



**Proposed Annual Budget  
For the Fiscal Year  
Beginning October 1, 2024  
Ending September 30, 2025**

This budget is will raise more total property taxes than last year's budget by \$565,609(15.22%), and of that amount \$274,307 is tax revenue to be raised from new property added to the tax roll this year.



September 19, 2024

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 2024-25. This proposed budget is designed to provide you with the overall financial plan to provide city services for the upcoming year. In addition, this proposed budget provides the funding for planned expenditures, contingency appropriations for operating funds that total \$7.256M.

The FY2024-25 Proposed Budget is balanced and restores fund balance reserves. Revenues over proposed expenditures are \$502,507. The amount of \$284,000 could be allocated by the council as needed. The budget is based on the proposed tax rate of \$0.689468.

The following are the funding sources for the city.

**Property Tax Revenue-** based on estimations by the Tax Assessor's Office and the Johnson County Appraisal District Certified Values, an increase of \$565,609 (15.22%) is projected for FY 2024-25. The proposed Tax Rate dedicated for the operations of the city is \$0.512618/\$100 assessed valuation and, the rate dedicated to debt service is \$0.176850/\$100 assessed valuation.

**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 \$1,881,818 for FY 2024-25. Of that amount, \$189,907 will be covered by excess debt collection fees from FY 2023-24 and \$318,945 will be covered by transfer from the Type B Fund. The remaining debt service of \$1,372,966 is allocated by the debt service revenue in the proposed tax rate. Included in the debt payments for next year, there is additional debt from a loan of \$210,000 that provides funding for the Fire Department brush truck that is currently being built.

**Capital Reserve 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.

**Special Revenue Funds** are used to account for revenue allocated for a restricted purpose as specified by law.

**Economic Development Funds-** are funds allocated to finance expanded business enterprise within the City through economic development corporations (EDC's). Type A and Type B EDC's, Corporations authorizes a city to adopt sales taxes to fund projects approved by the Local Government Code Chapters 501, 504, and 505 and authorize municipalities to adopt a sales tax in order to fund the corporations and define projects EDC are allowed to undertake.

The Type A EDC provides projected revenues of \$743,600, excluding the fund balance. Expenditures budgeted for FY2024-25 include business development, debt service, and transfers totaling \$965,560 Revenues under expenditures of \$222,560 are projected.

The Type B EDC/Park Board Fund will provide projected revenues of \$748,000, excluding fund balance. Expenditures budgeted for FY 2024-25 include park operations, construction, maintenance, and transfers totaling \$714,981. Revenue over expenditures of \$33,019 are projected.

**Court Technology and Building Security 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. Total revenues for these funds collectively are projected to be \$18,000, with anticipated expenditures of \$17,406.

**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 \$30,500 and expenditures of \$226,240.

### **Property Taxes**

New requirements in "Truth-in-Taxation" information that is required to be included in municipal budgets, such as the renamed "No New Revenue" (previously known as the "Effective Rate") and "Voter Approval" (previously known as the "Rollback Rate") tax rates and the new "De Minimus" Rate, which applies in 2020 to cities with populations of <30,000.

The proposed tax rate dedicated to general operations is \$0.512618/\$100 assessed valuation, and the rate dedicated to debt service is \$0.176850/\$100.

**City of Joshua  
Fiscal Year 2024-2025 Budget  
Property Tax Revenue & Proposed Tax Rates**

<b>2024 Estimated Tax Base*</b>	<b>\$ 650,284,655</b>
<b>FY 2024-25 M&amp;O Tax Rate</b>	<b>\$ 0.512618</b>
<b>FY 2024-25 Debt Tax Rate</b>	<b>\$ 0.176850</b>
<b>FY 2024-25 Total Tax Rate</b>	<b>\$ 0.689468</b>
<b>FY 2024-25 Tax Revenue</b>	<b>\$ 5,014,758</b>

\* **After exemptions, protest loss, TIF recapture(s), and frozen taxes added back.**

<b>FY 2024-25 “No New Revenue Tax Rate”</b>	<b>\$0.635873</b>
<b>FY 2024-25 “Voter Approval Tax Rate”</b>	<b>\$0.690213</b>
<b>FY 2024-25 “De Minimus” Tax Rate</b>	<b>\$0.749297</b>

The overall year-to-year increase in property tax value reflects the current growth pattern in the region primarily in part to residential development and increases in the market appraisals by the Johnson County Appraisal District. Protests in property values remain high in comparison to the past two years. Changes in the appraisal process established in the 85<sup>th</sup> Legislative session also account for differences in appraisal values.

As in 2023, 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 FY2024-25 is projected to be \$1,386,000, a budgeted decrease of \$14,000. (1.0%) from FY 2023-24.

## **SUMMARY AND ACKNOWLEDGMENTS**

The Proposed Fiscal Year 2024-25 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 2024-25 budget, I would like to acknowledge the valuable contribution and teamwork of the department heads and specifically Amber Bransom, Brittany Grounds, and Marcie Freelen, who assisted in the preparation of this budget alongside myself, working as a team.

Respectfully Submitted,

Mike Peacock,  
City Manager

# GENERAL FUND REVENUES



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
<b>Beginning Fund Balance</b>	\$ 6,415,762	\$ 6,793,073	\$ 1,455,254	\$ 1,455,254	\$ 1,679,251
<b>Tax Revenue</b>					
100-4000 GF Property Tax	\$ 2,606,576	\$ 2,972,345	\$ 2,937,042	\$ 3,400,000	\$ 3,728,462
100-4001 GF Property Tax Penalty	\$ 33,278	\$ 16,090	\$ 33,278	\$ 15,000	\$ 15,000
100-4002 GF Property Tax Interest	\$ 14,487	\$ 6,706	\$ 14,487	\$ 10,000	\$ 10,000
100-4003 City Sales Taxes	\$ 1,379,266	\$ 1,405,423	\$ 1,400,000	\$ 1,387,200	\$ 1,386,000
100-4005 Mixed Beverage Tax	\$ 11,333	\$ 21,187	\$ 20,000	\$ 20,000	\$ 20,000
100-4006 Franchise Taxes	\$ 382,055	\$ 403,599	\$ 391,500	\$ 397,201	\$ 395,000
100-4010 TIF Revenue	\$ 57,236	\$ 62,674	\$ 62,000	\$ 68,032	\$ 70,000
<b>Total Tax Revenue</b>	<b>\$ 4,484,232</b>	<b>\$ 4,888,023</b>	<b>\$ 4,858,307</b>	<b>\$ 5,297,433</b>	<b>\$ 5,624,462</b>
<b>Charges for Services</b>					
100-4008 ESD Contract Fee	\$ 156,000	\$ 190,237	\$ 218,773	\$ 447,436	\$ 689,224
100-4008.01 ESD Staffing	\$ -	\$ 7,939	\$ -	\$ 24,820	\$ 26,280
100-4008.02 ESD Incentive	\$ 16,267	\$ 2,738	\$ 5,000	\$ 32,500	\$ -
100-4008.03 ESD Fuel Stipend	\$ 9,360	\$ 3,120	\$ 3,120	\$ -	\$ -
100-4008.04 ESD Personnel Stipend	\$ 4,680	\$ 1,560	\$ 1,560	\$ -	\$ -
100-4008.05 ESD Training	\$ -	\$ -	\$ -	\$ -	\$ -
100-4108 Trash Collection Service Charges	\$ 350,903	\$ 88,172	\$ -	\$ -	\$ -
<b>Total Charges for Services</b>	<b>\$ 537,210</b>	<b>\$ 293,766</b>	<b>\$ 228,453</b>	<b>\$ 504,756</b>	<b>\$ 715,504</b>
<b>Fees</b>					
100-4100 Permits/Fees	\$ 524,358	\$ 353,044	\$ 550,000	\$ 300,000	\$ 300,000
100-4102 Rabies Vouchers	\$ 1,890	\$ 1,375	\$ 1,600	\$ 500	\$ -
100-4105 Gas Well Fees	\$ 26,600	\$ 33,800	\$ 50,000	\$ 44,800	\$ 44,800
100-4106 Development Fees/Reimbursements	\$ 198,859	\$ 65,695	\$ 200,000	\$ 3,000	\$ 3,000
100-4109 Utility Penalties	\$ -	\$ -	\$ -	\$ -	\$ -
100-4110 Utility Admin Fees	\$ 13,999	\$ 5,702	\$ -	\$ -	\$ -
100-4112 Pet Adoption Fees	\$ -	\$ 10,461	\$ 10,000	\$ 15,000	\$ 20,145
100-4113 Pet Microchip Fees	\$ -	\$ 3,814	\$ 3,000	\$ 3,000	\$ -
100-4114 Credit Card Fees	\$ -	\$ 1,289	\$ -	\$ -	\$ -
<b>Total Fees</b>	<b>\$ 765,705</b>	<b>\$ 475,180</b>	<b>\$ 814,600</b>	<b>\$ 366,300</b>	<b>\$ 367,945</b>
<b>Donations</b>					
100-4200 Fire Dept Donations	\$ 500	\$ -	\$ 500	\$ -	\$ -
100-4201 Animal Services Donations	\$ 3,153	\$ -	\$ 500	\$ -	\$ -
100-4202 Police Dept Donations	\$ -	\$ -	\$ 500	\$ -	\$ -
100-4203 General Fund Donations	\$ 1,800	\$ 3,987	\$ 500	\$ -	\$ -
<b>Total Donations</b>	<b>\$ 5,453</b>	<b>\$ 3,987</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Intergovernmental Revenue</b>					
100-4400 Police Department Grants	\$ 400	\$ 19,994	\$ 20,000	\$ 20,000	\$ 2,891
100-4401 FD Grants	\$ 152,183	\$ 152,183	\$ 150,183	\$ 150,183	\$ -
100-4402 ESD Grant	\$ -	\$ 195,000	\$ 195,000	\$ 97,500	\$ -
100-4404 LEOSE/Continuing Education	\$ 1,154	\$ 1,197	\$ 1,500	\$ 3,266	\$ 1,500
100-4407 ARPA Funding	\$ 432,603	\$ 874,256	\$ 347,322	\$ 215,204	\$ 120,160
<b>Total Intergov't Revenue</b>	<b>\$ 586,340</b>	<b>\$ 1,242,630</b>	<b>\$ 714,005</b>	<b>\$ 486,153</b>	<b>\$ 124,551</b>

# GENERAL FUND REVENUES

## Fines & Forfeitures

100-4101 Fines/Court Fees	\$ 233,280	\$ 206,885	\$ 200,000	\$ 200,000	\$ 200,000
100-4115 Local Truancy and Prevention	\$ 8,981	\$ 9,297	\$ 6,000	\$ 14,000	\$ 10,000
100-4116 Municipal Jury Fund	\$ 179	\$ 186	\$ 500	\$ 300	\$ 300
100-4117 Time Payment Reimbursement	\$ 2,254	\$ 2,151	\$ 1,000	\$ 3,500	\$ 2,500
<b>Total Fines &amp; Forfeitures</b>	<b>\$ 244,694</b>	<b>\$ 218,518</b>	<b>\$ 207,500</b>	<b>\$ 217,800</b>	<b>\$ 212,800</b>

## Interest Income

100-4600 Interest Income	\$ 1,343	\$ 54,621	\$ 60,000	\$ 84,000	\$ 60,000
<b>Total Interest Income</b>	<b>\$ 1,343</b>	<b>\$ 54,621</b>	<b>\$ 60,000</b>	<b>\$ 84,000</b>	<b>\$ 60,000</b>

## Miscellaneous

100-4901 Misc. Revenue	\$ (13,608)	\$ 5,550	\$ 50,000	\$ 121,534	\$ 37,520
100-4906 Proceeds from Insurance	\$ -	\$ -	\$ 120,157	\$ 111,992	\$ -
<b>Total Miscellaneous</b>	<b>\$ (13,608)</b>	<b>\$ 5,550</b>	<b>\$ 170,157</b>	<b>\$ 233,526</b>	<b>\$ 37,520</b>

## Sale of Assets

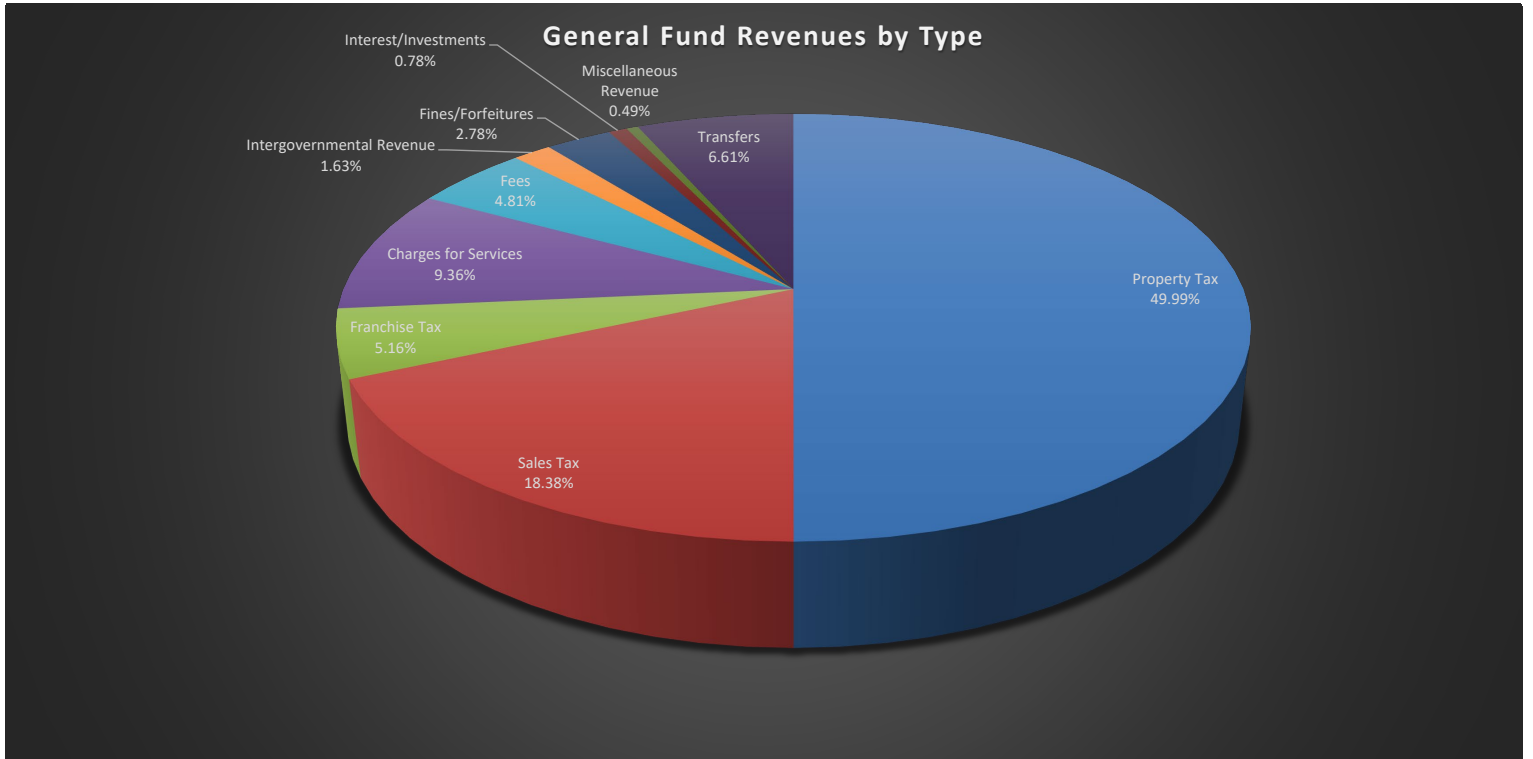
100-4904 Proceeds from Disposal	\$ 137,855	\$ 116,306	\$ -	\$ 57,685	\$ -
<b>Total Sale of Assets</b>	<b>\$ 137,855</b>	<b>\$ 116,306</b>	<b>\$ -</b>	<b>\$ 57,685</b>	<b>\$ -</b>

## Transfers

100-4917 Transfer from Type A	\$ 55,000	\$ 111,635	\$ 125,286	\$ 125,286	\$ 129,827
100-4918 Transfer from Type B	\$ 383,338	\$ 334,751	\$ 460,669	\$ 415,495	\$ 375,496
100-4902 Proceeds from Debt	\$ 238,006	\$ 279,810	\$ -	\$ -	\$ -
100-4903 Unrestricted Reserves	\$ -	\$ -	\$ 388,000	\$ -	\$ -
<b>Total Transfers</b>	<b>\$ 676,344</b>	<b>\$ 726,196</b>	<b>\$ 973,955</b>	<b>\$ 540,781</b>	<b>\$ 505,323</b>

## Total Revenues

<b>Total Revenues</b>	<b>\$ 7,425,568</b>	<b>\$ 8,024,777</b>	<b>\$ 8,028,977</b>	<b>\$ 7,788,433</b>	<b>\$ 7,648,105</b>
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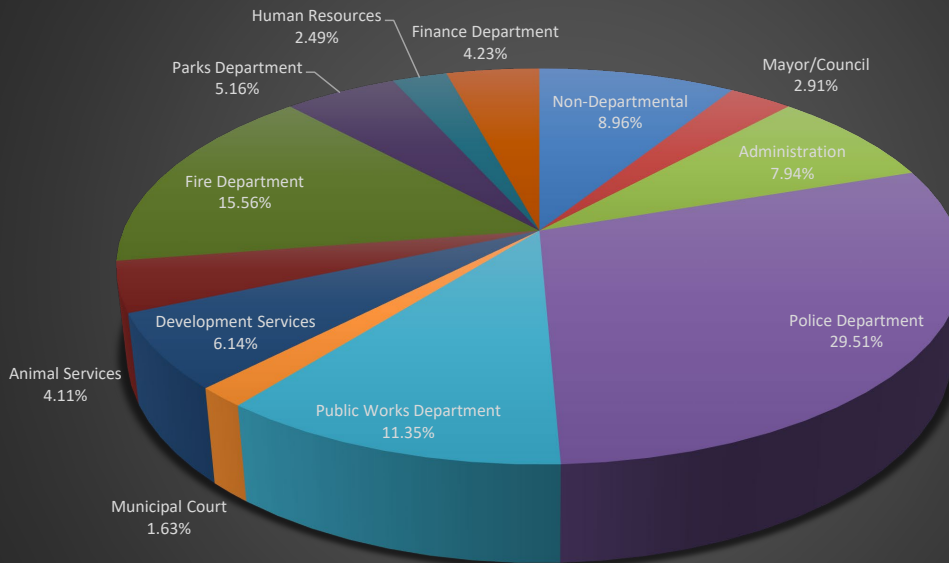


# GENERAL FUND EXPENSES



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
<b>Expenditures</b>					
Community Service	\$ 926,243	\$ 288,550	\$ 124,603	\$ 102,661	\$ -
Non-Departmental	\$ 472,750	\$ 6,656,499	\$ 673,180	\$ 621,480	\$ 651,640
Mayor/Council/City Secretary	\$ 4,742	\$ 223,153	\$ 268,550	\$ 255,290	\$ 216,603
Administration	\$ 819,848	\$ 995,086	\$ 631,324	\$ 647,939	\$ 577,732
Police	\$ 1,547,730	\$ 1,873,825	\$ 2,355,466	\$ 2,173,093	\$ 2,146,265
Public Works	\$ 1,225,791	\$ 784,031	\$ 800,755	\$ 779,730	\$ 826,297
Municipal Court	\$ 102,226	\$ 116,130	\$ 114,524	\$ 121,189	\$ 118,315
Development Services	\$ 445,606	\$ 453,416	\$ 379,216	\$ 348,659	\$ 446,747
Animal Services	\$ 260,681	\$ 257,352	\$ 359,784	\$ 322,139	\$ 298,901
Fire	\$ 758,016	\$ 1,208,055	\$ 1,229,972	\$ 1,199,824	\$ 1,131,513
Parks & Recreation	\$ 380,659	\$ 418,546	\$ 435,020	\$ 415,495	\$ 375,496
Fire Marshal	\$ 103,964	\$ 87,953	\$ 68,485	\$ 62,205	\$ -
Human Resources	\$ -	\$ -	\$ 135,198	\$ 141,577	\$ 175,826
Finance	\$ -	\$ -	\$ 334,240	\$ 373,156	\$ 307,783
<b>Total Operating Expenses</b>	<b>\$ 7,048,258</b>	<b>\$ 13,362,595</b>	<b>\$ 7,910,317</b>	<b>\$ 7,564,437</b>	<b>\$ 7,273,118</b>
<b>Revenue to Expenditure</b>	<b>\$ 377,310</b>	<b>\$ (5,337,818)</b>	<b>\$ 118,660</b>	<b>\$ 223,996</b>	<b>\$ 374,988</b>
<b>Ending Fund Balance</b>	<b>\$ 6,793,072</b>	<b>\$ 1,455,254</b>	<b>\$ 1,573,914</b>	<b>\$ 1,679,251</b>	<b>\$ 2,054,238</b>
Assigned through Parkland Dedication			\$ 139,848	\$ 139,848	\$ 139,848
Restricted through LEOSE			\$ 40,649	\$ 40,649	\$ 28,649
Restricted through Opioid Initiative			\$ 6,473	\$ 6,517	\$ 6,517
Restricted through ARPA				\$ 132,118	\$ -
<b>Ending Unreserved Fund Balance</b>			<b>\$ 1,386,944</b>	<b>\$ 1,360,118</b>	<b>\$ 1,879,224</b>
<b>Minimum Fund Balance per policy</b>			<b>\$ 1,977,579</b>	<b>\$ 1,891,109</b>	<b>\$ 1,818,279</b>
<b>Overage/(Deficit) of Fund Balance</b>			<b>\$ (530,991)</b>	<b>\$ 60,945</b>	

### General Fund Expenditures by Department





## COMMUNITY SERVICES DEPARTMENT EXPENSES



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
100-01-5404 CS Solid Waste Services	\$ 371,034	\$ 111,831	\$ -	\$ -	\$ -
100-01-5414 CS Credit Card Processing	\$ -	\$ 3,042	\$ -	\$ -	\$ -
100-01-5711 CS Street Lights	\$ 52,447	\$ 54,383	\$ 57,000	\$ 54,383	\$ -
100-01-5800 CS Community Events	\$ 27,891	\$ 44,972	\$ 15,000	\$ 10,977	\$ -
100-01-5801 CS Christmas Tree & Decor	\$ -	\$ 18,493	\$ 2,000	\$ 1,819	\$ -
100-01-5900 CS Library Operating Expense	\$ 23,075	\$ 21,300	\$ 21,300	\$ 21,300	\$ -
100-01-5902 CS Cle-Tran	\$ -	\$ 6,479	\$ 6,803	\$ 6,802	\$ -
100-01-5903 CS Clean-Up And Recycling	\$ 8,883	\$ 15,908	\$ 17,500	\$ 7,121	\$ -
100-01-5905 CS Quarterly City Newsletter	\$ 13,132	\$ 11,942	\$ 5,000	\$ 260	\$ -
100-01-5906 CS Crud Cruiser	\$ -	\$ 200	\$ -	\$ -	\$ -
100-01-5945 CS COVID-19	\$ 30,000	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 526,462</b>	<b>\$ 288,550</b>	<b>\$ 124,603</b>	<b>\$ 102,661</b>	<b>\$ -</b>

## NON-DEPARTMENTAL DEPARTMENT EXPENSES



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
100-02-5150 ND Training/Travel	\$ 345	\$ 875	\$ -	\$ -	\$ -
100-02-5160 ND Dues/Memberships	\$ 5,078	\$ 5,883	\$ 3,000	\$ 2,938	\$ 2,938
100-02-5401 ND IT Services	\$ -	\$ 39,630	\$ 25,200	\$ 20,860	\$ 70,320
100-02-5402 ND Legal Services	\$ 44,784	\$ 63,412	\$ 55,000	\$ 65,004	\$ 45,000
100-02-5403 ND Ordinance Codification	\$ 6,565	\$ 5,014	\$ -	\$ -	\$ -
100-02-5420 ND Central Appraisal District	\$ 42,548	\$ 46,655	\$ 46,435	\$ 55,746	\$ 55,746
100-02-5421 ND County Assessor - Collector	\$ 5,165	\$ 5,542	\$ 5,500	\$ 5,992	\$ 5,992
100-02-5500 ND Debt Service & Reports	\$ 3,050	\$ 3,442	\$ 4,000	\$ 3,450	\$ 3,450
100-02-5600 ND Capital Outlay > \$5,000	\$ -	\$ 289,142	\$ 221,621	\$ 103,819	\$ 120,160
100-02-5800 ND Community Events	\$ -	\$ 31,998	\$ 24,000	\$ 12,966	\$ 6,483
100-02-5801 ND Christmas Tree & Decor	\$ -	\$ -	\$ -	\$ -	\$ 2,000
100-02-5840 ND 380 Agreement Expenses	\$ 12,670	\$ 169,608	\$ 40,000	\$ 47,982	\$ 47,982
100-02-5865 ND TIF1 Expenses	\$ 82,157	\$ 964,072	\$ 100,000	\$ 100,023	\$ 110,000
100-02-5900 ND Library Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ 21,300
100-02-5902 ND Cle-Tran	\$ -	\$ -	\$ -	\$ -	\$ 6,802
100-02-5940 ND Liability Insurance	\$ 29,509	\$ 39,224	\$ 68,071	\$ 54,200	\$ 48,973
100-02-5941 ND Property Insurance	\$ 29,247	\$ 39,479	\$ 30,353	\$ 53,301	\$ 54,493
100-02-5942 ND Unrestricted Reserves	\$ 20,499	\$ 865	\$ -	\$ -	\$ -
100-02-5943 ND Technology Replacements	\$ 122,642	\$ 33,274	\$ 50,000	\$ 25,200	\$ -
100-02-5944 ND Website Maintenance	\$ 2,691	\$ 5,524	\$ -	\$ -	\$ -
100-02-5945 ND COVID-19	\$ 65,550	\$ 11,500	\$ -	\$ -	\$ -
100-02-5946 ND Records Management	\$ 251	\$ 14,116	\$ -	\$ -	\$ -
100-02-5979 Transfer To Capital Improvemnt	\$ -	\$ 4,352,510	\$ -	\$ 70,000	\$ 50,000
<b>Total Expenses</b>	<b>\$ 472,750</b>	<b>\$ 6,121,764</b>	<b>\$ 673,180</b>	<b>\$ 621,480</b>	<b>\$ 651,640</b>

# MAYOR/COUNCIL/CITY SECRETARY DEPARTMENT EXPENSES



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
100-03-5110 M/C Salaries	\$ -	\$ 157,110	\$ 164,749	\$ 160,595	\$ 132,976
100-03-5111 M/C Overtime	\$ -	\$ -	\$ 1,000	\$ -	\$ -
100-03-5112 M/C Worker's Comp	\$ -	\$ 356	\$ 464	\$ 533	\$ 297
100-03-5117 M/C Longevity Pay	\$ -	\$ 564	\$ 828	\$ 828	\$ 192
100-03-5120 M/C Payroll Taxes	\$ -	\$ 2,606	\$ 2,372	\$ 2,541	\$ 2,087
100-03-5130 M/C Benefits	\$ -	\$ 13,885	\$ 14,945	\$ 12,965	\$ 8,831
100-03-5140 M/C TMRS	\$ -	\$ 10,047	\$ 9,775	\$ 9,665	\$ 8,376
100-03-5150 M/C Training/Travel	\$ 1,294	\$ 2,716	\$ 3,200	\$ 3,392	\$ 4,600
100-03-5160 M/C Dues/Memberships	\$ -	\$ 1,513	\$ 1,200	\$ 1,708	\$ 510
100-03-5213 M/C Uniforms	\$ 1,579	\$ 43	\$ 500	\$ 113	\$ 1,118
100-03-5220 M/C Office Supplies	\$ 1,481	\$ 1,893	\$ 1,000	\$ 1,003	\$ 1,150
100-03-5222 M/C Postage	\$ -	\$ 43	\$ 800	\$ 274	\$ 500
100-03-5240 M/C Election Expenses	\$ -	\$ 5,282	\$ 5,797	\$ 6,906	\$ 5,100
100-03-5250 M/C Office Equipment & Furniture	\$ -	\$ 7,533	\$ 1,500	\$ 1,068	\$ 2,000
100-03-5260 M/C Electronic Agenda System	\$ -	\$ -	\$ -	\$ -	\$ -
100-03-5262 M/C Events & Awards	\$ 388	\$ 736	\$ 900	\$ 894	\$ 1,780
100-03-5402 M/C IT Services	\$ -	\$ 13	\$ 11,000	\$ 17,951	\$ -
100-03-5403 M/C Ordinance Codification	\$ -	\$ -	\$ 10,000	\$ 3,548	\$ 7,200
100-03-5404 M/C Contract Services	\$ -	\$ -	\$ 28,020	\$ 19,829	\$ 1,195
100-03-5410 M/C Software Maintenance	\$ -	\$ 6,612	\$ 1,500	\$ -	\$ 20,888
100-03-5750 M/C Mobile Technology	\$ -	\$ -	\$ -	\$ -	\$ 504
100-03-5800 M/C Employee Events	\$ -	\$ -	\$ -	\$ -	\$ 4,500
100-03-5905 M/C Quarterly City Newsletter	\$ -	\$ -	\$ -	\$ -	\$ 1,599
100-03-5909 M/C Miscellaneous	\$ -	\$ 702	\$ 1,000	\$ 1,277	\$ 1,000
100-03-5931 M/C Publishing & Filing Fees	\$ -	\$ 11,500	\$ 7,000	\$ 9,200	\$ 9,200
100-03-5946 M/C Records Retention	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
<b>Total Expenses</b>	<b>\$ 4,742</b>	<b>\$ 223,153</b>	<b>\$ 268,550</b>	<b>\$ 255,290</b>	<b>\$ 216,603</b>

# ADMINISTRATION DEPARTMENT EXPENSES



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
100-04-5110 AD Salaries	\$ 500,298	\$ 717,554	\$ 442,252	\$ 448,015	\$ 422,391
100-04-5111 AD Overtime	\$ -	\$ 4,704	\$ 600	\$ -	\$ -
100-04-5112 AD Worker's Comp	\$ 1,302	\$ 1,852	\$ 1,394	\$ 1,252	\$ 947
100-04-5117 AD Longevity Pay	\$ 2,460	\$ 8,316	\$ 3,384	\$ 3,384	\$ 2,056
100-04-5120 AD Payroll Taxes	\$ 7,312	\$ 10,421	\$ 6,506	\$ 6,558	\$ 6,505
100-04-5130 AD Benefits	\$ 45,912	\$ 66,184	\$ 28,157	\$ 31,967	\$ 25,681
100-04-5140 AD TMRS	\$ 30,186	\$ 44,551	\$ 26,827	\$ 27,043	\$ 26,698
100-04-5150 AD Training/Travel	\$ 2,968	\$ 6,000	\$ 5,000	\$ 9,116	\$ 5,951
100-04-5160 AD Dues/Memberships	\$ 3,866	\$ 5,914	\$ 2,000	\$ 4,097	\$ 2,467
100-04-5161 AD Surety Bonds	\$ 100	\$ 200	\$ -	\$ -	\$ 390
100-04-5190 AD Human Resources	\$ 4,946	\$ 1,847	\$ -	\$ -	\$ -
100-04-5212 AD Reference Materials	\$ 100	\$ -	\$ -	\$ -	\$ -
100-04-5213 AD Uniforms	\$ 1,270	\$ 1,329	\$ 500	\$ 600	\$ 300
100-04-5220 AD Office Supplies	\$ 5,735	\$ 5,312	\$ 4,000	\$ 4,000	\$ 4,000
100-04-5221 AD Printing	\$ 1,561	\$ 3,665	\$ -	\$ 1,438	\$ 1,438
100-04-5222 AD Postage	\$ 1,816	\$ 2,159	\$ 1,500	\$ 1,500	\$ 1,500
100-04-5240 AD Election Expenses	\$ 2,920	\$ -	\$ -	\$ -	\$ -
100-04-5250 AD Office Equip & Furniture	\$ 20,584	\$ 5,812	\$ 1,000	\$ 912	\$ 912
100-04-5310 AD Vehicle R & M	\$ -	\$ -	\$ -	\$ -	\$ 72
100-04-5310 AD Fuel, Oil & Service	\$ -	\$ 762	\$ -	\$ -	\$ 1,600
100-04-5330 AD Building R & M	\$ 21,173	\$ 20,274	\$ 63,754	\$ 70,194	\$ 21,440
100-04-5350 AD Office Equipment R & M	\$ (8,035)	\$ 590	\$ 2,000	\$ 3,388	\$ 3,388
100-04-5402 AD IT Services	\$ 10,289	\$ 9,104	\$ 7,380	\$ 3,840	\$ -
100-04-5403 AD Accounting & Audit	\$ 38,625	\$ 29,454	\$ -	\$ -	\$ -
100-04-5404 AD Contract Services	\$ 78,722	\$ 14,205	\$ 10,000	\$ 5,347	\$ 5,347
100-04-5410 AD Software Maintenance	\$ 12,101	\$ 9,438	\$ -	\$ -	\$ 8,328
100-04-5605 AD Lease Payments	\$ -	\$ -	\$ -	\$ 1,715	\$ 15,569
100-04-5710 AD Utilities	\$ 20,360	\$ 18,416	\$ 21,000	\$ 20,291	\$ 19,199
100-04-5750 AD Mobile Technology	\$ 2,955	\$ 4,857	\$ 2,570	\$ 1,394	\$ 1,394
100-04-5909 AD Miscellaneous	\$ 3,157	\$ 2,064	\$ 1,500	\$ 1,888	\$ 160
100-04-5931 AD Publishing & Filing Fees	\$ 7,166	\$ 103	\$ -	\$ -	\$ -
100-04-5945 AD COVID-19	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 819,848</b>	<b>\$ 995,086</b>	<b>\$ 631,324</b>	<b>\$ 647,939</b>	<b>\$ 577,732</b>

# POLICE DEPARTMENT EXPENSES



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
100-05-5110 PD Salaries	\$ 1,037,496	\$ 1,269,655	\$ 1,414,745	\$ 1,321,941	\$ 1,402,966
100-05-5111 PD Overtime	\$ 17,063	\$ 10,545	\$ 27,500	\$ 27,499	\$ 27,500
100-05-5112 PD Worker's Comp	\$ 33,154	\$ 36,187	\$ 52,860	\$ 49,747	\$ 34,678
100-05-5117 PD Longevity Pay	\$ 4,160	\$ 9,420	\$ 11,952	\$ 11,640	\$ 8,088
100-05-5120 PD Payroll Taxes	\$ 15,893	\$ 20,158	\$ 21,266	\$ 21,767	\$ 23,082
100-05-5130 PD Benefits	\$ 101,925	\$ 127,008	\$ 170,794	\$ 155,028	\$ 172,383
100-05-5140 PD TMRS	\$ 62,895	\$ 79,422	\$ 87,543	\$ 82,793	\$ 90,485
100-05-5150 PD Training/Travel	\$ 11,770	\$ 11,871	\$ 14,600	\$ 14,404	\$ 6,600
100-05-5150.01 PD LEOSE/Continuing Education	\$ -	\$ -	\$ -	\$ -	\$ 12,000
100-05-5160 PD Dues/Memberships	\$ 1,267	\$ 1,255	\$ 2,500	\$ 2,635	\$ 1,268
100-05-5161 PD Surety Bonds	\$ 100	\$ 100	\$ 100	\$ 100	\$ 130
100-05-5180 PD Citizens Police Academy	\$ -	\$ -	\$ 1,000	\$ 191	\$ 1,000
100-05-5213 PD Uniforms	\$ 10,408	\$ 7,022	\$ 7,500	\$ 6,127	\$ 5,500
100-05-5215 PD Law Enforcement Supplies	\$ 3,151	\$ 8,290	\$ 6,500	\$ 4,280	\$ 6,500
100-05-5217 PD Criminal Investigation	\$ 6,329	\$ 3,534	\$ 3,700	\$ 3,272	\$ 3,700
100-05-5218 PD Awards	\$ 888	\$ 3,409	\$ 1,000	\$ 520	\$ 520
100-05-5219 PD Public Relations	\$ 136	\$ 80	\$ 500	\$ 353	\$ 500
100-05-5220 PD Office Supplies	\$ 2,626	\$ 2,635	\$ 3,500	\$ 2,457	\$ 3,500
100-05-5221 PD Printing	\$ -	\$ -	\$ -	\$ -	\$ -
100-05-5222 PD Postage	\$ 612	\$ 1,155	\$ 750	\$ 750	\$ 750
100-05-5250 PD Equipment & Furniture	\$ 972	\$ 1,655	\$ 3,200	\$ 1,830	\$ 181
100-05-5260 PD Vests/Safety Equipment	\$ 10,158	\$ 26,762	\$ 24,054	\$ 18,579	\$ 10,000
100-05-5285 PD Code Enforcement Supplies	\$ -	\$ 1,641	\$ 3,000	\$ 2,330	\$ -
100-05-5310 PD Vehicle R & M	\$ 8,927	\$ 10,518	\$ 10,500	\$ 31,975	\$ 26,384
100-05-5310 PD Fuel, Oil & Service	\$ 53,388	\$ 51,742	\$ 55,000	\$ 34,135	\$ 55,000
100-05-5320 PD Equipment R & M	\$ 473	\$ 274	\$ 1,500	\$ 971	\$ 1,500
100-05-5330 PD Building R & M	\$ 11,661	\$ 13,813	\$ 38,525	\$ 37,278	\$ 9,698
100-05-5351 PD Copier/Support	\$ 4,397	\$ -	\$ -	\$ -	\$ -
100-05-5402 PD IT Services	\$ 13,756	\$ 13,505	\$ 14,280	\$ 13,440	\$ -
100-05-5403 PD Code Enforcement Software	\$ -	\$ 2,839	\$ 3,130	\$ 2,981	\$ -
100-05-5404 PD Contract Services	\$ 83,422	\$ 79,142	\$ 113,000	\$ 75,637	\$ 53,628
100-05-5406 PD Nuisance Abatement	\$ -	\$ 2,250	\$ -	\$ -	\$ -
100-05-5408 PD Reporting System	\$ 13,660	\$ 24,672	\$ 30,000	\$ 44,091	\$ 44,752
100-05-5410 PD Software Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 4,099
100-05-5600 PD Capital Outlay >\$5,000	\$ -	\$ 8,500	\$ 68,755	\$ 59,290	\$ -
100-05-5601 PD Capital Outlay <\$5,000	\$ 15,978	\$ 5,454	\$ 9,000	\$ 7,721	\$ -
100-05-5602 PD Capital Outlay < \$5,000	\$ -	\$ -	\$ -	\$ -	\$ -
100-05-5605 PD Lease Payments	\$ 4,270	\$ 20,858	\$ 127,712	\$ 119,997	\$ 114,994
100-05-5611 PD Principal Payments	\$ -	\$ (1)	\$ -	\$ -	\$ -
100-05-5612 PD Interest Expense	\$ 0	\$ 0	\$ -	\$ -	\$ -
100-05-5710 PD Utilities	\$ 12,551	\$ 12,645	\$ 15,000	\$ 10,994	\$ 14,881
100-05-5750 PD Mobile Technology	\$ 4,187	\$ 5,811	\$ 10,000	\$ 6,338	\$ 10,000
100-05-5909 PD Miscellaneous	\$ 56	\$ -	\$ -	\$ -	\$ -
100-05-5910 PD Property Liens	\$ -	\$ -	\$ 500	\$ -	\$ -
100-05-5915 PD Donations	\$ -	\$ -	\$ -	\$ -	\$ -
100-05-5945 PD COVID-19	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 1,547,730</b>	<b>\$ 1,873,825</b>	<b>\$ 2,355,466</b>	<b>\$ 2,173,093</b>	<b>\$ 2,146,265</b>

# PUBLIC WORKS DEPARTMENT EXPENSES



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
100-06-5110 PW Salaries	\$ 234,172	\$ 295,622	\$ 329,670	\$ 294,049	\$ 323,302
100-06-5111 PW Overtime	\$ 2,364	\$ 2,795	\$ -	\$ 637	\$ 10,000
100-06-5112 PW Worker's Comp	\$ 13,525	\$ 13,844	\$ 17,374	\$ 15,999	\$ 12,827
100-06-5117 PW Longevity Pay	\$ 1,060	\$ 2,460	\$ 3,132	\$ 2,880	\$ 2,384
100-06-5120 PW Payroll Taxes	\$ 5,111	\$ 6,018	\$ 4,915	\$ 5,034	\$ 5,569
100-06-5130 PW Benefits	\$ 27,486	\$ 34,592	\$ 50,626	\$ 42,379	\$ 56,087
100-06-5140 PW TMRS	\$ 13,721	\$ 20,713	\$ 20,185	\$ 18,078	\$ 21,115
100-06-5150 PW Training/Travel	\$ 1,659	\$ 330	\$ 1,000	\$ 859	\$ 2,520
100-06-5213 PW Uniforms	\$ 7,739	\$ 8,134	\$ 9,000	\$ 7,629	\$ 8,235
100-06-5220 PW Office Supplies	\$ 135	\$ 300	\$ 1,000	\$ 480	\$ 300
100-06-5261 PW Equipment Rental	\$ 9,769	\$ 10,413	\$ 4,000	\$ 3,310	\$ 6,912
100-06-5270 PW Street Supplies & Materials	\$ 737,292	\$ 197,490	\$ 114,691	\$ 104,760	\$ 140,716
100-06-5310 PW Vehicle R & M	\$ 44,947	\$ 12,988	\$ 10,000	\$ 8,162	\$ 9,798
100-06-5310 PW Fuel, Oil & Service	\$ 22,242	\$ 28,633	\$ 18,000	\$ 22,136	\$ 30,500
100-06-5320 PW Equipment R & M	\$ 29,264	\$ 28,808	\$ 15,000	\$ 21,370	\$ 19,450
100-06-5330 PW Building R & M	\$ 6,832	\$ 6,529	\$ 18,450	\$ 14,000	\$ 6,433
100-06-5331 PW Sign R & M	\$ 5,930	\$ 15,321	\$ 5,800	\$ 5,217	\$ 5,583
100-06-5332 PW Minor Tools	\$ 433	\$ -	\$ 500	\$ 762	\$ 1,000
100-06-5350 PW Office Equipment R & M	\$ 1,039	\$ -	\$ 1,500	\$ -	\$ -
100-06-5402 PW IT Services	\$ 1,965	\$ 1,888	\$ 2,040	\$ 1,920	\$ -
100-06-5404 PW Contract Service	\$ 14,374	\$ 4,405	\$ 5,060	\$ 33,348	\$ 49,704
100-06-5410 PW Software Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,232
100-06-5600 PW Capital Outlay >\$5,000	\$ -	\$ -	\$ 28,100	\$ 33,781	\$ -
100-06-5601 PW Capital Outlay <\$5,000	\$ 9,048	\$ 23,168	\$ -	\$ -	\$ -
100-06-5605 PW Lease Payments	\$ 20,017	\$ 25,676	\$ 29,958	\$ 33,844	\$ 31,236
100-06-5611 PW Principal Payments	\$ (79)	\$ 23,276	\$ 75,825	\$ 75,825	\$ -
100-06-5612 PW Interest Expense	\$ 78	\$ 5,760	\$ 20,229	\$ 20,229	\$ -
100-06-5670 PW Drainage Utility	\$ 10,866	\$ 9,872	\$ 7,000	\$ 9,043	\$ 9,695
100-06-5710 PW Building Utilities	\$ 3,902	\$ 4,085	\$ 5,000	\$ 4,000	\$ 4,000
100-06-5711 PW Street Lights	\$ -	\$ -	\$ -	\$ -	\$ 62,700
100-06-5750 PW Mobile Technology	\$ 900	\$ 912	\$ 2,700	\$ -	\$ -
100-06-5903 PW Clean-Up And Recycling	\$ -	\$ -	\$ -	\$ -	\$ 5,000
100-06-5945 PW COVID-19	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 1,225,791</b>	<b>\$ 784,031</b>	<b>\$ 800,755</b>	<b>\$ 779,730</b>	<b>\$ 826,297</b>

# MUNICIPAL COURT DEPARTMENT EXPENSES



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
100-07-5110 MC Salaries	\$ 53,327	\$ 61,640	\$ 60,895	\$ 62,722	\$ 61,287
100-07-5111 MC Overtime	\$ 839	\$ 694	\$ 600	\$ 600	\$ 600
100-07-5112 MC Worker's Comp	\$ 136	\$ 143	\$ 180	\$ 191	\$ 140
100-07-5117 MC Longevity Pay	\$ 1,185	\$ 2,988	\$ 3,132	\$ 3,132	\$ 1,440
100-07-5120 MC Payroll Taxes	\$ 1,352	\$ 1,360	\$ 946	\$ 1,438	\$ 1,035
100-07-5130 MC Benefits	\$ 7,297	\$ 6,567	\$ 8,010	\$ 8,179	\$ 8,411
100-07-5140 MC TMRS	\$ 3,288	\$ 3,988	\$ 3,891	\$ 3,981	\$ 3,983
100-07-5150 MC Training/Travel	\$ 665	\$ 1,501	\$ 1,000	\$ 1,448	\$ 1,884
100-07-5160 MC Dues/Memberships	\$ 55	\$ -	\$ -	\$ -	\$ -
100-07-5161 MC Surety Bonds	\$ 100	\$ 100	\$ 100	\$ 100	\$ 130
100-07-5213 MC Uniforms	\$ -	\$ -	\$ -	\$ -	\$ 300
100-07-5220 MC Office Supplies	\$ 214	\$ 242	\$ 100	\$ 66	\$ 200
100-07-5221 MC Printing	\$ 288	\$ 1,188	\$ 650	\$ 2,392	\$ 2,933
100-07-5222 MC Postage	\$ 902	\$ 792	\$ 1,000	\$ 1,000	\$ 1,000
100-07-5250 MC Office Equipment & Furniture	\$ -	\$ -	\$ -	\$ -	\$ -
100-07-5350 MC Office Equipment R & M	\$ 1,477	\$ -	\$ -	\$ 350	\$ 350
100-07-5401 MC IT Service	\$ 925	\$ 880	\$ 1,020	\$ 960	\$ -
100-07-5402 MC Legal Services	\$ 4,558	\$ 5,500	\$ 6,000	\$ 6,000	\$ 6,000
100-07-5404 MC Contract Services	\$ 23,000	\$ 22,000	\$ 24,000	\$ 25,330	\$ 24,917
100-07-5410 MC Warrant Collection Fee	\$ 1,920	\$ 1,614	\$ 2,000	\$ 1,900	\$ 304
100-07-5411 MC Warrant Collection Fee	\$ -	\$ -	\$ -	\$ -	\$ 2,000
100-07-5414 MC Credit Card Processing	\$ -	\$ 4,092	\$ -	\$ -	\$ -
100-07-5910 MC Warrant Entry Fees	\$ 699	\$ 839	\$ 1,000	\$ 1,400	\$ 1,400
100-07-5945 MC COVID-19	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 102,226</b>	<b>\$ 116,130</b>	<b>\$ 114,524</b>	<b>\$ 121,189</b>	<b>\$ 118,315</b>

## DEVELOPMENT SERVICES DEPARTMENT EXPENSES



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
100-08-5110 DS Salaries	\$ 217,476	\$ 227,456	\$ 209,379	\$ 210,726	\$ 255,160
100-08-5111 DS Overtime	\$ 486	\$ 614	\$ 750	\$ 500	\$ 750
100-08-5112 DS Worker's Comp	\$ 1,302	\$ 1,050	\$ 1,087	\$ 1,098	\$ 1,087
100-08-5117 DS Longevity Pay	\$ 960	\$ 780	\$ 1,200	\$ 1,296	\$ 1,272
100-08-5120 DS Payroll Taxes	\$ 3,301	\$ 3,838	\$ 3,091	\$ 3,339	\$ 4,197
100-08-5130 DS Benefits	\$ 22,755	\$ 22,726	\$ 26,339	\$ 20,025	\$ 30,316
100-08-5140 DS TMRS	\$ 13,282	\$ 13,985	\$ 12,722	\$ 12,782	\$ 16,177
100-08-5150 DS Training/Travel	\$ 2,642	\$ 2,268	\$ 9,665	\$ 6,010	\$ 5,210
100-08-5160 DS Dues/Memberships	\$ 330	\$ 659	\$ 300	\$ 819	\$ 162
100-08-5161 DS Surety Bonds	\$ 100	\$ 100	\$ 300	\$ -	\$ 390
100-08-5213 DS Uniforms	\$ 805	\$ 877	\$ 500	\$ 150	\$ 570
100-08-5220 DS Office Supplies	\$ 1,350	\$ 1,610	\$ 1,500	\$ 403	\$ 1,500
100-08-5221 DS Printing	\$ 874	\$ 1,091	\$ 750	\$ 1,000	\$ 2,000
100-08-5222 DS Postage	\$ 330	\$ 249	\$ 400	\$ 1,400	\$ 1,500
100-08-5250 DS Office Equip & Furniture	\$ 3,128	\$ 350	\$ 4,900	\$ 3,430	\$ 500
100-08-5285 DS Code Enforcement Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
100-08-5310 DS Vehicle R & M	\$ 875	\$ 436	\$ -	\$ 101	\$ 554
100-08-5310 DS Fuel, Oil & Service	\$ 1,039	\$ 673	\$ 1,800	\$ 574	\$ 1,000
100-08-5330 DS Building R & M	\$ 4,118	\$ 7,721	\$ -	\$ -	\$ -
100-08-5402 DS IT Services	\$ 3,108	\$ 3,520	\$ 3,840	\$ 3,840	\$ -
100-08-5403 DS Permits Software	\$ 3,859	\$ 8,817	\$ 4,382	\$ 5,768	\$ 9,107
100-08-5404 DS Contract Services	\$ 4,139	\$ 23,590	\$ 7,000	\$ 6,865	\$ 8,725
100-08-5406 DS Nuisance Abatement	\$ -	\$ -	\$ -	\$ -	\$ 3,000
100-08-5410 DS Software Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,240
100-08-5414 DS Credit Card Processing	\$ -	\$ 4,279	\$ -	\$ -	\$ -
100-08-5605 DS Lease Payments	\$ 10,967	\$ 12,529	\$ 8,001	\$ 10,396	\$ 16,829
100-08-5710 DS Utilities	\$ 1,912	\$ 2,852	\$ 2,300	\$ 887	\$ 1,019
100-08-5750 DS Mobile Technology	\$ 1,139	\$ 1,186	\$ 1,510	\$ 547	\$ 483
100-08-5932 DS Engineering Service	\$ 101,594	\$ 64,773	\$ 40,000	\$ 23,489	\$ 40,000
100-08-5933 DS Planning	\$ 17,738	\$ 19,388	\$ 7,500	\$ 1,215	\$ 5,000
100-08-5934 DS Gas Well Inspections	\$ 26,000	\$ 26,000	\$ 30,000	\$ 32,000	\$ 38,000
<b>Total Expenses</b>	<b>\$ 445,606</b>	<b>\$ 453,416</b>	<b>\$ 379,216</b>	<b>\$ 348,659</b>	<b>\$ 446,747</b>



# ANIMAL SERVICES DEPARTMENT EXPENSES



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
100-09-5110 AS Salaries	\$ 109,026	\$ 131,953	\$ 158,576	\$ 149,934	\$ 160,320
100-09-5111 AS Overtime	\$ 5,862	\$ 6,596	\$ 1,500	\$ 2,500	\$ 2,400
100-09-5112 AS Worker's Comp	\$ 4,435	\$ 4,709	\$ 7,136	\$ 5,008	\$ 5,585
100-09-5117 AS Longevity Pay	\$ 995	\$ 2,844	\$ 420	\$ 420	\$ 600
100-09-5120 AS Payroll Taxes	\$ 1,626	\$ 2,141	\$ 2,421	\$ 2,501	\$ 2,801
100-09-5130 AS Benefits	\$ 16,061	\$ 17,268	\$ 24,206	\$ 19,562	\$ 17,031
100-09-5140 AS TMRS	\$ 6,942	\$ 8,551	\$ 9,546	\$ 9,360	\$ 10,122
100-09-5150 AS Training/Travel	\$ 1,972	\$ 3,057	\$ 525	\$ 412	\$ 2,650
100-09-5160 AS Dues/Memberships	\$ 150	\$ 100	\$ 300	\$ 330	\$ 200
100-09-5161 AS Surety Bonds	\$ 200	\$ -	\$ 400	\$ 400	\$ 520
100-09-5213 AS Uniforms	\$ 1,747	\$ 2,048	\$ 800	\$ 800	\$ 1,380
100-09-5220 AS Office Supplies	\$ 1,016	\$ 1,192	\$ 500	\$ 500	\$ 500
100-09-5222 AS Postage	\$ 823	\$ 1,481	\$ 1,000	\$ 1,200	\$ 1,200
100-09-5250 AS Office Equip & Furniture	\$ 6,119	\$ 2,020	\$ 3,643	\$ 2,100	\$ 1,000
100-09-5262 AS Miscellaneous Shelter Equipment	\$ -	\$ 1,999	\$ 5,394	\$ 2,000	\$ 5,409
100-09-5280 AS Micro Chips	\$ 2,206	\$ 4,375	\$ 3,000	\$ 3,002	\$ 4,140
100-09-5282 AS Medical Supplies	\$ 5,590	\$ 5,219	\$ 7,000	\$ 6,000	\$ 6,940
100-09-5283 AS Staff Immunizations	\$ -	\$ 3,255	\$ 3,015	\$ 2,002	\$ 4,004
100-09-5284 AS Rabies Vouchers	\$ 280	\$ 575	\$ 800	\$ 800	\$ 1,000
100-09-5310 AS Vehicle R & M	\$ 7,132	\$ 2,454	\$ 3,810	\$ 2,072	\$ 1,180
100-09-5310 AS Fuel, Oil & Service	\$ 881	\$ 1,218	\$ 3,000	\$ 2,000	\$ 2,162
100-09-5330 AS Animal Food	\$ 3,746	\$ 5,441	\$ 3,500	\$ 6,010	\$ 5,674
100-09-5330 AS Building R & M	\$ 30,477	\$ 19,467	\$ 73,367	\$ 48,958	\$ 5,972
100-09-5350 AS Office Equipment R & M	\$ -	\$ -	\$ 100	\$ -	\$ -
100-09-5402 AS IT Services	\$ 2,948	\$ 2,983	\$ 3,060	\$ 2,880	\$ -
100-09-5404 AS Contract Services	\$ 3,209	\$ 3,817	\$ 6,500	\$ 16,628	\$ 16,924
100-09-5408 AS Professional Services	\$ 2,589	\$ 2,797	\$ 5,000	\$ 3,000	\$ 4,000
100-09-5410 AS Software Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,240
100-09-5414 AS Credit Card Processing	\$ -	\$ 942	\$ -	\$ 900	\$ 1,000
100-09-5600 AS Capital Outlay >\$5,000	\$ 31,100	\$ -	\$ -	\$ -	\$ -
100-09-5601 AS Capital Outlay <\$5,000	\$ -	\$ -	\$ -	\$ -	\$ -
100-09-5602 AS Capital Outlay < \$5,000	\$ -	\$ -	\$ -	\$ -	\$ -
100-09-5605 AS Lease Payments	\$ -	\$ 1,871	\$ 14,725	\$ 14,725	\$ 14,725
100-09-5710 AS Utilities	\$ 12,724	\$ 13,959	\$ 14,500	\$ 13,804	\$ 13,804
100-09-5750 AS Mobile Technology	\$ 821	\$ 3,018	\$ 2,040	\$ 2,333	\$ 2,333
100-09-5800 AS Community Events	\$ -	\$ -	\$ -	\$ -	\$ 2,085
100-09-5945 AS COVID-19	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 260,681</b>	<b>\$ 257,352</b>	<b>\$ 359,784</b>	<b>\$ 322,139</b>	<b>\$ 298,901</b>

# FIRE DEPARTMENT EXPENSES



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
100-10-5110 FD Salaries	\$ 316,240	\$ 559,363	\$ 654,809	\$ 653,958	\$ 692,239
100-10-5111 FD Overtime	\$ 17,619	\$ 35,043	\$ 20,000	\$ 31,150	\$ 25,000
100-10-5112 FD Worker's Comp	\$ 12,422	\$ 24,583	\$ 29,063	\$ 26,236	\$ 18,704
100-10-5113 FD P/T Salaries	\$ 22,410	\$ 31,744	\$ 30,000	\$ -	\$ -
100-10-5117 FD Longevity Pay	\$ 245	\$ 1,224	\$ 2,388	\$ 2,280	\$ 2,436
100-10-5120 FD Payroll Taxes	\$ 7,137	\$ 11,470	\$ 9,918	\$ 11,243	\$ 12,103
100-10-5130 FD Benefits	\$ 29,005	\$ 55,076	\$ 79,329	\$ 83,819	\$ 89,325
100-10-5140 FD TMRS	\$ 19,854	\$ 35,971	\$ 40,767	\$ 41,067	\$ 45,268
100-10-5150 FD Training/Travel	\$ 3,783	\$ 7,871	\$ 12,000	\$ 2,558	\$ 7,468
100-10-5160 FD Dues/Memberships	\$ 3,640	\$ 3,458	\$ 3,500	\$ 8,388	\$ 4,622
100-10-5161 FD Surety Bonds	\$ -	\$ -	\$ -	\$ -	\$ 130
100-10-5180 FD Incentive	\$ 26,413	\$ 22,863	\$ 19,000	\$ 15,752	\$ 19,000
100-10-5181 FD Staff Immunizations, Testing & Recruitment	\$ 2,487	\$ 6,380	\$ 5,100	\$ 4,758	\$ 6,425
100-10-5182 FD Insurance (VFIS)	\$ 4,908	\$ 3,229	\$ 3,600	\$ 3,229	\$ 3,229
100-10-5183 FD ESD Incentive	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-5213 FD Uniforms	\$ 7,550	\$ 10,979	\$ 8,000	\$ 4,154	\$ 4,753
100-10-5215 FD Law Enforcement Supplies	\$ -	\$ -	\$ -	\$ -	\$ 150
100-10-5217 FD Fire Investigations	\$ -	\$ -	\$ -	\$ -	\$ 250
100-10-5218 FD Awards	\$ 1,685	\$ 1,444	\$ 1,000	\$ 540	\$ -
100-10-5220 FD Office Supplies	\$ 2,367	\$ 2,697	\$ 1,500	\$ 1,500	\$ 1,917
100-10-5222 FD Postage	\$ 633	\$ 563	\$ 600	\$ 185	\$ 100
100-10-5250 FD Office Equipment & Furniture	\$ -	\$ -	\$ 2,900	\$ 2,294	\$ 3,820
100-10-5262 FD Equipment	\$ 17,422	\$ 28,405	\$ 27,658	\$ 36,960	\$ 5,000
100-10-5264 FD Radios & Mics	\$ 554	\$ 2,348	\$ 3,500	\$ 16,052	\$ 1,500
100-10-5285 FD Code Enforcement Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
100-10-5290 FD Fire Fighting Supplies & Tools	\$ 8,185	\$ 3,887	\$ 7,080	\$ 5,675	\$ 5,203
100-10-5291 FD EMS Supplies	\$ 8,179	\$ 6,446	\$ 6,000	\$ 5,978	\$ 2,500
100-10-5293 FD Personal Protective Equip	\$ 12,826	\$ 35,268	\$ 20,325	\$ 8,102	\$ 4,700
100-10-5296 FD Fire Prevention Program	\$ -	\$ -	\$ -	\$ -	\$ 1,500
100-10-5310 FD Vehicle R & M	\$ 46,578	\$ 77,238	\$ 40,000	\$ 36,661	\$ 26,713
100-10-5310 FD Fuel, Oil & Service	\$ 19,180	\$ 17,847	\$ 15,000	\$ 16,560	\$ 16,560
100-10-5320 FD Equipment R & M	\$ 3,408	\$ 4,346	\$ 6,220	\$ 3,950	\$ 8,950
100-10-5330 FD Building R & M	\$ 26,541	\$ 39,735	\$ 10,000	\$ 10,577	\$ 14,650
100-10-5350 FD Office Equipment R & M	\$ 11,587	\$ 472	\$ 1,000	\$ -	\$ -
100-10-5402 FD IT Services	\$ 10,808	\$ 14,440	\$ 11,520	\$ 10,560	\$ -
100-10-5404 FD Contract Services	\$ 18,784	\$ 23,015	\$ 19,400	\$ 24,928	\$ 21,813
100-10-5410 FD Software Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 6,911
100-10-5600 FD Capital Outlay >\$5,000	\$ 31,880	\$ 37,247	\$ 22,156	\$ -	\$ -
100-10-5601 FD Capital Outlay <\$5,000	\$ -	\$ 36,344	\$ -	\$ -	\$ -
100-10-5605 FD Lease Payments	\$ -	\$ 8,840	\$ 18,926	\$ 16,402	\$ 9,584
100-10-5611 FD Principal Payments	\$ -	\$ -	\$ 42,773	\$ 42,773	\$ -
100-10-5612 FD Interest Expense	\$ -	\$ -	\$ 8,320	\$ 8,320	\$ -
100-10-5710 FD Utilities	\$ 35,484	\$ 38,680	\$ 25,000	\$ 37,427	\$ 37,427
100-10-5750 FD Mobile Technology	\$ 6,251	\$ 5,227	\$ 6,400	\$ 3,403	\$ 7,327
100-10-5908 FD Emergency Management	\$ 21,162	\$ 13,389	\$ 15,020	\$ 22,019	\$ 23,936
100-10-5909 FD Miscellaneous	\$ 793	\$ 923	\$ 200	\$ 365	\$ 300
<b>Total Expenses</b>	<b>\$ 758,016</b>	<b>\$ 1,208,055</b>	<b>\$ 1,229,972</b>	<b>\$ 1,199,824</b>	<b>\$ 1,131,513</b>

# PARKS & RECREATION DEPARTMENT EXPENSES



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
100-11-5110 PK Salaries	\$ 166,302	\$ 146,963	\$ 205,981	\$ 160,142	\$ 165,847
100-11-5111 PK Overtime	\$ 3,822	\$ 3,492	\$ 3,000	\$ 6,000	\$ 10,000
100-11-5112 PK Worker's Comp	\$ 2,799	\$ 4,501	\$ 5,625	\$ 6,706	\$ 3,093
100-11-5117 PK Longevity Pay	\$ 545	\$ 528	\$ 832	\$ 480	\$ 416
100-11-5120 PK Payroll Taxes	\$ 1,158	\$ 2,293	\$ 9,473	\$ 2,950	\$ 3,024
100-11-5130 PK Benefits	\$ 23,687	\$ 24,464	\$ 30,278	\$ 26,517	\$ 28,792
100-11-5140 PK TMRS	\$ 10,565	\$ 9,829	\$ 12,631	\$ 10,378	\$ 11,087
100-11-5150 PK Training/Travel	\$ 140	\$ -	\$ 1,500	\$ 1,499	\$ 3,715
100-11-5213 PK Uniforms	\$ 2,139	\$ 2,334	\$ 4,000	\$ 4,263	\$ 3,358
100-11-5220 PK Office Supplies	\$ 275	\$ 630	\$ 1,000	\$ 1,571	\$ 500
100-11-5230 PK Chemicals	\$ -	\$ -	\$ -	\$ -	\$ 7,135
100-11-5250 PK Office Equipment & Furniture	\$ -	\$ -	\$ 500	\$ 1,600	\$ 300
100-11-5261 PK Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ 4,966
100-11-5270 PK Park Supplies & Materials	\$ 39,399	\$ 15,766	\$ 12,000	\$ 14,000	\$ 16,315
100-11-5275 PK Field Supplies & Materials	\$ 2,492	\$ 6,704	\$ 4,000	\$ 7,925	\$ 6,940
100-11-5293 PK Personal Protective Equip	\$ -	\$ -	\$ -	\$ -	\$ 3,125
100-11-5310 PK Vehicle R & M	\$ 3,735	\$ 389	\$ 500	\$ 1,545	\$ 2,000
100-11-5310 PK Fuel, Oil & Service	\$ 3,413	\$ 4,121	\$ 2,500	\$ 6,140	\$ 7,050
100-11-5320 PK Equipment R & M	\$ 1,501	\$ 2,648	\$ 1,500	\$ 2,413	\$ 2,378
100-11-5330 PK Building R & M	\$ 6,309	\$ 4,509	\$ 3,000	\$ 6,668	\$ 4,774
100-11-5331 PK Minor Tools	\$ 113	\$ 184	\$ 250	\$ 3,109	\$ 7,840
100-11-5335 PK Dept Building R & M	\$ 1,254	\$ 3,788	\$ 1,000	\$ 34,053	\$ 1,000
100-11-5340 PK Irrigation R & M	\$ 555	\$ 834	\$ 7,000	\$ 7,400	\$ 8,545
100-11-5402 PK IT Services	\$ 1,965	\$ 2,620	\$ 1,920	\$ 1,920	\$ -
100-11-5404 PK Contract Services	\$ 13	\$ (0)	\$ -	\$ 3,534	\$ 3,859
100-11-5410 PK Software Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 780
100-11-5600 PK Capital Outlay >\$5,000	\$ 40,748	\$ -	\$ 29,500	\$ 36,256	\$ -
100-11-5601 PK Capital Outlay <\$5,000	\$ -	\$ 65,360	\$ -	\$ -	\$ -
100-11-5605 PK Lease Payments	\$ 11,578	\$ 16,610	\$ 20,100	\$ 27,773	\$ 23,592
100-11-5710 PK Dept Utilities	\$ 4,596	\$ 4,743	\$ 6,000	\$ 5,240	\$ 5,226
100-11-5715 PK Park Utilities	\$ 50,948	\$ 94,753	\$ 70,000	\$ 32,878	\$ 32,879
100-11-5750 PK Mobile Technology	\$ 607	\$ 482	\$ 930	\$ 2,534	\$ 1,421
100-11-5876 PK Supplies	\$ -	\$ -	\$ -	\$ -	\$ 5,539
100-11-5943 PK Technology Replacements	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 380,659</b>	<b>\$ 418,546</b>	<b>\$ 435,020</b>	<b>\$ 415,495</b>	<b>\$ 375,496</b>

## FIRE MARSHAL DEPARTMENT EXPENSES



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
100-12-5110 FM Salaries	\$ 77,243	\$ 63,717	\$ 40,857	\$ 41,263	\$ -
100-12-5111 FM Overtime	\$ 341	\$ 1,492	\$ 2,000	\$ 571	\$ -
100-12-5112 FM Worker's Comp	\$ 3,905	\$ 2,835	\$ 2,934	\$ 2,929	\$ -
100-12-5117 FM Longevity Pay	\$ 475	\$ 240	\$ 384	\$ 384	\$ -
100-12-5120 FM Payroll Taxes	\$ (202)	\$ 403	\$ 637	\$ 762	\$ -
100-12-5130 FM Benefits	\$ 6,537	\$ 7,018	\$ 6,810	\$ 1,452	\$ -
100-12-5140 FM TMRS	\$ 4,783	\$ 4,285	\$ 2,603	\$ 2,578	\$ -
100-12-5150 FM Training/Travel	\$ 455	\$ 1,641	\$ 2,500	\$ 1,088	\$ -
100-12-5160 FM Dues/Memberships	\$ 306	\$ 438	\$ 2,600	\$ 137	\$ -
100-12-5215 FM Law Enforcement Supplies	\$ 4,320	\$ 3,854	\$ 1,000	\$ 9,870	\$ -
100-12-5217 FM Fire Investigations	\$ -	\$ 575	\$ 1,000	\$ 707	\$ -
100-12-5285 FM Code Enforcement Supplies	\$ 1,071	\$ -	\$ -	\$ -	\$ -
100-12-5296 FM Fire Prevention Program	\$ 175	\$ 1,442	\$ 2,500	\$ -	\$ -
100-12-5403 FM Code Enforcement Software	\$ 2,756	\$ -	\$ -	\$ -	\$ -
100-12-5406 FM Nuisance Abatement	\$ 1,500	\$ -	\$ -	\$ -	\$ -
100-12-5600 FM Capital Outlay >5,000	\$ -	\$ -	\$ 1,660	\$ -	\$ -
100-12-5750 FM Mobile Technology	\$ 300	\$ 12	\$ 500	\$ 464	\$ -
100-12-5910 FM Property Liens	\$ -	\$ -	\$ 500	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 103,964</b>	<b>\$ 87,953</b>	<b>\$ 68,485</b>	<b>\$ 62,205</b>	<b>\$ -</b>

# HUMAN RESOURCES DEPARTMENT EXPENSES



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
100-13-5110 HR Salaries	\$ -	\$ -	\$ 101,925	\$ 102,485	\$ 102,325
100-13-5111 HR Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
100-13-5112 HR Worker's Comp	\$ -	\$ -	\$ 287	\$ 194	\$ 229
100-13-5117 HR Longevity Pay	\$ -	\$ -	\$ 144	\$ 144	\$ 192
100-13-5120 HR Payroll Taxes	\$ -	\$ -	\$ 1,504	\$ 1,576	\$ 1,603
100-13-5130 HR Benefits	\$ -	\$ -	\$ 8,186	\$ 7,986	\$ 8,863
100-13-5140 HR TMRS	\$ -	\$ -	\$ 6,205	\$ 6,132	\$ 6,448
100-13-5150 HR Training/Travel	\$ -	\$ -	\$ 1,804	\$ 504	\$ 4,024
100-13-5151 HR Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 2,000
100-13-5160 HR Dues/Memberships	\$ -	\$ -	\$ 1,753	\$ 1,176	\$ 739
100-13-5190 HR Employee Morale	\$ -	\$ -	\$ 1,900	\$ 500	\$ 1,900
100-13-5212 HR Reference Materials	\$ -	\$ -	\$ -	\$ 573	\$ 790
100-13-5213 HR Uniforms	\$ -	\$ -	\$ -	\$ -	\$ 150
100-13-5220 HR Office Supplies	\$ -	\$ -	\$ 500	\$ 320	\$ 503
100-13-5222 HR Postage	\$ -	\$ -	\$ -	\$ 100	\$ 150
100-13-5250 HR Office Equipment & Furniture	\$ -	\$ -	\$ 1,000	\$ 1,302	\$ 2,205
100-13-5350 HR Office Equipment R & M	\$ -	\$ -	\$ -	\$ -	\$ -
100-13-5402 HR IT Services	\$ -	\$ -	\$ 960	\$ 960	\$ -
100-13-5403 HR Legal Services	\$ -	\$ -	\$ -	\$ -	\$ 10,000
100-13-5404 HR Contract Services	\$ -	\$ -	\$ 9,030	\$ 9,366	\$ 11,362
100-13-5410 HR Software Maintenance	\$ -	\$ -	\$ -	\$ 7,760	\$ 17,262
100-13-5750 HR Mobile Technology	\$ -	\$ -	\$ -	\$ -	\$ -
100-13-5800 HR Employee Events	\$ -	\$ -	\$ -	\$ -	\$ -
100-13-5909 HR Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 1,081
100-13-5931 HR Advertising	\$ -	\$ -	\$ -	\$ 500	\$ 4,000
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 135,198</b>	<b>\$ 141,577</b>	<b>\$ 175,826</b>

# FINANCE DEPARTMENT EXPENSES



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
100-14-5110 FI Salaries	\$ -	\$ -	\$ 230,110	\$ 234,991	\$ 176,141
100-14-5111 FI Overtime	\$ -	\$ -	\$ 1,000	\$ 600	\$ 1,000
100-14-5112 FI Worker's Comp	\$ -	\$ -	\$ 732	\$ 486	\$ 396
100-14-5117 FI Longevity Pay	\$ -	\$ -	\$ 4,368	\$ 4,368	\$ 1,576
100-14-5120 FI Payroll Taxes	\$ -	\$ -	\$ 3,441	\$ 3,658	\$ 2,825
100-14-5130 FI Benefits	\$ -	\$ -	\$ 27,172	\$ 25,682	\$ 23,113
100-14-5140 FI TMRS	\$ -	\$ -	\$ 14,175	\$ 14,384	\$ 11,241
100-14-5150 FI Training/Travel	\$ -	\$ -	\$ 600	\$ 600	\$ 300
100-14-5160 FI Dues/Memberships	\$ -	\$ -	\$ 600	\$ 593	\$ 80
100-14-5161 FI Surety Bonds	\$ -	\$ -	\$ 200	\$ 200	\$ 260
100-14-5213 FI Uniforms	\$ -	\$ -	\$ 600	\$ -	\$ 300
100-14-5220 FI Office Supplies	\$ -	\$ -	\$ 1,000	\$ 1,030	\$ 1,031
100-14-5221 FI Printing	\$ -	\$ -	\$ 1,000	\$ 890	\$ 2,640
100-14-5222 FI Postage	\$ -	\$ -	\$ 1,000	\$ 750	\$ 1,000
100-14-5250 FI Office Equipment & Furniture	\$ -	\$ -	\$ 1,500	\$ 882	\$ 1,050
100-14-5350 FI Office Equipment R & M	\$ -	\$ -	\$ 500	\$ -	\$ -
100-14-5402 FI IT Services	\$ -	\$ -	\$ 2,880	\$ 2,880	\$ -
100-14-5403 FI Accounting & Audit	\$ -	\$ -	\$ 30,000	\$ 37,325	\$ 40,000
100-14-5410 FI Software Maintenance	\$ -	\$ -	\$ 12,862	\$ 40,640	\$ 42,328
100-14-5909 FI Miscellaneous Expense	\$ -	\$ -	\$ 500	\$ 3,197	\$ 2,500
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 334,240</b>	<b>\$ 373,156</b>	<b>\$ 307,783</b>

# DONATION



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ 6,412	\$ 6,412	\$ 8,693
<b>Revenues</b>					
150-4200 Fire Department Donations	\$ -	\$ 1,100	\$ -	\$ 200	\$ -
150-4200.02 Fire Department Donation Interest	\$ -	\$ -	\$ -	\$ 35	\$ -
150-4201 Animal Services Donations	\$ -	\$ 3,642	\$ -	\$ 2,393	\$ 3,000
150-4201.02 Animal Services Donation Interest	\$ -	\$ -	\$ -	\$ 130	\$ 100
150-4202 Police Department Donations	\$ -	\$ 3,817	\$ -	\$ 2,473	\$ -
150-4202.02 Police Department Donation Interest	\$ -	\$ -	\$ -	\$ 45	\$ -
150-4203 General Donations	\$ -	\$ -	\$ -	\$ -	\$ 25,000
150-4203.02 General Donation Interest	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 8,559</b>	<b>\$ -</b>	<b>\$ 5,275</b>	<b>\$ 28,100</b>
<b>Expenditures</b>					
<b>Non-Departmental</b>					
150-00-5800 ND Community Events	\$ -	\$ -	\$ -	\$ -	\$ 25,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>
<b>Police Department</b>					
150-05-5213 PD Uniforms	\$ -	\$ -	\$ -	\$ -	\$ 150
150-05-5215 PD Law Enforcement	\$ -	\$ 691	\$ -	\$ -	\$ 500
150-05-5218 PD Awards	\$ -	\$ -	\$ -	\$ 2,273	\$ 1,000
150-05-5250 PD Equipment & Furniture	\$ -	\$ 134	\$ -	\$ -	\$ -
150-05-5909 PD Miscellaneous Expense	\$ -	\$ 1,322	\$ -	\$ -	\$ 264
	<b>\$ -</b>	<b>\$ 2,147</b>	<b>\$ -</b>	<b>\$ 2,273</b>	<b>\$ 1,914</b>
<b>Animal Services</b>					
150-09-5262 AS Miscellaneous Shelter	\$ -	\$ -	\$ -	\$ 443	\$ 4,000
150-09-5282 AS Medical Supplies	\$ -	\$ -	\$ -	\$ 279	\$ 4,544
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 721</b>	<b>\$ 8,544</b>
<b>Fire Department</b>					
150-10-5909 FD Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ 1,335
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,335</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 2,147</b>	<b>\$ -</b>	<b>\$ 2,994</b>	<b>\$ 36,793</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 6,412</b>	<b>\$ -</b>	<b>\$ 2,282</b>	<b>\$ (8,693)</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 6,412</b>	<b>\$ 6,412</b>	<b>\$ 8,693</b>	<b>\$ 0</b>

# TYPE A ECONOMIC DEVELOPMENT



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
<b>Beginning Fund Balance</b>	\$ 1,086,859	\$ 1,570,651	\$ 1,944,890	\$ 1,944,890	\$ 2,050,899
<b>Revenues</b>					
200-4003 Sales Tax	\$ 685,900	\$ 701,191	\$ 700,000	\$ 693,600	\$ 693,000
200-4407 ARPA Funding	\$ -	\$ 5,490	\$ -	\$ -	\$ -
200-4600 Interest Income	\$ 1,289	\$ 31,702	\$ 50,000	\$ 65,000	\$ 50,000
200-4901 Misc. Revenue	\$ -	\$ 2,383	\$ -	\$ -	\$ -
200-4901 Proceeds From Debt	\$ -	\$ 1,393,461	\$ -	\$ -	\$ -
200-4904 Proceeds from Disposal	\$ 400,752	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ 1,087,941	\$ 2,134,226	\$ 750,000	\$ 758,600	\$ 743,000
<b>Expenditures</b>					
<b>Joshua Station Development</b>					
200-00-5860 Joshua Station Development	\$ 1,710	\$ -	\$ 15,000	\$ -	\$ -
200-00-5860.01 Joshua Station Utilities	\$ 22,474	\$ 18,922	\$ 26,000	\$ 12,904	\$ 11,806
200-00-5860.02 Station 1-7-4	\$ -	\$ -	\$ 63,315	\$ 113,707	\$ -
	\$ 24,184	\$ 18,922	\$ 104,315	\$ 126,611	\$ 11,806
<b>Expand Business</b>					
200-00-5840 380 Agreement Expenses	\$ 6,335	\$ 10,258	\$ 10,000	\$ 91,655	\$ 60,260
200-00-5880 Façade Grant Funding	\$ -	\$ 5,490	\$ 95,000	\$ 10,000	\$ 85,000
200-00-5853 Joshua Area Chamber of Commerce	\$ -	\$ -	\$ 18,000	\$ 13,500	\$ 18,000
200-00-5920 Downtown Infrastructure	\$ 37,701	\$ -	\$ 350,000	\$ -	\$ 350,000
200-00-5930 Advertising & Promotions	\$ 6,993	\$ 6,521	\$ 40,000	\$ 17,812	\$ 32,000
	\$ 51,029	\$ 22,269	\$ 513,000	\$ 132,967	\$ 545,260
<b>Administrative</b>					
200-00-5150 Training & Travel	\$ -	\$ 4,858	\$ 7,000	\$ 8,800	\$ 7,765
200-00-5160 Dues & Subscriptions	\$ -	\$ 1,720	\$ 4,500	\$ 4,327	\$ 3,437
200-00-5213 Uniforms	\$ -	\$ -	\$ 500	\$ 68	\$ 500
200-00-5410 Software Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,080
200-00-5750 Mobile Technology	\$ -	\$ -	\$ -	\$ -	\$ 485
200-00-5909 Miscellaneous	\$ 526	\$ 1,045	\$ 1,500	\$ 638	\$ -
200-00-5955 Administrative	\$ 5,936	\$ 8,626	\$ 25,000	\$ 725	\$ 240
	\$ 6,462	\$ 16,249	\$ 38,500	\$ 14,558	\$ 13,507
<b>Debt Service</b>					
200-00-5500 Bond Issuance Costs	\$ -	\$ 5,500	\$ -	\$ -	\$ -
200-00-5574.01 2018 Revenue Bonds -Principal	\$ 70,000	\$ 70,000	\$ 75,000	\$ 75,000	\$ 75,000
200-00-5574.02 2018 Revenue Bonds - Interest	\$ 70,159	\$ 67,870	\$ 65,407	\$ 65,407	\$ 62,748
200-00-5580.01 Series 2022 Note - Principal	\$ -	\$ -	\$ 70,499	\$ 70,499	\$ 68,566
200-00-5580.02 Series 2022 Note - Interest	\$ -	\$ -	\$ 41,913	\$ 41,913	\$ 43,846
	\$ 140,159	\$ 143,370	\$ 252,819	\$ 252,819	\$ 250,160
<b>Capital Improvements</b>					
200-00-5600 Capital Outlay	\$ 196,610	\$ 43,444	\$ -	\$ -	\$ -
200-00-5700 Land Purchase	\$ -	\$ 1,404,100	\$ -	\$ -	\$ -
	\$ 196,610	\$ 1,447,544	\$ -	\$ -	\$ -
<b>Community Events</b>					
200-00-5800 Community Events	\$ -	\$ -	\$ 15,000	\$ 350	\$ 15,000
	\$ -	\$ -	\$ 15,000	\$ 350	\$ 15,000
<b>Transfers</b>					
200-02-5975 Transfer to General Fund	\$ 55,000	\$ 111,635	\$ 125,286	\$ 125,286	\$ 129,827
200-02-5979 Transfer to Capital Improvement Fund	\$ 130,705	\$ -	\$ -	\$ -	\$ -
	\$ 185,705	\$ 111,635	\$ 125,286	\$ 125,286	\$ 129,827
<b>Total Expenditures</b>	\$ 604,149	\$ 1,759,988	\$ 1,048,920	\$ 652,591	\$ 965,560
<b>Revenues Over/(Under) Expenditures</b>	\$ 483,792	\$ 374,239	\$ (298,920)	\$ 106,009	\$ (222,560)
<b>Ending Fund Balance</b>	\$ 1,570,651	\$ 1,944,890	\$ 1,645,970	\$ 2,050,899	\$ 1,828,339



## TYPE B ECONOMIC DEVELOPMENT



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
<b>Beginning Fund Balance</b>	\$ 596,711	\$ 700,977	\$ 1,069,305	\$ 1,069,305	\$ 1,191,944
<b>Revenues</b>					
300-4003 Sales Tax	\$ 685,900	\$ 701,191	\$ 700,000	\$ 693,600	\$ 693,000
300-4600 Interest Income	\$ 768	\$ 18,673	\$ 45,000	\$ 45,000	\$ 40,000
300-4660 Pavillion Rental Fees	\$ 945	\$ 1,026	\$ 1,000	\$ 500	\$ 500
300-4670 JBA Use Fees	\$ 11,872	\$ 12,360	\$ 13,000	\$ 13,000	\$ 13,000
300-4901 Miscellaneous Revenue	\$ 1,200	\$ -	\$ 5,000	\$ 3,925	\$ 1,500
300-4902 Proceeds from Debt	\$ -	\$ -	\$ 1,265,000	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 700,685</b>	<b>\$ 733,251</b>	<b>\$ 2,029,000</b>	<b>\$ 756,025</b>	<b>\$ 748,000</b>
<b>Expenditures</b>					
<b>Administrative</b>					
300-00-5930 Advertising	\$ 6,992	\$ (1)	\$ 10,000	\$ 2,628	\$ 2,500
300-00-5955 Administrative	\$ 10,508	\$ 11,164	\$ 15,000	\$ 240	\$ 240
	<b>\$ 17,500</b>	<b>\$ 11,163</b>	<b>\$ 25,000</b>	<b>\$ 2,868</b>	<b>\$ 2,740</b>
<b>Capital Outlay</b>					
300-00-5600 Capital Outlay	\$ 34,208	\$ -	\$ 36,444	\$ 36,444	\$ -
	<b>\$ 34,208</b>	<b>\$ -</b>	<b>\$ 36,444</b>	<b>\$ 36,444</b>	<b>\$ -</b>
<b>Business Development</b>					
300-00-5840 380 Agreement Expenses	\$ 6,334	\$ 10,258	\$ 30,000	\$ 10,800	\$ 10,800
300-00-5902 Banners for Entryway Signs	\$ -	\$ -	\$ 3,000	\$ -	\$ -
300-00-5920 Downtown Infrastructure	\$ 1	\$ -	\$ -	\$ -	\$ -
	<b>\$ 6,335</b>	<b>\$ 10,258</b>	<b>\$ 33,000</b>	<b>\$ 10,800</b>	<b>\$ 10,800</b>
<b>Community Events</b>					
300-00-5800 Community Events	\$ -	\$ -	\$ 20,000	\$ 23,435	\$ 7,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 23,435</b>	<b>\$ 7,000</b>
<b>Debt Service</b>					
300-00-5581.01 2023 CO Bonds - Principal	\$ -	\$ -	\$ 105,000	\$ -	\$ -
300-00-5581.02 2023 CO Bonds - Interest	\$ -	\$ -	\$ 37,677	\$ -	\$ -
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 142,677</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Park Planning &amp; Maintenance</b>					
300-00-5685 Park Improvements	\$ -	\$ -	\$ 1,265,000	\$ -	\$ -
300-00-5856 Parks & Open Space Master	\$ -	\$ 8,750	\$ -	\$ -	\$ -
	<b>\$ -</b>	<b>\$ 8,750</b>	<b>\$ 1,265,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers</b>					
300-02-5975 Transfer to General Fund	\$ 383,338	\$ 334,751	\$ 460,669	\$ 415,495	\$ 375,496
300-02-5976 Transfer to Debt Service	\$ 155,038	\$ -	\$ -	\$ 144,345	\$ 318,945
300-02-5979 Transfer to CIP	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 538,376</b>	<b>\$ 334,751</b>	<b>\$ 460,669</b>	<b>\$ 559,840</b>	<b>\$ 694,441</b>
<b>Total Expenditures</b>	<b>\$ 596,419</b>	<b>\$ 364,922</b>	<b>\$ 1,982,790</b>	<b>\$ 633,387</b>	<b>\$ 714,981</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$ 104,266</b>	<b>\$ 368,328</b>	<b>\$ 46,210</b>	<b>\$ 122,638</b>	<b>\$ 33,019</b>
<b>Ending Fund Balance</b>	<b>\$ 700,977</b>	<b>\$ 1,069,305</b>	<b>\$ 1,115,515</b>	<b>\$ 1,191,944</b>	<b>\$ 1,224,963</b>

# MUNICIPAL COURT SECURITY FUND



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
<b>Beginning Fund Balance</b>	\$ 26,688	\$ 35,708	\$ 41,963	\$ 41,963	\$ 50,963
<b>Revenues</b>					
400-4103 Court Security Fees	\$ 9,019	\$ 9,255	\$ 9,000	\$ 12,000	\$ 10,000
<b>Total Revenues</b>	<b>\$ 9,019</b>	<b>\$ 9,255</b>	<b>\$ 9,000</b>	<b>\$ 12,000</b>	<b>\$ 10,000</b>
<b>Expenditures</b>					
400-05-5950 Court Bailiff	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
400-05-5962 Metal Detector	\$ -	\$ -	\$ 3,500	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 6,500</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$ 9,019</b>	<b>\$ 6,255</b>	<b>\$ 2,500</b>	<b>\$ 9,000</b>	<b>\$ 7,000</b>
<b>Ending Fund Balance</b>	<b>\$ 35,708</b>	<b>\$ 41,963</b>	<b>\$ 44,463</b>	<b>\$ 50,963</b>	<b>\$ 57,963</b>

# MUNICIPAL COURT TECHNOLOGY FUND



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
<b>Beginning Fund Balance</b>	\$ 6,869	\$ 10,812	\$ 15,088	\$ 15,088	\$ 10,859
<b>Revenues</b>					
500-4104 Court Technology Fees	\$ 7,476	\$ 7,630	\$ 8,000	\$ 10,000	\$ 8,000
<b>Total Revenues</b>	<b>\$ 7,476</b>	<b>\$ 7,630</b>	<b>\$ 8,000</b>	<b>\$ 10,000</b>	<b>\$ 8,000</b>
<b>Expenditures</b>					
500-07-5410 Software Maintenance	\$ -	\$ -	\$ -	\$ 10,708	\$ 10,708
500-07-5952 Court Software	\$ 3,532	\$ 3,354	\$ 3,698	\$ 3,522	\$ 3,698
<b>Total Expenditures</b>	<b>\$ 3,532</b>	<b>\$ 3,354</b>	<b>\$ 3,698</b>	<b>\$ 14,230</b>	<b>\$ 14,406</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$ 3,944</b>	<b>\$ 4,276</b>	<b>\$ 4,302</b>	<b>\$ (4,230)</b>	<b>\$ (6,406)</b>
<b>Ending Fund Balance</b>	<b>\$ 10,812</b>	<b>\$ 15,088</b>	<b>\$ 19,390</b>	<b>\$ 10,859</b>	<b>\$ 4,453</b>

# HOTEL OCCUPANCY FUND



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
<b>Beginning Fund Balance</b>	\$ 181,528	\$ 226,516	\$ 260,533	\$ 260,533	\$ 293,293
<b>Revenues</b>					
550-4011 Hotel Occupancy Tax	\$ 44,891	\$ 30,527	\$ 35,000	\$ 28,000	\$ 28,000
550-4600 Interest Income	\$ 96	\$ 3,829	\$ 2,500	\$ 5,000	\$ 2,500
<b>Total Revenues</b>	<b>\$ 44,987</b>	<b>\$ 34,357</b>	<b>\$ 37,500</b>	<b>\$ 33,000</b>	<b>\$ 30,500</b>
<b>Expenditures</b>					
550-00-5000 Hotel Occupancy Tax	\$ -	\$ 340	\$ -	\$ 240	\$ 240
500-00-5600 Capital Outlay > \$5,000	\$ -	\$ -	\$ 189,058	\$ -	\$ 226,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 340</b>	<b>\$ 189,058</b>	<b>\$ 240</b>	<b>\$ 226,240</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$ 44,987</b>	<b>\$ 34,017</b>	<b>\$ (151,558)</b>	<b>\$ 32,760</b>	<b>\$ (195,740)</b>
<b>Ending Fund Balance</b>	<b>\$ 226,516</b>	<b>\$ 260,533</b>	<b>\$ 108,975</b>	<b>\$ 293,293</b>	<b>\$ 97,553</b>

# DEBT SERVICE FUND



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
<b>Beginning Fund Balance</b>	\$ 504,775	\$ 598,216	\$ 211,667	\$ 211,667	\$ 5,619
<b>Revenues</b>					
600-4000 Property Taxes - Current	\$ 853,464	\$ 1,078,313	\$ 1,233,548	\$ 1,019,000	\$ 1,286,296
600-4001 Property Taxes - Penalty	\$ 10,896	\$ 4,628	\$ 5,000	\$ 5,000	\$ 5,000
600-4002 Property Taxes - Interest	\$ 7,285	\$ 2,422	\$ 2,800	\$ 3,500	\$ 3,000
600-4902 Proceeds from Debt	\$ 1,385,000	\$ -	\$ -	\$ -	\$ -
600-4918 Transfer from Type B	\$ 155,038	\$ -	\$ -	\$ 144,345	\$ 318,945
600-4923 Transfer from TIF	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 2,411,684</b>	<b>\$ 1,085,364</b>	<b>\$ 1,241,348</b>	<b>\$ 1,171,845</b>	<b>\$ 1,613,241</b>
<b>Expenditures</b>					
600-00-5500 Bond Issuance Costs	\$ 54,610	\$ -	\$ -	\$ -	\$ -
600-00-5515.01 2012 GO Bonds - Principal	\$ 110,000	\$ -	\$ -	\$ -	\$ -
600-00-5515.02 2012 GO Bonds - Interest	\$ 1,650	\$ -	\$ -	\$ -	\$ -
600-00-5516.01 2012 CO Bonds - Principal	\$ 230,000	\$ 240,000	\$ 250,000	\$ 250,000	\$ 260,000
600-00-5516.02 2012 CO Bonds - Interest	\$ 80,075	\$ 75,475	\$ 70,675	\$ 70,675	\$ 65,675
600-00-5575.01 2019 GO Refunding Bonds - Principal	\$ 230,000	\$ 230,000	\$ 240,000	\$ 240,000	\$ 245,000
600-00-5575.02 2019 GO Refunding Bonds - Interest	\$ 38,916	\$ 34,685	\$ 30,360	\$ 30,360	\$ 25,898
600-00-5576.01 2020 GO Bonds - Principal	\$ 100,000	\$ 135,000	\$ 160,000	\$ 160,000	\$ 160,000
600-00-5576.02 2020 GO Bonds - Interest	\$ 92,500	\$ 87,800	\$ 81,900	\$ 81,900	\$ 75,500
600-00-5577.01 2021 GO Refunding Bonds - Principal	\$ -	\$ 130,000	\$ 130,000	\$ 130,000	\$ 270,000
600-00-5577.02 2021 GO Refunding Bonds - Interest	\$ 15,441	\$ 20,857	\$ 18,802	\$ 18,802	\$ 31,285
600-00-5578.01 Tax Notes 2022 - Principal	\$ -	\$ 170,000	\$ 110,000	\$ 110,000	\$ 115,000
600-00-5578.02 Tax Notes 2022 - Interest	\$ -	\$ 15,630	\$ 9,303	\$ 9,303	\$ 8,119
600-00-5579.01 Tax Notes 2022A - Principal	\$ -	\$ 310,000	\$ 110,000	\$ 110,000	\$ 115,000
600-00-5579.02 Tax Notes 2022A - Interest	\$ -	\$ 22,466	\$ 22,508	\$ 22,508	\$ 18,785
600-00-5581 2023 CO Bonds - Interest	\$ -	\$ -	\$ -	\$ 39,345	\$ 87,561
600-00-5581 2023 CO Bonds - Principal	\$ -	\$ -	\$ -	\$ 105,000	\$ 220,000
600-00-5598 Advanced Refunding Escrow	\$ 34,660	\$ -	\$ -	\$ -	\$ -
600-00-5599 Payment to Bond Escrow Agent	\$ 1,330,390	\$ -	\$ -	\$ -	\$ -
600-02-5611 DS Principal Payments	\$ -	\$ -	\$ -	\$ -	\$ 142,396
600-02-5612 DS Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ 41,599
<b>Total Expenditures</b>	<b>\$ 2,318,242</b>	<b>\$ 1,471,913</b>	<b>\$ 1,233,548</b>	<b>\$ 1,377,893</b>	<b>\$ 1,881,818</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$ 93,442</b>	<b>\$ (386,550)</b>	<b>\$ 7,800</b>	<b>\$ (206,048)</b>	<b>\$ (268,577)</b>
<b>Ending Fund Balance</b>	<b>\$ 598,216</b>	<b>\$ 211,667</b>	<b>\$ 219,467</b>	<b>\$ 5,619</b>	<b>\$ (262,958)</b>

# CAPITAL IMPROVEMENTS FUND



	2021-2022 Audited	2022-2023 Audited	2023-2024 Amended Budget	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
<b>Beginning Fund Balance</b>	\$ (193,102)	\$ (242,241)	\$ 3,354,633	\$ 3,354,633	\$ 4,070,970
<b>Revenues</b>					
700-4600 Interest Income	\$ 3,249	\$ 51,210	\$ 10,000	\$ 160,000	\$ 50,000
<b>Total Revenues</b>	<b>\$ 3,249</b>	<b>\$ 51,210</b>	<b>\$ 10,000</b>	<b>\$ 160,000</b>	<b>\$ 50,000</b>
<b>Other Uses</b>					
700-4404 CDBG Income	\$ -	\$ -	\$ -	\$ -	\$ 500,000
700-4407 ARPA Funds	\$ -	\$ 116,034	\$ -	\$ -	\$ -
700-4901 Misc. Revenue	\$ -	\$ 3,028	\$ -	\$ -	\$ -
700-4902 Proceeds from Debt	\$ 860,000	\$ 1,628,460	\$ 255,000	\$ 1,250,000	\$ 210,000
700-4915 Transfer from General Fund	\$ -	\$ 4,352,510	\$ 70,000	\$ 70,000	\$ 50,000
700-4917 Transfer from Type A	\$ 130,705	\$ -	\$ -	\$ -	\$ -
700-4918 Transfer from Type B	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other Uses</b>	<b>\$ 990,705</b>	<b>\$ 6,100,032</b>	<b>\$ 325,000</b>	<b>\$ 1,320,000</b>	<b>\$ 760,000</b>
<b>Total Revenue and Other Uses</b>	<b>\$ 993,954</b>	<b>\$ 6,151,241</b>	<b>\$ 335,000</b>	<b>\$ 1,480,000</b>	<b>\$ 810,000</b>
<b>Expenditures</b>					
700-00-5500 Bond Issuance Cost	\$ 40,000	\$ 46,790	\$ -	\$ 50,000	\$ -
700-00-5655 Drainage Improvements	\$ -	\$ 14,491	\$ -	\$ -	\$ -
700-00-5657 Joshua Meadows Running Brook Project	\$ -	\$ -	\$ 75,000	\$ 5,125	\$ -
700-00-5658 North Main St/Hwy 174 Project	\$ -	\$ -	\$ 125,000	\$ 60,000	\$ 218,975
700-00-5660 Street Improvements	\$ 164,257	\$ 1,138,846	\$ 2,595,628	\$ 11,725	\$ 3,181,557
700-00-5685 Park Improvements	\$ -	\$ -	\$ -	\$ 382,159	\$ 817,841
700-00-5700 Land Purchase	\$ -	\$ 233,296	\$ -	\$ -	\$ -
700-00-5909 Miscellaneous Expense	\$ -	\$ -	\$ -	\$ 480	\$ 480
700-00-5956 Joshua Station Development	\$ 130,705	\$ -	\$ -	\$ -	\$ -
700-02-5620 Tax Note Series 2022A	\$ -	\$ 236,231	\$ -	\$ 111,188	\$ -
700-05-5925 PD Equipment	\$ -	\$ -	\$ 80,000	\$ -	\$ -
700-06-5404 PW Contract Services	\$ -	\$ -	\$ 13,224	\$ 10,517	\$ -
700-06-5925 PW Equipment	\$ 21,687	\$ 462,898	\$ 255,000	\$ 132,469	\$ -
700-09-5922 AC Vehicle Box	\$ 27,679	\$ -	\$ -	\$ -	\$ -
700-10-5250 FD Equipment & Furniture	\$ 32,870	\$ -	\$ -	\$ -	\$ -
700-10-5295 FD Fire Truck Purchase	\$ 625,895	\$ -	\$ -	\$ -	\$ -
700-10-5921 FD Building & Facilities	\$ -	\$ 45,219	\$ -	\$ -	\$ -
700-10-5923 FD Vehicles	\$ -	\$ 297,757	\$ -	\$ -	\$ 210,000
700-10-5296 FD Emergency Management	\$ -	\$ 78,840	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,043,094</b>	<b>\$ 2,554,368</b>	<b>\$ 3,143,852</b>	<b>\$ 763,663</b>	<b>\$ 4,428,853</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$ (49,139)</b>	<b>\$ 3,596,874</b>	<b>\$ (2,808,852)</b>	<b>\$ 716,337</b>	<b>\$ (3,618,853)</b>
<b>Ending Fund Balance</b>	<b>\$ (242,241)</b>	<b>\$ 3,354,633</b>	<b>\$ 545,781</b>	<b>\$ 4,070,970</b>	<b>\$ 452,117</b>

# 2024 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 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 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.

### 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.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ 708,948,870
2.	<b>Prior year tax ceilings.</b> 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. <sup>2</sup>	\$ 119,001,635
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 589,947,235
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.651229 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <b>A. Original prior year ARB values:</b> ..... \$ 0 <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 0 <b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. Prior year ARB certified value:</b> ..... \$ 0 <b>B. Prior year disputed value:</b> ..... - \$ 0 <b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 589,947,235
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 106,876
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> 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.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 272,900</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 2,636,500</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 2,909,400
11.	<p><b>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.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p><b>A. Prior year market value:</b>..... \$ 91,888</p> <p><b>B. Current year productivity or special appraised value:</b>..... - \$ 245</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 91,643
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 3,107,919
13.	<b>Prior year captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 20,379,091
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 566,460,225
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,688,953
16.	<b>Taxes refunded for years preceding the prior tax year.</b> 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. <sup>9</sup>	\$ 7,307
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 3,696,260
18.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> 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.<sup>11</sup></p> <p><b>A. Certified values:</b>..... \$ 764,381,684</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0</p> <p><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing 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 23 below.<sup>12</sup> ..... - \$ 22,655,804</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 741,725,880

<sup>5</sup> Tex. Tax Code §26.012(15)

<sup>6</sup> Tex. Tax Code §26.012(15)

<sup>7</sup> Tex. Tax Code §26.012(15)

<sup>8</sup> Tex. Tax Code §26.03(c)

<sup>9</sup> Tex. Tax Code §26.012(13)

<sup>10</sup> Tex. Tax Code §26.012(13)

<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code §26.03(c)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. Current year taxable value of properties under protest.</b> 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. <sup>14</sup> ..... \$ <u>15,294,119</u> <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ <u>0</u> <b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>15,294,119</u>	
20.	<b>Current year tax ceilings.</b> 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. <sup>16</sup>	\$ <u>135,945,771</u>
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>621,074,228</u>
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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 <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ <u>39,785,346</u>
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ <u>39,785,346</u>
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>581,288,882</u>
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.635873</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ _____ /\$100

**SECTION 2: 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 rate. The voter-approval tax rate is split into two separate rates:

- 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.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ <u>0.501025</u> /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>589,947,235</u>

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code §26.01(c)  
<sup>15</sup> Tex. Tax Code §26.01(d)  
<sup>16</sup> Tex. Tax Code §26.012(6)(B)  
<sup>17</sup> Tex. Tax Code §26.012(6)  
<sup>18</sup> Tex. Tax Code §26.012(17)  
<sup>19</sup> Tex. Tax Code §26.012(17)  
<sup>20</sup> Tex. Tax Code §26.04(c)  
<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$ 2,955,783
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;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 2023. This line applies only to tax years preceding the prior tax year. . . . . + \$ 5,389</p> <p><b>B. Prior year taxes in TIF.</b> 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. . . . . - \$ 101,565</p> <p><b>C. Prior year transferred function.</b> 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</p> <p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . \$ -96,176</p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ 2,859,607
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 581,288,882
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.491942 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. Current year state criminal justice mandate.</b> 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</p> <p><b>B. Prior year state criminal justice mandate.</b> 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</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. Current year indigent health care expenditures.</b> 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</p> <p><b>B. Prior year indigent health care expenditures.</b> 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. . . . . - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

<sup>22</sup> [Reserved for expansion]  
<sup>23</sup> Tex. Tax Code §26.044  
<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> 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..... \$ <u>0</u></p> <p><b>B. Prior year indigent defense compensation expenditures.</b> 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> 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..... \$ <u>0</u></p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> 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.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u></p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.491942</u> /\$100
40.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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 ..... \$ <u>0</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0.000000</u> /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>0.491942</u> /\$100
41.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.509159</u> /\$100

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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 in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> 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.<sup>28</sup></p> <p>Enter debt amount ..... \$ 1,881,817</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 318,945</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ 1,562,872
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 189,907
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ 1,372,965
45.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>30</sup> ..... 125.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 123.00 %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... 121.00 %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... 132.00 %</p> <p><b>E.</b> 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%.<sup>31</sup></p>	125.00 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 1,098,372
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 621,074,228
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.176850 /\$100
49.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 41 and 48.	\$ 0.686009 /\$100
D49.	<p><b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.000000 /\$100

<sup>27</sup> Tex. Tax Code §26.042(a)  
<sup>28</sup> Tex. Tax Code §26.012(7)  
<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §26.04(b)  
<sup>31</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

**SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate 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
51.	<b>Taxable Sales.</b> 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. <sup>32</sup> 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
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 621,074,228
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.635873 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.635873 /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.686009 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.686009 /\$100

**SECTION 4: Voter-Approval Tax Rate 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	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 621,074,228
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)  
<sup>33</sup> Tex. Tax Code §26.041(i)  
<sup>34</sup> Tex. Tax Code §26.041(d)  
<sup>35</sup> Tex. Tax Code §26.04(c)  
<sup>36</sup> Tex. Tax Code §26.04(c)  
<sup>37</sup> Tex. Tax Code §26.045(d)  
<sup>38</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.686009 /\$100

**SECTION 5: Voter-Approval Tax Rate Adjustment for 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.<sup>39</sup> 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.<sup>40</sup>

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;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> 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.<sup>43</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>44</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 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</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.651229 /\$100 \$ 0.000829 /\$100 \$ 0.650400 /\$100 \$ 0.651229 /\$100 \$ -0.000829 /\$100 \$ 558,195,853 \$ 0
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.717950 /\$100 \$ 0.006457 /\$100 \$ 0.711493 /\$100 \$ 0.711493 /\$100 \$ 0.000000 /\$100 \$ 475,142,492 \$ 0
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2021 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.717950 /\$100 \$ 0.000000 /\$100 \$ 0.717950 /\$100 \$ 0.711493 /\$100 \$ 0.006457 /\$100 \$ 404,431,260 \$ 26,114
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ 26,114 /\$100
67.	<b>2024 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.004204 /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.690213 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)  
<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)  
<sup>41</sup> Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)  
<sup>42</sup> Tex. Tax Code §26.0501(a) and (c)  
<sup>43</sup> Tex. Local Gov’t Code §120.007(d)  
<sup>44</sup> Tex. Local Gov’t Code §120.007(d)

**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.<sup>44</sup> 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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.491942 /\$100
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 621,074,228
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.080505 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.176850 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.749297 /\$100

**SECTION 7: Voter-Approval Tax Rate 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.<sup>48</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>49</sup>

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. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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
74.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.651229 /\$100
75.	<b>Adjusted 2023 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ 0.000000 /\$100

<sup>45</sup> Tex. Tax Code §26.04(c)(2)(B)

<sup>46</sup> Tex. Tax Code §26.012(8-a)

<sup>47</sup> Tex. Tax Code §26.063(a)(1)

<sup>48</sup> Tex. Tax Code §26.042(b)

<sup>49</sup> Tex. Tax Code §26.042(f)

<sup>50</sup> Tex. Tax Code §26.042(c)

<sup>51</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ <u>0.690213</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** ..... \$ 0.635873 /\$100  
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
 Indicate the line number used: 26
  
- Voter-approval tax rate.** ..... \$ 0.690213 /\$100  
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),  
 Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).  
 Indicate the line number used: 68
  
- De minimis rate.** ..... \$ 0.749297 /\$100  
 If applicable, enter the current year de minimis rate from Line 73.

**SECTION 9: 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.<sup>52</sup>

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

**sign here** ▶ J. Scott Porter  
 Taxing Unit Representative

8/2/24  
 Date

<sup>52</sup> Tex. Tax Code §§26.04(c-2) and (d-2)



**CITY OF JOSHUA**  
**GENERAL PAY STRUCTURE**  
**Proposed Effective 10/01/2024**

Grade	Pay Frequency	FLSA Status	Pay Range		Position Title	
			Minimum	Maximum		
100	Annual Hourly (2080)	Non-exempt	A	\$ 27,000.00	\$ 32,000.00	Kennel Technician
			H	\$ 12.98	\$ 15.38	
101	Annual Hourly (2080)	Non-exempt	A	\$ 28,000.00	\$ 38,000.00	
			H	\$ 13.46	\$ 18.27	
102	Annual Hourly (2080)	Non-exempt	A	\$ 29,500.00	\$ 39,500.00	
			H	\$ 14.18	\$ 18.99	
103	Annual Hourly (2080)	Non-exempt	A	\$ 32,500.00	\$ 45,000.00	Administrative Assistant I Parks Maintenance Worker
			H	\$ 15.63	\$ 21.63	
104	Annual Hourly (2080)	Non-exempt	A	\$ 35,000.00	\$ 47,500.00	Public Works Crew Member
			H	\$ 16.83	\$ 22.84	
105	Annual Hourly (2080)	Non-exempt	A	\$ 37,500.00	\$ 50,000.00	Animal Control Officer
		Non-exempt	H	\$ 18.03	\$ 24.04	Code Enforcement Officer
		Non-exempt				Permit Clerk
106	Annual Hourly (2080)	Non-exempt	A	\$ 40,000.00	\$ 55,000.00	Administrative Assistant II
		Non-exempt	H	\$ 19.23	\$ 26.44	Finance Coordinator
107	Annual Hourly (2080)	Non-exempt	A	\$ 42,500.00	\$ 57,500.00	Public Works Crew Leader
			H	\$ 20.43	\$ 27.64	
108	Annual Hourly (2080)	Non-exempt	A	\$ 45,500.00	\$ 60,500.00	Court Administrator/Clerk
		Non-exempt	H	\$ 21.88	\$ 29.09	
109	Annual Hourly (2080)	Non-exempt	A	\$ 48,500.00	\$ 63,500.00	
			H	\$ 23.32	\$ 30.53	
110	Annual Hourly (2080)	Non-exempt	A	\$ 52,500.00	\$ 67,500.00	Senior Building Inspector
		Non-exempt	H	\$ 25.24	\$ 32.45	Animal Services Manager
						Parks Manager
111	Annual Hourly (2080)	Non-exempt	A	\$ 58,500.00	\$ 73,500.00	
		Non-exempt	H	\$ 28.13	\$ 35.34	
112	Annual Hourly (2080)	Non-exempt	A	\$ 64,500.00	\$ 84,500.00	
			H	\$ 31.01	\$ 40.63	
113	Annual Hourly (2080)	Non-exempt	A	\$ 70,500.00	\$ 90,500.00	
			H	\$ 33.89	\$ 43.51	

114	Annual Hourly (2080)	Exempt Exempt	A H	\$ 76,500.00 \$ 36.78	\$ 96,500.00 \$ 46.39	Development Services Director Public Works Director
115	Annual Hourly (2080)	Exempt	A H	\$ 86,500.00 \$ 41.59	\$ 106,500.00 \$ 51.20	
116	Annual Hourly (2080)	Exempt Exempt	A H	\$ 96,500.00 \$ 46.39	\$ 116,500.00 \$ 56.01	Human Resources Director Economic Development Director
117	Annual Hourly (2080)	Exempt Exempt	A H	\$ 106,500.00 \$ 51.20	\$ 126,500.00 \$ 60.82	Police Chief Fire Chief
118	Annual Hourly (2080)	Exempt	A H	\$ 116,500.00 \$ 56.01	\$ 136,500.00 \$ 65.63	Finance Director
119	Annual Hourly (2080)	Exempt	A H	\$ 126,500.00 \$ 60.82	\$ 146,500.00 \$ 70.43	Assistant City Manager
120	Annual Hourly (2080)	Exempt	A H	\$ 136,500.00 \$ 65.63	\$ 156,500.00 \$ 75.24	
121	Annual Hourly (2080)	Exempt	A H	\$ 146,500.00 \$ 70.43	\$ 166,500.00 \$ 80.05	
122	Annual Hourly (2080)	Exempt	A H	\$ 156,500.00 \$ 75.24	\$ 176,500.00 \$ 84.86	

**CITY OF JOSHUA**  
**PUBLIC SAFETY PAY STRUCTURE**  
**Proposed Effective 10/01/2024**

Police Department

Police Officer	\$ 60,000.00	\$ 75,000.00
Police Sergeant	\$ 76,000.00	\$ 88,000.00
Police Commander	\$ 89,000.00	\$ 101,000.00

Fire Department

Firefighter	\$ 60,000.00	\$ 75,000.00
Fire Captain	\$ 76,000.00	\$ 88,000.00
Firefighter ( <i>Part-time</i> )	\$ 21.00	(hourly rate)