Proposed Annual Budget
For the Fiscal Year
Beginning October 1, 2026
Ending September 30, 2027

This budget will raise more total property taxes than last year's budget by $116,801(2.58%), and of that amount $167,370 is tax revenue to be raised from new property added to the tax roll this year.

Notice of Taxpayer Impact Statement

In accordance with Section 551.043 of the Texas Local Government Code, the City of Joshua provides the following Taxpayer Impact Statement for the upcoming fiscal year budget:

Median Homestead Value Comparison

	Current Fiscal Year 2025–2026	Proposed Budget FY 2026–2027 (Proposed Rate)	No-New-Revenue Rate Budget (NNR Rate)
Median Homestead Value	$239,323	$256,572	$256,572
City Tax Rate (per $100)	$0.689468	$0.680041	$0.682345
Estimated City Taxes	$1,650.06	$1,744.79	$1,750.71

Taxpayer Impact Summary

If the proposed budget and tax rate of $0.680041 per $100 of taxable value is adopted, the estimated property tax bill for a median-valued homestead ($256,572) will be $1,744.79, an increase of $94.74 compared to the current fiscal year.

If the City adopts a balanced budget funded at the No-New-Revenue Tax Rate of $0.682345, the estimated property tax bill for the same median property will be $1,750.71, an increase of $100.65 from the current year.

Important Note:

The no-new-revenue tax rate is the rate that would generate the same amount of revenue for the City from the same properties taxed in the previous year.

For more information or to review the proposed budget, please visit: www.cityofjoshuatx.us or contact the City Secretary’s Office at (817) 556-0603.

July 31, 2026

To the Honorable Mayor and Members of the City Council:

In accordance with the Civil Statutes of the State of Texas, I present the following document for the Proposed Annual Budget for the Fiscal Year 2026-27. This adopted budget is designed to provide you with the overall financial plan to provide city services for the upcoming year. In addition, the adopted General Fund budget provides the funding for planned expenditures, contingency appropriations for operating funds that total $6.998M.

The proposed General Fund budget is balanced and has achieved a six-month fund balance reserve. Revenue over expenditures is $53,793. The budget is based on the tax rate of $0.680041.

The FY2026-27 Proposed Budget includes the following changes:

- $8,000 market adjustment to pay plan for TCOLE officers plus 1.5% increase
-1.5% cost of living increase plus 1.5% salary increase for all employees
-reclassification of Public Works Director

The FY2026-27 Proposed Budget is comprised of the following funds:

General Fund is the main operating fund of the City. The fund is used to account for all the financial resources that are not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are counted for in this fund. General operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the General Fund. The two primary revenue sources of the General Fund are generated from property taxes and sales taxes. Additional information about these two revenue sources is provided later in this letter.

Debt Service Fund is a legally restricted fund utilized to account for revenues recognized to liquidate the debt service requirements of the City's general obligation debt and account for short-term notes payable. Expenditures from this fund are projected to be $1,836,253 for FY 2026-27. Of that amount, $195,986 will be covered by excess debt collection fees from FY 2025-26. The General Fund will transfer in

$442,744 and the Type B Fund will transfer in $318,895. The remaining debt service of $878,628 is allocated by the debt service revenue in the adopted tax rate.

Capital Improvement Fund is used to account for revenues and expenditures associated with the purchase of vehicles, equipment, and facility improvements. The goal of the city is to pursue savings and transfer all savings from fleet maintenance and the sale of any city asset by auction (excluding Facilities) to the Capital Reserve Fund.

Donation Fund is used to account for donation revenue and expenditures.

Economic Development Funds are funds allocated to finance expanded business enterprises within the City through economic development corporations (EDC's). The EDC's authorize a city to levy sales tax to fund projects approved by the Local Government Code Chapters 501, 504, and 505 and to fund the corporations.

The Type A EDC provides projected revenues of $800,000, excluding the fund balance. Expenditures budgeted for FY2026-27 include business development and debt service totaling $549,273. Revenue over expenditures of $250,727 is projected.

The Type B EDC/Park Board Fund will provide projected revenues of $813,500, excluding fund balance. Expenditures budgeted for FY 2026-27 include park operations, construction, maintenance, and transfers totaling $916,210. Revenue under expenditures of $102,710 is projected.

Public, Education & Government Access Channel Fund-established by law to fund capital expenditures related to local PEG channels. Total revenues for this fund are projected to be $1,550 with no expenditures budgeted.

Court Technology, Court Building Security and Consolidated Court Security and Technology Funds- are established by law to assist in funding of expenditures related to purchasing or maintaining technology enhancements for municipal court. The Court Building Security Fund was also established by law to account for expenditures related to security for the municipal court. Legislation occurring in 2025 created a new fund for both court technology and building security. Total revenues for these funds collectively are projected to be $9,100, with anticipated expenditures of $8,730.

Hotel Occupancy Tax Fund- established by law to assist in funding of expenditures related to tourism and community development. Total revenues for this fund are projected to be $39,400 with no expenditures.

Property Taxes

Property tax revenue is based on estimations by the Tax Assessor's Office and the Johnson County Appraisal District's certified values. "Truth-in-Taxation" requires information to be included in municipal budgets, such as the "*No New Revenue*" (previously known as the "Effective Rate") and "*Voter Approval*" (previously known as the “Rollback Rate”) tax rates and the “*De Minimus*” tax rate, which applies to cities with populations less than 30,000.

City of Joshua
Fiscal Year 2026-2027 Budget
Property Tax Revenue & Adopted Tax Rates

2026 Estimated Tax Base*	**$**	**683,254,530**
FY 2029-27 M&O Tax Rate	**$**	**0.571979**
FY 2026-27 Debt Tax Rate	**$**	**0.108062**
FY 2026-27 Total Tax Rate	**$**	**0.680041**
FY 2026-27 Tax Revenue	**$**	**5,364,452**

***   After exemptions, protest loss, and frozen taxes added back.**

FY 2026-27 “No New Revenue Tax Rate”	**$0.682345**
FY 2026-27 “Voter Approval Tax Rate”	**$0.668758**
FY 2026-27 “De Minimus” Tax Rate	**$0.680041**

The overall year-to-year increase in property tax value reflects the current growth pattern in the region primarily in part to residential development.

As in 2025, it is expected that growth will continue to increase slightly lower than experienced during the last fiscal year. Residential development will remain steady with the development of new subdivisions, additional phases in existing subdivisions. Commercial development in Joshua Station and Downtown continue to increase slightly.

Sales Taxes

Revenue generated from sales tax is based on a 0.01 tax rate. Sales tax is the second-largest source of revenue for the General Fund. Sales tax for FY2026-27 is projected to be $1,500,000, a budgeted increase of $100,000 (7.1%) from FY 2025-26.

SUMMARY AND ACKNOWLEDGMENTS

The Proposed Fiscal Year 2026-27 Annual Operating Budget for the City of Joshua has been developed to assure that operating expenses for this budget year are financially sustainable and reflect the priorities established by the City Council. Recurring revenue sources and expenses, as well as projected revenue sources and expenses, have been considered in order to achieve the fundamental purpose of the city, which is to.

- Provide for the safety and security of the community
- Maintain and improve existing infrastructure
- Plan for orderly and responsible growth and sustainability
- Provide responsible fiscal policy

These challenges will be provided by the delivery of high-quality public services efficiently and effectively without increasing tax rates.

In preparing this FY 2026-27 budget, I would like to acknowledge the valuable contribution of the department heads, who assisted in the preparation of this budget alongside myself, working as a team.

Respectfully Submitted,

Mike Peacock,
City Manager

GENERAL FUND REVENUES

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	**$ 1,453,251**	**$ 2,039,443**	**$ 3,389,364**	**$ 3,389,364**	**$ 3,647,783**
Tax Revenue					
100-80-400000 GF Property Tax	3,412,758	3,741,297	3,861,467	3,800,000	4,512,013
100-80-400100 GF Property Tax Penalty	19,003	17,383	15,000	15,000	15,000
100-80-400200 GF Property Tax Interest	14,389	13,344	10,000	10,000	10,000
100-81-401000 City Sales Taxes	1,362,427	1,679,506	1,400,000	1,500,000	1,500,000
100-84-404000 Mixed Beverage Tax	19,891	19,112	20,000	20,000	20,000
100-83-403000 Franchise Taxes	416,835	419,507	395,000	440,000	426,000
100-80-400300 TIF Revenue	68,032	70,487	-	-	-
Total Tax Revenue	**5,313,334**	**5,960,635**	**5,701,467**	**5,785,000**	**6,483,013**
Charges for Services					
100-85-408000 ESD Contract Fee	447,436	344,612	-	-	-
100-85-408001 ESD Staffing	24,820	13,140	-	-	-
100-85-408002 ESD Incentive	-	-	-	-	-
100-85-408003 ESD Fuel Stipend	-	-	-	-	-
100-85-408004 ESD Personnel Stipend	-	-	-	-	-
100-86-410800 Trash Collection Service Charges	-	-	-	-	-
Total Charges for Services	**472,256**	**357,752**	**-**	**-**	**-**
Fees					
100-86-410000 Permits/Fees	325,292	381,645	200,000	300,000	300,000
100-86-410200 Rabies Vouchers	225	-	-	-	-
100-86-410500 Gas Well Fees	45,063	31,000	28,000	16,400	16,400
100-86-410600 Development Fees/Reimbursements	6,797	10,605	3,000	3,615	3,000
100-86-410809 Utility Admin Fees	-	-	-	-	-
100-86-410820 Pet Adoption Fees	14,500	17,955	20,145	28,000	30,000
100-86-410830 Pet Microchip Fees	3,320	-	-	-	-
100-86-410840 Credit Card Fees	14,922	18,029	-	10,000	8,000
Total Fees	**410,118**	**459,235**	**251,145**	**358,015**	**357,400**
Intergovernmental Revenue					
100-87-420400 Police Department Grants	14,976	2,046	86,559	67,835	2,500
100-87-420401 FD Grants	152,183	-	-	-	-
100-87-420500 ESD Grant	195,000	48,750	-	-	-
100-87-420800 LEOSE/Continuing Education	3,266	3,456	1,500	2,874	2,500
100-87-420700 ARPA Funding	232,666	129,450	20,000	14,715	-
Total Intergov't Revenue	**$ 598,091**	**$ 183,702**	**$ 108,059**	**$ 85,424**	**$ 5,000**

GENERAL FUND REVENUES

Fines & Forfeitures					
100-86-410100 Fines/Court Fees	$ 276,819	$ 147,428	$ 170,000	$ 70,000	$ 100,000
100-86-410850 Local Truancy and Prevention	15,121	6,248	7,500	5,262	5,000
100-86-410860 Municipal Jury Fund	302	121	300	100	100
100-86-410870 Time Payment Reimbursement	3,930	3,202	2,500	2,300	2,000
Total Fines & Forfeitures	**296,173**	**156,999**	**180,300**	**77,662**	**107,100**
Interest Income					
100-88-460000 Interest Income	104,681	138,447	60,000	150,000	60,000
Total Interest Income	**104,681**	**138,447**	**60,000**	**150,000**	**60,000**
Miscellaneous					
100-89-490100 Misc. Revenue	113,718	44,547	37,520	74,128	40,000
100-96-496000 Proceeds from Insurance	112,493	98,742	54,113	61,461	-
Total Miscellaneous	**226,211**	**143,289**	**91,633**	**135,589**	**40,000**
Sale of Assets					
100-96-492000 Proceeds from Disposal	81,280	-	-	7,305	-
Total Sale of Assets	**81,280**	**-**	**-**	**7,305**	**-**
Transfers					
100-90-491200 Transfer from Type A	125,135	72,867	-	-	-
100-90-491300 Transfer from Type B	423,974	374,402	-	-	-
100-96-494000 Proceeds from Debt	278,531	-	-	-	-
Total Transfers	**827,640**	**447,269**	**-**	**-**	**-**
Total Revenues	**$ 8,329,783**	**$ 7,847,328**	**$ 6,392,604**	**$ 6,598,995**	**$ 7,052,513**

GENERAL FUND EXPENSES

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Expenditures					
Community Service	$ 108,201	$ -	$ -	$ -	$ -
Non-Departmental	1,093,255	627,579	569,739	560,382	460,741
City Manager	640,201	535,285	570,391	569,490	537,301
City Secretary	251,572	179,373	263,611	247,732	291,480
Human Resources	139,470	152,023	218,632	198,185	245,174
Finance	369,099	304,985	328,978	333,050	352,567
Municipal Court	128,008	123,139	135,999	126,721	126,831
Development Services	345,953	354,497	335,217	320,814	336,456
Police	2,026,177	1,937,025	2,485,189	2,137,171	2,624,815
Animal Services	264,158	256,409	343,372	347,796	359,001
Fire	1,143,184	691,717	138,441	122,160	88,731
Fire Marshal	62,016	-	119,620	102,095	141,028
Public Works	748,323	813,827	984,103	908,892	991,851
Parks & Recreation	423,974	374,402	-	-	-
Transfers out	-	147,147	366,088	366,088	442,744
Total Operating Expenses	**7,743,591**	**6,497,408**	**6,859,380**	**6,340,576**	**6,998,720**
Revenue to Expenditure	**586,192**	**1,349,920**	**(466,776)**	**258,419**	**53,793**
Ending Fund Balance	**$ 2,039,443**	**$ 3,389,364**	**$ 2,922,587**	**$ 3,647,783**	**$ 3,701,576**
Assigned through Parkland Dedication			139,848	139,848	139,848
Reserved for radios through Johnson County			17,067	17,067	34,134
Restricted through LEOSE			31,072	24,550	2,874
Restricted through Opioid Initiative			12,660	14,253	14,253
Restricted through ARPA			-	282	-
Ending Unreserved Fund Balance			**$ 2,721,940**	**$ 3,451,782**	**$ 3,510,467**
Minimum Fund Balance per policy			**$ 1,714,845**	**$ 1,585,144**	**$ 1,749,680**
Overage/(Deficit) of Fund Balance				**$ 1,866,638**	**$ 1,760,787**

NON-DEPARTMENTAL DEPARTMENT EXPENSES

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-10-500160 Dues/Memberships	$ 2,885	$ 2,902	$ 3,002	$ 3,002	$ 3,002
100-10-500401 Legal Services	19,988	46,658	45,000	45,000	45,000
100-10-500402 IT Services	70,061	71,928	83,676	85,739	73,991
100-10-500420 Central Appraisal District	53,823	74,318	60,280	63,285	65,276
100-10-500421 County Assessor - Collector	5,992	5,465	5,992	5,381	5,381
100-10-500550 Debt Service & Reports	3,450	3,450	3,450	3,950	3,950
100-10-560000 Capital Outlay > $5,000	107,109	-	20,529	14,664	-
100-10-500800 Community Events	12,249	8,150	19,500	19,000	18,500
100-10-500801 Christmas Tree & Decor	-	7,257	13,700	11,876	3,700
100-10-500840 380 Agreement Expenses	47,531	46,558	49,238	44,460	44,460
100-10-500865 TIF1 Expenses	100,023	107,237	-	-	-
100-10-500900 Library Operating Expense	-	21,300	21,300	21,300	21,300
100-10-500902 Cle-Tran	-	7,143	7,143	7,500	7,500
100-10-500940 Liability Insurance	52,200	60,232	61,453	61,453	53,004
100-10-500941 Property Insurance	53,301	73,217	68,868	68,868	84,369
100-10-500943 Technology Replacements	25,200	1,042	36,608	34,903	31,308
100-10-555602 Lease Interest	34,338	-	-	-	-
100-10-560000 Capital Outlay	278,531	-	-	-	-
100-10-565601 Lease Principal	171,042	90,722	-	-	-
100-10-597150 Transfer To Donation	-	-	20,000	20,000	-
100-10-597700 Transfer To Capital Improvemnt	55,532	-	50,000	50,000	-
Total Expenses	**$ 1,093,255**	**$ 627,579**	**$ 569,739**	**$ 560,382**	**$ 460,741**

CITY MANAGER DEPARTMENT EXPENSES

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-11-500110 Salaries	$ 459,435	$ 382,646	$ 341,781	$ 342,351	$ 352,903
100-11-500111 Overtime	315	-	-	1,000	500
100-11-500112 Worker's Comp	1,252	1,077	643	656	712
100-11-500117 Longevity Pay	3,384	1,776	1,984	1,944	2,112
100-11-500120 Payroll Taxes	6,702	5,809	5,306	4,992	5,469
100-11-500130 Benefits	30,613	31,172	32,569	27,998	40,392
100-11-500140 TMRS	27,833	25,216	36,938	38,870	45,096
100-11-500150 Training/Travel	9,719	3,821	5,951	6,476	7,001
100-11-500160 Dues/Memberships	4,190	2,572	1,703	1,769	1,739
100-11-500161 Surety Bonds	-	180	260	260	390
100-11-500190 Human Resources	(213)	-	-	-	-
100-11-500213 Uniforms	94	24	300	300	300
100-11-500220 Office Supplies	3,443	2,263	4,000	4,000	4,000
100-11-500221 Printing	-	743	1,438	1,438	1,438
100-11-500222 Postage	388	54	500	500	500
100-11-500250 Office Equip & Furniture	947	657	500	500	500
100-11-500311 Fuel, Oil & Service	211	1,428	1,600	1,600	1,600
100-11-500310 Vehicle R & M	170	1,279	842	842	842
100-11-500330 Building R & M	66,393	21,111	81,440	81,306	20,266
100-11-500350 Office Equipment R & M	522	2,814	3,388	3,388	3,388
100-11-500402 IT Services	3,840	-	-	-	-
100-11-500404 Contract Services	(338)	8,919	4,527	4,491	4,455
100-11-500410 Software Maintenance	-	7,679	9,309	9,513	10,821
100-11-500605 Lease Payments	29	14,156	14,659	14,659	14,659
100-11-500710 Utilities	17,814	17,997	19,199	18,299	16,672
100-11-500750 Mobile Technology	1,468	1,626	1,394	1,485	1,385
100-11-500909 Miscellaneous	1,990	266	160	853	160
Total Expenses	**$ 640,201**	**$ 535,285**	**$ 570,391**	**$ 569,490**	**$ 537,301**

CITY SECRETARY DEPARTMENT EXPENSES

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-12-500110 Salaries	$ 160,595	$ 134,295	$ 138,110	$ 145,761	$ 149,540
100-12-500111 Overtime	-	-	-	98	-
100-12-500112 Worker's Comp	533	466	323	339	375
100-12-500117 Longevity Pay	828	464	560	560	656
100-12-500120 Payroll Taxes	2,531	1,965	2,167	2,122	2,368
100-12-500130 Benefits	12,335	(2,820)	10,436	9,979	12,244
100-12-500140 TMRS	9,666	8,492	14,900	15,536	19,079
100-12-500150 Training/Travel	3,435	5,015	10,800	9,732	12,600
100-12-500160 Dues/Memberships	1,817	420	586	571	588
100-12-500161 Surety Bonds	-	130	130	130	130
100-12-500213 Uniforms	113	223	1,118	1,118	1,118
100-12-500218 Events & Awards	-	1,299	-	2,000	4,500
100-12-500220 Office Supplies	1,083	900	1,150	1,150	1,180
100-12-500222 Postage	160	522	500	500	500
100-12-500240 Election Expenses	6,906	122	10,100	5,204	15,600
100-12-500250 Office Equipment & Furniture	1,067	2,972	1,300	1,300	1,300
100-12-500262 Events & Awards	1,117	-	5,280	-	-
100-12-500402 IT Services	17,951	139	-	-	-
100-12-500403 Ordinance Codification	5,473	375	21,400	10,160	18,440
100-12-500404 Contract Services	19,829	1,937	2,009	2,109	814
100-12-500410 Software Maintenance	-	14,279	26,538	26,079	34,098
100-12-500710 Utilities	-	-	-	-	146
100-12-500750 Mobile Technology	-	443	504	504	504
100-12-500800 Employee Events	-	1,478	4,500	1,581	4,500
100-12-500905 Quarterly City Newsletter	-	994	-	-	-
100-12-500909 Miscellaneous	1,295	501	1,000	1,000	1,000
100-12-500931 Publishing & Filing Fees	4,666	4,763	9,200	9,200	9,200
100-12-500946 Records Retention	172	-	1,000	1,000	1,000
Total Expenses	**$ 251,572**	**$ 179,373**	**$ 263,611**	**$ 247,732**	**$ 291,480**

HUMAN RESOURCES DEPARTMENT EXPENSES

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-13-500110 Salaries	$ 102,485	$ 105,764	$ 133,817	$ 116,414	$ 141,761
100-13-500112 Worker's Comp	194	349	251	236	285
100-13-500117 Longevity Pay	144	192	288	288	424
100-13-500120 Payroll Taxes	1,562	1,538	2,178	1,692	2,296
100-13-500130 Benefits	7,964	8,336	10,571	9,778	12,389
100-13-500140 TMRS	6,132	6,678	14,409	12,757	18,061
100-13-500150 Training/Travel	245	45	2,256	1,375	2,184
100-13-500151 Tuition Reimbursement	-	-	2,000	2,000	2,000
100-13-500160 Dues/Memberships	1,376	1,170	639	689	699
100-13-500161 Surety Bonds	-	130	130	130	130
100-13-500190 Employee Morale	87	376	1,420	1,320	1,700
100-13-500212 Reference Materials	573	791	844	844	875
100-13-500213 Uniforms	-	-	150	150	150
100-13-500220 Office Supplies	371	441	673	673	845
100-13-500222 Postage	54	134	100	150	175
100-13-500250 Office Equipment & Furniture	1,201	357	2,078	2,078	250
100-13-500402 IT Services	960	-	-	-	-
100-13-500403 Legal Services	-	-	-	-	10,000
100-13-500404 Contract Services	8,362	6,804	30,763	31,583	33,236
100-13-500410 Software Maintenance	7,760	18,436	13,088	13,236	14,605
100-13-500710 Utilities	-	-	-	-	146
100-13-500750 Mobile Technology	-	-	600	561	1,083
100-13-500909 Miscellaneous	-	482	931	731	381
100-13-500931 Advertising	-	-	1,447	1,500	1,500
Total Expenses	**$ 139,470**	**$ 152,023**	**$ 218,632**	**$ 198,185**	**$ 245,174**

FINANCE DEPARTMENT EXPENSES

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-14-500110 Salaries	$ 234,991	$ 182,478	$ 190,833	$ 196,412	$ 196,530
100-14-500111 Overtime	376	204	1,000	500	1,000
100-14-500112 Worker's Comp	486	512	360	535	398
100-14-500117 Longevity Pay	4,368	1,576	1,672	1,672	1,768
100-14-500120 Payroll Taxes	3,589	2,583	3,040	2,872	3,124
100-14-500130 Benefits	24,654	21,249	32,208	29,041	40,495
100-14-500140 TMRS	14,359	11,609	20,792	21,599	25,316
100-14-500150 Training/Travel	385	425	300	300	300
100-14-500160 Dues/Memberships	673	250	250	330	330
100-14-500161 Surety Bonds	200	260	260	130	260
100-14-500213 Uniforms	-	-	300	300	300
100-14-500220 Office Supplies	522	590	1,031	961	1,057
100-14-500221 Printing	1,058	1,025	1,586	1,383	2,210
100-14-500222 Postage	738	936	1,000	1,000	1,000
100-14-500250 Office Equipment & Furniture	418	38	302	450	1,050
100-14-500402 IT Services	2,880	-	-	1,524	1,524
100-14-500403 Accounting & Audit	37,950	36,150	40,000	41,000	42,000
100-14-500404 Contract Services	-	-	1,524	-	-
100-14-500410 Software Maintenance	38,743	43,024	30,020	31,140	31,207
100-14-500710 Utilities	-	-	-	-	292
100-14-500909 Miscellaneous Expense	2,711	2,079	2,500	1,900	2,405
Total Expenses	**$ 369,099**	**$ 304,985**	**$ 328,978**	**$ 333,050**	**$ 352,567**

MUNICIPAL COURT DEPARTMENT EXPENSES

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-15-500110 Salaries	$ 62,722	$ 63,610	$ 63,087	$ 64,685	$ 64,051
100-15-500111 Overtime	324	236	600	600	600
100-15-500112 Worker's Comp	191	155	121	139	131
100-15-500117 Longevity Pay	3,132	1,440	1,440	1,440	1,440
100-15-500120 Payroll Taxes	1,428	996	1,061	959	1,075
100-15-500130 Benefits	7,979	7,868	10,099	9,381	11,946
100-15-500140 TMRS	3,959	4,109	6,998	7,181	8,395
100-15-500150 Training/Travel	1,155	1,406	1,884	2,009	1,734
100-15-500160 Dues & Subscriptions	-	75	-	-	-
100-15-500161 Surety Bonds	100	260	130	130	130
100-15-500213 Uniforms	-	107	300	300	300
100-15-500220 Office Supplies	125	53	200	200	200
100-15-500221 Printing	1,554	490	2,933	660	1,980
100-15-500222 Postage	1,113	696	1,000	1,000	1,000
100-15-500250 Office Equipment & Furniture	350	-	350	350	350
100-15-500401 IT Service	960	-	-	-	-
100-15-500402 Legal Services	5,500	5,500	6,000	6,000	6,000
100-15-500404 Contract Services	22,825	24,917	24,917	24,917	24,917
100-15-500410 Warrant Collection Fee/Software Maintenance	1,878	304	304	304	436
100-15-500411 Warrant Collection Fee	-	2,382	2,000	2,000	2,000
100-15-500414 Credit Card Processing	11,175	8,048	11,175	3,066	-
100-15-500710 Utilities	-	-	-	-	146
100-15-500910 Warrant Entry Fees	1,539	490	1,400	1,400	-
Total Expenses	**$ 128,009**	**$ 123,139**	**$ 135,999**	**$ 126,721**	**$ 126,831**

DEVELOPMENT SERVICES DEPARTMENT EXPENSES

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-21-500110 Salaries	$ 211,361	$ 210,512	$ 175,166	$ 155,661	$ 163,446
100-21-500111 Overtime	239	318	750	2,000	750
100-21-500112 Worker's Comp	1,098	1,392	588	637	619
100-21-500117 Longevity Pay	1,296	1,088	792	792	704
100-21-500120 Payroll Taxes	3,294	3,268	2,913	2,269	2,742
100-21-500130 Benefits	22,683	22,159	28,872	23,552	38,120
100-21-500140 TMRS	12,835	13,448	18,987	17,433	20,946
100-21-500150 Training/Travel	5,005	6,179	5,710	6,417	5,580
100-21-500160 Dues/Memberships	819	1,200	712	1,056	1,050
100-21-500161 Surety Bonds	-	260	130	130	130
100-21-500213 Uniforms	150	477	570	570	570
100-21-500220 Office Supplies	292	665	1,500	1,500	1,500
100-21-500221 Printing	-	1,117	1,000	1,000	1,000
100-21-500222 Postage	316	864	1,000	1,000	1,000
100-21-500250 Office Equip & Furniture	3,430	216	250	250	250
100-21-500310 Fuel, Oil & Service	614	921	1,000	1,300	1,300
100-21-500311 Vehicle R & M	312	1,712	2,242	5,740	2,244
100-21-500400 Engineering Service	6,857	-	-	-	-
100-21-500402 IT Services	3,840	-	-	-	-
100-21-500403 Permits Software	5,768	9,107	9,107	9,483	-
100-21-500404 Contract Services	4,220	5,918	7,861	15,175	12,667
100-21-500406 Nuisance Abatement	-	8,780	6,000	8,000	8,000
100-21-500410 Software Maintenance	-	2,513	2,544	1,632	11,863
100-21-500414 Credit Card Processing	5,504	8,718	5,500	9,300	9,300
100-21-500605 Lease Payments	1,106	15,382	16,323	20,217	17,188
100-21-500710 Utilities	877	717	761	761	585
100-21-500750 Mobile Technology	587	822	939	939	902
100-21-500932 Engineering Service	20,529	12,436	20,000	20,000	20,000
100-21-500933 Planning	923	308	-	-	-
100-21-500934 Gas Well Inspections	32,000	24,000	24,000	14,000	14,000
Total Expenses	**$ 345,955**	**$ 354,497**	**$ 335,217**	**$ 320,814**	**$ 336,456**

POLICE DEPARTMENT EXPENSES

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-31-500110 Salaries	$ 1,307,543	$ 1,250,011	$ 1,451,685	$ 1,315,135	$ 1,606,256
100-31-500111 Overtime	29,630	32,997	34,408	34,408	31,920
100-31-500112 Worker's Comp	49,747	35,616	30,726	23,557	36,543
100-31-500117 Longevity Pay	11,640	6,896	8,376	8,304	8,456
100-31-500120 Payroll Taxes	21,182	19,256	23,793	15,755	26,035
100-31-500130 Benefits	151,079	145,179	231,078	183,577	299,943
100-31-500140 TMRS	80,945	81,488	159,838	147,722	208,196
100-31-500150 Training/Travel	14,387	8,635	6,600	6,595	6,600
100-31-500152 LEOSE/Continuing Education	-	13,033	28,649	9,396	21,676
100-31-500160 Dues/Memberships	2,635	2,072	1,817	1,976	1,899
100-31-500161 Surety Bonds	100	130	130	130	130
100-31-500180 Citizens Police Academy	191	1,076	1,000	1,000	1,000
100-31-500213 Uniforms	6,340	5,295	8,042	11,508	5,297
100-31-500215 Law Enforcement Supplies	4,541	6,541	6,668	5,964	6,159
100-31-500217 Criminal Investigation	3,201	3,616	4,296	11,691	11,210
100-31-500218 Awards	260	438	520	520	520
100-31-500219 Public Relations	704	174	1,071	1,000	1,000
100-31-500220 Office Supplies	2,403	2,792	3,965	3,062	3,065
100-31-500222 Postage	562	495	583	526	583
100-31-500250 Equipment & Furniture	59,855	168	492	644	500
100-31-500260 Vests/Safety Equipment	20,284	27,589	9,072	12,305	10,226
100-31-500262 Equipment	-	-	17,240	12,920	-
100-31-500285 Code Enforcement Supplies	2,330	-	-	-	-
100-31-500310 Fuel, Oil & Service	33,138	25,000	27,618	27,657	30,656
100-31-500311 Vehicle R & M	29,853	15,231	33,717	33,343	15,129
100-31-500320 Equipment R & M	701	144	1,500	24	1,500
100-31-500330 Building R & M	37,144	9,162	7,927	11,525	8,735
100-31-500402 IT Services	13,440	-	-	-	-
100-31-500403 Code Enforcement Software	2,981	-	-	-	-
100-31-500404 Contract Services	70,770	58,031	93,931	105,371	94,948
100-31-500408 Reporting System	26,754	30,475	48,790	25,518	-
100-31-500410 Software Maintenance	-	4,131	9,089	4,443	37,367
100-31-560000 Capital Outlay >$5,000	-	33,799	111,232	-	-
100-31-500601 Capital Outlay <$5,000	7,722	-	-	-	-
100-31-500605 Lease Payments	16,619	95,908	103,925	104,786	104,605
100-31-500710 Utilities	11,383	12,371	13,000	12,303	12,729
100-31-500750 Mobile Technology	6,111	9,275	4,411	4,505	4,339
100-31-500908 Emergency Management	-	-	-	-	27,593
Total Expenses	**$ 2,026,175**	**$ 1,937,025**	**$ 2,485,189**	**$ 2,137,171**	**$ 2,624,815**

ANIMAL SERVICES DEPARTMENT EXPENSES

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-32-500110 Salaries	$ 136,521	$ 145,608	$ 167,165	$ 159,572	$ 170,705
100-32-500111 Overtime	1,720	1,155	2,400	2,400	3,500
100-32-500112 Worker's Comp	5,008	7,709	4,884	4,342	5,771
100-32-500117 Longevity Pay	420	328	712	600	608
100-32-500120 Payroll Taxes	2,320	2,420	2,937	2,322	2,987
100-32-500130 Benefits	16,575	16,738	24,823	17,826	30,770
100-32-500140 TMRS	8,481	9,415	18,296	17,482	22,066
100-32-500150 Training/Travel	364	1,606	2,800	2,800	3,285
100-32-500160 Dues/Memberships	289	-	200	200	180
100-32-500161 Surety Bonds	-	440	520	520	520
100-32-500212 Reference Materials	-	-	-	-	240
100-32-500213 Uniforms	616	300	1,394	1,394	1,441
100-32-500220 Office Supplies	655	867	500	500	600
100-32-500221 Printing	-	-	-	-	150
100-32-500222 Postage	984	460	1,200	1,200	1,500
100-32-500250 Office Equip & Furniture	3,523	70	1,000	1,000	988
100-32-500262 Miscellaneous Shelter Equipment	1,835	6,637	5,725	5,725	5,436
100-32-500280 Micro Chips	2,615	2,498	4,140	4,140	3,000
100-32-500282 Medical Supplies	4,365	6,482	10,094	10,094	9,514
100-32-500283 Staff Immunizations	423	1,484	2,988	2,480	3,738
100-32-500284 Rabies Vouchers	555	255	1,000	1,000	2,000
100-32-500310 Fuel, Oil & Service	1,343	1,754	5,162	5,000	5,000
100-32-500311 Vehicle R & M	408	2,023	5,312	9,556	1,811
100-32-500320 Equipment R & M	-	-	-	-	400
100-32-500330 Animal Food	6,445	4,909	6,774	6,774	6,901
100-32-500330 Building R & M	39,829	4,294	11,369	25,961	5,972
100-32-500402 IT Services	2,880	-	-	-	-
100-32-500404 Contract Services	7,355	5,745	17,068	17,020	19,600
100-32-500408 Professional Services	1,301	1,697	4,000	4,000	4,000
100-32-500410 Software Maintenance	-	1,060	3,740	3,716	4,424
100-32-500414 Credit Card Processing	501	625	1,000	1,200	1,320
100-32-500605 Lease Payments	900	13,738	18,994	21,984	23,252
100-32-500710 Utilities	13,633	13,069	13,674	13,674	13,722
100-32-500750 Mobile Technology	2,295	2,487	2,816	2,816	2,816
100-32-500800 Community Events	-	536	685	500	785
Total Expenses	**$ 264,159**	**$ 256,409**	**$ 343,372**	**$ 347,796**	**$ 359,001**

FIRE DEPARTMENT EXPENSES

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-33-500110 Salaries	$ 644,167	$ 352,294	$ -	$ -	$ -
100-33-500111 Overtime	28,593	17,557	-	-	-
100-33-500112 Worker's Comp	26,236	31,394	-	(10,570)	-
100-33-500117 Longevity Pay	2,280	1,728	-	-	-
100-33-500120 Payroll Taxes	10,894	5,990	-	-	-
100-33-500130 Benefits	75,655	38,521	-	-	-
100-33-500140 TMRS	38,405	21,330	-	-	-
100-33-500150 Training/Travel	5,186	3,986	-	-	-
100-33-500160 Dues/Memberships	6,380	4,793	-	-	-
100-33-500161 Surety Bonds	-	130	-	-	-
100-33-500180 Incentive	19,012	14,288	-	-	-
100-33-500181 Staff Immunizations, Testing & Recruitment	613	200	-	-	-
100-33-500182 Insurance (VFIS)	3,254	3,229	-	-	-
100-33-500213 Uniforms	8,340	2,326	-	-	-
100-33-500218 Awards	540	-	-	-	-
100-33-500220 Office Supplies	1,568	278	-	-	-
100-33-500222 Postage	149	267	-	-	-
100-33-500250 Office Equipment & Furniture	2,294	2,947	-	-	-
100-33-500262 Equipment	38,600	570	-	-	-
100-33-500264 Radios & Mics	100	-	-	-	-
100-33-500290 Fire Fighting Supplies & Tools	2,075	203	-	-	-
100-33-500291 EMS Supplies	5,378	738	-	-	-
100-33-500293 Personal Protective Equip	2,453	-	-	-	-
100-33-500310 Fuel, Oil & Service	14,851	6,307	-	-	-
100-33-500311 Vehicle R & M	43,561	54,745	-	52	52
100-33-500320 Equipment R & M	2,774	8,080	-	595	1,000
100-33-500330 Building R & M	15,996	43,347	65,992	46,622	33,045
100-33-500350 Office Equipment R & M	-	750	-	-	-
100-33-500402 IT Services	10,560	-	-	-	-
100-33-500404 Contract Services	18,916	14,841	9,529	20,493	14,552
100-33-500410 Software Maintenance	-	4,639	-	685	872
100-33-500605 Lease Payments	1,157	4,671	-	-	-
100-33-500611 Principal Payments	42,773	-	-	-	-
100-33-500612 Interest Expense	8,320	-	-	-	-
100-33-500710 Utilities	36,045	35,713	35,945	36,244	39,211
100-33-500750 Mobile Technology	3,714	867	-	447	-
100-33-500908 Emergency Management	21,956	14,933	26,975	27,593	-
100-33-500909 Miscellaneous	390	56	-	-	-
Total Expenses	**$ 1,143,185**	**$ 691,717**	**$ 138,441**	**$ 122,160**	**$ 88,731**

FIRE MARSHAL DEPARTMENT EXPENSES

		2023-2024 Audited		2024-2025 Audited		2025-2026 Amended Budget		2025-2026 Estimated Actuals		2026-2027 Budget
100-34-500110 Salaries	$	41,399	$	-	$	75,384	$	55,123	$	86,330
100-34-500111 Overtime		571		-		-		2,500		2,500
100-34-500112 Worker's Comp		2,929		-		299		-		397
100-34-500117 Longevity Pay		384		-		40		-		72
100-34-500120 Payroll Taxes		787		-		1,211		799		1,370
100-34-500130 Benefits		1,252		-		14,573		6,884		12,628
100-34-500140 TMRS		2,578		-		8,104		6,961		10,975
100-34-500150 Training/Travel		1,088		-		1,200		1,200		3,100
100-34-500160 Dues/Memberships		137		-		250		250		455
100-34-500213 Uniforms		-		-		777		777		644
100-34-500215 Law Enforcement Supplies		9,720		-		-		-		500
100-34-500217 Fire Investigations		707		-		5,500		2,000		500
100-34-500220 Office Supplies		-		-		200		200		300
100-34-500262 Equipment		-		-		124		1,149		500
100-34-500296 Fire Prevention Program		-		-		1,500		1,500		1,000
100-34-500310 Fuel, Oil & Service		-		-		1,500		1,500		3,640
100-34-500311 Vehicle R & M		-		-		-		1,543		1,000
100-34-500410 Software Maintenance		-		-		135		310		1,031
100-34-500605 Lease Payments		-		-		5,538		7,500		13,037
100-34-500710 Utilities		-		-		110		92		146
100-34-500750 Mobile Technology		464		-		3,175		3,175		902
100-34-560000 Capital Outlay		-		-		-		8,632		-
Total Expenses	**$**	**62,016**	**$**	**-**	**$**	**119,620**	**$**	**102,095**	**$**	**141,028**

PUBLIC WORKS DEPARTMENT EXPENSES

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-41-500110 Salaries	$ 290,163	$ 310,802	$ 326,792	$ 315,749	$ 352,765
100-41-500111 Overtime	933	9,259	10,000	6,250	10,000
100-41-500112 Worker's Comp	15,999	12,882	9,800	9,605	12,254
100-41-500117 Longevity Pay	2,880	2,344	2,840	2,688	3,200
100-41-500120 Payroll Taxes	5,097	5,044	5,627	4,617	6,008
100-41-500130 Benefits	41,161	46,619	69,638	56,068	95,619
100-41-500140 TMRS	17,824	20,288	36,493	35,388	46,487
100-41-500150 Training/Travel	744	5,548	6,030	4,071	3,780
100-41-500161 Surety Bonds	-	130	130	130	130
100-41-500213 Uniforms	8,275	6,856	8,235	8,235	8,235
100-41-500220 Office Supplies	443	598	300	600	600
100-41-500261 Equipment Rental	3,894	5,922	9,179	9,179	9,179
100-41-500270 Street Supplies & Materials	107,606	106,341	175,208	171,273	179,965
100-41-500310 Fuel, Oil & Service	22,729	25,700	30,500	30,500	30,500
100-41-500311 Vehicle R & M	9,343	10,057	9,930	33,815	16,163
100-41-500320 Equipment R & M	18,966	46,877	23,482	23,482	20,250
100-41-500330 Building R & M	13,879	7,583	6,589	6,589	6,629
100-41-500331 Sign R & M	4,408	10,449	12,578	11,090	7,190
100-41-500332 Minor Tools	762	2,123	1,000	1,000	1,000
100-41-500402 IT Services	1,920	-	-	-	-
100-41-500404 Contract Service	32,536	65,343	37,632	41,129	47,237
100-41-500410 Software Maintenance	-	2,111	1,560	1,560	2,288
100-41-560000 Capital Outlay >$5,000	33,781	-	-	-	-
100-41-500601 Capital Outlay <$5,000	-	-	-	-	-
100-41-500605 Lease Payments	8,874	26,947	24,000	50,901	46,647
100-41-500611 Principal Payments	75,825	-	68,000	-	-
100-41-500612 Interest Expense	20,228	-	23,960	-	-
100-41-500670 Drainage Utility	6,789	11,824	12,900	12,900	12,900
100-41-500710 Building Utilities	3,261	4,746	4,000	4,373	5,126
100-41-500711 Street Lights	-	62,450	62,700	62,700	62,700
100-41-500750 Mobile Technology	-	-	-	-	-
100-41-500903 Clean-Up And Recycling	-	4,984	5,000	5,000	5,000
Total Expenses	**$ 748,320**	**$ 813,827**	**$ 984,103**	**$ 908,892**	**$ 991,851**

Proposed Additional Funding and Capital Requests

Department/Description	Amount	Funded/Not Funded	Source of funding	Account
Non-departmental				
	$ -			
	$ -			
	$ -			
	$ -			
Total	$ -			
City Manager				
	$ -			
Total	$ -			
City Secretary				
Accessibilty for Website and Documents	$ 9,569	Not Funded		100-12-500410
Total	$ 9,569			
Human Resources				
NEOGOV	$ 8,236	Not Funded		100-13-500410
Annex Building Improvements	$ 700	Not Funded	*	100-13-500250
Total	$ 8,936			
Finance				
	$ -			
Total	$ -			
Municipal Court				
	$ -			
Total	$ -			
Development Services				
	$ -			
Total	$ -			
Police				
	$ -			
	$ -			
	$ -			
	$ -			
Total	$ -			
Animal Services				
Ipad	$ 590	Not Funded	*	100-32-500250
Ipad Monthly Service	$ 456	Not Funded		100-32-500750
Mobile Work Station	$ 185	Not Funded	*	100-32-500250
Total	$ 1,231			
Fire				
	$ -			
Total	$ -			
Fire Marshal				
Cradlepoint, laptop, bracket installation	$ 8,504	Not Funded	*	100-34-500262
Total	$ 8,504			
Public Works				
Tractor Implement	$ 8,270	Not Funded	*	700-41-560000
Indian Hills-904-Reconstruction	$ 103,599	Not Funded	*	700-41-560000
905 A-Reconstruction	$ 100,102	Not Funded	*	700-41-560000
Paula Street-Reconstruction	$ 619,107	Not Funded	*	700-41-560000
Linda Drive-Reconstruction	$ 106,862	Not Funded	*	700-41-560000
Total	$ 937,940			
Parks & Recreation				
2 Pickle Ball Courts	$ 100,000	Funded	Type B Fund Balance	300-42-560000
Mower (Stand-on 36")	$ 8,111	Not Funded		300-42-560000
Mower (Scag Turf Tiger 61")	$ 15,948	Not Funded		300-42-560000
Mower (Scag Turf Tiger 61")	$ 15,948	Not Funded		300-42-560000
Total	$ 140,007			

* Expenditure that is a one-time occurance and could be funded with fund balance.

DONATION FUND

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	**$ 6,412**	**$ 12,649**	**$ 44,856**	**$ 44,856**	**$ 79,292**
Revenues					
150-87-420000 Fire Department Donations	200	-	-	-	-
150-88-460001 Fire Department Donation Interest	37	38	-	50	-
150-87-420100 Animal Services Donations	3,536	35,480	23,000	15,000	3,000
150-88-460002 Animal Services Donation Interest	260	268	100	1,500	100
150-87-420200 Police Department Donations	5,618	100	-	-	-
150-88-460003 Police Department Donation Interest	61	62	-	40	40
150-87-420300 General Donations	1,750	1,850	-	-	-
150-88-460004 General Donation Interest	3	21	-	20	20
150-90-491100 Transfer From General Fund	-	-	20,000	20,000	-
150-90-491300 Transfer From Type B EDC	-	2,627	-	-	
Total Revenues	**11,466**	**40,446**	**43,100**	**36,610**	**3,160**
Expenditures					
Non-departmental					
150-01-500800 Events	-	1,273	-	-	-
150-10-500800 Events	-	2,704	-	-	-
	-	**3,977**	**-**	**-**	**-**
City Secretary			-		
150-12-500800 Events	180	1,050	-	-	-
	180	**1,050**	**-**	**-**	**-**
Police Department					
150-31-500213 Uniforms	-	-	150	562	-
150-31-500215 Law Enforcement	1,566	-	500	43	500
150-31-500218 Awards	2,273	-	1,000	-	500
150-31-500250 Equipment & Furniture	-	1,690	-	270	-
150-31-500909 Miscellaneous Expense	-	99	150	-	-
	3,839	**1,789**	**1,800**	**875**	**1,000**
Animal Services					
150-32-500262 Miscellaneous Shelter	444	473	5,000	-	-
150-32-500282 Medical Supplies	829	-	5,000	-	-
150-32-500408 Professional Services	-	486	-	1,299	-
150-32-560000 Capital Outlay	-	-	39,583	-	73,000
	1,273	**959**	**49,583**	**1,299**	**73,000**
Fire Department					
150-33-500909 Miscellaneous Expense	(63)	-	1,400	-	1,400
	(63)	**-**	**1,400**	**-**	**1,400**
Public Works Department					
150-41-500909 Miscellaneous Expense	-	464	36	-	36
	-	**464**	**36**	**-**	**36**
Total Expenditures	**5,229**	**8,239**	**52,819**	**2,174**	**75,436**
Revenues Over/(Under) Expenditures	**6,238**	**32,207**	**(9,719)**	**34,436**	**(72,276)**
Ending Fund Balance	**$ 12,649**	**$ 44,856**	**$ 35,137**	**$ 79,292**	**$ 7,016**

TYPE A ECONOMIC DEVELOPMENT

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	**$ 1,944,890**	**$ 2,059,682**	**$ 2,324,017**	**$ 2,324,017**	**$ 2,096,688**
Revenues					
200-81-401000 Sales Tax	681,213	839,753	700,000	750,000	750,000
200-87-420700 ARPA Funding	-	-	-	-	-
200-88-460000 Interest Income	82,017	77,284	50,000	65,000	50,000
200-89-490100 Misc. Revenue	-	420	-	-	-
200-96-494000 Proceeds From Debt	-	-	-	-	-
Total Revenues	**763,230**	**917,457**	**750,000**	**815,000**	**800,000**
Expenditures					
Joshua Station Development					
200-23-500861 Joshua Station Utilities	14,174	12,336	12,596	25,481	13,724
200-23-500862 Station 1-7-4	113,707	-	-	-	-
	127,881	**12,336**	**12,596**	**25,481**	**13,724**
Expand Business					
200-23-500840 380 Agreement Expenses	90,588	266,539	10,260	10,260	10,260
200-23-500880 Façade Grant Funding	10,000	5,000	80,000	-	-
200-23-500881 Other Grant Funding	-	-	10,000	-	-
200-23-500853 Joshua Area Chamber of Commerce	4,500	-	-	-	-
200-23-500930 Advertising & Promotions	18,922	25,910	13,000	26,100	80,000
	124,010	**297,449**	**113,260**	**36,360**	**90,260**
Administrative					
200-23-500110 Salaries	-	-	123,889	123,889	128,016
200-23-500112 Worker's Comp	-	-	275	275	240
200-23-500117 Longevity Pay	-	-	140	140	248
200-23-500120 Payroll Taxes	-	-	1,930	1,930	1,992
200-23-500130 Benefits	-	-	11,616	11,616	15,892
200-23-500140 TMRS	-	-	13,327	13,327	16,293
200-23-500150 Training & Travel	9,172	4,113	7,470	7,325	7,725
200-23-500160 Dues & Subscriptions	4,322	2,525	1,590	1,540	1,325
200-23-500161 Surety Bonds	-	-	130	130	130
200-23-500213 Uniforms	68	-	500	500	500
200-23-500401 Legal Services	-	-	-	-	5,000
200-23-500410 Software Maintenance	-	9,482	20,127	17,792	17,792
200-23-500750 Mobile Technology	38	38	485	456	456
200-23-500909 Miscellaneous	533	-	7,992	2,544	-
200-23-500955 Administrative	4,109	3,984	640	400	400
	18,242	**20,142**	**190,111**	**181,864**	**196,009**
Debt Service					
200-95-550000 Bond Issuance Costs	-	-	-	-	-
200-95-565741 2018 Revenue Bonds -Principal	75,000	75,000	80,000	80,000	80,000
200-95-555742 2018 Revenue Bonds - Interest	65,407	62,748	59,895	59,895	56,867
200-95-565801 Series 2022 Note - Principal	41,913	43,491	46,252	46,252	48,592
200-95-555802 Series 2022 Note - Interest	70,499	68,921	66,161	66,161	63,821
	252,819	**250,161**	**252,308**	**252,308**	**249,280**
Capital Improvements					
200-23-560000 Capital Outlay	-	-	-	-	-
200-23-560700 Land Purchase	-	-	-	-	-
	-	**-**	**-**	**-**	**-**
Community Events					
200-23-500800 Community Events	350	168	33,000	15,000	-
	350	**168**	**33,000**	**15,000**	**-**
Transfers					
200-97-597100 Transfer to General Fund	125,135	72,867	-	-	-
200-97-597300 Transfer to Type B Fund	-	-	-	25,000	-
200-97-597700 Transfer to Capital Improvement Fund	-	-	78,694	-	-
	125,135	**72,867**	**78,694**	**25,000**	**-**
Total Expenditures	**648,438**	**653,122**	**679,969**	**536,013**	**549,273**
Revenues Over/(Under) Expenditures	**114,792**	**264,335**	**70,031**	**278,987**	**250,727**
Ending Fund Balance	**$ 2,059,682**	**$ 2,324,017**	**$ 2,394,048**	**$ 2,096,688**	**$ 2,261,626**

TYPE B ECONOMIC DEVELOPMENT FUND

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	**$ 1,069,305**	**$ 1,176,732**	**$ 1,481,887**	**$ 1,481,887**	**$ 1,405,240**
Revenues					
300-81-401000 Sales Tax	681,213	839,751	700,000	750,000	750,000
300-88-460000 Interest Income	53,404	48,054	40,000	40,000	40,000
300-87-420650 Park Donations	2,500	-	-	18,750	500
300-86-410660 Pavillion Rental Fees	105	1,245	500	1,500	1,000
300-86-410670 Field Use Fees	12,096	16,738	13,000	11,600	22,000
300-89-490100 Miscellaneous Revenue	1,425	500	500	-	-
300-90-491200 Transfer from Type A EDC	-	-	-	25,000	-
Total Revenues	**750,743**	**906,288**	**754,000**	**846,850**	**813,500**
Expenditures					
300-42-500110 Salaries	-	-	176,192	168,345	181,753
300-42-500111 Overtime	-	-	10,000	10,000	10,000
300-42-500112 Worker's Comp	-	-	3,013	1,425	2,589
300-42-500117 Longevity Pay	-	-	500	372	704
300-42-500120 Payroll Taxes	-	-	2,967	2,967	3,274
300-42-500130 Benefits	-	-	40,034	35,527	59,723
300-42-500140 TMRS	-	-	20,142	18,291	24,447
300-42-500150 Training/Travel	-	-	2,855	2,254	1,755
300-42-500160 Dues & Subscriptions	-	-	680	689	689
300-42-500213 Uniforms	-	-	3,348	3,348	3,348
300-42-500220 Office Supplies	-	-	500	500	500
300-42-500230 Chemicals	-	-	8,515	8,515	8,515
300-42-500250 Office Equipment & Furniture	-	-	-	-	-
300-42-500261 Equipment Rental	-	-	4,966	2,640	3,140
300-42-500262 Equipment	-	2,024	22,575	22,773	-
300-42-500270 Park Supplies & Materials	-	-	13,545	13,545	14,435
300-42-500275 Field Supplies & Materials	-	-	10,590	10,590	12,500
300-42-500293 Personal Protective Equip	-	-	1,780	1,360	1,474
300-42-500310 Fuel, Oil & Service	-	-	7,050	5,650	7,050
300-42-500311 Vehicle R & M	-	-	4,777	7,848	4,336
300-42-500320 Equipment R & M	-	-	5,648	6,648	5,898
300-42-500330 Building R & M	-	-	3,494	5,419	3,493
300-42-500331 Minor Tools	-	-	5,945	5,847	5,945
300-42-500335 Dept Building R & M	-	-	1,000	1,057	1,000
300-42-500340 Irrigation R & M	-	-	8,545	6,275	2,220
300-42-500401 Legal Services	-	-	-	-	2,500
300-42-500404 Contract Services	-	-	3,859	1,160	4,052
300-42-500410 Software Maintenance	-	1,500	2,428	2,436	2,428
300-42-500605 Lease Payments	-	-	29,616	29,616	33,347
300-42-500710 Dept Utilities	-	-	9,726	10,182	10,182
300-42-500715 Park Utilities	-	-	32,879	55,979	55,979
300-42-500750 Mobile Technology	-	-	1,421	1,421	1,385
300-42-500800 Community Events	25,592	4,280	7,000	57,000	10,000
300-42-500840 380 Agreement Expenses	9,193	9,217	10,800	10,800	10,800
300-42-500876 Supplies	-	-	5,459	5,459	5,354
300-42-500930 Advertising	2,028	-	2,500	863	2,500
300-42-500955 Administrative	1,740	240	240	-	-
300-42-560000 Capital Outlay	36,444	5,421	139,904	90,004	100,000
300-97-597100 Transfer to General Fund	423,974	374,402	-	-	-
300-97-597150 Transfer to Donation Fund	-	2,627	-	-	-
300-97-597550 Tranfer to Hotel Occupancy Fund	-	67,204	-	-	-
300-97-597600 Transfer to Debt Service	144,345	134,217	316,692	316,692	318,895
Total Expenditures	**643,316**	**601,133**	**921,185**	**923,497**	**916,210**
Revenues Over/(Under) Expenditures	**107,427**	**305,155**	**(167,185)**	**(76,647)**	**(102,710)**
Ending Fund Balance	**$ 1,176,732**	**$ 1,481,887**	**$ 1,314,702**	**$ 1,405,240**	**$ 1,302,530**

PUBLIC, EDUCATIONAL & GOVERNMENT ACCESS CHANNEL FUND

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,520**
<u>Revenues</u>					
350-83-403000 PEG Channel Fee	-	-	-	1,500	1,500
350-88-460000 Interest Income	-	-	-	20	50
Total Revenues	**-**	**-**	**-**	**1,520**	**1,550**
<u>Expenditures</u>					
350-10-500262 Equipment	-	-	-	-	-
350-10-560000 Capital Outlay	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**
Revenues Over/(Under) Expenditures	**-**	**-**	**-**	**1,520**	**1,550**
		$ -			
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ 1,520**	**$ 3,070**

MUNICIPAL COURT SECURITY FUND

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	**$ 41,954**	**$ 55,292**	**$ 58,431**	**$ 58,431**	**$ 56,931**
<u>Revenues</u>					
400-86-410300 Court Security Fees	14,907	4,485	-	-	-
400-88-460000 Interest Income	1,431	1,654	1,000	1,500	1,000
Total Revenues	**16,338**	**6,139**	**1,000**	**1,500**	**1,000**
<u>Expenditures</u>					
400-31-500950 Court Bailiff	3,000	3,000	3,000	3,000	-
400-97-597100 Transfer to General Fund (Bailiff)	-	-	-	-	3,000
Total Expenditures	**3,000**	**3,000**	**3,000**	**3,000**	**3,000**
Revenues Over/(Under) Expenditures	**13,338**	**3,139**	**(2,000)**	**(1,500)**	**(2,000)**
		$ -			
Ending Fund Balance	**$ 55,292**	**$ 58,431**	**$ 56,431**	**$ 56,931**	**$ 54,931**

CONSOLIDATED MUNICIPAL COURT BUILDING SECURITY & TECHNOLOGY FUND

City of Joshua	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	**$ -**	**$ -**	**$ 2,647**	**$ 2,647**	**$ 3,875**
Revenues					
450-86-410350 Municipal Court Building Security & Technology Fees	-	2,647	12,000	8,250	8,000
450-88-460000 Interest Income	-	-	100	20	100
Total Revenues	**-**	**2,647**	**12,100**	**8,270**	**8,100**
Expenditures					
450-31-500950 Court Bailiff	-	-	-	-	-
450-15-500410 Software Maintenance	-	-	10,071	7,042	5,730
450-15-500952 Court Software	-	-	-	-	-
Total Expenditures	**-**	**-**	**10,071**	**7,042**	**5,730**
Revenues Over/(Under) Expenditures	**-**	**2,647**	**2,029**	**1,228**	**2,370**
Ending Fund Balance	**$ -**	**$ 2,647**	**$ 4,676**	**$ 3,875**	**$ 6,245**

MUNICIPAL COURT TECHNOLOGY FUND

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	**$ 15,080**	**$ 13,536**	**$ 1,950**	**$ 1,950**	**$ 1,950**
Revenues					
500-86-410400 Court Technology Fees	12,212	3,667	-	-	-
500-88-460000 Interest Income	474	295	-	24	-
Total Revenues	**12,686**	**3,961**	**-**	**24**	**-**
Expenditures					
500-15-500410 Software Maintenance	10,708	3,698	-	-	-
500-15-500952 Court Software	3,522	-	3,698	1,974	-
500-01-555604 SBITA Interest	-	2,644	-	-	
500-01-565603 SBITA Principal	-	9,206	-	-	
Total Expenditures	**14,230**	**15,548**	**3,698**	**1,974**	**-**
Revenues Over/(Under) Expenditures	**(1,544)**	**(11,586)**	**(3,698)**	**-**	**-**
				$ -	
Ending Fund Balance	**$ 13,536**	**$ 1,950**	**$ (1,748)**	**$ 1,950**	**$ 1,950**

HOTEL OCCUPANCY FUND

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	**$ 260,532**	**$ 296,692**	**$ 26,936**	**$ 26,936**	**$ 63,086**
Revenues					
550-82-402000 Hotel Occupancy Tax	29,216	42,906	28,000	38,400	38,400
550-88-460000 Interest Income	7,184	2,339	2,500	1,000	1,000
550-90-491300 Type B EDC	-	67,204	-	-	
Total Revenues	**36,400**	**112,448**	**30,500**	**39,400**	**39,400**
Expenditures					
550-10-500000 Hotel Occupancy Tax	240	240	240	3,250	-
500-10-560000 Capital Outlay	-	381,965	-	-	-
Total Expenditures	**240**	**382,205**	**240**	**3,250**	**-**
Revenues Over/(Under) Expenditures	**36,160**	**(269,756)**	**30,260**	**36,150**	**39,400**
Ending Fund Balance	**$ 296,692**	**$ 26,936**	**$ 57,196**	**$ 63,086**	**$ 102,486**

DEBT SERVICE FUND

	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	**$ 211,667**	**$ 21,338**	**$ 63,930**	**$ 63,930**	**$ 436,640**
Revenues					
600-80-400000 Property Taxes - Current	1,024,952	1,290,873	1,454,148	1,440,000	852,439
600-80-400100 Property Taxes - Penalty	5,847	5,378	5,000	5,000	5,000
600-80-400200 Property Taxes - Interest	4,918	4,764	3,000	3,000	3,000
600-88-460000 Interest Income	7,440	4,121	3,000	1,500	1,500
600-90-491100 Transfer from General Fund	-	147,147	366,088	366,088	442,744
600-90-491300 Transfer from Type B	144,345	134,217	316,692	316,692	318,895
Total Revenues	**1,187,502**	**1,586,499**	**2,147,928**	**2,132,280**	**1,623,578**
Expenditures					
600-95-565151 2012 CO Bonds - Principal	250,000	260,000	270,000	270,000	280,000
600-95-555152 2012 CO Bonds - Interest	70,675	65,675	60,475	60,475	54,400
600-95-565751 2019 GO Refunding Bonds - Principal	240,000	245,000	500,000	250,000	250,000
600-95-555752 2019 GO Refunding Bonds - Interest	30,360	25,898	38,088	21,344	16,744
600-95-565761 2020 GO Bonds - Principal	160,000	160,000	165,000	165,000	175,000
600-95-555762 2020 GO Bonds - Interest	81,900	75,500	69,000	69,000	62,200
600-95-565771 2021 GO Refunding Bonds - Principal	130,000	135,000	135,000	135,000	135,000
600-95-555772 2021 GO Refunding Bonds - Interest	18,802	16,709	14,576	14,576	12,443
600-95-565781 Tax Notes 2022 - Principal	110,000	115,000	115,000	115,000	115,000
600-95-555782 Tax Notes 2022 - Interest	9,302	8,119	6,739	6,739	5,186
600-95-565791 Tax Notes 2022A - Principal	110,000	115,000	120,000	120,000	125,000
600-95-555792 Tax Notes 2022A - Interest	22,447	18,753	14,895	14,895	10,841
600-95-565811 2023 CO Bonds - Principal	105,000	110,000	110,000	110,000	115,000
600-95-555812 2023 CO Bonds - Interest	39,345	46,107	41,454	41,454	36,695
600-95-565601 DS Principal Payments	-	122,663	276,683	276,683	345,649
600-95-555602 DS Interest Expense	-	24,484	89,404	89,404	97,095
Total Expenditures	**1,377,831**	**1,543,907**	**2,026,314**	**1,759,570**	**1,836,253**
Revenues Over/(Under) Expenditures	**(190,329)**	**42,592**	**121,614**	**372,710**	**(212,675)**
Ending Fund Balance	**$ 21,338**	**$ 63,930**	**$ 185,544**	**$ 436,640**	**$ 223,965**

CAPITAL IMPROVEMENTS FUND

		2023-2024 Audited		2024-2025 Audited		2025-2026 Amended Budget		2025-2026 Estimated Actuals		2026-2027 Budget
Beginning Fund Balance	**$**	**3,354,633**	**$**	**4,180,163**	**$**	**3,222,150**	**$**	**3,222,150**	**$**	**2,913,555**
Revenues										
700-88-460000 Interest Income		192,114		143,082		50,000		120,000		100,000
Total Revenues		**192,114**		**143,082**		**50,000**		**120,000**		**100,000**
Other Uses										
700-87-420900 CDBG Income		73,700		415,310		210,760		10,990		-
700-89-490100 Misc. Reveneue		23,692		-		-		-		-
700-96-494000 Proceeds from Debt		1,355,777		1,258,202		509,219		443,975		-
700-96-492000 Proceeds from Disposal		-		22,570		-		9,100		-
700-90-491100 Transfer from General Fund		55,532		-		50,000		50,000		-
700-90-491200 Transfer from 4A EDC		-		-		78,694		78,694		-
Total Other Uses		**1,508,701**		**1,696,082**		**848,673**		**592,759**		**-**
Total Revenue and Other Uses		**1,700,815**		**1,839,164**		**898,673**		**712,759**		**100,000**
Expenditures										
700-95-550000 Bond Issuance Cost		50,000		-		-		-		-
700-41-560657 Joshua Meadows Running Brook Project		-		-		-		-		-
700-41-560658 North Main St/Hwy 174 Project		61,001		166,110		57,500		57,500		-
700-41-560660 Street Improvements		82,485		628,049		3,086,038		10,990		2,778,015
700-42-560685 Park Improvements		427,145		742,372		30,483		27,550		2,933
700-10-500909 Miscellaneous Expense		480		480		480		480		480
700-10-560620 Tax Note Series 2022A		111,188		-		402,165		402,165		-
700-41-500404 PW Contract Services		10,517		-		-		-		-
700-41-560000 Capital Outlay		-		-		587,913		522,669		-
700-41-560925 PW Equipment		132,469		-		-		-		-
700-33-560923 FD Vehicles		-		1,260,166		-		-		-
Total Expenditures		**875,285**		**2,797,177**		**4,164,579**		**1,021,354**		**2,781,428**
Revenues Over/(Under) Expenditures		**825,530**		**(958,013)**		**(3,265,906)**		**(308,595)**		**(2,681,428)**
Ending Fund Balance	**$**	**4,180,163**	**$**	**3,222,150**	**$**	**(43,756)**	**$**	**2,913,555**	**$**	**232,127**

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Joshua	817-558-7447
Taxing Unit Name	Phone *(area code and number)*
101 South Main St. Joshua, Texas 76058	https://www.cityofjoshuatx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.johnsoncountytx.org/government/tntsource

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 820,008,737
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 168,036,604
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 651,972,133
4.	**Prior year total adopted tax rate.**	$ 0.689468 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**	
	A. Original prior year ARB values: $ 2,045,144	
	B. Prior year values resulting from final court decisions: - $ 2,010,779	
	C. Prior year value loss. Subtract B from A.[4]	$ 34,365

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 0 **B. Prior year disputed value:** .... - $ 0 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 34,365
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 652,006,498
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 0 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 3,508,282 **C. Value loss.** Add A and B. [7]	$ 3,508,282
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 557,156 **B. Current year productivity or special appraised value:** .... - $ 82,904 **C. Value loss.** Subtract B from A. [8]	$ 474,252
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 3,982,534
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 648,023,964
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 4,467,917
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 26,300
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 4,494,217

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]		
	A. Certified values:	$ 816,913,652	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	+ $ 0	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- $ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110	- $ 0	
	E. Total current year value. Add A and B, then subtract C and D.		$ 816,913,652
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]		
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16]	$ 39,675,882	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17]	+ $ 0	
	C. Total value under protest or not certified. Add A and B.		$ 39,675,882
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]		$ 173,335,004
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.		$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]		$ 683,254,530
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]		$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]		$ 24,611,703

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 24,611,703
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 658,642,827
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.682345 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ ______ /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.500856 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 652,006,498
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 3,265,613
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. . . . . + $ 19,700	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. . . . . . – $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . . +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . . $ 19,701	
	E. Add Line 31 to 32D.	$ 3,285,314
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 658,642,827
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.498800 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose**.**	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000/$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000/$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000/$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0.000000/$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000/$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000/$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ 0.000000/$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000/$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	$ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.498800/$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 0	
	B. Divide Line 41A by Line 33 and multiply by $100	$ 0.000000/$100	
	C. Add Line 41B to Line 40.		$ 0.498800/$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.516258/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ 0.000000/$100	
	- or -		
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).		
	a. Enter the **disaster relief cost.**	$ 0	
	b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100	$ 0.000000/$100	
	c. Add Line D42(B)(b) to Line 42.	$ 0.000000/$100	
	d. Enter the **current year unused increment rate** from Line 68	$ 0.000000/$100	
	e Add Line D42(c) to Line D42(d).	$ 0.000000/$100	
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.		
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]		$ 0.000000/$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 1,393,509 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 318,895 **E. Adjusted debt.** Subtract B, C and D from A.	$ 1,074,614
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 195,986
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 878,628
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 119.00 % **B.** Enter the prior year actual collection rate. .... 116.00 % **C.** Enter the 2024 actual collection rate. .... 119.00 % **D.** Enter the 2023 actual collection rate. .... 123.00 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	119.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 738,342
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 683,254,530
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.108062 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.624320 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ _____ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 683,254,530
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.682345 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.682345 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.624320 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.624320 /$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 683,254,530
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.624320 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.735684/$100
	B. Unused increment rate (Line 68)	$ 0.000000/$100
	C. Subtract B from A	$ 0.735684/$100
	D. Adopted Tax Rate	$ 0.689468/$100
	E. Subtract D from C	$ 0.046216/$100
	F. 2025 Total Taxable Value (Line 61)	$ 656,971,698
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 303,626
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.690213/$100
	B. Unused increment rate (Line 67)	$ 0.004204/$100
	C. Subtract B from A	$ 0.686009/$100
	D. Adopted Tax Rate	$ 0.689468/$100
	E. Subtract D from C	$ -0.003459/$100
	F. 2024 Total Taxable Value (Line 60)	$ 621,074,228
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.651229/$100
	B. Unused increment rate (Line 66)	$ 0.000829/$100
	C. Subtract B from A	$ 0.650400/$100
	D. Adopted Tax Rate	$ 0.651229/$100
	E. Subtract D from C	$ -0.000829/$100
	F. 2023 Total Taxable Value (Line 60)	$ 558,195,853
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 303,626
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.044438/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.668758/$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.498800 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 683,254,530
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.073179 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.108062 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.680041 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.689468 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 648,023,964
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 658,642,827
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.668758 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.682345 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate .... $ 0.668758 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. .... $ 0.680041 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here Scott Porter, TAC
Printed Name of Taxing Unit Representative

sign here ______________________ ______________________
Taxing Unit Representative Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)