



**AGENDA  
CITY COUNCIL SPECIAL MEETING  
AUGUST 5, 2024, @ 6:00 P.M.**

**JOSEPHINE CITY HALL, 201 MAIN STREET, JOSEPHINE, TEXAS 75173**

City of Josephine YouTube Channel – live stream available

<https://www.youtube.com/@CityofJosephine>

Jason Turney	Mayor
Doug Ewing	Place 1
Brad Ahlfinger	Place 2
Alex Esquivel	Place 3
Dr. Pam Sardo	Place 4
Gary Chappell	Place 5

The City of Josephine reserves the right to realign the order of the agenda at any time prior to adjournment. If during the course of the meeting covered by this notice, the City Council should determine that a closed or executive meeting or session of the City Council or a consultation with the attorney for the City should be held or is required, then such closed or executive meeting or session or consultation with attorney as authorized by the Texas Open Meeting Act, Texas Government Code §551.001 et seq. (the “Act”), will be held by the City Council at the date, hour and place given in this notice or as soon after the commencement of the meeting covered by this notice as the City Council may conveniently meet in such closed or executive meeting or session or consult with the attorney for the City concerning any and all subjects and all purposes permitted by the Act, including, but not limited to the following sanctions and purposes:

Texas Government Code Section

§551.071 – *Private consultation with the attorney for the City of Josephine*

§551.072 – *Discussing purchase, exchange, lease, or value of real property*

§551.073 – *Discussing gifts and donations*

§551.074 – *Discussing personnel or to hear complaints against personnel*

§551.087 – *Discussing economic development negotiations*

- 1) Call to Order – Roll Call
- 2) Pledge of Allegiance
- 3) Invocation
  
- 4) Citizen Comments

At this time, any person may address the Council regarding an item that is not on the agenda. Anyone wishing to address the Council on an item on the agenda may do so at this time or wait until the item is considered. Each person must state his or her address for the record and each person will have up to three minutes. Because of state law, no discussion or action may be taken at this meeting on items not listed on this agenda, other than to make statements to specific information in response to a citizen’s inquiry or to recite existing policy in response to the inquiry, or to consider and act to place the item on a future council agenda.

**5) New Business**

- A. Presentation, discussion, and consideration regarding the Proposed Fiscal Year 2024-2025 Annual Budget and setting a public hearing date for August 12, 2024, at 6:00 p.m.**
- B. Discuss, consider, and act on adopting a Proposed Maximum Tax Rate the City of Josephine will consider that will exceed the No New Revenue Rate but does not exceed the Voter Approval Rate for the City of Josephine, Texas for the Fiscal Year beginning October 1, 2024 – September 30, 2025, and scheduling a public hearing on the Proposed Property Tax Rate to be held August 20, 2024, at 6:00 p.m., requiring publication of the Notice of 2024 Tax Year Proposed Property Tax Rate in the Farmersville Times Newspaper, the Greenville Herald Banner and posting on the City's website.**  
**Preliminary Budget**  
**Tax Rate Calculation Worksheet**

**6) Adjournment**

I, PATTI BROOKS, CITY SECRETARY of the City of Josephine, Texas, do hereby certify that this notice was posted on the city website at: [www.cityofjosephinetx.com](http://www.cityofjosephinetx.com), the Post Office, the City Park Bulletin Board and the front window of the City Hall on the 2<sup>nd</sup> day of August 2024 and remained so posted for at least 72 continuous hours preceding the scheduled time of said meeting.

Approved By: Jason Turney, Mayor

Attest: Patti Brooks, City Secretary

**Budget & Tax Rate Options**

Current Tax Rate FY 23-24 is 0.468097

<b>Significant Budget Items</b>	<b>Option 1</b> 3 cent increase	<b>Option 2</b> Tax Rate Unchanged	<b>Option 3</b> Voter Approval Tax rate
Additional Police Officers	3	3	2
Additional Police Sergeant	1	1	1
City Planner (January Hire)	1	1	1
Deputy City Secretary/UB Manager	1	1	1
Human Resources Manager	1	1	1
Additional Public Works Operator	1	1	1
Chief of Fire & Emergency Services (July Hire)	1	1	1
New Public Works Vehicles	2 (Heavy Duty)	2 (1 Heavy Duty, 1 Ext Cab)	2 (Heavy Duty)
New Police Vehicles	2	2	2
Street Improvements	\$500,000	\$450,000	\$500,000
TMRS Unfunded Liability Payment (as previously directed by Council)	\$291,654	\$291,654	\$291,654
10% Pay Increase on Hourly Employees (not to exceed Max Recom)	All (\$3.94m)	All (\$3.94m)	All (\$3.83m)
7% Pay Increase on Salary Employees (not to exceed Max Recom)			
Total Personnel	39	39	38
City Hall Annex Renovation	\$147,000	\$147,000	\$147,000
50% Grant Funding Master Parks & Trails Plan	\$134,000	\$134,000	\$134,000
Master Parks & Trails Plan	-\$67,000	-\$67,000	-\$67,000
50% Grant Funding for Park Extension/Food Truck Plaza	-\$668,088 Not Included	-\$668,088 Not Included	-\$668,088 Not Included
Park Extension/Food Truck Plaza	\$1,316,176 Not Included	\$1,316,176 Not Included	\$1,316,176 Not Included
Reserve Funds for Park Extension/Food Truck Plaza	-\$878,000 Not Included	-\$878,000 Not Included	-\$878,000 Not Included
Total Budget with Capital Expenditures	\$31,137,786	\$31,067,786	\$31,020,711
Total Operations/Personnel Budget	\$11,733,272	\$11,733,272	\$11,616,198
Total Tax Rate to Support Budget	0.499710	0.468097	0.454710
Reserves Estimated Ending Balance	\$8.2 Million	\$8.2 Million	\$8.1 Million
Estimated Months of Operational Costs in Reserves	\$8.5 Months	\$8.5 Months	\$8.5 Months

City of Josephine, TX  
 Historical Schedule of Property Tax Rates

<u>Year Ended</u>	<u>Tax Rate</u>
9/30/2024	0.468097
9/30/2023	0.491561
9/30/2022	0.516697
9/30/2021	0.559079
9/30/2020	0.575000
9/30/2019	0.580000
9/30/2018	0.540000
9/30/2017	0.580000
9/30/2016	0.600000
9/30/2015	0.615000

**Surrounding Cities**

<b>Tax Rates</b>	<b>23/24</b>	<b>22/23</b>	<b>21/22</b>	<b>20/21</b>	<b>19/20</b>
Nevada	0.214781	0.230187	0.266084	0.174440	0.179270
Fate	0.264210	0.293832	0.339872	0.273339	0.280656
Lavon	0.420000	0.430000	0.478956	0.478956	0.478957
Princeton	0.440226	0.534543	0.602549	0.651215	0.676299
Melissa	0.454728	0.456168	0.568157	0.609238	0.609541
Josephine	0.468097	0.491561	0.516697	0.559079	0.575000
Caddo Mills	0.485000	0.500000	0.546422	0.576000	0.657000
Wylie	0.538882	0.562333	0.643751	0.671979	0.688454
Greenville	0.559000	0.569000	0.589000	0.615000	0.642162
Royse City	0.584000	0.605000	0.621500	0.621500	
Farmersville	0.712400	0.712400	0.712044	0.712044	0.750000

**Maintenance and Operations**

	<b>Rate per 100</b>	<b>2024 Taxable Value</b>	<b>This Year's Tax Levy</b>	<b>Tax per \$100,000</b>	<b>Increase/Decrease Per \$100,000</b>
<b>No-New Revenue Rate</b>	0.325361	272,411,353.00	886,320.30	325.36	(31.26)
	0.373236	272,411,353.00	1,016,737.24	373.24	16.61
	0.388236	272,411,353.00	1,057,598.94	388.24	31.61
	0.393236	272,411,353.00	1,071,219.51	393.24	36.61
	0.450000	272,411,353.00	1,225,851.09	450.00	93.38
<b>Current Rate</b>	0.356622	272,411,353.00	971,478.82	356.62	-
<b>De Minimis Rate</b>	0.515174	272,411,353.00	1,403,392.46	515.17	158.55
<b>Rollback Tax Rate {Voter Approval M&amp;O Tax Rate</b>	0.343236	272,411,353.00	935,013.83	343.24	(13.39)

<b>Current Tax Rate</b>	0.356622	232,244,898.20	746,389.50	356.62	-
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**Debt Service**

	<b>Rate per 100</b>	<b>2024 Taxable Value</b>	<b>This Year's Tax Levy</b>	<b>Tax per \$100,000</b>	<b>Increase/Decrease Per \$100,000</b>
<b>Debt Tax Rate</b>	0.111474	272,411,353.00	303,667.83	111.47	(0.01)

Current Debt Tax Rate	0.111475	232,244,898.20	258,895.00	111.48	
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**Total**

	<b>Rate per 100</b>	<b>2024 Taxable Value</b>	<b>This Year's Tax Levy</b>	<b>Tax per \$100,000</b>	<b>Increase/Decrease Per \$100,000</b>
<b>No-New Revenue Rate</b>	0.436835	272,411,353.00	1,189,988.13	436.84	(31.26)
<b>\$0.016 increase</b>	0.484710	272,411,353.00	1,320,405.07	484.71	16.61
<b>\$0.031 increase</b>	0.499710	272,411,353.00	1,361,266.77	499.71	31.61
<b>\$0.036 increase</b>	0.504710	272,411,353.00	1,374,887.34	504.71	36.61
	0.561474	272,411,353.00	1,529,518.92	561.47	93.38
<b>Current Rate</b>	0.468097	272,411,353.00	1,275,149.37	468.10	-
<b>De Minimis Rate</b>	0.626648	272,411,353.00	1,707,060.30	626.65	158.55
<b>Rollback Tax Rate {Voter Approval Tax Rate}</b>	0.454710	272,411,353.00	1,238,681.66	454.71	(13.39)

<b>Total Current Tax Rate</b>	0.468097	232,244,898.20	1,087,131.40	468.10	111.48
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# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

City of Josephine

972-843-8282

Taxing Unit Name

Phone (area code and number)

201 Main Street, Josephine, TX 75173

http://cityofjosephinetx.com

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 256,853,561
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 29,515,202
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 227,338,359
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.468097 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <b>A. Original prior year ARB values:</b> ..... \$ 0 <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 0 <b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. Prior year ARB certified value:</b> ..... \$ 2,382,161 <b>B. Prior year disputed value:</b> ..... - \$ 0 <b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 2,382,161
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 2,382,161

<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Tax Code §26.012(13)  
<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 229,720,520
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 508,646</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 651,172</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 1,159,818
11.	<p><b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p><b>A. Prior year market value:</b> ..... \$ 0</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 0</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 1,159,818
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 228,560,702
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,069,885
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 5,658
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 1,075,543
18.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ 299,216,510</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ 0</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 299,216,510

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

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

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

<sup>8</sup> Tex. Tax Code §26.03(c)

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

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

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

<sup>12</sup> Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ <u>7,354,424</u></p> <p><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ <u>0</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. <span style="float: right;">\$ <u>7,354,424</u></span></p>	
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>34,159,581</u>
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>272,411,353</u>
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ <u>86,034</u>
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ <u>23,970,790</u>
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ <u>24,056,824</u>
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>248,354,529</u>
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.433067</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ _____ /\$100

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ <u>0.356622</u> /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>229,720,520</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 819,233
31.	<p><b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ 4,385</p> <p><b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0</p> <p><b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 4,385</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 823,618
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 248,354,529
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.331629 /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b><sup>23</sup></p> <p><b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ _____ /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b><sup>24</sup></p> <p><b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p><b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. . . . . \$ 0</p> <p><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . \$ 0</p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . \$ 0</p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.331629 /\$100
40.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . \$ 0</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ 0.000000 /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ 0.331629 /\$100
41.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.343236 /\$100

<sup>25</sup> Tex. Tax Code §26.0442

<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ 319,759</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 319,759</p>	\$ 319,759
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 11,048
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ 308,711
45.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>30</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 102.20 %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... 104.10 %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... 101.66 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	101.66 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 303,670
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 272,411,353
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.111474 /\$100
49.	<b>Current year voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.454710 /\$100
D49.	<p><b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.000000 /\$100

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

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

**SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes**

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 272,411,353
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.433067 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.433067 /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.454710 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.454710 /\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 272,411,353
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.454710 /\$100

**SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>39</sup> The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.<sup>40</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>43</sup>

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ 0.468097 /\$100 \$ 0.000000 /\$100 \$ 0.468097 /\$100 \$ 0.468097 /\$100 \$ 0.000000 /\$100 \$ 231,660.459 \$ 0
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ 0.491561 /\$100 \$ 0.000000 /\$100 \$ 0.491561 /\$100 \$ 0.491561 /\$100 \$ 0.000000 /\$100 \$ 189,062.747 \$ 0
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2021 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ 0.516697 /\$100 \$ 0.000000 /\$100 \$ 0.516697 /\$100 \$ 0.516697 /\$100 \$ 0.000000 /\$100 \$ 142,250.591 \$ 0
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	<b>2024 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.454710 /\$100

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

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.331629
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 272,411,353
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.183545 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.111474 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.626648 /\$100

**SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>48</sup>

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.468097 /\$100
75.	<b>Adjusted 2023 voter-approval tax rate.</b> Use the taxing unit’s Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year’s worksheet.	\$ 0.000000 /\$100
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 228,560,702
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 248,354,529
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ 0.000000 /\$100

<sup>45</sup> Tex. Tax Code §26.04(c)(2)(B)  
<sup>46</sup> Tex. Tax Code §26.012(8-a)  
<sup>47</sup> Tex. Tax Code §26.063(a)(1)  
<sup>48</sup> Tex. Tax Code §26.042(b)  
<sup>49</sup> Tex. Tax Code §26.042(f)  
<sup>50</sup> Tex. Tax Code §26.42(c)  
<sup>51</sup> Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ <u>0.454710</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** ..... \$ 0.433067 /\$100  
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
 Indicate the line number used: 26
- Voter-approval tax rate.** ..... \$ 0.454710 /\$100  
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).  
 Indicate the line number used: 49
- De minimis rate.** ..... \$ 0.626648 /\$100  
 If applicable, enter the current year de minimis rate from Line 73.

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>52</sup>

**print here** Jayna Dean  
 Printed Name of Taxing Unit Representative

**sign here** *Jayna Dean*  
 Taxing Unit Representative

7/29/2024  
 Date

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

**Section 26.05(b) of Property Tax Code**  
**Worksheet for Determination of Steps Required for Adoption of Tax Rate**  
**City of Josephine**

<b>M&amp;O Tax Increase in Current Year</b>	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$229,720,520
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	\$0.356622/\$100
3. M&O taxes refunded for years preceding tax year 2023. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	\$4,385
4. TIF Adjustment. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	\$0
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	\$823,618
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	\$272,411,353
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.388236/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$1,057,599
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$233,981
<b>Comparison of Total Tax Rates</b>	
10. No-New-Revenue Total Tax Rate.	\$0.433067/\$100
11. This year's proposed total tax rate.	\$0.499710/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$0.066643
13. Percentage change in total tax rate. Divide Line 12 by line 10.	15.39%
<b>Comparison of M&amp;O Tax Rates</b>	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.331629/\$100
15. This year's proposed M&O tax rate.	\$0.388236/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.056607
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	17.07%
<b>Raised M&amp;O Taxes on a \$100,000 Home</b>	
18. This year's taxable value on a \$100,000 home.	\$100,000
19. Last year's M&O tax rate.	\$0.356622/\$100
20. This year's proposed M&O tax rate.	\$0.388236/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$31.62

# Summary of Revenue and Expenditures

## General Fund

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

### Franchise Fees

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

### Licenses & Permits

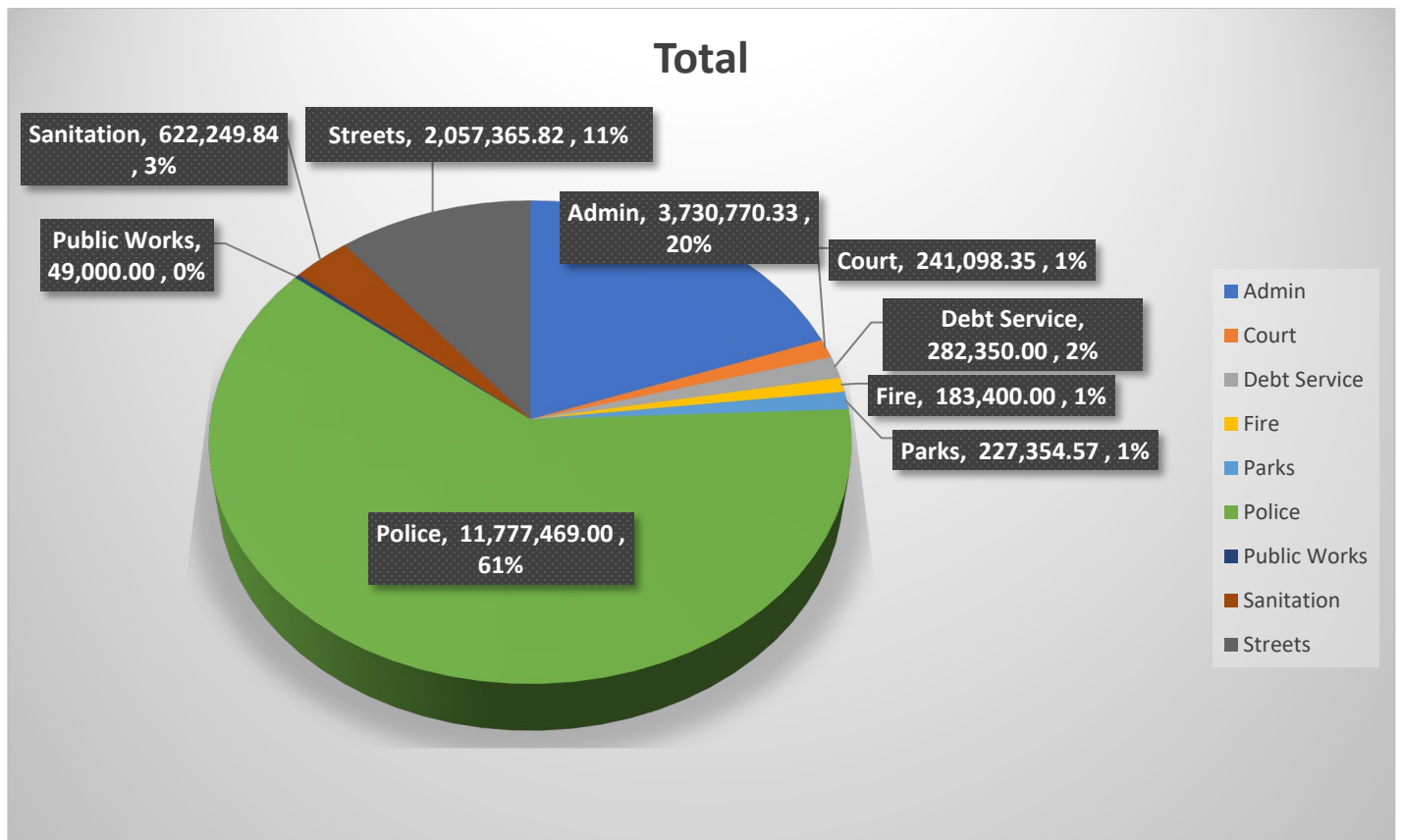
Licenses and Permits are the second largest source of General Fund revenue for the City. Permits issued by the City for new construction, electrical, fences, machinery, plumbing, installation of sprinkler systems and pools, etc. are accounted for in this revenue section. The City continues to project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

### Municipal Court

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

### Transfers In

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



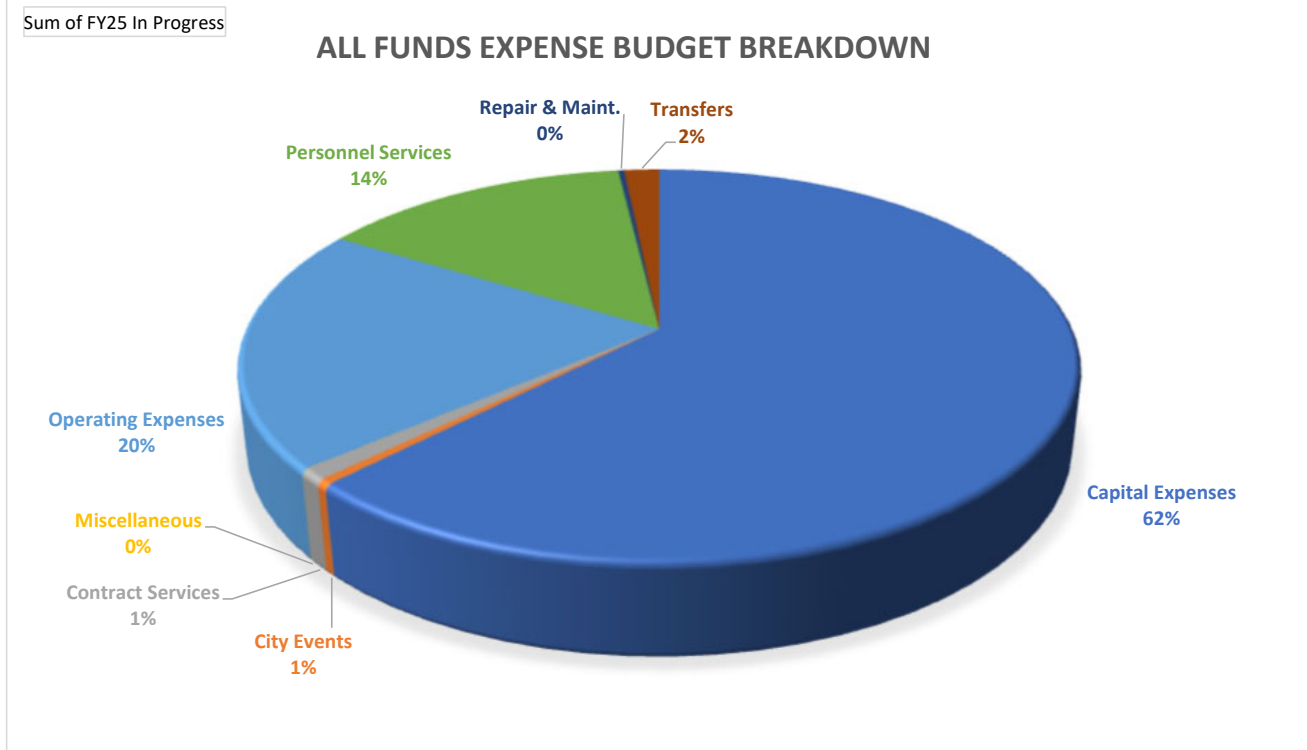
Option 1



This Budget Includes Spending Dedicated Reserves \$3.8M for the Public Safety Building and other Capital Improvement Projects  
 Josephine's Current Reserve Balance is \$7.1M  
 This Budget Projects our Ending Reserve Balance to be \$8.2M

Growth plus Supply and Demand shows North Texas Inflation Rate is higher than the National Average

Operational & Personnel Budget (No Capital Spending) equals \$11,733,272  
 This budget allows for 8.5 months of operational costs in reserves.



**FY25 Budgeted Revenues**

**\$33,062,610** ▲ \$22,023,718 199.51%  
vs. 2024

**FY25 Budgeted Expenditures**

**\$31,137,786** ▲ \$20,735,733 199.34%  
vs. 2024

**FY25 Net Difference**

**\$1,924,824** ▲ \$1,287,985 202.25%  
vs. 2024

**Changes from Option 1 over Draft 1**

- Reduction in New Positions, Compensation, and removal of Laterals
- \*City Planner to start in January, 3 New Officers, 1 New Sergeant, 1 Public Works Operator\*
- Removal of Downtown Beautification Project: Park Extension with additional parking, Food Truck Plaza with Music Venue, Playground and Trails including Matching Grant Funds
- Tax Rate increase by \$0.031
- \$1.2m Passthrough Expense for Greenville ILA missed on 1st draft (budget neutral)
- TMRS Unfunded Liability Actual came in \$92,067 over prior estimated
- ILA with Collin County-Dispatch Agreement Increase
- Lagoons Sludge Mtc per Quote
- Odor Mitigation Removed-Directed to complete in FY24

**PIVOT BY TYPE**

Row Labels	Sum of FY24 BUDGET	Sum of FY24 ACTIVITY	Sum of FY25 In Progress
Expense	12,038,980.40	9,515,123.35	31,137,786.00
Revenue	(12,371,771.49)	(13,276,210.11)	(33,062,609.91)
<b>Grand Total</b>	<b>(332,791.09)</b>	<b>(3,761,086.76)</b>	<b>(1,924,823.91)</b>

**PIVOT BY FUND**

Row Labels	Sum of FY24 BUDGET	Sum of FY24 ACTIVITY	Sum of FY25 In Progress
Debt Service	(13,310.00)	(214,748.89)	(21,317.83)
General	561,436.90	(377,983.76)	(39,816.79)
Sewer	(304,235.78)	(1,525,016.74)	(1,279,106.33)
Water	(576,682.21)	(1,643,337.37)	(584,582.96)
<b>Grand Total</b>	<b>(332,791.09)</b>	<b>(3,761,086.76)</b>	<b>(1,924,823.91)</b>

**PIVOT BY DEPARTMENT AND TYPE**

Row Labels	Sum of FY24 BUDGET	Sum of FY24 ACTIVITY	Sum of FY25 In Progress
<b>Admin</b>	<b>(1,317,730.28)</b>	<b>(565,959.28)</b>	<b>(2,223,543.37)</b>
Expense	2,221,497.72	2,249,122.26	3,730,770.33
Revenue	(3,539,228.00)	(2,815,081.54)	(5,954,313.70)
<b>Court</b>	<b>150,688.55</b>	<b>109,223.58</b>	<b>190,098.35</b>
Expense	201,688.55	165,658.85	241,098.35
Revenue	(51,000.00)	(56,435.27)	(51,000.00)
<b>Debt Service</b>	<b>(13,310.00)</b>	<b>(214,748.89)</b>	<b>(21,317.83)</b>
Expense	220,000.00	66,925.00	282,350.00
Revenue	(233,310.00)	(281,673.89)	(303,667.83)
<b>Fire</b>	<b>76,322.00</b>	<b>33,159.42</b>	<b>(116,600.00)</b>
Expense	206,322.00	206,759.42	183,400.00
Revenue	(130,000.00)	(173,600.00)	(300,000.00)
<b>Parks</b>	<b>54,500.70</b>	<b>9,378.16</b>	<b>35,354.57</b>
Expense	108,500.70	59,778.16	227,354.57
Revenue	(54,000.00)	(50,400.00)	(192,000.00)
<b>Police</b>	<b>1,101,768.44</b>	<b>979,250.70</b>	<b>1,685,553.00</b>
Expense	2,153,518.44	2,103,148.56	11,777,469.00
Revenue	(1,051,750.00)	(1,123,897.86)	(10,091,916.00)
<b>Public Works</b>	<b>47,700.00</b>	<b>39,064.61</b>	<b>49,000.00</b>
Expense	47,700.00	39,064.61	49,000.00
<b>Sanitation</b>	<b>(296,004.45)</b>	<b>(369,676.12)</b>	<b>(282,750.16)</b>
Expense	453,995.55	377,408.11	622,249.84
Revenue	(750,000.00)	(747,084.23)	(905,000.00)
<b>Sewer</b>	<b>(304,235.78)</b>	<b>(1,525,016.74)</b>	<b>(1,279,106.33)</b>
Expense	2,264,820.60	1,306,575.12	8,617,643.67
Revenue	(2,569,056.38)	(2,831,591.86)	(9,896,750.00)
<b>Streets</b>	<b>744,191.94</b>	<b>(612,424.83)</b>	<b>623,070.82</b>
Expense	1,018,741.94	678,542.60	2,057,365.82
Revenue	(274,550.00)	(1,290,967.43)	(1,434,295.00)
<b>Water</b>	<b>(576,682.21)</b>	<b>(1,643,337.37)</b>	<b>(584,582.96)</b>
Expense	3,142,194.90	2,262,140.66	3,349,084.42
Revenue	(3,718,877.11)	(3,905,478.03)	(3,933,667.38)
<b>Grand Total</b>	<b>(332,791.09)</b>	<b>(3,761,086.76)</b>	<b>(1,924,823.91)</b>

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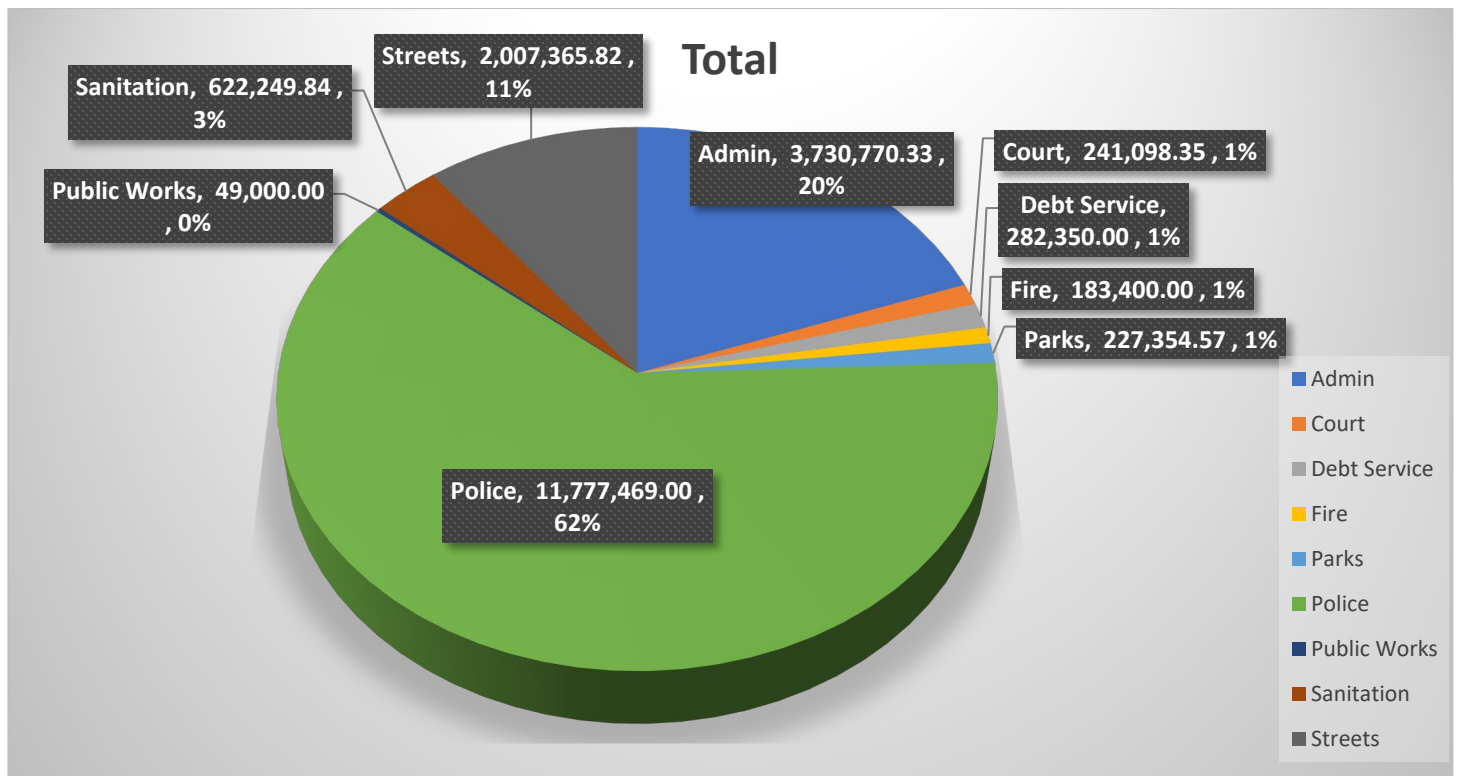
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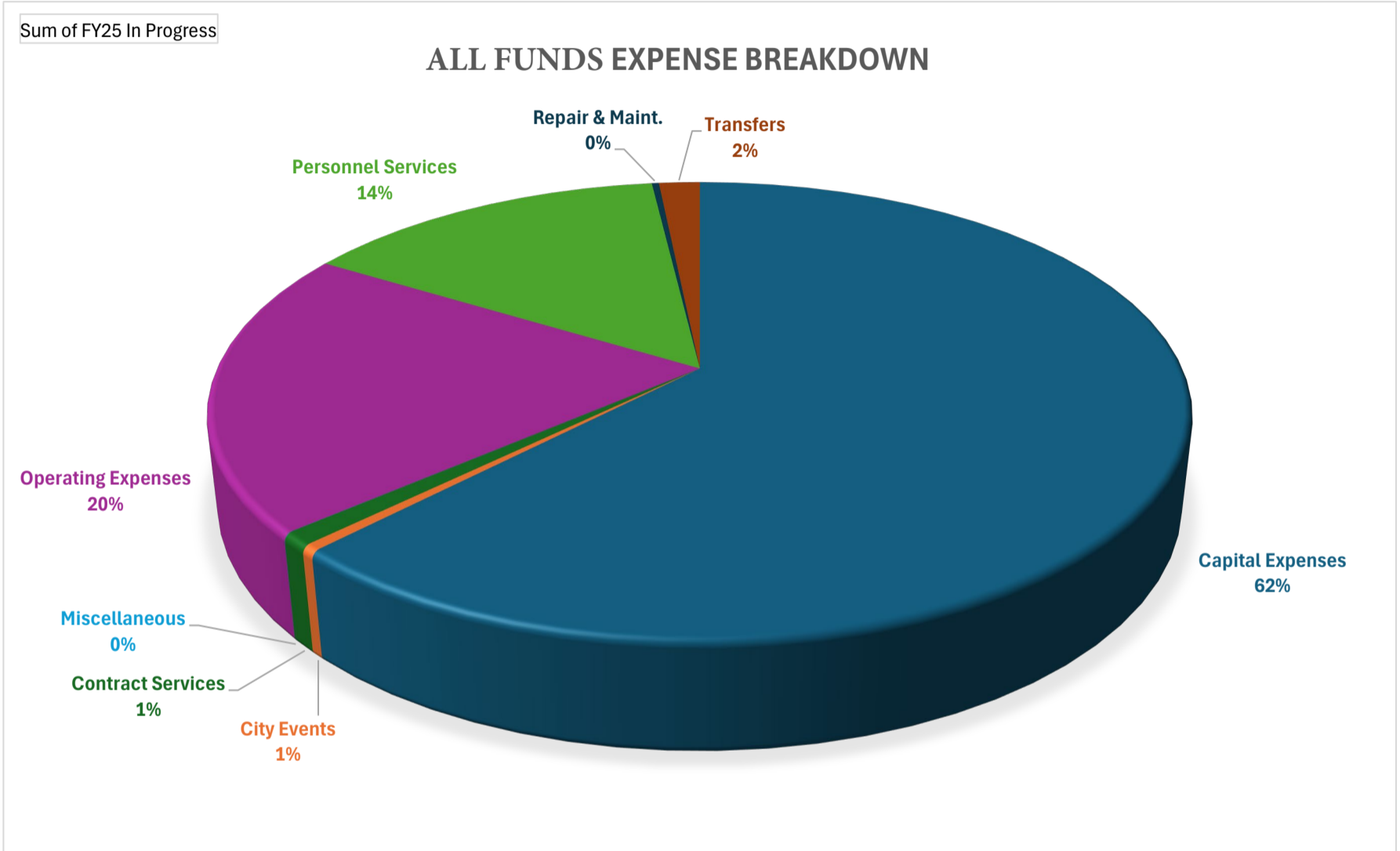
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Growth plus Supply and Demand shows North Texas Inflation Rate is higher than the National Average

Operational & Personnel Budget (No Capital Spending) equals \$11,733,272

This budget allows for 8.5 months of operational costs in reserves.



**FY25 Budgeted Revenues**

**\$32,977,002** <sup>^</sup> \$21,938,110 198.73%  
vs. 2024

**FY25 Budgeted Expenditures**

**\$31,067,786** <sup>^</sup> \$20,665,733 198.67%  
vs. 2024

**FY25 Net Difference**

**\$1,909,216** <sup>^</sup> \$1,272,377 199.80%  
vs. 2024

**Changes from Option 2 over Draft 1**

- Reduction in New Positions, Compensation, and removal of Laterals
- \*City Planner to start in January, 3 New Officers, 1 New Sergeant, 1 Public Works Operator\*
- Removal of Downtown Beautification Project: Park Extension with additional parking, Food Truck Plaza with Music Venue, Playground and Trails including Matching Grant Funds
- Tax Rate unchanged .468097
- Reduction of Capital Street Improvements from \$500,000 to \$450,000
- \$1.2m Passthrough Expense for Greenville ILA missed on 1st draft (budget neutral)
- TMRS Unfunded Liability Actual came in \$92,067 over prior estimated
- ILA with Collin County-Dispatch Agreement Increase
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- Odor Mitigation Removed-Directed to complete in FY24

**PIVOT BY TYPE**

Row Labels	Sum of FY24 BUDGET	Sum of FY24 ACTUAL	Sum of FY25 In Progress
Expense	12,038,980.40	9,515,123.35	31,067,786.00
Revenue	(12,371,771.49)	(13,276,210.11)	(32,977,001.73)
<b>Grand Total</b>	<b>(332,791.09)</b>	<b>(3,761,086.76)</b>	<b>(1,909,215.73)</b>

**PIVOT BY FUND**

Row Labels	Sum of FY24 BUDGET	Sum of FY24 ACTUAL	Sum of FY25 In Progress
Debt Service	(13,310.00)	(214,748.89)	(21,317.83)
General	561,436.90	(377,983.76)	(4,208.61)
Sewer	(304,235.78)	(1,525,016.74)	(1,279,106.33)
Water	(576,682.21)	(1,643,337.37)	(604,582.96)
<b>Grand Total</b>	<b>(332,791.09)</b>	<b>(3,761,086.76)</b>	<b>(1,909,215.73)</b>

**PIVOT BY DEPARTMENT AND TYPE**

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<b>Admin</b>	<b>(1,317,730.28)</b>	<b>(565,959.28)</b>	<b>(2,137,935.19)</b>
Expense	2,221,497.72	2,249,122.26	3,730,770.33
Revenue	(3,539,228.00)	(2,815,081.54)	(5,868,705.52)
<b>Court</b>	<b>150,688.55</b>	<b>109,223.58</b>	<b>190,098.35</b>
Expense	201,688.55	165,658.85	241,098.35
Revenue	(51,000.00)	(56,435.27)	(51,000.00)
<b>Debt Service</b>	<b>(13,310.00)</b>	<b>(214,748.89)</b>	<b>(21,317.83)</b>
Expense	220,000.00	66,925.00	282,350.00
Revenue	(233,310.00)	(281,673.89)	(303,667.83)
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Expense	206,322.00	206,759.42	183,400.00
Revenue	(130,000.00)	(173,600.00)	(300,000.00)
<b>Parks</b>	<b>54,500.70</b>	<b>9,378.16</b>	<b>35,354.57</b>
Expense	108,500.70	59,778.16	227,354.57
Revenue	(54,000.00)	(50,400.00)	(192,000.00)
<b>Police</b>	<b>1,101,768.44</b>	<b>979,250.70</b>	<b>1,685,553.00</b>
Expense	2,153,518.44	2,103,148.56	11,777,469.00
Revenue	(1,051,750.00)	(1,123,897.86)	(10,091,916.00)
<b>Public Works</b>	<b>47,700.00</b>	<b>39,064.61</b>	<b>49,000.00</b>
Expense	47,700.00	39,064.61	49,000.00
Revenue	-	-	-
<b>Sanitation</b>	<b>(296,004.45)</b>	<b>(369,676.12)</b>	<b>(282,750.16)</b>
Expense	453,995.55	377,408.11	622,249.84
Revenue	(750,000.00)	(747,084.23)	(905,000.00)
<b>Sewer</b>	<b>(304,235.78)</b>	<b>(1,525,016.74)</b>	<b>(1,279,106.33)</b>
Expense	2,264,820.60	1,306,575.12	8,617,643.67
Revenue	(2,569,056.38)	(2,831,591.86)	(9,896,750.00)
<b>Streets</b>	<b>744,191.94</b>	<b>(612,424.83)</b>	<b>573,070.82</b>
Expense	1,018,741.94	678,542.60	2,007,365.82
Revenue	(274,550.00)	(1,290,967.43)	(1,434,295.00)
<b>Water</b>	<b>(576,682.21)</b>	<b>(1,643,337.37)</b>	<b>(604,582.96)</b>
Expense	3,142,194.90	2,262,140.66	3,329,084.42
Revenue	(3,718,877.11)	(3,905,478.03)	(3,933,667.38)
<b>Grand Total</b>	<b>(332,791.09)</b>	<b>(3,761,086.76)</b>	<b>(1,909,215.73)</b>

**PIVOT BY FUND AND OBJECT TYPE**

<b>Row Labels</b>	<b>Sum of FY24 BUDGET</b>	<b>Sum of FY24 ACTUAL</b>	<b>Sum of FY25 In Progress</b>
<b>Debt Service</b>	<b>(13,310.00)</b>	<b>(214,748.89)</b>	<b>(21,317.83)</b>
Operating Expenses	220,000.00	66,925.00	282,350.00
Taxes	(233,310.00)	(281,673.89)	(303,667.83)
<b>General</b>	<b>561,436.90</b>	<b>(377,983.76)</b>	<b>(4,208.61)</b>
Bond Funds	-	-	(7,854,000.00)
Capital Expenses	1,989,197.00	1,761,222.56	12,333,249.00
Charges for Services	(2,447,750.00)	(1,742,036.32)	(2,304,000.00)
City Events	124,200.00	113,744.14	136,400.00
Contract Services	175,000.00	217,297.30	288,000.00
Fines	(52,000.00)	(56,507.00)	(52,000.00)
Grant Income	(274,550.00)	(1,287,705.00)	(1,301,295.00)
Interest	(305,000.00)	(418,290.58)	(256,000.00)
Licenses, Permits and Franchise Fees	(524,275.00)	(748,741.08)	(686,500.00)
Miscellaneous	1,250.00	(13,488.26)	500.00
Operating Expenses	2,339,908.00	2,370,196.93	3,026,483.00
Personnel Services	1,750,799.65	1,383,330.70	3,007,720.91
Repair & Maint.	30,860.25	34,416.03	45,605.00
Reserve Funds	-	(2,070.29)	(3,866,079.70)
Special Assessments	(662,813.00)	(342,150.00)	(683,813.00)
Taxes	(1,158,390.00)	(1,222,202.89)	(1,338,478.82)
Transfers	(425,000.00)	(425,000.00)	(500,000.00)
<b>Sewer</b>	<b>(304,235.78)</b>	<b>(1,525,016.74)</b>	<b>(1,279,106.33)</b>
Bond Funds	-	-	(6,633,750.00)
Capital Expenses	405,000.00	9,217.00	6,605,000.00
Charges for Services	(1,603,700.00)	(1,601,341.56)	(1,727,000.00)
Interest	(312,356.38)	(563,255.30)	(450,000.00)
Miscellaneous	500.00	(12,995.00)	500.00
Operating Expenses	1,313,210.00	850,201.34	1,211,657.50
Personnel Services	529,110.60	429,219.64	780,486.17
Repair & Maint.	17,000.00	17,937.14	20,000.00
Special Assessments	(653,000.00)	(654,000.00)	(1,086,000.00)
<b>Water</b>	<b>(576,682.21)</b>	<b>(1,643,337.37)</b>	<b>(604,582.96)</b>
Capital Expenses	678,000.00	311,327.14	396,264.60
Charges for Services	(3,171,750.00)	(3,240,179.95)	(3,450,700.00)
Interest	(109,348.11)	(217,196.55)	(290,400.00)
Miscellaneous	1,525.00	(6,247.05)	500.00
Operating Expenses	1,578,049.00	1,161,177.31	1,732,390.00
Personnel Services	439,620.90	355,014.44	679,929.82
Repair & Maint.	20,000.00	8,113.67	20,000.00
Special Assessments	(437,779.00)	(440,346.38)	(192,567.38)
Transfers	425,000.00	425,000.00	500,000.00
<b>Grand Total</b>	<b>(332,791.09)</b>	<b>(3,761,086.76)</b>	<b>(1,909,215.73)</b>

**DEPARTMENTAL PIVOT- BUDGET DRAFT FY 2025**

<b>Row Labels</b>	<b>Sum of FY24 BUDGET</b>	<b>Sum of FY24 ACTUAL</b>	<b>Sum of FY25 In Progress</b>
<b>Admin</b>	<b>(1,317,730.28)</b>	<b>(565,959.28)</b>	<b>(2,137,935.19)</b>
Capital Expenses	378,500.00	366,043.13	1,479,034.00
Charges for Services	(1,177,750.00)	(450,384.32)	(499,000.00)
City Events	116,700.00	109,829.08	128,900.00
Contract Services	175,000.00	217,297.30	288,000.00
Interest	(70,000.00)	(88,714.10)	(120,000.00)
Licenses, Permits and Franchise Fees	(524,275.00)	(748,741.08)	(686,500.00)
Miscellaneous	500.00	(12,583.49)	500.00
Operating Expenses	1,178,028.00	1,243,632.60	1,198,098.00
Personnel Services	367,259.47	303,763.71	632,738.33
Repair & Maint.	5,510.25	9,499.78	3,500.00
Reserve Funds	-	(1,649.00)	(2,615,913.70)
Special Assessments	(608,813.00)	(291,750.00)	(608,813.00)
Taxes	(1,158,390.00)	(1,222,202.89)	(1,338,478.82)
<b>Court</b>	<b>150,688.55</b>	<b>109,223.58</b>	<b>190,098.35</b>
Capital Expenses	1,300.00	2,839.99	-
Fines	(51,000.00)	(56,435.27)	(51,000.00)
Miscellaneous	500.00	-	250.00
Operating Expenses	86,900.00	66,582.24	99,700.00
Personnel Services	112,988.55	96,236.62	141,148.35
<b>Debt Service</b>	<b>(13,310.00)</b>	<b>(214,748.89)</b>	<b>(21,317.83)</b>
Operating Expenses	220,000.00	66,925.00	282,350.00
Taxes	(233,310.00)	(281,673.89)	(303,667.83)
<b>Fire</b>	<b>76,322.00</b>	<b>33,159.42</b>	<b>(116,600.00)</b>
Capital Expenses	201,422.00	201,422.00	2,900.00
Charges for Services	(130,000.00)	(173,600.00)	(300,000.00)
Operating Expenses	4,900.00	5,337.42	129,200.00
Personnel Services	-	-	51,300.00
<b>Parks</b>	<b>54,500.70</b>	<b>9,378.16</b>	<b>35,354.57</b>
Capital Expenses	40,000.00	7,400.00	25,000.00
City Events	500.00	156.95	500.00
Grant Income	-	-	(67,000.00)
Operating Expenses	24,025.00	14,923.79	150,925.00
Personnel Services	33,475.70	24,850.17	41,929.57
Repair & Maint.	10,500.00	12,447.25	9,000.00
Reserve Funds	-	-	(50,000.00)
Special Assessments	(54,000.00)	(50,400.00)	(75,000.00)
<b>Police</b>	<b>1,101,768.44</b>	<b>979,250.70</b>	<b>1,685,553.00</b>
Bond Funds	-	-	(7,854,000.00)
Capital Expenses	654,600.00	889,344.11	9,142,020.00
Charges for Services	(390,000.00)	(370,998.00)	(600,000.00)
City Events	7,000.00	3,758.11	7,000.00
Fines	(1,000.00)	(71.73)	(1,000.00)
Interest	(235,000.00)	(326,314.05)	(136,000.00)
Miscellaneous	250.00	(874.54)	(250.00)
Operating Expenses	358,915.00	324,904.10	616,840.00
Personnel Services	1,122,153.44	873,278.43	1,983,004.00
Repair & Maint.	9,850.00	11,645.56	28,105.00
Reserve Funds	-	(421.29)	(1,000,166.00)
Transfers	(425,000.00)	(425,000.00)	(500,000.00)
<b>Public Works</b>	<b>47,700.00</b>	<b>39,064.61</b>	<b>49,000.00</b>
Operating Expenses	47,700.00	39,064.61	49,000.00
<b>Sanitation</b>	<b>(296,004.45)</b>	<b>(369,676.12)</b>	<b>(282,750.16)</b>
Charges for Services	(750,000.00)	(747,054.00)	(905,000.00)
Miscellaneous	-	(30.23)	-
Operating Expenses	440,000.00	366,761.24	590,000.00
Personnel Services	13,995.55	10,646.87	32,249.84

<b>Sewer</b>	<b>(304,235.78)</b>	<b>(1,525,016.74)</b>	<b>(1,279,106.33)</b>
Bond Funds	-	-	(6,633,750.00)
Capital Expenses	405,000.00	9,217.00	6,605,000.00
Charges for Services	(1,603,700.00)	(1,601,341.56)	(1,727,000.00)
Interest	(312,356.38)	(563,255.30)	(450,000.00)
Miscellaneous	500.00	(12,995.00)	500.00
Operating Expenses	1,313,210.00	850,201.34	1,211,657.50
Personnel Services	529,110.60	429,219.64	780,486.17
Repair & Maint.	17,000.00	17,937.14	20,000.00
Special Assessments	(653,000.00)	(654,000.00)	(1,086,000.00)
<b>Streets</b>	<b>744,191.94</b>	<b>(612,424.83)</b>	<b>573,070.82</b>
Capital Expenses	713,375.00	294,173.33	1,684,295.00
Grant Income	(274,550.00)	(1,287,705.00)	(1,234,295.00)
Operating Expenses	199,440.00	308,990.93	192,720.00
Personnel Services	100,926.94	74,554.90	125,350.82
Repair & Maint.	5,000.00	823.44	5,000.00
Reserve Funds	-	-	(200,000.00)
<b>Water</b>	<b>(576,682.21)</b>	<b>(1,643,337.37)</b>	<b>(604,582.96)</b>
Capital Expenses	678,000.00	311,327.14	396,264.60
Charges for Services	(3,171,750.00)	(3,240,179.95)	(3,450,700.00)
Interest	(109,348.11)	(217,196.55)	(290,400.00)
Miscellaneous	1,525.00	(6,247.05)	500.00
Operating Expenses	1,578,049.00	1,161,177.31	1,732,390.00
Personnel Services	439,620.90	355,014.44	679,929.82
Repair & Maint.	20,000.00	8,113.67	20,000.00
Special Assessments	(437,779.00)	(440,346.38)	(192,567.38)
Transfers	425,000.00	425,000.00	500,000.00
<b>Grand Total</b>	<b>(332,791.09)</b>	<b>(3,761,086.76)</b>	<b>(1,909,215.73)</b>

# Summary of Revenue and Expenditures

## General Fund

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

### Franchise Fees

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

### Licenses & Permits

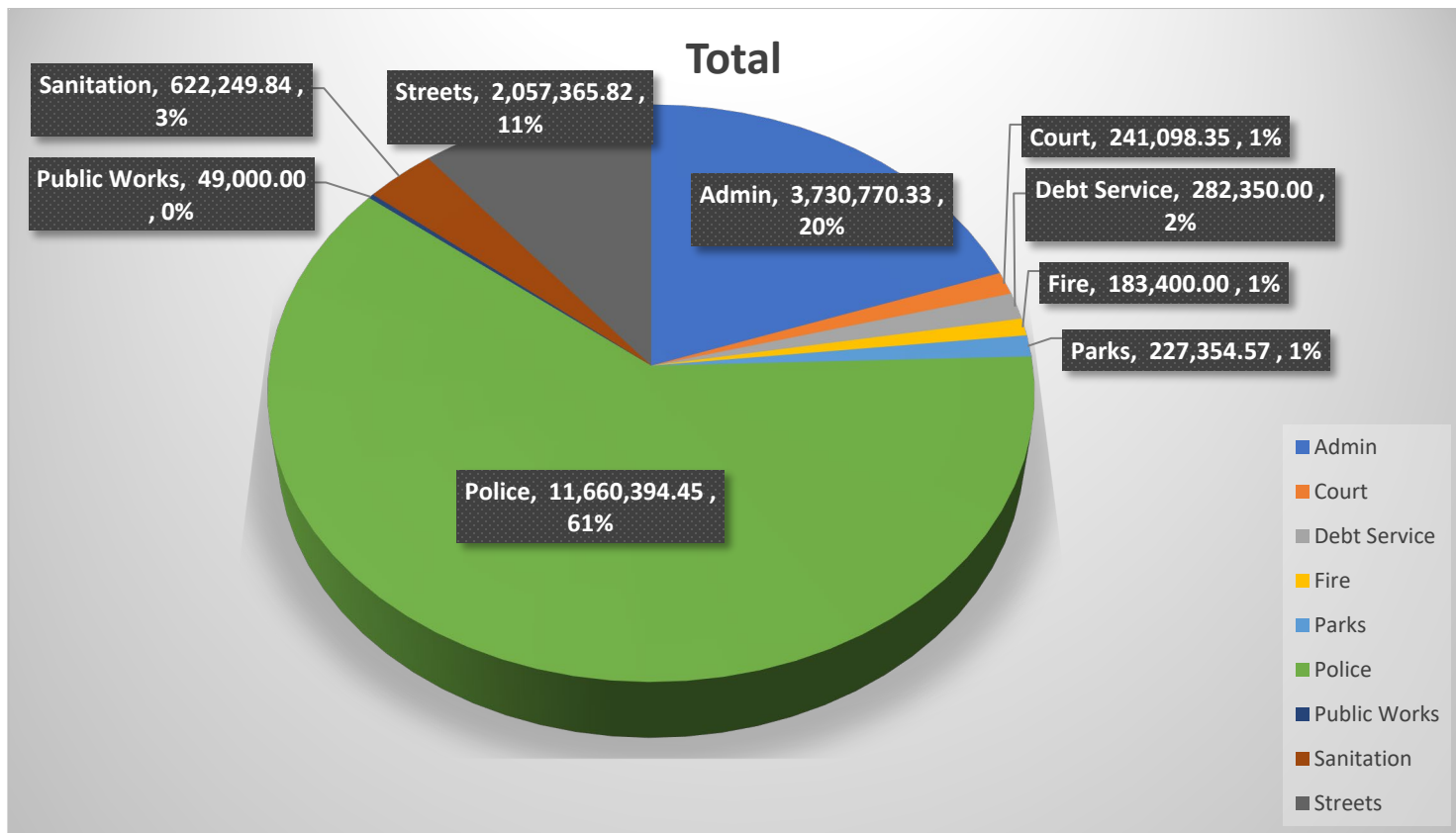
Licenses and Permits are the second largest source of General Fund revenue for the City. Permits issued by the City for new construction, electrical, fences, machinery, plumbing, installation of sprinkler systems and pools, etc. are accounted for in this revenue section. The City continues to project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

### Municipal Court

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

### Transfers In

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



Option 3

This Budget Includes Spending Dedicated Reserves \$3.8M for the Public Safety Building and other Capital Improvement Projects

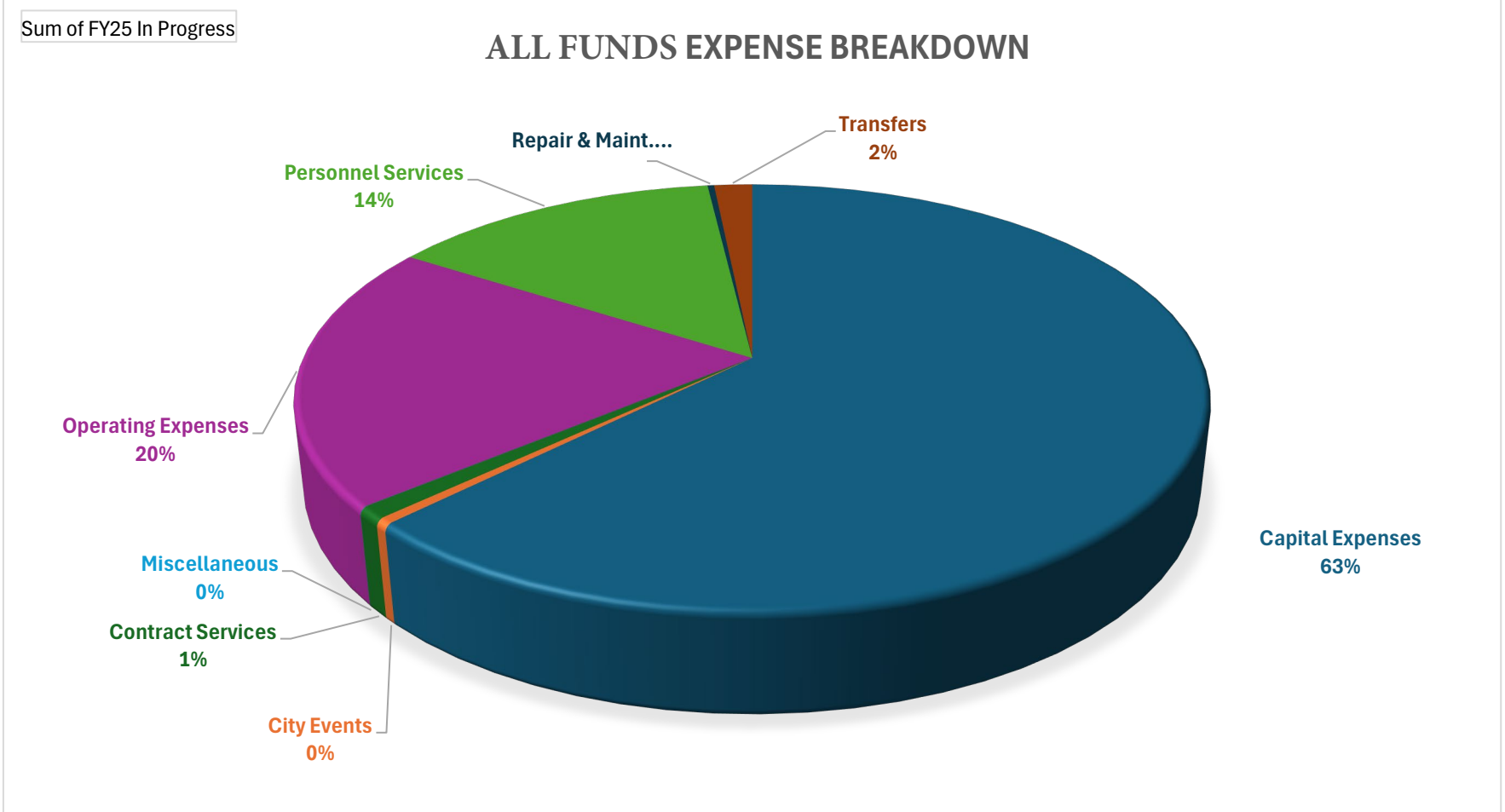
Josephine's Current Reserve Balance is \$7.1M

This Budget Projects our Ending Reserve Balance to be \$8.1M

Growth plus Supply and Demand shows North Texas Inflation Rate is higher than the National Average

Operational & Personnel Budget (No Capital Spending) equals \$11,616,198

This budget allows for 8.5 months of operational costs in reserves.



**FY25 Budgeted Revenues**

**\$32,915,537** <sup>▲</sup> \$21,876,645 198.18%  
vs. 2024

**FY25 Budgeted Expenditures**

**\$31,020,711** <sup>▲</sup> \$20,618,658 198.22%  
vs. 2024

**FY25 Net Difference**

**\$1,894,825** <sup>▲</sup> \$1,257,986 197.54%  
vs. 2024

**Changes from Option 3 over Draft 1**

Reduction in New Positions, Compensation, and removal of Laterals

\*City Planner to start in January, 2 New Officers, 1 New Sergeant, 1 Public Works Operator\*

Removal of Downtown Beautification Project: Park Extension with additional parking, Food Truck Plaza with Music Venue, Playground and Trails including Matching Grant Funds

Voter Approval/Rollback Tax Rate .454710

\$1.2m Passthrough Expense for Greenville ILA missed on 1st draft (budget neutral)

TMRS Unfunded Liability Actual came in \$92,067 over prior estimated

ILA with Collin County-Dispatch Agreement Increase

Lagoons Sludge Mtc per Quote

Odor Mitigation Removed-Directed to complete in FY24

**PIVOT BY TYPE**

Row Labels	Sum of FY24 BUDGET	Sum of FY24 ACTIVITY	Sum of FY25 In Progress
Expense	12,038,980.40	9,515,123.35	31,020,711.45
Revenue	(12,371,771.49)	(13,276,210.11)	(32,915,536.74)
<b>Grand Total</b>	<b>(332,791.09)</b>	<b>(3,761,086.76)</b>	<b>(1,894,825.29)</b>

**PIVOT BY FUND**

Row Labels	Sum of FY24 BUDGET	Sum of FY24 ACTIVITY	Sum of FY25 In Progress
Debt Service	(13,310.00)	(214,748.89)	(21,317.83)
General	561,436.90	(377,983.76)	(9,818.17)
Sewer	(304,235.78)	(1,525,016.74)	(1,279,106.33)
Water	(576,682.21)	(1,643,337.37)	(584,582.96)
<b>Grand Total</b>	<b>(332,791.09)</b>	<b>(3,761,086.76)</b>	<b>(1,894,825.29)</b>

**PIVOT BY DEPARTMENT AND TYPE**

Row Labels	Sum of FY24 BUDGET	Sum of FY24 ACTIVITY	Sum of FY25 In Progress
<b>Admin</b>	<b>(1,317,730.28)</b>	<b>(565,959.28)</b>	<b>(2,101,470.20)</b>
Expense	2,221,497.72	2,249,122.26	3,730,770.33
Revenue	(3,539,228.00)	(2,815,081.54)	(5,832,240.53)
<b>Court</b>	<b>150,688.55</b>	<b>109,223.58</b>	<b>190,098.35</b>
Expense	201,688.55	165,658.85	241,098.35
Revenue	(51,000.00)	(56,435.27)	(51,000.00)
<b>Debt Service</b>	<b>(13,310.00)</b>	<b>(214,748.89)</b>	<b>(21,317.83)</b>
Expense	220,000.00	66,925.00	282,350.00
Revenue	(233,310.00)	(281,673.89)	(303,667.83)
<b>Fire</b>	<b>76,322.00</b>	<b>33,159.42</b>	<b>(116,600.00)</b>
Expense	206,322.00	206,759.42	183,400.00
Revenue	(130,000.00)	(173,600.00)	(300,000.00)
<b>Parks</b>	<b>54,500.70</b>	<b>9,378.16</b>	<b>60,354.57</b>
Expense	108,500.70	59,778.16	227,354.57
Revenue	(54,000.00)	(50,400.00)	(167,000.00)
<b>Police</b>	<b>1,101,768.44</b>	<b>979,250.70</b>	<b>1,568,478.45</b>
Expense	2,153,518.44	2,103,148.56	11,660,394.45
Revenue	(1,051,750.00)	(1,123,897.86)	(10,091,916.00)
<b>Public Works</b>	<b>47,700.00</b>	<b>39,064.61</b>	<b>49,000.00</b>
Expense	47,700.00	39,064.61	49,000.00
<b>Sanitation</b>	<b>(296,004.45)</b>	<b>(369,676.12)</b>	<b>(282,750.16)</b>
Expense	453,995.55	377,408.11	622,249.84
Revenue	(750,000.00)	(747,084.23)	(905,000.00)
<b>Sewer</b>	<b>(304,235.78)</b>	<b>(1,525,016.74)</b>	<b>(1,279,106.33)</b>
Expense	2,264,820.60	1,306,575.12	8,617,643.67
Revenue	(2,569,056.38)	(2,831,591.86)	(9,896,750.00)
<b>Streets</b>	<b>744,191.94</b>	<b>(612,424.83)</b>	<b>623,070.82</b>
Expense	1,018,741.94	678,542.60	2,057,365.82
Revenue	(274,550.00)	(1,290,967.43)	(1,434,295.00)
<b>Water</b>	<b>(576,682.21)</b>	<b>(1,643,337.37)</b>	<b>(584,582.96)</b>
Expense	3,142,194.90	2,262,140.66	3,349,084.42
Revenue	(3,718,877.11)	(3,905,478.03)	(3,933,667.38)
<b>Grand Total</b>	<b>(332,791.09)</b>	<b>(3,761,086.76)</b>	<b>(1,894,825.29)</b>

**PIVOT BY FUND AND OBJECT TYPE**

Row Labels	Sum of FY24 BUDGET	Sum of FY24 ACTIVITY	Sum of FY25 In Progress
<b>Debt Service</b>	<b>(13,310.00)</b>	<b>(214,748.89)</b>	<b>(21,317.83)</b>
Operating Expenses	220,000.00	66,925.00	282,350.00
Taxes	(233,310.00)	(281,673.89)	(303,667.83)
<b>General</b>	<b>561,436.90</b>	<b>(377,983.76)</b>	<b>(9,818.17)</b>
Bond Funds	-	-	(7,854,000.00)
Capital Expenses	1,989,197.00	1,761,222.56	12,383,249.00
Charges for Services	(2,447,750.00)	(1,742,036.32)	(2,304,000.00)
City Events	124,200.00	113,744.14	136,400.00

Contract Services	175,000.00	217,297.30	288,000.00
Fines	(52,000.00)	(56,507.00)	(52,000.00)
Grant Income	(274,550.00)	(1,287,705.00)	(1,301,295.00)
Interest	(305,000.00)	(418,290.58)	(256,000.00)
Licenses, Permits and Fra	(524,275.00)	(748,741.08)	(686,500.00)
Miscellaneous	1,250.00	(13,488.26)	500.00
Operating Expenses	2,339,908.00	2,370,196.93	3,026,483.00
Personnel Services	1,750,799.65	1,383,330.70	2,890,646.36
Repair & Maint.	30,860.25	34,416.03	45,605.00
Reserve Funds	-	(2,070.29)	(3,841,079.70)
Special Assessments	(662,813.00)	(342,150.00)	(683,813.00)
Taxes	(1,158,390.00)	(1,222,202.89)	(1,302,013.83)
Transfers	(425,000.00)	(425,000.00)	(500,000.00)
<b>Sewer</b>	<b>(304,235.78)</b>	<b>(1,525,016.74)</b>	<b>(1,279,106.33)</b>
Bond Funds	-	-	(6,633,750.00)
Capital Expenses	405,000.00	9,217.00	6,605,000.00
Charges for Services	(1,603,700.00)	(1,601,341.56)	(1,727,000.00)
Interest	(312,356.38)	(563,255.30)	(450,000.00)
Miscellaneous	500.00	(12,995.00)	500.00
Operating Expenses	1,313,210.00	850,201.34	1,211,657.50
Personnel Services	529,110.60	429,219.64	780,486.17
Repair & Maint.	17,000.00	17,937.14	20,000.00
Special Assessments	(653,000.00)	(654,000.00)	(1,086,000.00)
<b>Water</b>	<b>(576,682.21)</b>	<b>(1,643,337.37)</b>	<b>(584,582.96)</b>
Capital Expenses	678,000.00	311,327.14	416,264.60
Charges for Services	(3,171,750.00)	(3,240,179.95)	(3,450,700.00)
Interest	(109,348.11)	(217,196.55)	(290,400.00)
Miscellaneous	1,525.00	(6,247.05)	500.00
Operating Expenses	1,578,049.00	1,161,177.31	1,732,390.00
Personnel Services	439,620.90	355,014.44	679,929.82
Repair & Maint.	20,000.00	8,113.67	20,000.00
Special Assessments	(437,779.00)	(440,346.38)	(192,567.38)
Transfers	425,000.00	425,000.00	500,000.00
<b>Grand Total</b>	<b>(332,791.09)</b>	<b>(3,761,086.76)</b>	<b>(1,894,825.29)</b>

**DEPARTMENTAL PIVOT- BUDGET DRAFT FY 2025**

Row Labels	Sum of FY24 BUDGET	Sum of FY24 ACTIVITY	Sum of FY25 In Progress
<b>Admin</b>	<b>(1,317,730.28)</b>	<b>(565,959.28)</b>	<b>(2,101,470.20)</b>
Capital Expenses	378,500.00	366,043.13	1,479,034.00
Charges for Services	(1,177,750.00)	(450,384.32)	(499,000.00)
City Events	116,700.00	109,829.08	128,900.00
Contract Services	175,000.00	217,297.30	288,000.00
Interest	(70,000.00)	(88,714.10)	(120,000.00)
Licenses, Permits and Fra	(524,275.00)	(748,741.08)	(686,500.00)
Miscellaneous	500.00	(12,583.49)	500.00
Operating Expenses	1,178,028.00	1,243,632.60	1,198,098.00
Personnel Services	367,259.47	303,763.71	632,738.33
Repair & Maint.	5,510.25	9,499.78	3,500.00
Reserve Funds	-	(1,649.00)	(2,615,913.70)
Special Assessments	(608,813.00)	(291,750.00)	(608,813.00)
Taxes	(1,158,390.00)	(1,222,202.89)	(1,302,013.83)
<b>Court</b>	<b>150,688.55</b>	<b>109,223.58</b>	<b>190,098.35</b>
Capital Expenses	1,300.00	2,839.99	-
Fines	(51,000.00)	(56,435.27)	(51,000.00)
Miscellaneous	500.00	-	250.00
Operating Expenses	86,900.00	66,582.24	99,700.00
Personnel Services	112,988.55	96,236.62	141,148.35
<b>Debt Service</b>	<b>(13,310.00)</b>	<b>(214,748.89)</b>	<b>(21,317.83)</b>
Operating Expenses	220,000.00	66,925.00	282,350.00

Taxes	(233,310.00)	(281,673.89)	(303,667.83)
<b>Fire</b>	<b>76,322.00</b>	<b>33,159.42</b>	<b>(116,600.00)</b>
Capital Expenses	201,422.00	201,422.00	2,900.00
Charges for Services	(130,000.00)	(173,600.00)	(300,000.00)
Operating Expenses	4,900.00	5,337.42	129,200.00
Personnel Services	-	-	51,300.00
<b>Parks</b>	<b>54,500.70</b>	<b>9,378.16</b>	<b>60,354.57</b>
Capital Expenses	40,000.00	7,400.00	25,000.00
City Events	500.00	156.95	500.00
Grant Income	-	-	(67,000.00)
Operating Expenses	24,025.00	14,923.79	150,925.00
Personnel Services	33,475.70	24,850.17	41,929.57
Repair & Maint.	10,500.00	12,447.25	9,000.00
Reserve Funds	-	-	(25,000.00)
Special Assessments	(54,000.00)	(50,400.00)	(75,000.00)
<b>Police</b>	<b>1,101,768.44</b>	<b>979,250.70</b>	<b>1,568,478.45</b>
Bond Funds	-	-	(7,854,000.00)
Capital Expenses	654,600.00	889,344.11	9,142,020.00
Charges for Services	(390,000.00)	(370,998.00)	(600,000.00)
City Events	7,000.00	3,758.11	7,000.00
Fines	(1,000.00)	(71.73)	(1,000.00)
Interest	(235,000.00)	(326,314.05)	(136,000.00)
Miscellaneous	250.00	(874.54)	(250.00)
Operating Expenses	358,915.00	324,904.10	616,840.00
Personnel Services	1,122,153.44	873,278.43	1,865,929.45
Repair & Maint.	9,850.00	11,645.56	28,105.00
Reserve Funds	-	(421.29)	(1,000,166.00)
Transfers	(425,000.00)	(425,000.00)	(500,000.00)
<b>Public Works</b>	<b>47,700.00</b>	<b>39,064.61</b>	<b>49,000.00</b>
Operating Expenses	47,700.00	39,064.61	49,000.00
<b>Sanitation</b>	<b>(296,004.45)</b>	<b>(369,676.12)</b>	<b>(282,750.16)</b>
Charges for Services	(750,000.00)	(747,054.00)	(905,000.00)
Miscellaneous	-	(30.23)	-
Operating Expenses	440,000.00	366,761.24	590,000.00
Personnel Services	13,995.55	10,646.87	32,249.84
<b>Sewer</b>	<b>(304,235.78)</b>	<b>(1,525,016.74)</b>	<b>(1,279,106.33)</b>
Bond Funds	-	-	(6,633,750.00)
Capital Expenses	405,000.00	9,217.00	6,605,000.00
Charges for Services	(1,603,700.00)	(1,601,341.56)	(1,727,000.00)
Interest	(312,356.38)	(563,255.30)	(450,000.00)
Miscellaneous	500.00	(12,995.00)	500.00
Operating Expenses	1,313,210.00	850,201.34	1,211,657.50
Personnel Services	529,110.60	429,219.64	780,486.17
Repair & Maint.	17,000.00	17,937.14	20,000.00
Special Assessments	(653,000.00)	(654,000.00)	(1,086,000.00)
<b>Streets</b>	<b>744,191.94</b>	<b>(612,424.83)</b>	<b>623,070.82</b>
Capital Expenses	713,375.00	294,173.33	1,734,295.00
Grant Income	(274,550.00)	(1,287,705.00)	(1,234,295.00)
Operating Expenses	199,440.00	308,990.93	192,720.00
Personnel Services	100,926.94	74,554.90	125,350.82
Repair & Maint.	5,000.00	823.44	5,000.00
Reserve Funds	-	-	(200,000.00)
<b>Water</b>	<b>(576,682.21)</b>	<b>(1,643,337.37)</b>	<b>(584,582.96)</b>
Capital Expenses	678,000.00	311,327.14	416,264.60
Charges for Services	(3,171,750.00)	(3,240,179.95)	(3,450,700.00)
Interest	(109,348.11)	(217,196.55)	(290,400.00)
Miscellaneous	1,525.00	(6,247.05)	500.00
Operating Expenses	1,578,049.00	1,161,177.31	1,732,390.00
Personnel Services	439,620.90	355,014.44	679,929.82
Repair & Maint.	20,000.00	8,113.67	20,000.00

Special Assessments	(437,779.00)	(440,346.38)	(192,567.38)
Transfers	425,000.00	425,000.00	500,000.00
<b>Grand Total</b>	<b>(332,791.09)</b>	<b>(3,761,086.76)</b>	<b>(1,894,825.29)</b>