



**Proposed Annual Budget
For the Fiscal Year
Beginning October 1, 2025
Ending September 30, 2026**

This budget is will raise more total property taxes than last year's budget by \$247,502(5.78%), and of that amount \$178,607 is tax revenue to be raised from new property added to the tax roll this year.



September 9, 2025

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 2025-26. This proposed budget is designed to provide you with the overall financial plan to provide city services for the upcoming year. In addition, the proposed General Fund budget provides the funding for planned expenditures, contingency appropriations for operating funds that total \$6.253M.

The proposed General Fund budget is balanced and has restored fund balance reserves. Revenues over proposed expenditures are \$18,219 which could be allocated by the council as needed. The budget is based on the proposed tax rate of \$0.689468.

The FY2025-26 Proposed Budget includes the following changes:

- Two Police Officer positions regraded to Patrol Sergeant positions
- Parks Maintenance Worker position regraded to a Parks Crew Leader position
- Salary increases for all employees
- TMRS modifications to achieve a more competitive plan

The FY2025-26 Proposed Budget is comprised of the following funds:

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

Debt Service Fund is a legally restricted fund utilized to account for revenues recognized to liquidate the debt service requirements of the City's general obligation debt and account for short-term notes payable. Expenditures from this fund are projected to be \$2,026,315 for FY 2025-26. Of that amount, \$210,277

will be covered by excess debt collection fees from FY 2024-25 and \$316,692 will be covered by transfer from the Type B Fund. The remaining debt service of \$1,499,346 is allocated by the debt service revenue in the proposed tax rate.

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

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

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

The Type A EDC provides projected revenues of \$750,000, excluding the fund balance. Expenditures budgeted for FY2025-26 include business development and debt service totaling \$585,062. Revenues over expenditures of \$164,938 are projected.

The Type B EDC/Park Board Fund will provide projected revenues of \$754,000, excluding fund balance. Expenditures budgeted for FY 2025-26 include park operations, construction, maintenance, and transfers totaling \$903,324. Revenue under expenditures of \$149,325 are projected.

Court Technology, Court Building Security and Consolidated Court Security and Technology Funds- are established by law to assist in funding of expenditures related to purchasing or maintaining technology enhancements for municipal court. The Court Building Security Fund was also established by law to account for expenditures related to security for the municipal court. Legislation occurring in 2025 created a new fund for both court technology and building security. Total revenues for these funds collectively are projected to be \$13,100, with anticipated expenditures of \$16,769.

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 with total expenditures of \$240.

Property Taxes

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

City of Joshua
Fiscal Year 2025-2026 Budget
Property Tax Revenue & Proposed Tax Rates

2025 Estimated Tax Base*	\$	656,971,698
FY 2025-26 M&O Tax Rate	\$	0.500856
FY 2025-26 Debt Tax Rate	\$	0.188612
FY 2025-26 Total Tax Rate	\$	0.689468
FY 2025-26 Tax Revenue	\$	5,315,615

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

FY 2025-26 “No New Revenue Tax Rate”	\$0.704518
FY 2025-26 “Voter Approval Tax Rate”	\$0.735684
FY 2025-26 “De Minimus” Tax Rate	\$0.793290

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

As in 2024, 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 FY2025-26 is projected to be \$1,400,000, a budgeted increase of \$14,000. (1.0%) from FY 2024-25.

SUMMARY AND ACKNOWLEDGMENTS

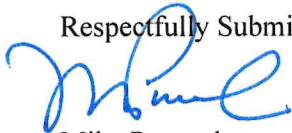
The Proposed Fiscal Year 2025-26 Annual Operating Budget for the City of Joshua has been developed to assure that operating expenses for this budget year are financially sustainable and reflect the priorities established by the City Council. Recurring revenue sources and expenses, as well as projected 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 2025-26 budget, I would like to acknowledge the valuable contribution and teamwork of the department heads and specifically Aaron Maldonado, 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



Notice of Taxpayer Impact Statement

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

Median Homestead Value Comparison

	Current Fiscal Year 2024–2025	Proposed Budget FY 2025–2026 (Proposed Rate)	No-New-Revenue Rate Budget (NNR Rate)
Median Homestead Value	\$219,687	\$239,323	\$239,323
City Tax Rate (per \$100)	\$0.689468	\$0.689468	\$0.704518
Estimated City Taxes	\$1,514.67	\$1,650.06	\$1,686.07

Taxpayer Impact Summary

If the proposed budget and tax rate of \$0.689468 per \$100 of taxable value is adopted, the estimated property tax bill for a median-valued homestead (\$239,323) will be \$1,650.06, an increase of \$135.39 compared to the current fiscal year.

If the City adopts a balanced budget funded at the No-New-Revenue Tax Rate of \$0.704518, the estimated property tax bill for the same median property will be \$1,686.07, an increase of \$171.40 from the current year.

Important Note:

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

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

GENERAL FUND REVENUES



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
Beginning Fund Balance	\$ 6,791,068	\$ 1,453,251	\$ 2,039,443	\$ 2,039,443	\$ 2,790,311
Tax Revenue					
100-80-400000 GF Property Tax	2,972,345	3,412,758	3,728,462	3,749,000	3,861,467
100-80-400100 GF Property Tax Penalty	16,090	19,003	15,000	15,500	15,000
100-80-400200 GF Property Tax Interest	6,706	14,389	10,000	12,000	10,000
100-81-401000 City Sales Taxes	1,405,423	1,362,427	1,386,000	1,400,000	1,400,000
100-84-404000 Mixed Beverage Tax	21,187	19,891	20,000	19,000	20,000
100-83-403000 Franchise Taxes	403,599	416,835	395,000	395,000	395,000
100-80-400300 TIF Revenue	62,674	68,032	70,000	70,000	-
Total Tax Revenue	4,888,023	5,313,334	5,624,462	5,660,500	5,701,467
Charges for Services					
100-85-408000 ESD Contract Fee	190,237	447,436	344,612	344,612	-
100-85-408001 ESD Staffing	7,939	24,820	13,140	13,140	-
100-85-408002 ESD Incentive	2,738	-	-	-	-
100-85-408003 ESD Fuel Stipend	3,120	-	-	-	-
100-85-408004 ESD Personnel Stipend	1,560	-	-	-	-
100-86-410800 Trash Collection Service Charges	88,172	-	-	-	-
Total Charges for Services	293,766	472,256	357,752	357,752	-
Fees					
100-86-410000 Permits/Fees	353,044	325,292	100,000	200,000	200,000
100-86-410200 Rabies Vouchers	1,375	225	-	-	-
100-86-410500 Gas Well Fees	33,800	45,063	44,800	31,000	28,000
100-86-410600 Development Fees/Reimbursements	65,695	6,797	3,000	3,000	3,000
100-86-410809 Utility Admin Fees	5,702	-	-	-	-
100-86-410820 Pet Adoption Fees	10,461	14,500	20,145	20,145	20,145
100-86-410830 Pet Microchip Fees	3,814	3,320	-	-	-
100-86-410840 Credit Card Fees	1,289	14,922	-	-	-
Total Fees	475,180	410,118	167,945	254,145	251,145
Donations					
100-87-420300 General Fund Donations	3,987	-	-	-	-
Total Donations	3,987	-	-	-	-
Intergovernmental Revenue					
100-87-420400 Police Department Grants	19,994	14,976	2,891	2,046	20,000
100-87-420401 FD Grants	152,183	152,183	-	-	-
100-87-420500 ESD Grant	195,000	195,000	-	-	-
100-87-420800 LEOSE/Continuing Education	1,197	3,266	1,500	3,456	1,500
100-87-420700 ARPA Funding	874,256	232,666	120,160	130,000	20,000
Total Intergov't Revenue	\$ 1,242,630	\$ 598,091	\$ 124,551	\$ 135,502	\$ 41,500

GENERAL FUND REVENUES

Fines & Forfeitures

100-86-410100 Fines/Court Fees	\$ 206,885	\$ 276,819	\$ 200,000	\$ 170,000	\$ 170,000
100-86-410850 Local Truancy and Prevention	9,297	15,121	10,000	7,700	7,500
100-86-410860 Municipal Jury Fund	186	302	300	174	300
100-86-410870 Time Payment Reimbursement	2,151	3,930	2,500	3,000	2,500
Total Fines & Forfeitures	218,518	296,173	212,800	180,874	180,300

Interest Income

100-88-460000 Interest Income	54,621	104,681	60,000	105,000	60,000
Total Interest Income	54,621	104,681	60,000	105,000	60,000

Miscellaneous

100-89-490100 Misc. Revenue	5,550	113,718	37,520	37,520	37,520
100-96-496000 Proceeds from Insurance	-	112,493	37,312	67,621	-
Total Miscellaneous	5,550	226,211	74,832	105,141	37,520

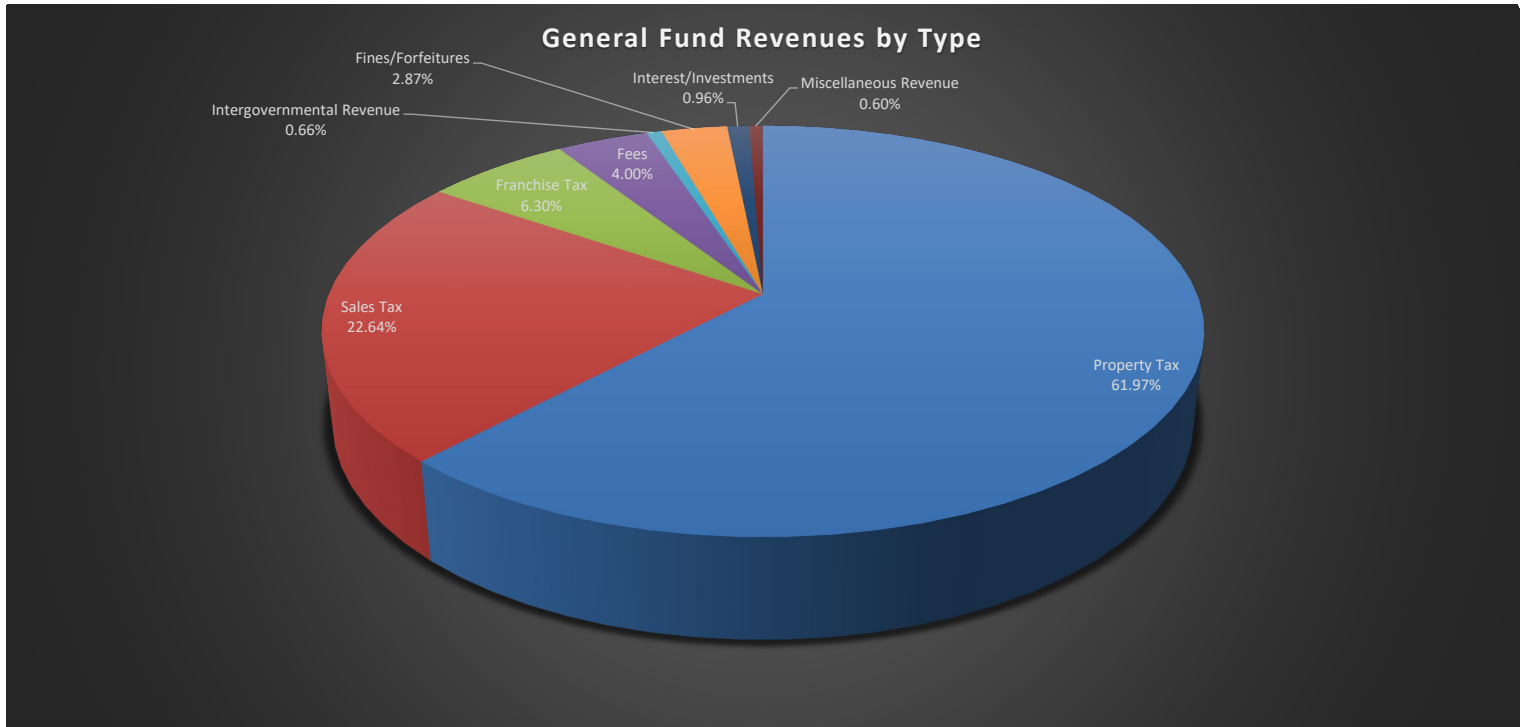
Sale of Assets

100-96-492000 Proceeds from Disposal	116,306	81,280	-	-	-
Total Sale of Assets	116,306	81,280	-	-	-

Transfers

100-90-491200 Transfer from Type A	111,635	125,135	129,827	129,827	-
100-90-491300 Transfer from Type B	334,751	423,974	375,496	375,496	-
100-96-494000 Proceeds from Debt	279,810	278,531	-	-	-
Total Transfers	726,196	827,640	505,323	505,323	-

Total Revenues	\$ 8,024,777	\$ 8,329,783	\$ 7,127,665	\$ 7,304,237	\$ 6,271,932
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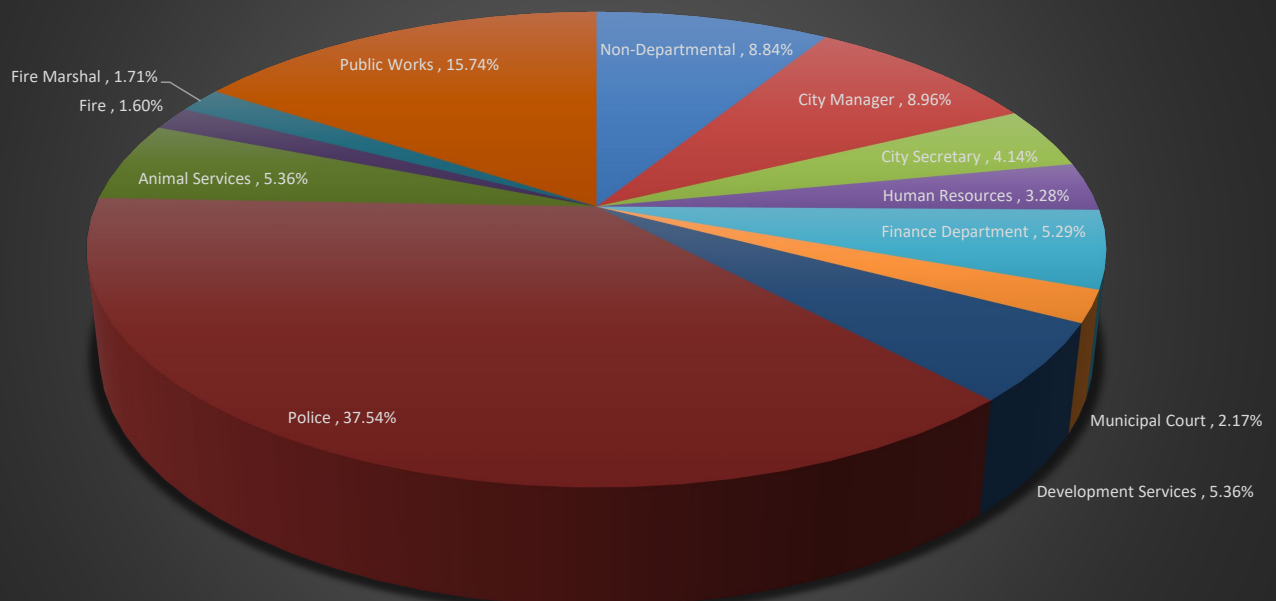


GENERAL FUND EXPENSES



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
Expenditures					
Community Service	\$ 288,550	\$ 108,201	\$ -	\$ -	\$ -
Non-Departmental	6,656,499	1,093,255	651,639	631,168	552,691
City Manager	995,086	640,201	612,016	570,243	560,391
City Secretary	223,153	251,572	218,649	209,833	259,111
Human Resources	-	139,470	178,639	155,034	205,337
Finance	-	369,099	310,607	306,877	330,726
Municipal Court	116,130	128,008	119,284	131,235	135,999
Development Services	453,416	345,953	421,480	349,214	335,217
Police	1,873,825	2,026,177	2,185,082	2,011,069	2,347,951
Animal Services	257,352	264,158	302,947	291,302	335,264
Fire	1,208,055	1,143,184	768,608	693,944	100,274
Fire Marshal	87,953	62,016	-	-	106,649
Public Works	784,031	748,323	831,332	835,691	984,103
Parks & Recreation	418,546	423,974	379,029	367,759	-
Total Operating Expenses	13,362,595	7,743,590	6,979,312	6,553,370	6,253,713
Revenue to Expenditure	(5,337,818)	586,193	148,353	750,867	18,219
Ending Fund Balance	\$ 1,453,250	\$ 2,039,443	\$ 2,187,796	\$ 2,790,311	\$ 2,808,530
Assigned through Parkland Dedication			139,848	139,848	139,848
Reserved for radios through Johnson County			-	-	17,067
Restricted through LEOSE			40,649	28,992	28,649
Restricted through Opioid Initiative			6,517	12,660	12,660
Restricted through ARPA			-	20,000	-
Ending Unreserved Fund Balance			\$ 2,000,782	\$ 2,588,810	\$ 2,610,305
Minimum Fund Balance per policy			\$ 1,744,828	\$ 1,638,342	\$ 1,563,428
Overage/(Deficit) of Fund Balance				\$ 950,468	\$ 1,046,877

General Fund Expenditures by Department



NON-DEPARTMENTAL DEPARTMENT EXPENSES



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
100-10-500150 Training/Travel	\$ 875	\$ -	\$ -	\$ -	\$ -
100-10-500160 Dues/Memberships	5,883	2,885	2,938	3,002	3,002
100-10-500401 IT Services	39,630	19,988	70,320	71,928	71,928
100-10-500402 Legal Services	63,412	70,061	45,000	45,000	45,000
100-10-500403 Ordinance Codification	5,014	-	-	-	-
100-10-500420 Central Appraisal District	46,655	53,823	55,746	59,213	60,280
100-10-500421 County Assessor - Collector	5,542	5,992	5,992	5,465	5,992
100-10-500550 Debt Service & Reports	3,442	3,450	3,450	3,450	3,450
100-10-560000 Capital Outlay > \$5,000	289,142	107,109	120,160	112,910	20,529
100-10-500800 Community Events	31,998	12,249	6,483	8,178	19,500
100-10-500801 Christmas Tree & Decor	-	-	2,000	7,258	13,700
100-10-500840 380 Agreement Expenses	169,608	47,531	47,982	46,962	49,238
100-10-500865 TIF1 Expenses	964,072	100,023	110,000	107,238	-
100-10-500900 Library Operating Expense	-	-	21,300	21,300	21,300
100-10-500902 Cle-Tran	-	-	6,802	7,143	7,143
100-10-500940 Liability Insurance	39,224	52,200	48,973	59,106	61,453
100-10-500941 Property Insurance	39,479	53,301	54,493	71,973	68,868
100-10-500942 Unrestricted Reserves	865	-	-	-	-
100-10-500943 Technology Replacements	33,274	25,200	-	1,042	31,308
100-10-500944 Website Maintenance	5,524	-	-	-	-
100-10-500945 COVID-19	11,500	-	-	-	-
100-10-500946 Records Management	14,116	-	-	-	-
100-10-555602 Lease Interest	26,805	34,338	-	-	-
100-10-560000 Capital Outlay	279,810	278,531	-	-	-
100-10-565601 Lease Principal	228,120	171,042	-	-	-
100-10-597150 Transfer To Donation	-	-	-	-	20,000
100-10-597700 Transfer To Capital Improvemnt	4,352,510	55,532	50,000	-	50,000
Total Expenses	\$ 6,656,499	\$ 1,093,255	\$ 651,639	\$ 631,168	\$ 552,691

CITY MANAGER DEPARTMENT EXPENSES



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
100-11-500110 Salaries	\$ 717,554	\$ 459,435	\$ 450,771	\$ 406,393	\$ 341,781
100-11-500111 Overtime	4,704	315	-	-	-
100-11-500112 Worker's Comp	1,852	1,252	997	1,077	643
100-11-500117 Longevity Pay	8,316	3,384	2,056	1,776	1,984
100-11-500120 Payroll Taxes	10,421	6,702	7,033	5,918	5,306
100-11-500130 Benefits	66,184	30,613	29,216	35,872	32,569
100-11-500140 TMRS	44,551	27,833	28,488	26,449	36,938
100-11-500150 Training/Travel	6,000	9,719	5,951	5,951	5,951
100-11-500160 Dues/Memberships	5,914	4,190	2,467	2,239	1,703
100-11-500161 Surety Bonds	200	-	390	180	260
100-11-500190 Human Resources	1,847	(213)	-	-	-
100-11-500213 Uniforms	1,329	94	300	300	300
100-11-500220 Office Supplies	5,312	3,443	4,000	4,000	4,000
100-11-500221 Printing	3,665	-	1,438	1,438	1,438
100-11-500222 Postage	2,159	388	1,500	500	500
100-11-500250 Office Equip & Furniture	5,812	947	912	912	500
100-11-500311 Fuel, Oil & Service	762	211	1,600	1,600	1,600
100-11-500310 Vehicle R & M	-	170	72	1,279	842
100-11-500330 Building R & M	20,274	66,393	21,440	21,440	71,440
100-11-500350 Office Equipment R & M	590	522	3,388	3,388	3,388
100-11-500402 IT Services	9,104	3,840	-	-	-
100-11-500403 Accounting & Audit	29,454	-	-	-	-
100-11-500404 Contract Services	14,205	(338)	5,347	5,419	4,527
100-11-500410 Software Maintenance	9,438	-	8,328	7,709	9,309
100-11-500605 Lease Payments	-	29	15,569	15,569	14,659
100-11-500710 Utilities	18,416	17,814	19,199	19,199	19,199
100-11-500750 Mobile Technology	4,857	1,468	1,394	1,394	1,394
100-11-500909 Miscellaneous	2,064	1,990	160	240	160
100-11-500931 Publishing & Filing Fees	103	-	-	-	-
Total Expenses	\$ 995,086	\$ 640,201	\$ 612,016	\$ 570,243	\$ 560,391

CITY SECRETARY DEPARTMENT EXPENSES



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
100-12-500110 Salaries	\$ 157,110	\$ 160,595	\$ 134,873	\$ 137,807	\$ 138,110
100-12-500112 Worker's Comp	356	533	297	466	323
100-12-500117 Longevity Pay	564	828	192	465	560
100-12-500120 Payroll Taxes	2,606	2,531	2,115	2,005	2,167
100-12-500130 Benefits	13,885	12,335	8,831	8,281	10,436
100-12-500140 TMRS	10,047	9,666	8,497	8,716	14,900
100-12-500150 Training/Travel	2,716	3,435	6,000	4,780	10,800
100-12-500160 Dues/Memberships	1,513	1,817	510	520	586
100-12-500161 Surety Bonds	-	-	-	130	130
100-12-500213 Uniforms	43	113	1,118	568	1,118
100-12-500218 Events & Awards	-	-	1,780	-	-
100-12-500220 Office Supplies	1,893	1,083	1,150	1,150	1,150
100-12-500222 Postage	43	160	500	500	500
100-12-500240 Election Expenses	5,282	6,906	2,000	5,100	5,600
100-12-500250 Office Equipment & Furniture	7,533	1,067	3,700	2,400	1,300
100-12-500262 Events & Awards	736	1,117	-	1,480	5,280
100-12-500402 IT Services	13	17,951	-	-	-
100-12-500403 Ordinance Codification	-	5,473	7,200	5,500	21,400
100-12-500404 Contract Services	-	19,829	1,195	1,434	2,009
100-12-500410 Software Maintenance	6,612	-	20,888	19,884	26,538
100-12-500750 Mobile Technology	-	-	504	504	504
100-12-500800 Employee Events	-	-	4,500	1,479	4,500
100-12-500905 Quarterly City Newsletter	-	-	1,599	365	-
100-12-500909 Miscellaneous	702	1,295	1,000	300	1,000
100-12-500931 Publishing & Filing Fees	11,500	4,666	9,200	5,000	9,200
100-12-500946 Records Retention	-	172	1,000	1,000	1,000
Total Expenses	\$ 223,153	\$ 251,572	\$ 218,649	\$ 209,833	\$ 259,111

HUMAN RESOURCES DEPARTMENT EXPENSES



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
100-13-500110 Salaries	\$ -	\$ 102,485	\$ 103,845	\$ 108,445	\$ 113,192
100-13-500112 Worker's Comp	-	194	229	349	212
100-13-500117 Longevity Pay	-	144	192	192	288
100-13-500120 Payroll Taxes	-	1,562	1,625	1,575	1,762
100-13-500130 Benefits	-	7,964	8,863	8,358	10,571
100-13-500140 TMRS	-	6,132	6,545	6,848	12,193
100-13-500150 Training/Travel	-	245	4,024	130	2,256
100-13-500151 Tuition Reimbursement	-	-	2,000	2,000	2,000
100-13-500160 Dues/Memberships	-	1,376	739	871	639
100-13-500161 Surety Bonds	-	-	-	130	130
100-13-500190 Employee Morale	-	87	1,900	1,420	1,420
100-13-500212 Reference Materials	-	573	790	791	791
100-13-500213 Uniforms	-	-	150	150	150
100-13-500220 Office Supplies	-	371	503	578	673
100-13-500222 Postage	-	54	150	100	100
100-13-500250 Office Equipment & Furniture	-	1,201	2,205	1,519	2,078
100-13-500402 IT Services	-	960	-	-	-
100-13-500403 Legal Services	-	-	10,000	-	10,000
100-13-500404 Contract Services	-	8,362	11,362	7,360	30,763
100-13-500410 Software Maintenance	-	7,760	18,436	13,697	13,088
100-13-500750 Mobile Technology	-	-	-	-	600
100-13-500909 Miscellaneous	-	-	1,081	521	931
100-13-500931 Advertising	-	-	4,000	-	1,500
Total Expenses	\$ -	\$ 139,470	\$ 178,639	\$ 155,034	\$ 205,337

FINANCE DEPARTMENT EXPENSES



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
100-14-500110 Salaries	\$ -	\$ 234,991	\$ 178,762	\$ 187,133	\$ 190,833
100-14-500111 Overtime	-	376	1,000	1,000	1,000
100-14-500112 Worker's Comp	-	486	396	512	360
100-14-500117 Longevity Pay	-	4,368	1,576	1,576	1,672
100-14-500120 Payroll Taxes	-	3,589	2,863	2,751	3,040
100-14-500130 Benefits	-	24,654	23,113	21,303	32,208
100-14-500140 TMRS	-	14,359	11,408	11,968	20,792
100-14-500150 Training/Travel	-	385	300	75	300
100-14-500160 Dues/Memberships	-	673	80	330	250
100-14-500161 Surety Bonds	-	200	260	260	260
100-14-500213 Uniforms	-	-	300	-	300
100-14-500220 Office Supplies	-	522	1,031	972	1,031
100-14-500221 Printing	-	1,058	2,640	2,541	2,586
100-14-500222 Postage	-	738	1,000	1,000	1,000
100-14-500250 Office Equipment & Furniture	-	418	1,050	388	1,050
100-14-500402 IT Services	-	2,880	-	-	-
100-14-500403 Accounting & Audit	-	37,950	40,000	30,000	40,000
100-14-500404 Contract Services	-	-	-	-	1,524
100-14-500410 Software Maintenance	-	38,743	42,328	42,568	30,020
100-14-500909 Miscellaneous Expense	-	2,711	2,500	2,500	2,500
Total Expenses	\$ -	\$ 369,099	\$ 310,607	\$ 306,877	\$ 330,726

MUNICIPAL COURT DEPARTMENT EXPENSES



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
100-15-500110 Salaries	\$ 61,640	\$ 62,722	\$ 62,187	\$ 63,145	\$ 63,087
100-15-500111 Overtime	694	324	600	600	600
100-15-500112 Worker's Comp	143	191	140	155	121
100-15-500117 Longevity Pay	2,988	3,132	1,440	1,440	1,440
100-15-500120 Payroll Taxes	1,360	1,428	1,048	945	1,061
100-15-500130 Benefits	6,567	7,979	8,411	9,701	10,099
100-15-500140 TMRS	3,988	3,959	4,040	4,106	6,998
100-15-500150 Training/Travel	1,501	1,155	1,884	1,884	1,884
100-15-500161 Surety Bonds	100	100	130	130	130
100-15-500213 Uniforms	-	-	300	107	300
100-15-500220 Office Supplies	242	125	200	200	200
100-15-500221 Printing	1,188	1,554	2,933	1,676	2,933
100-15-500222 Postage	792	1,113	1,000	1,000	1,000
100-15-500250 Office Equipment & Furniture	-	350	350	350	350
100-15-500401 IT Service	880	960	-	-	-
100-15-500402 Legal Services	5,500	5,500	6,000	6,000	6,000
100-15-500404 Contract Services	22,000	22,825	24,917	24,917	24,917
100-15-500410 Warrant Collection Fee/Software Maintenance	1,614	1,878	304	304	304
100-15-500411 Warrant Collection Fee	-	-	2,000	2,000	2,000
100-15-500414 Credit Card Processing	4,092	11,175	-	11,175	11,175
100-15-500910 Warrant Entry Fees	839	1,539	1,400	1,400	1,400
Total Expenses	\$ 116,130	\$ 128,008	\$ 119,284	\$ 131,235	\$ 135,999

DEVELOPMENT SERVICES DEPARTMENT EXPENSES



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
100-21-500110 Salaries	\$ 227,456	\$ 211,361	\$ 235,141	\$ 213,459	\$ 175,166
100-21-500111 Overtime	614	239	750	750	750
100-21-500112 Worker's Comp	1,050	1,098	1,037	1,392	588
100-21-500117 Longevity Pay	780	1,296	1,272	1,088	792
100-21-500120 Payroll Taxes	3,838	3,294	3,790	3,122	2,913
100-21-500130 Benefits	22,726	22,683	26,781	22,983	28,872
100-21-500140 TMRS	13,985	12,835	14,920	13,673	18,987
100-21-500150 Training/Travel	2,268	5,005	5,210	6,010	5,710
100-21-500160 Dues/Memberships	659	819	162	812	712
100-21-500161 Surety Bonds	100	-	390	260	130
100-21-500213 Uniforms	877	150	570	570	570
100-21-500220 Office Supplies	1,610	292	1,500	1,500	1,500
100-21-500221 Printing	1,091	-	2,000	1,000	1,000
100-21-500222 Postage	249	316	1,500	750	1,000
100-21-500250 Office Equip & Furniture	350	3,430	500	500	250
100-21-500310 Fuel, Oil & Service	673	614	1,000	1,000	1,000
100-21-500311 Vehicle R & M	436	312	554	2,110	2,242
100-21-500330 Building R & M	7,721	-	-	-	-
100-21-500400 Engineering Service	-	6,857	-	-	-
100-21-500402 IT Services	3,520	3,840	-	-	-
100-21-500403 Permits Software	8,817	5,768	9,107	9,107	9,107
100-21-500404 Contract Services	23,590	4,220	8,725	3,918	7,861
100-21-500406 Nuisance Abatement	-	-	3,000	6,000	6,000
100-21-500410 Software Maintenance	-	-	2,240	2,544	2,544
100-21-500414 Credit Card Processing	4,279	5,504	-	5,500	5,500
100-21-500605 Lease Payments	12,529	1,106	16,829	15,382	16,323
100-21-500710 Utilities	2,852	877	1,019	654	761
100-21-500750 Mobile Technology	1,186	587	483	822	939
100-21-500932 Engineering Service	64,773	20,529	40,000	10,000	20,000
100-21-500933 Planning	19,388	923	5,000	308	-
100-21-500934 Gas Well Inspections	26,000	32,000	38,000	24,000	24,000
Total Expenses	\$ 453,416	\$ 345,953	\$ 421,480	\$ 349,214	\$ 335,217

POLICE DEPARTMENT EXPENSES



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
100-31-500110 Salaries	\$ 1,269,655	\$ 1,307,543	\$ 1,421,329	\$ 1,326,123	\$ 1,451,685
100-31-500111 Overtime	10,545	29,630	27,500	34,408	34,408
100-31-500112 Worker's Comp	36,187	49,747	34,678	35,616	30,726
100-31-500117 Longevity Pay	9,420	11,640	8,088	6,896	8,376
100-31-500120 Payroll Taxes	20,158	21,182	23,348	19,828	23,793
100-31-500130 Benefits	127,008	151,079	172,383	146,598	231,078
100-31-500140 TMRS	79,422	80,945	91,657	88,092	159,838
100-31-500150 Training/Travel	11,871	14,387	6,600	7,392	6,600
100-31-500152 LEOSE/Continuing Education	-	-	12,000	11,657	28,649
100-31-500160 Dues/Memberships	1,255	2,635	1,268	1,817	1,817
100-31-500161 Surety Bonds	100	100	130	130	130
100-31-500180 Citizens Police Academy	-	191	1,000	1,000	1,000
100-31-500213 Uniforms	7,022	6,340	5,500	5,787	5,667
100-31-500215 Law Enforcement Supplies	8,290	4,541	6,500	6,500	6,668
100-31-500217 Criminal Investigation	3,534	3,201	3,700	3,630	4,296
100-31-500218 Awards	3,409	260	520	545	520
100-31-500219 Public Relations	80	704	500	500	1,071
100-31-500220 Office Supplies	2,635	2,403	3,500	4,196	3,965
100-31-500222 Postage	1,155	562	750	474	583
100-31-500250 Equipment & Furniture	1,655	59,855	181	168	492
100-31-500260 Vests/Safety Equipment	26,762	20,284	10,000	24,833	9,072
100-31-500262 Equipment	-	-	-	-	17,240
100-31-500285 Code Enforcement Supplies	1,641	2,330	-	-	-
100-31-500310 Fuel, Oil & Service	51,742	33,138	61,578	25,261	29,993
100-31-500311 Vehicle R & M	10,518	29,853	26,384	17,625	12,519
100-31-500320 Equipment R & M	274	701	1,500	-	1,500
100-31-500330 Building R & M	13,813	37,144	9,698	9,846	7,927
100-31-500402 IT Services	13,505	13,440	-	-	-
100-31-500403 Code Enforcement Software	2,839	2,981	-	-	-
100-31-500404 Contract Services	79,142	70,770	53,628	60,338	93,931
100-31-500406 Nuisance Abatement	2,250	-	-	-	-
100-31-500408 Reporting System	24,672	26,754	44,752	48,790	48,790
100-31-500410 Software Maintenance	-	-	4,099	4,281	4,281
100-31-560000 Capital Outlay >\$5,000	8,500	-	12,436	-	-
100-31-500601 Capital Outlay <\$5,000	5,454	7,722	-	-	-
100-31-500605 Lease Payments	20,858	16,619	114,994	96,311	103,925
100-31-500710 Utilities	12,645	11,383	14,881	12,924	13,000
100-31-500750 Mobile Technology	5,811	6,111	10,000	9,504	4,411
Total Expenses	\$ 1,873,825	\$ 2,026,177	\$ 2,185,082	\$ 2,011,069	\$ 2,347,951

ANIMAL SERVICES DEPARTMENT EXPENSES



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
100-32-500110 Salaries	\$ 131,953	\$ 136,521	\$ 162,696	\$ 151,135	\$ 167,165
100-32-500111 Overtime	6,596	1,720	2,400	2,400	2,400
100-32-500112 Worker's Comp	4,709	5,008	5,585	7,709	4,884
100-32-500117 Longevity Pay	2,844	420	600	328	712
100-32-500120 Payroll Taxes	2,141	2,320	2,835	2,231	2,937
100-32-500130 Benefits	17,268	16,575	17,031	17,822	24,823
100-32-500140 TMRS	8,551	8,481	10,274	9,892	18,296
100-32-500150 Training/Travel	3,057	364	2,650	2,650	2,800
100-32-500160 Dues/Memberships	100	289	-	-	200
100-32-500161 Surety Bonds	-	-	520	520	520
100-32-500213 Uniforms	2,048	616	1,380	1,380	1,394
100-32-500220 Office Supplies	1,192	655	700	500	500
100-32-500222 Postage	1,481	984	1,200	750	1,200
100-32-500250 Office Equip & Furniture	2,020	3,523	1,000	1,000	1,000
100-32-500262 Miscellaneous Shelter Equipment	1,999	1,835	7,409	5,409	5,725
100-32-500280 Micro Chips	4,375	2,615	2,140	4,140	4,140
100-32-500282 Medical Supplies	5,219	4,365	6,940	6,595	10,094
100-32-500283 Staff Immunizations	3,255	423	5,488	4,004	2,988
100-32-500284 Rabies Vouchers	575	555	1,000	1,000	1,000
100-32-500310 Fuel, Oil & Service	1,218	1,343	2,162	5,162	5,162
100-32-500311 Vehicle R & M	2,454	408	1,180	2,255	2,601
100-32-500330 Animal Food	5,441	6,445	5,674	5,674	6,774
100-32-500330 Building R & M	19,467	39,829	5,972	5,972	5,972
100-32-500402 IT Services	2,983	2,880	-	-	-
100-32-500404 Contract Services	3,817	7,355	16,924	16,188	17,068
100-32-500408 Professional Services	2,797	1,301	4,000	4,000	4,000
100-32-500410 Software Maintenance	-	-	1,240	1,240	3,740
100-32-500414 Credit Card Processing	942	501	1,000	1,000	1,000
100-32-500605 Lease Payments	1,871	900	14,725	13,738	18,994
100-32-500710 Utilities	13,959	13,633	13,804	13,674	13,674
100-32-500750 Mobile Technology	3,018	2,295	2,333	2,333	2,816
100-32-500800 Community Events	-	-	2,085	600	685
Total Expenses	\$ 257,352	\$ 264,158	\$ 302,947	\$ 291,302	\$ 335,264

FIRE DEPARTMENT EXPENSES



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
100-33-500110 Salaries	\$ 559,363	\$ 644,167	\$ 390,444	\$ 352,294	\$ -
100-33-500111 Overtime	35,043	28,593	25,000	17,557	-
100-33-500112 Worker's Comp	24,583	26,236	10,932	31,394	-
100-33-500113 P/T Salaries	31,744	-	-	-	-
100-33-500117 Longevity Pay	1,224	2,280	2,436	1,728	-
100-33-500120 Payroll Taxes	11,470	10,894	7,333	5,990	-
100-33-500130 Benefits	55,076	75,655	49,328	38,557	-
100-33-500140 TMRS	35,971	38,405	26,286	21,330	-
100-33-500150 Training/Travel	7,871	5,186	7,468	3,987	-
100-33-500160 Dues/Memberships	3,458	6,380	4,622	4,793	-
100-33-500161 Surety Bonds	-	-	130	130	-
100-33-500180 Incentive	22,863	19,012	14,288	14,288	-
100-33-500181 Staff Immunizations, Testing & Recruitment	6,380	613	6,425	200	-
100-33-500182 Insurance (VFIS)	3,229	3,254	3,229	3,229	-
100-33-500213 Uniforms	10,979	8,340	4,753	902	-
100-33-500215 Law Enforcement Supplies	-	-	150	-	-
100-33-500217 Fire Investigations	-	-	250	-	-
100-33-500218 Awards	1,444	540	-	-	-
100-33-500220 Office Supplies	2,697	1,568	1,917	279	-
100-33-500222 Postage	563	149	100	270	-
100-33-500250 Office Equipment & Furniture	-	2,294	3,820	2,947	-
100-33-500262 Equipment	28,405	38,600	5,000	326	-
100-33-500264 Radios & Mics	2,348	100	1,500	-	-
100-33-500290 Fire Fighting Supplies & Tools	3,887	2,075	5,203	204	-
100-33-500291 EMS Supplies	6,446	5,378	2,500	739	-
100-33-500293 Personal Protective Equip	35,268	2,453	4,700	-	-
100-33-500296 Fire Prevention Program	-	-	1,500	-	-
100-33-500310 Fuel, Oil & Service	17,847	14,851	31,298	6,307	-
100-33-500311 Vehicle R & M	77,238	43,561	26,713	54,165	-
100-33-500320 Equipment R & M	4,346	2,774	9,335	5,490	-
100-33-500330 Building R & M	39,735	15,996	14,650	42,739	27,825
100-33-500350 Office Equipment R & M	472	-	-	-	-
100-33-500402 IT Services	14,440	10,560	-	-	-
100-33-500404 Contract Services	23,015	18,916	21,813	10,221	9,529
100-33-500410 Software Maintenance	-	-	6,911	4,000	-
100-33-560000 Capital Outlay >\$5,000	37,247	-	-	-	-
100-33-500601 Capital Outlay <\$5,000	36,344	-	-	-	-
100-33-500605 Lease Payments	8,840	1,157	9,584	4,691	-
100-33-500611 Principal Payments	-	42,773	-	-	-
100-33-500612 Interest Expense	-	8,320	-	-	-
100-33-500710 Utilities	38,680	36,045	37,427	37,450	35,945
100-33-500750 Mobile Technology	5,227	3,714	7,327	706	-
100-33-500908 Emergency Management	13,389	21,956	23,936	26,975	26,975
100-33-500909 Miscellaneous	923	390	300	56	-
Total Expenses	\$ 1,208,055	\$ 1,143,184	\$ 768,608	\$ 693,944	\$ 100,274

FIRE MARSHAL DEPARTMENT EXPENSES



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
100-34-500110 Salaries	\$ 63,717	\$ 41,399	\$ -	\$ -	\$ 75,384
100-34-500111 Overtime	1,492	571	-	-	-
100-34-500112 Worker's Comp	2,835	2,929	-	-	299
100-34-500117 Longevity Pay	240	384	-	-	40
100-34-500120 Payroll Taxes	403	787	-	-	1,211
100-34-500130 Benefits	7,018	1,252	-	-	14,573
100-34-500140 TMRS	4,285	2,578	-	-	8,104
100-34-500150 Training/Travel	1,641	1,088	-	-	-
100-34-500160 Dues/Memberships	438	137	-	-	-
100-34-500215 Law Enforcement Supplies	3,854	9,720	-	-	-
100-34-500217 Fire Investigations	575	707	-	-	-
100-34-500296 Fire Prevention Program	1,442	-	-	-	-
100-34-500311 Fuel, Oil & Service	-	-	-	-	1,500
100-34-500605 Lease Payments	-	-	-	-	5,538
100-34-500750 Mobile Technology	12	464	-	-	-
Total Expenses	\$ 87,953	\$ 62,016	\$ -	\$ -	\$ 106,649

PUBLIC WORKS DEPARTMENT EXPENSES



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
100-41-500110 Salaries	\$ 295,622	\$ 290,163	\$ 327,970	\$ 328,962	\$ 326,792
100-41-500111 Overtime	2,795	933	10,000	10,000	10,000
100-41-500112 Worker's Comp	13,844	15,999	12,827	12,882	9,800
100-41-500117 Longevity Pay	2,460	2,880	2,384	2,344	2,840
100-41-500120 Payroll Taxes	6,018	5,097	5,637	4,949	5,627
100-41-500130 Benefits	34,592	41,161	56,087	48,447	69,638
100-41-500140 TMRS	20,713	17,824	21,413	22,082	36,493
100-41-500150 Training/Travel	330	744	2,520	6,020	6,030
100-41-500161 Surety Bonds	-	-	-	130	130
100-41-500213 Uniforms	8,134	8,275	8,235	8,235	8,235
100-41-500220 Office Supplies	300	443	300	300	300
100-41-500261 Equipment Rental	10,413	3,894	6,912	6,912	9,179
100-41-500270 Street Supplies & Materials	197,490	107,606	140,716	140,716	175,208
100-41-500310 Fuel, Oil & Service	28,633	22,729	30,500	30,500	30,500
100-41-500311 Vehicle R & M	12,988	9,343	9,798	9,798	9,930
100-41-500320 Equipment R & M	28,808	18,966	19,450	24,450	23,482
100-41-500330 Building R & M	6,529	13,879	6,433	7,933	6,589
100-41-500331 Sign R & M	15,321	4,408	5,583	9,000	12,578
100-41-500332 Minor Tools	-	762	1,000	1,024	1,000
100-41-500402 IT Services	1,888	1,920	-	-	-
100-41-500404 Contract Service	4,405	32,536	49,704	50,542	37,632
100-41-500410 Software Maintenance	-	-	1,232	2,120	1,560
100-41-560000 Capital Outlay >\$5,000	-	33,781	-	-	-
100-41-500601 Capital Outlay <\$5,000	23,168	-	-	-	-
100-41-500605 Lease Payments	25,676	8,874	31,236	26,950	24,000
100-41-500611 Principal Payments	23,276	75,825	-	-	68,000
100-41-500612 Interest Expense	5,760	20,228	-	-	23,960
100-41-500670 Drainage Utility	9,872	6,789	9,695	9,695	12,900
100-41-500710 Building Utilities	4,085	3,261	4,000	4,000	4,000
100-41-500711 Street Lights	-	-	62,700	62,700	62,700
100-41-500750 Mobile Technology	912	-	-	-	-
100-41-500903 Clean-Up And Recycling	-	-	5,000	5,000	5,000
Total Expenses	\$ 784,031	\$ 748,323	\$ 831,332	\$ 835,691	\$ 984,103

PARKS & RECREATION DEPARTMENT EXPENSES



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
100-42-500110 Salaries	\$ 146,963	\$ 155,634	\$ 167,555	\$ 156,912	\$ -
100-42-500111 Overtime	3,492	5,614	10,000	10,000	-
100-42-500112 Worker's Comp	4,501	6,706	3,093	4,236	-
100-42-500117 Longevity Pay	528	480	416	320	-
100-42-500120 Payroll Taxes	2,293	2,764	3,049	2,425	-
100-42-500130 Benefits	24,464	25,145	28,792	23,566	-
100-42-500140 TMRS	9,829	9,808	11,196	9,770	-
100-42-500150 Training/Travel	-	1,352	3,715	3,020	-
100-42-500213 Uniforms	2,334	3,704	3,358	3,358	-
100-42-500220 Office Supplies	630	1,585	500	500	-
100-42-500230 Chemicals	-	-	7,135	7,135	-
100-42-500250 Office Equipment & Furniture	-	1,560	300	300	-
100-42-500261 Equipment Rental	-	-	4,966	4,966	-
100-42-500270 Park Supplies & Materials	15,766	13,092	15,315	16,315	-
100-42-500275 Field Supplies & Materials	6,704	6,525	6,940	6,940	-
100-42-500293 Personal Protective Equip	-	-	3,125	3,125	-
100-42-500310 Fuel, Oil & Service	4,121	5,331	8,741	7,050	-
100-42-500311 Vehicle R & M	389	2,015	2,000	4,018	-
100-42-500320 Equipment R & M	2,648	2,489	3,378	4,000	-
100-42-500330 Building R & M	4,509	6,768	4,774	4,774	-
100-42-500331 Minor Tools	184	2,752	7,840	7,540	-
100-42-500335 Dept Building R & M	3,788	33,553	1,000	1,000	-
100-42-500340 Irrigation R & M	834	7,611	8,545	8,545	-
100-42-500402 IT Services	2,620	1,920	-	-	-
100-42-500404 Contract Services	-	2,684	3,859	3,859	-
100-42-500410 Software Maintenance	-	-	780	928	-
100-42-560000 Capital Outlay >\$5,000	-	36,256	-	-	-
100-42-500601 Capital Outlay <\$5,000	65,360	-	-	-	-
100-42-500605 Lease Payments	16,610	11,044	23,592	23,592	-
100-42-500710 Dept Utilities	4,743	4,981	5,226	9,726	-
100-42-500715 Park Utilities	94,753	69,946	32,879	32,879	-
100-42-500750 Mobile Technology	482	2,652	1,421	1,421	-
100-42-500876 Supplies	-	-	5,539	5,539	-
Total Expenses	\$ 418,546	\$ 423,974	\$ 379,029	\$ 367,759	\$ -

Proposed Additional Funding and Capital Requests

Department/Description	Amount	Funded/Not Funded	Source of funding	Account
Non-departmental				
Professional Fireworks Display	\$ 10,000	Funded		100-10-500800
Band for July 4th	\$ 3,000	Funded		100-10-500800
Misc. expenses for July 4th	\$ 2,000	Funded		100-10-500800
Christmas Tree Replacement	\$ 10,000	Funded		100-10-500801
Total	<u>\$ 25,000</u>			
City Manager				
	\$ -			
Total	<u>\$ -</u>			
City Secretary				
Training/Travel	\$ 5,200	Funded		100-12-500150
Joshua United	\$ 3,500	Funded		100-12-500262
Re-Codification Services	\$ 14,200	Funded		100-12-500403
Total	<u>\$ 22,900</u>			
Human Resources				
	\$ -			
Total	<u>\$ -</u>			
Finance				
	\$ -			
Total	<u>\$ -</u>			
Municipal Court				
	\$ -			
Total	<u>\$ -</u>			
Development Services				
	\$ -			
Total	<u>\$ -</u>			
Police				
Remaining LEOSE funds	\$ 28,649	Funded		100-31-500152
Increase in Public Relations Budget	\$ 500	Funded		100-31-500219
Flock Cameras	\$ 16,000	Funded		100-31-500404
New ticketwriters	\$ 17,240	Funded		100-31-500262
Total	<u>\$ 62,389</u>			
Animal Services				
Protective footwear	\$ 200	Funded		100-32-500213
PetPoint Enterprise	\$ 2,500	Funded		100-32-500410
Additional vaccines	\$ 3,198	Funded		100-32-500282
Outdoor Kennels and Enrichment Area	\$ 39,583	Funded		150-32-560000
Total	<u>\$ 45,481</u>			
Fire				
	\$ -			
Total	<u>\$ -</u>			
Fire Marshal				
	\$ -			
Total	<u>\$ -</u>			
Public Works				
Parking Lot Lighting	\$ 4,486	Funded		100-41-500270
Trailer Repair	\$ 3,232	Funded		100-41-500320
Radar Sign on Stadium Drive	\$ 4,938	Funded		100-41-500331
Mosquito Surveillance	\$ 1,544	Funded		100-41-500404
John Deere Backhoe	\$ 163,419	Funded		700-41-560000
Street Impact Fee Program	\$ 100,000	Not Funded		700-41-500404
Emulsion Distributor Unit	\$ 345,800	Funded		700-41-560000
Reconstruction of Paula Drive	\$ 619,107	Not Funded		700-41-560000
Reconstruction of 14th Street	\$ 767,574	Not Funded		700-41-560000
Reconstruction of Country Club Drive	\$ 5,409,210	Not Funded		700-41-560000
Total	<u>\$ 7,419,310</u>			
Parks & Recreation				
2 Pickle Ball Courts	\$ 49,900	Funded	Type B Fund Balance	300-42-560000
66" Brushcat mower attachment	\$ 10,584	Funded	Type B Current Revenue	300-42-560000
Bobcat Tool Cat UW56	\$ 79,420	Funded	Type B Fund Balance	300-42-560000
Tool Cat Auger	\$ 3,533	Funded	Type B Current Revenue	300-42-500262
Tool Cat Pallet Forks	\$ 1,700	Funded	Type B Fund Balance	300-42-500262
Infield machine weight kit	\$ 1,040	Funded	Type B Fund Balance	300-42-500262
Infield machine broadcast spreader	\$ 2,803	Funded	Type B Fund Balance	300-42-500262
Infield machine aerator system	\$ 4,880	Funded	Type B Fund Balance	300-42-500262
Infield machine mini box blade	\$ 623	Funded	Type B Current Revenue	300-42-500262
Infield machine laser kit	\$ 7,996	Funded	Type B Fund Balance	300-42-500262
Total	<u>\$ 162,479</u>			

DONATION FUND



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
Beginning Fund Balance	\$ -	\$ 6,412	\$ 12,649	\$ 12,649	\$ 10,980
Revenues					
150-87-420000 Fire Department Donations	1,100	200	-	-	-
150-88-460001 Fire Department Donation Interest	-	37	-	35	-
150-87-420100 Animal Services Donations	3,642	3,536	3,000	3,500	23,000
150-88-460002 Animal Services Donation Interest	-	260	100	170	100
150-87-420200 Police Department Donations	3,817	5,618	-	100	-
150-88-460003 Police Department Donation Interest	-	61	-	55	-
150-87-420300 General Donations	-	1,750	25,000	1,850	-
150-88-460004 General Donation Interest	-	3	-	20	-
150-90-491100 Transfer From General Fund	-	-	-	-	20,000
150-90-491300 Transfer From Type B EDC	-	-	-	2,627	-
Total Revenues	8,559	11,466	28,100	8,357	43,100
Expenditures					
Non-departmental					
150-01-500800 Events	-	-	-	1,273	-
150-10-500800 Events	-	-	25,000	2,704	-
	-	-	25,000	3,977	-
City Secretary					
150-12-500800 Events	-	180	-	1,050	-
	-	180	-	1,050	-
Police Department					
150-31-500213 Uniforms	-	-	150	-	150
150-31-500215 Law Enforcement	691	1,566	500	-	500
150-31-500218 Awards	-	2,273	1,000	2,273	1,000
150-31-500250 Equipment & Furniture	134	-	-	1,690	-
150-31-500909 Miscellaneous Expense	1,322	-	264	99	150
	2,147	3,839	1,914	4,062	1,800
Animal Services					
150-32-500262 Miscellaneous Shelter	-	444	4,000	473	5,000
150-32-500282 Medical Supplies	-	829	4,544	-	5,000
150-32-560000 Capital Outlay	-	-	-	-	39,583
	-	1,273	8,544	473	49,583
Fire Department					
150-33-500909 Miscellaneous Expense	-	(63)	1,335	-	1,400
	-	(63)	1,335	-	1,400
Public Works Department					
150-41-500909 Miscellaneous Expense	-	-	-	464	36
	-	-	-	464	36
Total Expenditures	2,147	5,229	36,793	10,026	52,819
Revenues Over/(Under) Expenditures	6,412	6,238	(8,693)	(1,669)	(9,719)
Ending Fund Balance	\$ 6,412	\$ 12,649	\$ 3,956	\$ 10,980	\$ 1,261

TYPE A ECONOMIC DEVELOPMENT



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
Beginning Fund Balance	\$ 1,570,651	\$ 1,944,890	\$ 2,059,682	\$ 2,059,682	\$ 2,096,688
<u>Revenues</u>					
200-81-401000 Sales Tax	701,191	681,213	693,000	700,000	700,000
200-87-420700 ARPA Funding	5,490	-	-	-	-
200-88-460000 Interest Income	31,702	82,017	50,000	65,000	50,000
200-89-490100 Misc. Revenue	2,383	-	-	-	-
200-96-494000 Proceeds From Debt	1,393,461	-	-	-	-
Total Revenues	2,134,226	763,230	743,000	765,000	750,000
<u>Expenditures</u>					
<u>Joshua Station Development</u>					
200-23-500861 Joshua Station Utilities	18,922	14,174	11,806	11,723	12,596
200-23-500862 Station 1-7-4	-	113,707	-	-	-
	18,922	127,881	11,806	11,723	12,596
<u>Expand Business</u>					
200-23-500840 380 Agreement Expenses	10,258	90,588	60,260	266,304	10,260
200-23-500880 Façade Grant Funding	5,490	10,000	85,000	5,000	80,000
200-23-500881 Other Grant Funding	-	-	-	-	10,000
200-23-500853 Joshua Area Chamber of Commerce	-	4,500	18,000	9,000	18,000
200-23-560920 Downtown Infrastructure	-	-	350,000	-	-
200-23-500930 Advertising & Promotions	6,521	18,922	32,000	26,100	13,000
	22,269	124,010	545,260	306,404	131,260
<u>Administrative</u>					
200-23-500110 Salaries	-	-	-	-	123,122
200-23-500112 Worker's Comp	-	-	-	-	275
200-23-500117 Longevity Pay	-	-	-	-	140
200-23-500120 Payroll Taxes	-	-	-	-	1,858
200-23-500130 Benefits	-	-	-	-	10,094
200-23-500140 TMRS	-	-	-	-	7,467
200-23-500150 Training & Travel	4,858	9,172	7,765	6,075	7,470
200-23-500160 Dues & Subscriptions	1,720	4,322	3,437	3,247	1,590
200-23-500161 Surety Bonds	-	-	-	-	130
200-23-500213 Uniforms	-	68	500	500	500
200-23-500410 Software Maintenance	-	-	1,080	4,035	20,127
200-23-500750 Mobile Technology	-	38	485	202	485
200-23-500909 Miscellaneous	1,045	533	-	-	-
200-23-500955 Administrative	8,626	4,109	240	820	640
	16,249	18,242	13,507	14,880	173,898
<u>Debt Service</u>					
200-95-550000 Bond Issuance Costs	5,500	-	-	-	-
200-95-565741 2018 Revenue Bonds -Principal	70,000	75,000	75,000	75,000	80,000
200-95-555742 2018 Revenue Bonds - Interest	67,870	65,407	62,748	62,748	59,895
200-95-565801 Series 2022 Note - Principal	-	41,913	68,566	43,491	46,252
200-95-555802 Series 2022 Note - Interest	-	70,499	43,846	68,921	66,161
	143,370	252,819	250,160	250,161	252,308
<u>Capital Improvements</u>					
200-23-560000 Capital Outlay	43,444	-	-	-	-
200-23-560700 Land Purchase	1,404,100	-	-	-	-
	1,447,544	-	-	-	-
<u>Community Events</u>					
200-23-500800 Community Events	-	350	15,000	15,000	15,000
	-	350	15,000	15,000	15,000
<u>Transfers</u>					
200-97-597100 Transfer to General Fund	111,635	125,135	129,827	129,827	-
	111,635	125,135	129,827	129,827	-
Total Expenditures	1,759,988	648,438	965,560	727,994	585,062
Revenues Over/(Under) Expenditures	374,239	114,792	(222,560)	37,006	164,938
Ending Fund Balance	\$ 1,944,890	\$ 2,059,682	\$ 1,837,122	\$ 2,096,688	\$ 2,261,626

TYPE B ECONOMIC DEVELOPMENT FUND



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
Beginning Fund Balance	\$ 700,977	\$ 1,069,305	\$ 1,176,733	\$ 1,176,733	\$ 1,214,252
Revenues					
300-81-401000 Sales Tax	701,191	681,213	693,000	700,000	700,000
300-88-460000 Interest Income	18,673	53,404	40,000	40,000	40,000
300-87-420650 Park Donations	-	2,500	-	-	-
300-86-410660 Pavillion Rental Fees	1,026	105	500	500	500
300-86-410670 Field Use Fees	12,360	12,096	13,000	13,000	13,000
300-89-490100 Miscellaneous Revenue	-	1,425	1,500	500	500
Total Revenues	733,251	750,743	748,000	754,000	754,000
Expenditures					
300-42-500110 Salaries	-	-	-	-	176,192
300-42-500111 Overtime	-	-	-	-	10,000
300-42-500112 Worker's Comp	-	-	-	-	3,013
300-42-500117 Longevity Pay	-	-	-	-	500
300-42-500120 Payroll Taxes	-	-	-	-	2,967
300-42-500130 Benefits	-	-	-	-	28,678
300-42-500140 TMRS	-	-	-	-	11,911
300-42-500150 Training/Travel	-	-	-	-	2,855
300-42-500160 Dues & Subscriptions	-	-	-	-	680
300-42-500213 Uniforms	-	-	-	-	3,348
300-42-500220 Office Supplies	-	-	-	-	500
300-42-500230 Chemicals	-	-	-	-	8,515
300-42-500250 Office Equipment & Furniture	-	-	-	-	-
300-42-500261 Equipment Rental	-	-	-	-	4,966
300-42-500262 Equipment	-	-	-	-	22,575
300-42-500270 Park Supplies & Materials	-	-	-	-	13,545
300-42-500275 Field Supplies & Materials	-	-	-	-	10,590
300-42-500293 Personal Protective Equip	-	-	-	-	1,780
300-42-500310 Fuel, Oil & Service	-	-	-	-	7,050
300-42-500311 Vehicle R & M	-	-	-	-	4,777
300-42-500320 Equipment R & M	-	-	-	-	5,648
300-42-500330 Building R & M	-	-	-	-	3,494
300-42-500331 Minor Tools	-	-	-	-	5,945
300-42-500335 Dept Building R & M	-	-	-	-	1,000
300-42-500340 Irrigation R & M	-	-	-	-	8,545
300-42-500404 Contract Services	-	-	-	-	3,859
300-42-500410 Software Maintenance	-	-	-	1,500	2,428
300-42-500605 Lease Payments	-	-	-	-	29,616
300-42-500710 Dept Utilities	-	-	-	-	9,726
300-42-500715 Park Utilities	-	-	-	-	32,879
300-42-500750 Mobile Technology	-	-	-	-	1,421
300-42-500800 Community Events	-	25,592	7,000	7,000	7,000
300-42-500840 380 Agreement Expenses	10,258	9,193	10,800	10,800	10,800
300-42-500876 Supplies	-	-	-	-	5,459
300-42-500930 Advertising	(1)	2,028	2,500	2,500	2,500
300-42-500955 Administrative	11,164	1,740	240	240	240
300-42-560000 Capital Outlay	-	36,444	-	-	139,904
300-42-560856 Parks & Open Space Master	8,750	-	-	-	-
300-97-597100 Transfer to General Fund	334,751	423,974	375,496	375,496	-
300-97-597600 Transfer to Debt Service	-	144,345	318,945	318,945	316,692
Total Expenditures	364,922	643,315	714,981	716,481	901,598
Revenues Over/(Under) Expenditures	368,328	107,428	33,019	37,519	(147,599)
Ending Fund Balance	\$ 1,069,305	\$ 1,176,733	\$ 1,209,752	\$ 1,214,252	\$ 1,066,653

MUNICIPAL COURT SECURITY FUND



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
Beginning Fund Balance	\$ 35,708	\$ 41,954	\$ 55,291	\$ 55,291	\$ 58,276
Revenues					
400-86-410300 Court Security Fees	9,246	14,907	10,000	4,485	-
400-88-460000 Interest Income	-	1,431	-	1,500	1,000
Total Revenues	9,246	16,338	10,000	5,985	1,000
Expenditures					
400-31-500950 Court Bailiff	3,000	3,000	3,000	3,000	3,000
400-31-500962 Metal Detector	-	-	-	-	-
Total Expenditures	3,000	3,000	3,000	3,000	3,000
Revenues Over/(Under) Expenditures	6,246	13,338	7,000	2,985	(2,000)
Ending Fund Balance	\$ 41,954	\$ 55,291	\$ 62,291	\$ 58,276	\$ 56,276

CONSOLIDATED MUNICIPAL COURT BUILDING SECURITY & TECHNOLOGY FUND



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 4,100
<u>Revenues</u>					
450-86-410350 Municipal Court Building Security & Technology Fees	-	-	-	4,000	12,000
450-88-460000 Interest Income	-	-	-	100	100
Total Revenues	-	-	-	4,100	12,100
<u>Expenditures</u>					
450-31-500950 Court Bailiff	-	-	-	-	-
450-15-500410 Software Maintenance	-	-	-	-	10,071
450-15-500952 Court Software	-	-	-	-	-
Total Expenditures	-	-	-	-	10,071
Revenues Over/(Under) Expenditures	-	-	-	4,100	2,029
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 4,100	\$ 6,129

MUNICIPAL COURT TECHNOLOGY FUND



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
Beginning Fund Balance	\$ 10,812	\$ 15,080	\$ 13,536	\$ 13,536	\$ 3,734
Revenues					
500-86-410400 Court Technology Fees	7,622	12,212	8,000	3,667	-
500-88-460000 Interest Income	-	473	-	300	-
Total Revenues	7,622	12,686	8,000	3,967	-
Expenditures					
500-15-500410 Software Maintenance	-	10,708	10,708	10,071	-
500-15-500952 Court Software	3,354	3,522	3,698	3,698	3,698
Total Expenditures	3,354	14,230	14,406	13,769	3,698
Revenues Over/(Under) Expenditures	4,268	(1,544)	(6,406)	(9,802)	(3,698)
Ending Fund Balance	\$ 15,080	\$ 13,536	\$ 7,130	\$ 3,734	\$ 37

HOTEL OCCUPANCY FUND



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
Beginning Fund Balance	\$ 226,516	\$ 260,532	\$ 296,692	\$ 296,692	\$ -
<u>Revenues</u>					
550-82-402000 Hotel Occupancy Tax	30,527	29,216	28,000	28,000	28,000
550-88-460000 Interest Income	3,829	7,184	2,500	2,500	2,500
550-90-491300 Type B EDC	-	-	-	57,301	-
Total Revenues	34,356	36,400	30,500	87,801	30,500
<u>Expenditures</u>					
550-10-500000 Hotel Occupancy Tax	340	240	240	240	240
500-10-560000 Capital Outlay	-	-	226,000	384,253	-
Total Expenditures	340	240	226,240	384,493	240
Revenues Over/(Under) Expenditures	34,016	36,160	(195,740)	(296,692)	30,260
Ending Fund Balance	\$ 260,532	\$ 296,692	\$ 100,952	\$ -	\$ 30,260

DEBT SERVICE FUND



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
Beginning Fund Balance	\$ 598,216	\$ 211,667	\$ 21,338	\$ 21,338	\$ 57,291
Revenues					
600-80-400000 Property Taxes - Current	1,078,313	1,024,952	1,286,296	1,286,296	1,454,148
600-80-400100 Property Taxes - Penalty	4,628	5,847	5,000	5,000	5,000
600-80-400200 Property Taxes - Interest	2,422	4,918	3,000	3,000	3,000
600-88-460000 Interest Income	-	7,440	-	3,500	3,000
600-90-491300 Transfer from Type B	-	144,345	318,945	318,945	316,692
Total Revenues	1,085,364	1,187,502	1,613,241	1,616,741	1,781,840
Expenditures					
600-95-565151 2012 CO Bonds - Principal	240,000	250,000	260,000	260,000	270,000
600-95-555152 2012 CO Bonds - Interest	75,475	70,675	65,675	65,675	60,475
600-95-565751 2019 GO Refunding Bonds - Principal	230,000	240,000	245,000	245,000	500,000
600-95-555752 2019 GO Refunding Bonds - Interest	34,685	30,360	25,898	25,898	38,088
600-95-565761 2020 GO Bonds - Principal	135,000	160,000	160,000	160,000	165,000
600-95-555762 2020 GO Bonds - Interest	87,800	81,900	75,500	75,500	69,000
600-95-565771 2021 GO Refunding Bonds - Principal	130,000	130,000	270,000	135,000	135,000
600-95-555772 2021 GO Refunding Bonds - Interest	20,857	18,802	31,285	16,709	14,576
600-95-565781 Tax Notes 2022 - Principal	170,000	110,000	115,000	115,000	115,000
600-95-555782 Tax Notes 2022 - Interest	15,630	9,302	8,119	8,119	6,739
600-95-565791 Tax Notes 2022A - Principal	310,000	110,000	115,000	115,000	120,000
600-95-555792 Tax Notes 2022A - Interest	22,466	22,447	18,785	18,785	14,895
600-95-565811 2023 CO Bonds - Interest	-	39,345	87,561	46,107	41,454
600-95-555812 2023 CO Bonds - Principal	-	105,000	220,000	110,000	110,000
600-95-565601 DS Principal Payments	-	-	142,396	142,396	276,683
600-95-555602 DS Interest Expense	-	-	41,599	41,599	89,404
Total Expenditures	1,471,913	1,377,831	1,881,818	1,580,788	2,026,315
Revenues Over/(Under) Expenditures	(386,550)	(190,329)	(268,577)	35,953	(244,475)
Ending Fund Balance	\$ 211,667	\$ 21,338	\$ (247,239)	\$ 57,291	\$ (187,184)

CAPITAL IMPROVEMENTS FUND



	2022-2023 Audited	2023-2024 Audited	2024-2025 Amended Budget	2024-2025 Estimated Actuals	2025-2026 Budget
Beginning Fund Balance	\$ (242,241)	\$ 3,354,633	\$ 4,180,163	\$ 4,180,163	\$ 3,379,903
Revenues					
700-88-460000 Interest Income	51,210	192,114	50,000	117,000	50,000
Total Revenues	51,210	192,114	50,000	117,000	50,000
Other Uses					
700-87-420900 CDBG Income	-	73,700	500,000	215,540	210,760
700-87-420700 ARPA Funds	116,034	-	-	-	-
700-89-490100 Misc. Revenue	3,028	23,692	-	-	-
700-96-494000 Proceeds from Debt	1,628,460	1,355,777	210,000	1,258,202	509,219
700-96-492000 Proceeds from Disposal	-	-	-	149,149	-
700-90-491100 Transfer from General Fund	4,352,510	55,532	50,000	-	50,000
Total Other Uses	6,100,032	1,508,701	760,000	1,622,891	769,979
Total Revenue and Other Uses	6,151,241	1,700,815	810,000	1,739,891	819,979
Expenditures					
700-95-550000 Bond Issuance Cost	46,790	50,000	-	-	-
700-41-560655 Drainage Improvements	14,491	-	-	-	-
700-41-560657 Joshua Meadows Running Brook Project	-	-	-	-	-
700-41-560658 North Main St/Hwy 174 Project	-	61,001	218,975	166,110	56,582
700-41-560660 Street Improvements	1,138,846	82,485	3,181,557	215,540	3,086,038
700-42-560685 Park Improvements	-	427,145	817,841	772,855	-
700-10-560700 Land Purchase	233,296	-	-	-	-
700-10-500909 Miscellaneous Expense	-	480	480	480	480
700-10-560620 Tax Note Series 2022A	236,231	111,188	-	-	-
700-31-560925 PD Equipment	-	-	-	-	-
700-41-500404 PW Contract Services	-	10,517	-	-	-
700-41-560000 Capital Outlay	-	-	-	-	509,219
700-41-560925 PW Equipment	462,898	132,469	-	-	-
700-33-560921 FD Building & Facilities	45,219	-	-	-	-
700-33-560923 FD Vehicles	297,757	-	210,000	1,385,166	-
700-33-560296 FD Emergency Management	78,840	-	-	-	-
Total Expenditures	2,554,368	875,285	4,428,853	2,540,151	3,652,319
Revenues Over/(Under) Expenditures	3,596,874	825,530	(3,618,853)	(800,260)	(2,832,340)
Ending Fund Balance	\$ 3,354,633	\$ 4,180,163	\$ 561,310	\$ 3,379,903	\$ 547,563

2025 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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 779,577,098
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 138,541,334
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 641,035,764
4.	Prior year total adopted tax rate.	\$ 0.689468 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 2,570,643 B. Prior year values resulting from final court decisions: - \$ 1,922,623 C. Prior year value loss. Subtract B from A. ³	\$ 648,020
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 648,020

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 641,683,784
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 72,794 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 5,264,759 C. Value loss. Add A and B. ⁶	\$ 5,337,553
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 385,030 B. Current year productivity or special appraised value: - \$ 1,314 C. Value loss. Subtract B from A. ⁷	\$ 383,716
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 5,721,269
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 635,962,515
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,384,758
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 25,701
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 4,410,459
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 773,952,775 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment 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 24 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 773,952,775

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 37,826,713	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0	
	C. Total value under protest or not certified. Add A and B.	\$ 37,826,713
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 154,807,790
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ _____
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 656,971,698
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 30,947,393
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 30,947,393
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 626,024,305
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.704518 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ _____ /\$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.

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.512618 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 641,683,784
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 3,289,386
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 19,609 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 19,609 E. Add Line 31 to 32D.	\$ 3,308,995
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 626,024,305
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.528572 /\$100
35.	Rate adjustment for state criminal justice mandate.²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures.²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.528572 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100. \$ 0.000000 /\$100 C. Add Line 41B to Line 40.	\$ 0.528572 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.547072 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. 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: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹ Enter debt amount \$ 2,026,315 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 316,692 E. Adjusted debt. Subtract B, C and D from A.	\$ 1,709,623
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 210,277
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 1,499,346
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³³ 121.00 % B. Enter the prior year actual collection rate. 119.00 % C. Enter the 2023 actual collection rate. 123.00 % D. Enter the 2022 actual collection rate. 121.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴	121.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 1,239,128
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 656,971,698
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.188612 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.735684 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. 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
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 656,971,698
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.704518 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.704518 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.735684 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.735684 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 656,971,698
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.735684 /\$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.⁴² 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.⁴³

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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 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.	 \$ 0.690213 /\$100 \$ 0.004204 /\$100 \$ 0.686009 /\$100 \$ 0.689468 /\$100 \$ -0.003459 /\$100 \$ 621,074,228 \$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) 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
66.	Year 1 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 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
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.735684 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁸

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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.528572 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 656,971,698
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.076106 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.188612 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.793290 /\$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.⁵⁰

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.⁵¹

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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.689468 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 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 2024 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 2024, 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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 635,962,515
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 626,024,305
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ <u>0.735684</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.704518 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.735684 /\$100

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

Indicate the line number used: 49

De minimis rate. \$ 0.793290 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

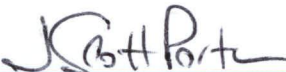
Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴

**print
here** ▶

Scott Porter, TAC

Printed Name of Taxing Unit Representative

**sign
here** ▶



Taxing Unit Representative

Date

7/29/25

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

CITY OF JOSHUA
GENERAL PAY STRUCTURE
Proposed Effective 10/01/2025

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	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			Parks Crew Leader
		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	Court Administrator/Clerk
			H \$ 23.32	\$ 30.53	
110	Annual Hourly (2080)	Non-exempt	A \$ 52,500.00	\$ 67,500.00	Animal Services Manager
		Non-exempt	H \$ 25.24	\$ 32.45	Assistant to the City Manager -Communications Parks Manager Senior Building Inspector
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	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
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**

Police Department

Police Officer	Non-exempt	\$ 60,000.00	\$ 75,000.00
Police Sergeant	Non-exempt	\$ 76,000.00	\$ 88,000.00
Police Captain	Exempt	\$ 89,000.00	\$ 101,000.00
Fire Marshal	Non-exempt	\$ 60,000.00	\$ 75,000.00