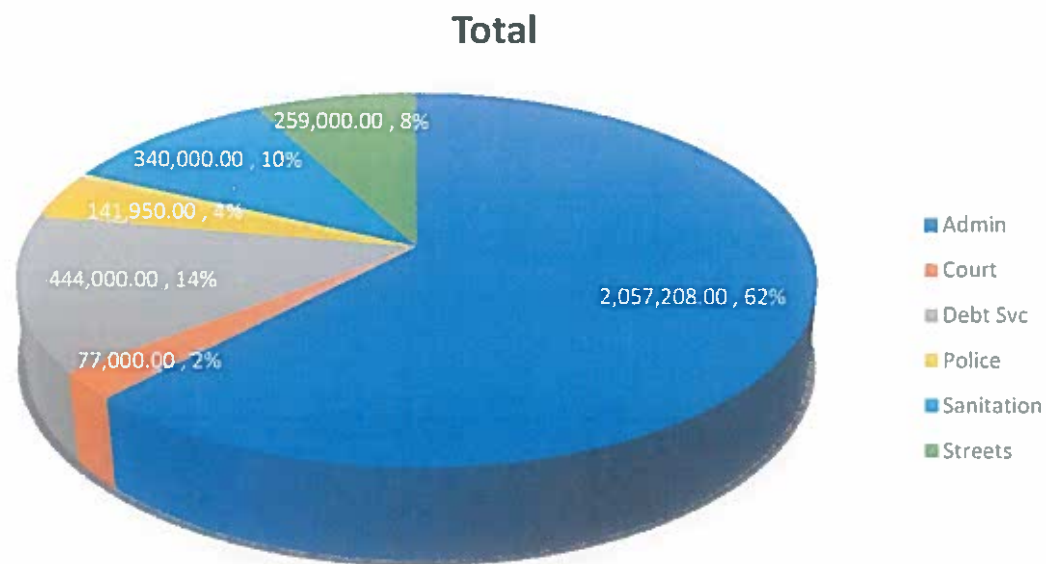
Licenses and Permits are the second largest source of General Fund revenue for the City. Permits issued by the City for new construction, electrical, fences, machinery, plumbing, installation of sprinkler systems and pools, etc. are accounted for in this revenue section. The City continues to project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

### Municipal Court

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

### Transfers In

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



City of Josephine, TX  
General Fund  
Approved Budget

Oct 2021-Sep 2022

<b>Income</b>	
Animal Registration	175.00
Beer & Wine Permit	200.00
Building Permits	383,250.00
Certificate of Occupancy	2,000.00
Dump Permit	500.00
Engnr/Consulting Fees	50,000.00
Fireworks Permit	200.00
Franchise Tax	50,000.00
Grant Income	259,000.00
Interest Income	1,000.00
LEOSE - Police Training	750.00
Miscellaneous Income	500.00
MUD - Public Safety Fees	577,000.00
Municipal Court Fines	76,200.00
Penalty & Interest - Taxes	3,000.00
Professional Services	261,800.00
Property Tax Current	735,063.00
Property Tax Delinquent	5,000.00
Rent Payments	29,700.00
Sales Sanitation	340,000.00
Sales Tax Allocation	175,000.00
Transfers	366,820.00
Warrant/ Bond Income	2,000.00
<b>Total Income</b>	<b>3,319,158.00</b>
<b>Expenditures</b>	
Admin	1,100,319.00
Court	138,120.00
Debt Svc	85,535.00
Parks	149,880.00
Police	886,020.00
Pub Wks	39,090.00
Sanitation	315,160.00
Streets	594,960.00
<b>Total Expenditures</b>	<b>3,309,084.00</b>
<b>Net Change in Fund Balance</b>	<b>10,074.00</b>



The City of  
**Josephine**  
TEXAS

**COJ APPROVED BUDGET FOR FILING FY 2021/2022**

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<b>Revenue</b>	<b>5,880,158.00</b>
Admin	2,057,208.00
Court	77,000.00
Debt Svc	444,000.00
Police	141,950.00
Sanitation	340,000.00
Sewer	996,000.00
Streets	259,000.00
Water	1,565,000.00

<b>Expense</b>	<b>5,661,219.00</b>
Admin	1,100,319.00
Court	138,120.00
Debt Svc	85,535.00
Parks	149,880.00
Police	886,020.00
Pub Wks	39,090.00
Sanitation	315,160.00
Sewer	838,970.00
Streets	594,960.00
Water	1,513,165.00

<b>CHANGE IN CITYWIDE IN FUND BALANCE</b>	<b>218,939.00</b>
Administrative	956,889.00
Debt Service	358,465.00
Court	(61,120.00)
Police	(744,070.00)
Park	(149,880.00)
Sanitation	24,840.00
Streets	(335,960.00)
Public Works	(39,090.00)
Water	51,835.00
Sewer	157,030.00

**CHANGE IN GENERAL FUND BALANCE** **10,074.00**

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**CHANGE IN BUSINESS ACTIVITY BALANCE** **208,865.00**

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APPROVED COMBINED CITY BUDGET FY 2021/2022



*PIVOT BY DEPT/REVENUE*

Row Labels	Sum of Revenue
Admin	2,057,208.00
Court	77,000.00
Debt Svc	444,000.00
Police	141,950.00
Sanitation	340,000.00
Sewer	996,000.00
Streets	259,000.00
Water	1,565,000.00
<b>Grand Total</b>	<b>5,880,158.00</b>

*PIVOT BY DEPARTMENT/EXPENSE*

Row Labels	Sum of Expense
Admin	1,100,319.00
Court	138,120.00
Debt Svc	85,535.00
Parks	149,880.00
Police	886,020.00
Pub Wks	39,090.00
Sanitation	315,160.00
Sewer	838,970.00
Streets	594,960.00
Water	1,513,165.00
<b>Grand Total</b>	<b>5,661,219.00</b>

*PIVOT BY REVENUE DESCRIPTION*

Row Labels	Sum of Revenue
Animal Registration	175.00
Beer & Wine Permit	200.00
Building Permits	383,250.00
Certificate of Occupancy	2,000.00
CSI Inspections	6,000.00
Disconnect Fees	1,200.00
Dump Permit	500.00
Engr/Consultant Fees	193,000.00
Engr/Consulting Fees	50,000.00
Fireworks Permit	200.00
Franchise Tax	50,000.00
Grant Income	259,000.00
Interest Income	3,600.00
Late Fees	25,000.00
LEOSE - Police Training	750.00
Miscellaneous Income	500.00
MUD - Monthly Public Safet	63,000.00
MUD - Public Saftey Fees	374,000.00
Municipal Court Fines	76,200.00
NSF Check Fees	200.00
Penalty & Interest - Taxes	3,000.00
Professional Services	261,800.00
Property Tax Current	735,063.00
Property Tax Delinquent	5,000.00
Reconnect Fees	2,000.00
Rent Payments	29,700.00

*PIVOT BY EXPENSE DESCRIPTION*

Row Labels	Sum of Expense
Audit Fees	25,000.00
Bank Service Charge	3,100.00
Bonds/Employee	520.00
Building Inspections	187,800.00
Capital Outlay	973,400.00
Central Appraisal Fees	5,572.00
Child Advocacy Center	1,000.00
City Events	38,300.00
Code Inspection/Enforcement	4,000.00
Community Projects	4,500.00
Computers	76,150.00
Contract Labor	36,000.00
Contract Services	193,292.00
Court - OmniBase	400.00
CSI Inspections Expense	2,800.00
Debt Retirement	155,525.00
Drug Testing	300.00
Dues & Subscriptions	21,300.00
Election Expense	7,500.00
Engr/Consultant Fees	283,000.00
Equipment Purchases	13,700.00
Equipment Rentals	14,225.00
Filing Fees	300.00
Flowers/Gifts	2,800.00
Fuel & Oil	1,000.00
Grant Expense	33,600.00

Sales Sanitation	340,000.00
Sales Sewer	612,000.00
Sales Tax Allocation	175,000.00
Sales Water	1,250,000.00
Tap Fees	453,000.00
Transfer Fees	16,000.00
Transfers	366,820.00
Warrant/ Bond Income	2,000.00
<b>Grand Total</b>	<b>5,740,158.00</b>

Insurance - Health	267,000.00
Insurance - Other	32,020.00
Insurance-Auto	10,150.00
Insurance-Errors & Omissions	3,100.00
Insurance-General Liability	1,700.00
Insurance-Law Enforce Liability	4,000.00
Insurance-Mobile Equipment	1,400.00
Insurance-Property	12,650.00
Insurance-Taser Assurance	3,900.00
Insurance-Workers Comp	19,100.00
Interest Expense	9,585.00
Janitorial Supplies	1,500.00
JCDC	65,000.00
JVFD	96,000.00
Laboratory Expense	14,000.00
Legal Fees	25,500.00
Magnolia Sewer Plant Operation	20,000.00
Meals	3,200.00
Miscellaneous	2,600.00
Notices & Advertising	5,200.00
Office Equip/Furniture	3,300.00
Office Supplies	10,600.00
Parts	45,000.00
Payroll Taxes	95,515.00
Printing	4,075.00
Prop Tax Collection Fee	1,100.00
Repairs & Maint	46,600.00
Salaries	1,241,745.00
Salaries - Overtime	22,200.00
Sanitation Collection	300,000.00
Shipping/Postage	14,500.00
State Portion-Traffic Fines	30,000.00
Street Drainage	5,000.00
Street Signs	5,000.00
Supplies	31,250.00
TCEQ Penalty Expense	10,000.00
Texas Workforce Commission	5,980.00
TMRS Matching Expense	109,045.00
Transfers	366,820.00
Travel & Training	17,400.00
Uniform Expense	9,750.00
Utilities	128,200.00
Vehicle - Fuel	32,000.00
Water Purchases	443,450.00
<b>Grand Total</b>	<b>5,661,219.00</b>

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Citywide Net Position	218,939.00
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APPROVED BUDGET FY 2021/2022

TAX CODE SEC.26.18



<i>PIVOT BY DEPT/REVENUE</i>	<i>2021/2022 Budget</i>	<i>2020/2021 Amended Budget</i>	<i>2019/2020 Budget</i>	<i>Increase/Decrease by Dollar over previous FY</i>	<i>Increase/Decrease Percentage over previous FY</i>
<b>Row Labels</b>	<b>Sum of Revenue</b>	<b>Sum of Revenue</b>			
Admin	2,057,208.00	2,021,535.00	882,750.00	35,673.00	2%
Court	77,000.00	80,000.00	150,000.00	(3,000.00)	-4%
Debt Svc	444,000.00	304,640.00	180,950.00	139,360.00	46%
Police	141,950.00	80,700.00	3,200.00	61,250.00	76%
Sanitation	340,000.00	316,535.00	254,000.00	23,465.00	7%
Sewer	996,000.00	654,000.00	561,000.00	342,000.00	52%
Water	1,565,000.00	1,445,400.00	992,950.00	119,600.00	8%
Streets	259,000.00	-		259,000.00	100%
<b>Grand Total</b>	<b>5,880,158.00</b>	<b>4,902,810.00</b>	<b>3,024,850.00</b>	<b>977,348.00</b>	<b>20%</b>

<i>PIVOT BY DEPARTMENT/EXPENSE</i>	<i>2021/2022 Budget Amount</i>	<i>2020/2021 Amended Budget</i>	<i>2019/2020 Budget</i>	<i>Increase/Decrease by Dollar over previous FY</i>	<i>Increase/Decrease Percentage over previous FY</i>
<b>Row Labels</b>	<b>Sum of Expense</b>	<b>Sum of Expense</b>			
Admin	1,100,319.00	567,177.39	485,750.00	533,141.61	94%
Court	138,120.00	114,731.52	155,525.00	23,388.48	20%
Debt Svc	85,535.00	85,290.00	96,950.00	245.00	0%
Parks	149,880.00	187,936.00	13,100.00	(38,056.00)	-20%
Police	886,020.00	791,619.89	506,675.00	94,400.11	12%
Pub Wks	39,090.00	29,550.00	28,050.00	9,540.00	32%
Sanitation	315,160.00	186,930.00	145,375.00	128,230.00	69%
Sewer	838,970.00	472,482.33	340,375.00	366,487.67	78%
Streets	594,960.00	643,270.00	218,250.00	(48,310.00)	-8%
Water	1,513,165.00	1,093,405.13	643,225.00	419,759.87	38%
<b>Grand Total</b>	<b>5,661,219.00</b>	<b>4,172,392.26</b>	<b>2,633,275.00</b>	<b>1,488,826.74</b>	<b>36%</b>

**2021 Achievements**

Received \$2,500 in COVID Relief funds which paid a Computer, Support & Sanitizing  
 Notified people with Stale Checks of their Unclaimed Property and reissued to respondents  
 Filed & Paid Unclaimed Property with the state per Regulations (1st time since 2000 per the TX  
 Comptroller)  
 Accounting Standard Operating Procedures Created  
 Restructured Budget Process for Greater Transparency and Detail for the Public & City Council  
  
 Implemented a New Streamlined TimeCard Process for all Hourly City Employees  
 Revise Chart of Accounts- Added Proper Revenue & Expense Lines to align with GAAP

**2022 Initiatives**

Create Standard Operating Procedures for Finance, Municipal Court, and Utility Billing  
 Full Time City Administrator Position added to budget at City Council's Approval for Management of  
 Economic and Community Development  
 Additional Full Time Administrative Assistant Position added to budget as current Water Clerk's  
 Responsibilities Expand and City Development/demand increases

<b>ADMIN</b>		<b>Approved FY 21/22</b>
<b>Income</b>		
4200	Animal Registration	175.00
4220	Beer & Wine Permit	200.00
4240	Building Permits	56,000.00
4245	MUD - Inspection Fees	327,250.00
4260	Certificate of Occupancy	2,000.00
4320	Dump Permit	500.00
4370	MUD - Public Safety Fees	374,000.00
4375	MUD - Monthly Public Safety Fe	63,000.00
4330	Fireworks Permit	200.00
4160	Franchise Tax	50,000.00
4460	Grant Income	
4720	Interest Income	1,000.00
4390	Engnr/Consulting Fees	50,000.00
4760	Miscellaneous Income	500.00
4140	Penalty & Interest - Taxes	3,000.00
4699	Professional Services	261,800.00
4100	Property Tax Current	657,883.00
4120	Property Tax Delinquent	5,000.00
4840	Rent Payments	29,700.00
4180	Sales Tax Allocation	175,000.00
<b>Total Income</b>		<b>2,057,208.00</b>
<b>Expenditures</b>		
6200	Audit Fees	11,000.00
6220	Bank Service Charge	100.00
6960	Building Inspections	187,800.00
7580	Capital Outlay	131,080.00
6240	Central Appraisal Fees	5,572.00
7662	4th of July Celebration	26,000.00
7666	Angel Tree	300.00

7663	Christmas Parade and Décor FESTIVAL	10,000.00
6260	Code Inspection/Enforcement	4,000.00
6281	Computers- Other	700.00
6286	Computers - Payroll Service	500.00
6284	Computers - Software/Licenses	14,000.00
6285	Computers - Support	10,000.00
6287	Computers - Website	3,200.00
6761	Contract Services - Other	15,652.00
6773	Employment Services	15,300.00
6762	Mowing Services	1,200.00
6763	Ambulance Service	17,500.00
7722	JCDC	65,000.00
7723	JVFD	96,000.00
6320	Dues & Subscriptions	5,000.00
6340	Election Expense	7,500.00
6360	Engnr/Consultant Fees	85,000.00
7221	Equipment Purchases - Other	500.00
7222	Equipment Computer Purchases	500.00
7242	Copier Rental	2,700.00
6380	Filing Fees	300.00
7800	Flowers/Gifts	2,800.00
6080	Insurance - Health	43,900.00
6101	Insurance - Other	4,255.00
6820	Insurance-Errors & Omissions	1,900.00
6840	Insurance-General Liability	1,200.00
6900	Insurance-Property	1,800.00
6940	Insurance-Workers Comp	2,100.00
7260	Janitorial Supplies	500.00
6440	Legal Fees	25,000.00
6460	Meals	2,000.00
7820	Miscellaneous	500.00
6480	Notices & Advertising	5,200.00
6665	Office Equip/Furniture	300.00
6500	Office Supplies	4,000.00
6040	Payroll Taxes	17,715.00
6520	Printing	1,425.00
6540	Prop Tax Collection Fee	1,100.00
7340	Repairs & Maint - Buildings	2,000.00
6000	Salaries	230,780.00
6020	Salaries - Overtime	1,000.00
6580	Shipping/Postage	6,000.00
7300	Supplies	1,500.00
6060	Texas Workforce Commission	790.00
6120	TMRS Matching Expense	20,450.00
6641	Travel & Training	400.00
7500	Utilities-Electric	1,200.00
7520	Utilities-Mobile Phones	300.00
7540	Utilities-Natural Gas	300.00
7560	Utilities-Telephone	3,500.00
<b>Total Expenditures</b>		<b>1,100,319.00</b>

<b>Net Change in Fund Balance</b>	<b>956,889.00</b>
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## Municipal Court

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

<b>COURT</b>	<b>Approved FY 21/22</b>
<b>Income</b>	
4424 Municipal Court Fines	75,000.00
4440 Warrant/ Bond Income	2,000.00
<b>Total Income</b>	<b>77,000.00</b>
 <b>Expenditures</b>	
6780 Bonds/Employee	520.00
6284 Computers - Software/Licenses	5,000.00
6285 Computers - Support	1,800.00
6281 Computers- Other	1,500.00
6741 Contract Labor - Other	36,000.00
6320 Dues & Subscriptions	500.00
7825 Court - OmniBase	400.00
6080 Insurance - Health	10,500.00
6101 Insurance - Other	1,355.00
6940 Insurance-Workers Comp	150.00
6500 Office Supplies	1,000.00
6040 Payroll Taxes	3,125.00
6520 Printing	200.00
6000 Salaries	39,830.00
6020 Salaries - Overtime	1,400.00
6600 State Portion-Traffic Fines	30,000.00
6060 Texas Workforce Commission	290.00
6120 TMRS Matching Expense	3,550.00
6641 Travel & Training	1,000.00
<b>Total Expenditures</b>	<b>138,120.00</b>
 <b>Net Change in Fund Balance</b>	 <b>(61,120.00)</b>

### 2021 Achievements

Improved Transparency by reporting court fine balances per State Codes  
Adapted to COVID regulations

### 2022 Initiatives

Certification and Cross Training of existing city staff

## MUNICIPAL COURT TECHNOLOGY FUND

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

## MUNICIPAL COURT SECURITY FUND

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

## TRUANCY COURT FUND

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

## CHILD SAFETY FUND

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

## TIME REIMBURSEMENT FEE

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

## MUNICIPAL JURY FUND

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



**4424 Municipal Court Fines****FYE 9.30.2019**

Sum of TOTAL	
Location	Total
Arrest Fees	1,705.00
Beginning Trial Balance as of 04/30/19	56,524.00
Security	1,022.00
Tech	1,364.00
Court Receipts	59,058.15
Grand Total	119,673.15

**4424 Municipal Court Fines****FYE 9.30.2020**

Sum of TOTAL	
Location	Total
Arrest Fees	2,145.00
Child Safety	350.00
Judge/Prosecutor	0.50
Local Truancy & Prevention	1,175.00
Municipal Jury Fund	73.40
Security	1,708.70
Tech	1,716.00
Time Pay Reimbursement	15.00
Court Receipts	82,617.10
Grand Total	89,800.70

**4424 Municipal Court Fines****\*FYE 9.30.2021***\*As of 8/30/2021*

Sum of TOTAL	
Location	Total
Arrest Fees	1,070.00
Court Receipts	54,273.54
Furniture/Equipment	15.00
Local Truancy & Prevention	905.00
Municipal Jury Fund	54.20
Security	1,021.50
Tech	864.00
Grand Total	58,203.24

### Debt Service Funds Summary

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

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

<b>DEBT SVC</b>		<b>Approved FY 21/22</b>
<b>Income</b>		
4100	Property Tax Current	77,180.00
4900	Transfers	366,820.00
<b>Total Income</b>		<b>444,000.00</b>
<b>Expenditures</b>		
7700	Debt Retirement	80,000.00
6400	Interest Expense	5,535.00
<b>Total Expenditures</b>		<b>85,535.00</b>
<b>Net Change in Fund Balance</b>		<b>358,465.00</b>

## Josephine Police Department

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

<b>POLICE</b>		<b>Approved FY 21/22</b>
<b>Income</b>		
4740	LEOSE - Police Training	750.00
4375	MUD - Monthly Public Safety Fee	140,000.00
4424	Municipal Court Fines	1,200.00
<b>Total Income</b>		<b>141,950.00</b>
<b>Expenditures</b>		
7580	Capital Outlay	13,000.00
7661	Summer in the Park	2,000.00
7680	Community Projects	4,500.00
6284	Computers - Software/Licenses	1,550.00
6285	Computers - Support	7,500.00
6281	Computers- Other	2,000.00
6765	Child Advocacy Center	1,000.00
6760	Employment Services	1,000.00
6766	Jail Fees	7,000.00
6767	PD Communication - Collin Cty	49,000.00
6770	Report Management Systems	12,900.00
7700	Debt Retirement	19,525.00
6320	Dues & Subscriptions	5,700.00
7220	Equipment Purchases	3,100.00
7225	Training Equip/Less Lethal	1,200.00
7223	Ammunition	2,000.00
7226	Life Saving Equipment	400.00
7240	Equipment Rentals	1,900.00
6080	Insurance - Health	93,000.00
6101	Insurance - Other	10,900.00
6800	Insurance-Auto	6,000.00
6860	Insurance-Law Enforce Liabilty	4,000.00
6900	Insurance-Property	600.00
6920	Insurance-Taser Assurance	3,900.00
6940	Insurance-Workers Comp	7,400.00
6400	Interest Expense	1,450.00
7820	Miscellaneous	1,000.00
6500	Office Supplies	1,000.00
6041	FICA Matching	30,100.00
6042	Medicare Matching	7,070.00

6520	Printing	350.00
7340	Repairs & Maint - Buildings	100.00
7460	Repairs & Maint - Vehicle	6,250.00
6000	Salaries	484,550.00
6020	Salaries - Overtime	4,000.00
6580	Shipping/Postage	250.00
7301	Supplies	750.00
7302	Supplies Testing	2,500.00
6060	Texas Workforce Commission	2,025.00
6120	TMRS Matching Expense	42,000.00
6641	Travel & Training	8,000.00
6661	Uniforms	5,000.00
7500	Utilities-Electric	750.00
7520	Utilities-Mobile Phones	5,000.00
7540	Utilities-Natural Gas	300.00
7560	Utilities-Telephone	2,500.00
6685	Vehicle - Fuel	20,000.00
<b>Total Expenditures</b>		<b>886,020.00</b>

**Net Change in Fund Balance** (744,070.00)

**2021 Achievements**

1. Implemented Command staff across the department and achieved 24-hour coverage
2. Met long term goals in 5th year of leadership command
3. Began building Culture initiatives with a focus on increased level of professionalism, customer service, and community leadership.
4. Received \$21,000 in COVID Relief funds which paid for an additional Electronic Message Board Trailer and a Police Computer
5. Applied for the COPS Hiring Grant-Award is 75% funding for 2 officers salary and benefits for the next 3 years (\$250,000), Awaiting notification

**2022 Initiatives**

1. Continue developing a bottom-up philosophy of department culture designed to enrich employee performance through education, hands on training, and inclusive-transparent engagement of employee needs and ideas. Measuring key aspects of professionalism, customer service, and community leadership.
2. One Additional Officer Added to accommodate for the growing demands of our community
3. Engage Council input on development and creation of a new Police Department Building in Magnolia Point.
4. Seek grant funding for additional officers to create a CIT program and expanded coverage to stay ahead of the City's increasing pattern of community development and growth.
5. Seek additional partnerships and collaboration with neighboring departments to meet the needs of the City's expansion into Hunt County and the challenges that brings to the department in the realm of communication (radio systems), logistics (Hunt Co. procedures), and investigative demand.
6. Maintain a level of police service that promotes professionalism while also maintaining a connection with the small town feel of the community, through active engagement of community needs and continued respect for the community input toward direction of overall PD policies and procedures.

**2021 Achievements**

Continuous maintenance to accommodate growth

**2022 Initiatives**

Secure the old Public Works Site/Storage area-for a fuel island & Maintenance area; fencing & Security W/S Budget Capital Item  
Purchase a generator for PW Disaster Preparedness-W/S Budget Capital Item

Moving Police Truck to Public Works  
Public Works Employees to take over Mowing and Groudskeeping

<b>PUBLIC WORKS</b>		<b>Approved FY</b>
		<b>21/22</b>
<b>Expenditures</b>		
6764	Animal Control Service	26,040.00
6768	Pest Control	13,000.00
6900	Insurance-Property	50.00
<b>Total Expenditures</b>		<b>39,090.00</b>
<b>Net Change in Fund Balance</b>		<b>(39,090.00)</b>

**2021 Achievements**

New Park Restroom Facilities were completed in June 2021

Additional Basketball Court and lighting were added in May 2021

Applied for Collin County Parks Grant for 50% funding of a splash pad addition to the City Park

Expanded Parking

**2022 Initiatives**

Splash Pad Construction & Operation

Purchase new Skag Mower

Public Works Employees to take over Mowing and Groudskeeping

<b>PARKS</b>		<b>Approved FY 21/22</b>
7580	Capital Outlay	112,000.00
6761	Contract Services - Other	1,000.00
6762	Mowing Services	800.00
6769	Porta- Potty Park	1,000.00
7241	Equipment Rentals	750.00
7220	Equipment Purchases	2,500.00
6080	Insurance - Health	4,300.00
6101	Insurance - Other	550.00
6900	Insurance-Property	500.00
7820	Miscellaneous	100.00
6041	FICA Matching	1,075.00
6042	Medicare Matching	275.00
7380	Repairs & Maint - Equipment	1,200.00
6000	Salaries	17,055.00
6020	Salaries - Overtime	800.00
7303	Chemicals	1,000.00
6580	Shipping/Postage	450.00
7301	Supplies	2,000.00
6060	Texas Workforce Commission	125.00
6120	TMRS Matching Expense	1,550.00
6660	Uniform Expense	250.00
7500	Utilities-Electric	600.00
<b>Total Expenditures</b>		<b>149,880.00</b>

**Net Change in Fund Balance (149,880.00)**

**2021 Achievements**

All City streets are being paved or have been paved.

**2022 Initiatives**

\*Not Included in the budget until award notification-HUD and Texas Department of Agriculture Grant for Streets and Drainage Projects worth \$350,000, awaiting notification; will be applied to Horizon Way/CR 642 Street/drainage improvements and paving the western end of Milton Street.

American Rescue Plan \$518,000 Earmarked for Josephine for Infrastructure; half was deposited in September 21, balance will be the September 22 (\$259,000) Infrastructure project plan is in process

Public Works Employees to take over Mowing and Groundskeeping

<b>STREETS</b>		<b>Approved FY 21/22</b>	
<b>Income</b>			
4460	Grant Income	259,000.00	
<b>Total Income</b>		<b>259,000.00</b>	
<b>Expenditures</b>			
7581	*Capital Outlay	375,000.00	*Pending Award of HUD Grant
6760	Contract Services	3,000.00	
7700	Debt Retirement	56,000.00	
7600	Grant Expense	33,600.00	
6080	Insurance - Health	12,900.00	
6101	Insurance - Other	1,600.00	
6800	Insurance-Auto	250.00	
6400	Interest Expense	2,600.00	
6041	FICA Matching	3,200.00	
6042	Medicare Matching	770.00	
7380	Repairs & Maint - Equipment	5,000.00	
6000	Salaries	51,160.00	
6020	Salaries - Overtime	2,000.00	
7100	Street Drainage	5,000.00	
7140	Street Signs	5,000.00	
7301	Supplies	10,000.00	
6060	Texas Workforce Commission	330.00	
6120	TMRS Matching Expense	4,550.00	
7500	Utilities-Electric	22,000.00	
6685	Vehicle Fuel	1,000.00	
<b>Total Expenditures</b>		<b>594,960.00</b>	
<b>Net Change in Fund Balance</b>		<b>(335,960.00)</b>	

**SANITATION**Approved FY  
21/22

<b>Income</b>		
4500	Sales Sanitation	340,000.00
<b>Total Income</b>		<b>340,000.00</b>
<b>Expenditures</b>		
6080	Insurance - Health	2,400.00
6060	Texas Workforce Commission	75.00
6101	Insurance - Other	310.00
6041	FICA Matching	700.00
6042	Medicare Matching	175.00
6000	Salaries	10,525.00
7080	Sanitation Collection	300,000.00
6120	TMRS Matching Expense	975.00
<b>Total Expenditures</b>		<b>315,160.00</b>
<b>Net Change in Fund Balance</b>		<b>24,840.00</b>



**2021 Achievements**

Received \$1,400 in COVID Relief funds which paid a computer and support services

Continuous maintenance to accommodate growth

**2022 Initiatives**

Implementing new route schedule for Meter Reading to accommodate Growth and maximize employee time management

Planning for the future- New Meter Heads and Meter Reading Program Update, Discussion to increase Tap Fees so the cost of a citywide upgrade to a Fixed Place Network will come from new building revenue

Tractor/Mower Purchase W/S Split

Public Works Generator Purchase- Disaster Preparedness W/S Split

Fencing and Site Preparation at PW Maintenance Facility W/S Split

<b>WATER</b>		<b>Approved FY</b>
		<b>21/22</b>
<b>Income</b>		
4300	CSI Inspections	6,000.00
4620	Disconnect Fees	1,200.00
4720	Interest Income	2,600.00
4640	Late Fees	25,000.00
4390	Engnr/Consultant Fees	38,000.00
4660	NSF Check Fees	200.00
4680	Reconnect Fees	2,000.00
4540	Sales Water	1,250,000.00
191560	Tap Fees	232,000.00
4580	Transfer Fees	8,000.00
<b>Total Income</b>		<b>1,565,000.00</b>
<b>Expenditures</b>		
6200	Audit Fees	7,000.00
6220	Bank Service Charge	3,000.00
7580	Capital Outlay	202,620.00
6288	Computers - AMR	1,500.00
6284	Computers - Software/Licenses	8,000.00
6285	Computers - Support	10,000.00
6281	Computers- Other	1,500.00
6761	Contract Services - Other	2,700.00
6980	CSI Inspections Expense	2,800.00
7740	Drug Testing	200.00
6320	Dues & Subscriptions	5,100.00
6360	Engnr/Consultant Fees	38,000.00
7224	Small Equipment Purchases	2,000.00

7242	Copier Rental	900.00
7241	Equipment Rentals	3,000.00
7243	Trifold Machine Rental	2,000.00
6080	Insurance - Health	47,600.00
6101	Insurance - Other	6,710.00
6800	Insurance-Auto	2,600.00
6820	Insurance-Errors & Omissions	600.00
6840	Insurance-General Liability	250.00
6880	Insurance-Mobile Equipment	700.00
6900	Insurance-Property	7,500.00
6940	Insurance-Workers Comp	4,800.00
7260	Janitorial Supplies	500.00
7020	Laboratory Expense	1,000.00
6440	Legal Fees	500.00
6460	Meals	600.00
7820	Miscellaneous	500.00
6665	Office Equip/Furniture	1,500.00
6500	Office Supplies	3,000.00
7280	Parts	30,000.00
6041	FICA Matching	11,900.00
6042	Medicare Matching	2,800.00
6520	Printing	1,200.00
7340	Repairs & Maint - Buildings	500.00
7380	Repairs & Maint - Equipment	10,000.00
7420	Repairs & Maint - Other	600.00
7440	Repairs & Maint - Systems	5,000.00
7460	Repairs & Maint - Vehicle	2,500.00
6000	Salaries	191,385.00
6020	Salaries - Overtime	8,000.00
6580	Shipping/Postage	3,300.00
7302	Supplies Testing	2,000.00
6060	Texas Workforce Commission	1,110.00
6120	TMRS Matching Expense	16,870.00
8000	Transfers	366,820.00
6641	Travel & Training	4,000.00
6661	Uniforms	2,000.00
7500	Utilities-Electric	30,000.00
7520	Utilities-Mobile Phones	1,800.00
7540	Utilities-Natural Gas	250.00
7560	Utilities-Telephone	3,000.00
6685	Vehicle - Fuel	6,000.00
7160	Water Purchases	443,450.00
<b>Total Expenditures</b>		<b>1,513,165.00</b>
<b>Net Change in Fund Balance</b>		<b>51,835.00</b>

**2021 Achievements**

New Laboratory &amp; Public Works Building Completed

**2022 Initiatives**

New Laboratory &amp; Public Works Building Operation to begin October 2021

Will need to replace the Motor at the High Meadows Lift Station

Planning for growth and development- City of Josephine Wastewater Plant Improvements

Tractor/Mower Purchase W/S Split

Public Works Generator Purchase- Disaster Preparedness W/S Split

Fencing and Site Preparation at PW Maintenance Facility W/S Split

<b>SEWER</b>		<b>Approved FY 21/22</b>
<b>Income</b>		
4520	Sales Sewer	612,000.00
4560	Tap Fees	221,000.00
4580	Transfer Fees	8,000.00
4390	Engnr/Consultant Fees	155,000.00
<b>Total Income</b>		<b>996,000.00</b>
<b>Expenditures</b>		
6200	Audit Fees	7,000.00
7580	Capital Outlay	139,700.00
6288	Computers - AMR	900.00
6284	Computers - Software/Licenses	1,500.00
6285	Computers - Support	5,000.00
6761	Contract Services - Other	25,000.00
6772	Janitorial Services	1,200.00
7740	Drug Testing	100.00
6320	Dues & Subscriptions	5,000.00
6360	Engnr/Consultant Fees	160,000.00
7224	Small Equipment Purchases	1,500.00
7242	Copier Rental	900.00
7241	Equipment Rentals	2,075.00
7000	Fuel & Oil	1,000.00
6880	Insurance - Health	52,400.00
6101	Insurance - Other	6,340.00
6800	Insurance-Auto	1,300.00
6820	Insurance-Errors & Omissions	600.00
6840	Insurance-General Liability	250.00
6880	Insurance-Mobile Equipment	700.00
6900	Insurance-Property	2,200.00
6940	Insurance-Workers Comp	4,650.00
7260	Janitorial Supplies	500.00
7020	Laboratory Expense	13,000.00
7041	Magnolia Sewer Plant Operation	20,000.00
6460	Meals	600.00
7820	Miscellaneous	500.00
6665	Office Equip/Furniture	1,500.00
6500	Office Supplies	1,600.00
7280	Parts	15,000.00

6041	FICA Matching	13,450.00
6042	Medicare Matching	3,160.00
6520	Printing	900.00
7340	Repairs & Maint - Buildings	250.00
7360	Repairs & Maint - Electrical	100.00
7380	Repairs & Maint - Equipment	10,000.00
7440	Repairs & Maint - Systems	600.00
7460	Repairs & Maint - Vehicle	2,500.00
6000	Salaries	216,460.00
6020	Salaries - Overtime	5,000.00
6580	Shipping/Postage	4,500.00
7303	Chemicals	10,000.00
7302	Supplies Testing	1,500.00
6620	TCEQ Penalty Expense	10,000.00
6060	Texas Workforce Commission	1,235.00
6120	TMRS Matching Expense	19,100.00
6641	Travel & Training	4,000.00
6661	Uniforms	2,500.00
7500	Utilities-Electric	50,000.00
7520	Utilities-Mobile Phones	3,000.00
7540	Utilities-Natural Gas	200.00
7760	Utilities-Telephone	3,500.00
6685	Vehicle - Fuel	5,000.00
<b>Total Expenditures</b>		<b>838,970.00</b>
<b>Net Change in Fund Balance</b>		<b>157,030.00</b>

City of Josephine, TX  
Historical Schedule of Property Tax Rates  
9/30/2021

<b><u>Year Ended</u></b>	<b><u>Tax Rate</u></b>
Approved 9/30/2022	0.516697
9/30/2021	0.559079
9/30/2020	0.575000
9/30/2019	0.580000
9/30/2018	0.540000
9/30/2017	0.580000
9/30/2016	0.600000
9/30/2015	0.615000

**City of Josephine**  
**Tax Code Sec. 26.18 Compliance**

**Maintenance and Operations**

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2021/2022 Budgetted Tax Rate	0.462439	2021/2022 Budgetted Tax Revenue	657,822.21
2020/2021 Budgetted Tax Rate	0.494776	2020/2021 Budgetted Tax Revenue	581,988.00
2019/2020 Budgetted Tax Rate	0.487266	2019/2020 Budgetted Tax Revenue	538,456.04
2018/2019 Budgetted Tax Rate	0.491312	2018/2019 Budgetted Tax Revenue	472,798.35

**Debt Service**

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2021/2022 Budgetted Tax Rate	0.054258	2021/2022 Budgetted Tax Revenue	77,182.33
2020/2021 Budgetted Tax Rate	0.064303	2020/2021 Budgetted Tax Revenue	75,637.41
2019/2020 Budgetted Tax Rate	0.087734	2019/2020 Budgetted Tax Revenue	96,950.95
2018/2019 Budgetted Tax Rate	0.088688	2018/2019 Budgetted Tax Revenue	85,346.05

**Total**

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2021/2022 Budgetted Tax Rate	0.516697	2021/2022 Budgetted Tax Revenue	735,004.54
2020/2021 Budgetted Tax Rate	0.559079	2020/2021 Budgetted Tax Revenue	657,625.41
2019/2020 Budgetted Tax Rate	0.575000	2019/2020 Budgetted Tax Revenue	635,406.99
2018/2019 Budgetted Tax Rate	0.580000	2018/2019 Budgetted Tax Revenue	558,144.41

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