City of Josephine
Fiscal Year 2025-2026
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $164,985, which is a 12.77 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $118,252.

The members of the governing body voted on the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	$0.468097/100	$0.468097/100
No-New-Revenue Tax Rate:	$0.450547/100	$0.433067/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.344180/100	$0.331629/100
Voter-Approval Tax Rate:	$0.467702/100	$0.454710/100
Debt Rate:	$0.111476/100	$0.111474/100

Total debt obligation for City of Josephine secured by property taxes: $362,719

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

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	$275,137,231
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	$0.356623/$100
3. M&O taxes refunded for years preceding tax year 2024. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	$3,474
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.	$984,676
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	$311,354,814
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	$0.356621/$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	$1,110,357
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	$125,681
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	$0.450547/$100
11. This year's proposed total tax rate.	$0.468097/$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	$0.017550
13. Percentage change in total tax rate. Divide Line 12 by line 10.	3.90%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	$0.344180/$100
15. This year's proposed M&O tax rate.	$0.356621/$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	$0.012441
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	3.61%
Raised M&O Taxes on a $100,000 Home	
18. This year's taxable value on a $100,000 home.	$100,000
19. Last year's M&O tax rate.	$0.356623/$100
20. This year's proposed M&O tax rate.	$0.356621/$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	$0.00

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

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.	**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]	$ 309,559,428
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]	$ 34,422,197
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 275,137,231
4.	**Prior year total adopted tax rate.**	$ 0.468097 /$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:** $ 0 B. **Prior year values resulting from final court decisions:** - $ 0 C. **Prior year value loss.** Subtract B from A.[3]	$ 0
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.	$ 0

[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.	$ 275,137,231
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: . . . . . $ 59,487 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: . . . . . + $ 682,886 **C. Value loss.** Add A and B. [6]	$ 742,373
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:** . . . . . $ 0 **B. Current year productivity or special appraised value:** . . . . . - $ 0 **C. Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 742,373
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.	$ 274,394,858
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 1,284,434
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]	$ 4,549
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 1,288,983
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:** . . . . . $ 335,221,378 **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.	$ 335,221,378

[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] .... $ 17,645,362 **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.	$ 17,645,362
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]	$ 41,511,926
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.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 311,354,814
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]	$ 319,611
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]	$ 24,942,548
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 25,262,159
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 286,092,655
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.450547 /$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:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the 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.	$ 0.356623/$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 275,137,231
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 981,202
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. .... + $ 3,474	
	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. .... $ 3,474	
	E. Add Line 31 to 32D.	$ 984,676
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 286,092,655
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.344180/$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 §26.044
[27] 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.	$ 0.344180 /$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.	$ 0.344180 /$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.	$ 0.356226 /$100

[28] Tex. Tax Code §26.0442
[29] 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 .... $ 362,719 **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 .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 362,719
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 15,633
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 347,086
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 98.17 % **C.** Enter the 2023 actual collection rate. .... 102.20 % **D.** Enter the 2022 actual collection rate. .... 104.10 % **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]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 347,086
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 311,354,814
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.111476 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.467702 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 311,354,814
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 *No-New-Revenue Tax Rate Worksheet*.	$ 0.450547 /$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.	$ 0.450547 /$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 *Voter-Approval Tax Rate Worksheet*.	$ 0.467702 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.467702 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 311,354,814
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).	$ 0.467702 /$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)	$ 0.454710 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.454710 /$100
	D. Adopted Tax Rate	$ 0.468097 /$100
	E. Subtract D from C	$ -0.013387 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 272,411,353
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 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)	$ 0.468097 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.468097 /$100
	D. Adopted Tax Rate	$ 0.468097 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 231,660,459
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 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)	$ 0.491561 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.491561 /$100
	D. Adopted Tax Rate	$ 0.491561 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 189,062,747
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. 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)	$ 0.467702 /$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 *Voter-Approval Tax Rate Worksheet.*	$ 0.344180 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 311,354,814
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.160588 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.111476 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.616244 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 0.468097 /$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 *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- 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, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 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 *No-New-Revenue Tax Rate Worksheet.*	$ 274,394,858
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 *No-New-Revenue Tax Rate Worksheet.*	$ 286,092,655
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).	$ 0.467702/$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.450547/$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate.................... $ 0.467702/$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: 50

De minimis rate..................... $ 0.616244/$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 Jayna Dean
Printed Name of Taxing Unit Representative

sign here Jayna Dean
Taxing Unit Representative

7/29/2025
Date

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

Josephine

PROPOSED BUDGET FY 2026

Financial plans for the upcoming fiscal year

Revenue projections for the upcoming year remain conservative. Key Factor: increase in the MUD Public Safety Fee using the cost recovery model.

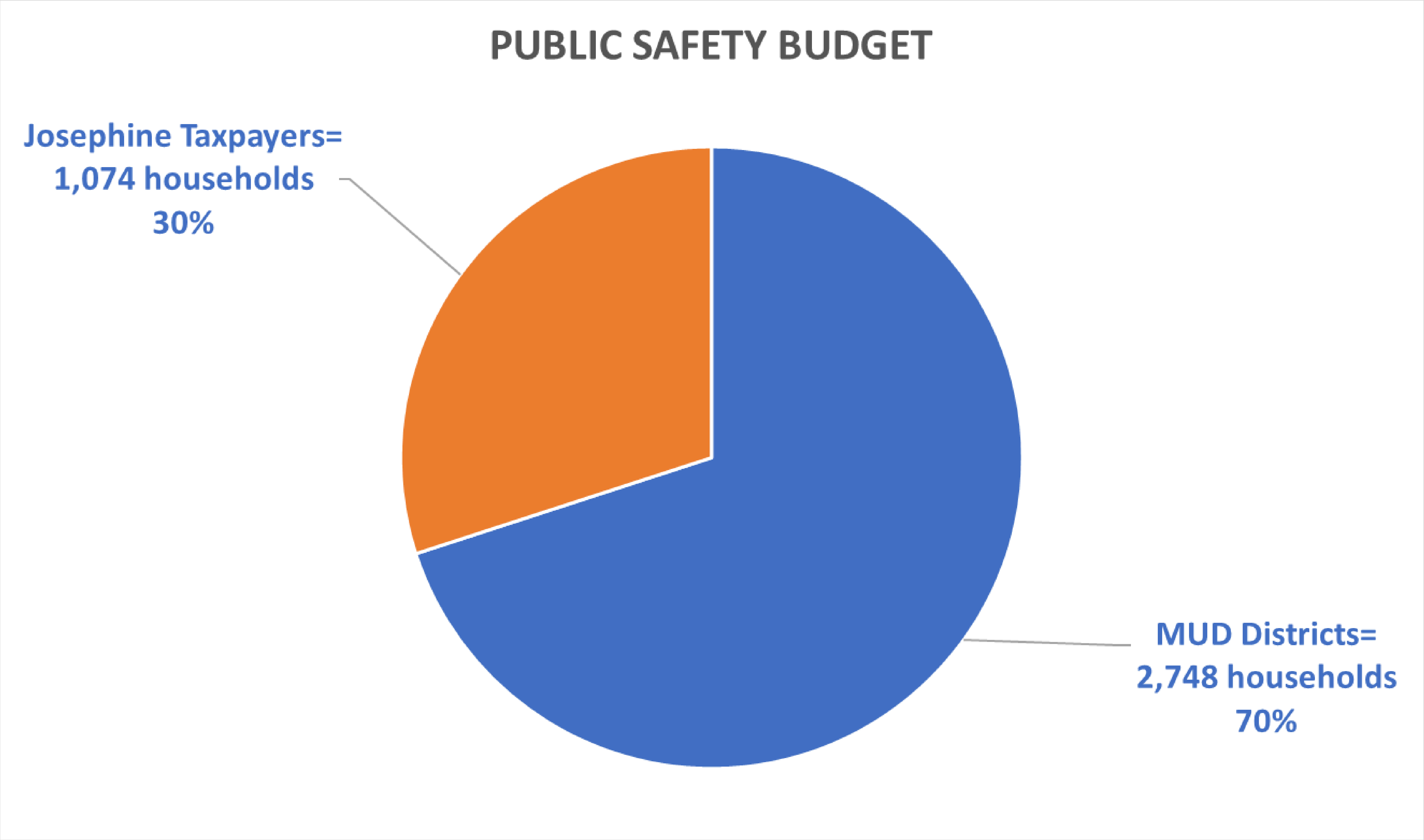
The estimated revenue is $15,375,860

The City of Josephine TEXAS

PROPOSED BUDGET FY 2026

FUND/DEPARTMENT LEVEL PIVOT

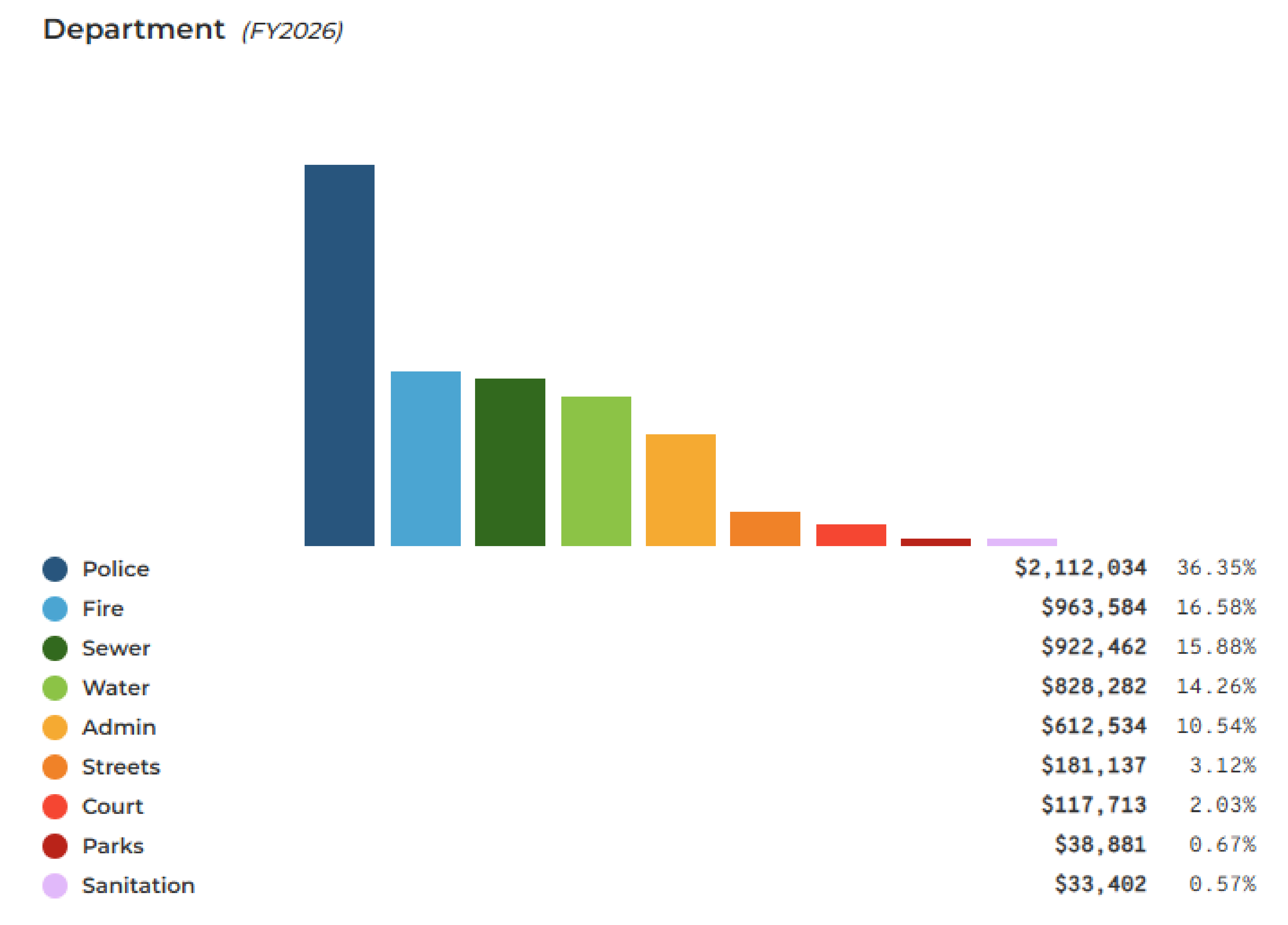
Row Labels	Sum of FY26 PROPOSED BUDGET
Debt Service	**(20,650.00)**
Debt Service	(20,650.00)
General	**(1,698.40)**
Admin	(518,208.88)
Court	186,793.91
Fire	194,993.12
Parks	48,317.85
Police	90,588.12
Public Works	49,000.00
Sanitation	(379,126.42)
Streets	325,943.90
Sewer	**(2,498,191.94)**
Sewer	(2,498,191.94)
Water	**(447,757.98)**
Water	(447,757.98)
Grand Total	**(2,968,298.32)**



Cost Recovery for Public Safety
Josephine Taxpayers are and have been subsidizing the MUD's Public Safety Services.
The charge for services must be balanced for all residents.

Calculation: FY26 Police & Fire Operating Only Budget=$3,550,000/3,822 rooftops=$928.83 Annually
$928.83/12 mo=$77.40 Monthly

Personnel are Allocated to the Departments they serve by percentage. FY26 Personnel Budgeting



Accepted New Position Requests (33)		
Job Title	Fund	Department
25 Part Time/Volunteer/Career Fire Personnel	General	Fire
Administrative Assistant	General	Police/Fire
Police Lieutenant	General	Police
Payroll Specialist	Split	Admin
Wastewater Operator	Sewer	Sewer
Public Engagement Coordinator	Split	Admin
Construction Inspector/Engineer	Split	Admin

Utility Applications and Disconnect processed at the end of Q3

	Applications	Disconnects	Total
Oct	109	68	177
Nov	91	70	161
Dec	59	46	105
Jan	80	55	135
Feb	86	60	146
March	130	77	207
April	99	72	171
May	134	80	214
June	129	76	205

Total of Utility Accounts as of 7/10/25: 4,087

Total of Utility Accounts as of 10/1/24: 3,744

Employee Turnover

7/11/2024 - 7/11/2025

Service Orders YTD

Issued by User

User	Issued
Kourtney Block	1,155
Lana Klemcke	21
Mikayla Goodman	856
Office	433
Patti Brooks	1
Grand Totals	2,762

Completed by User

User	Completed
jose.jallgood	266
jose.kblock	589
jose.migoodman	218
kclay	81
nfortner	51
tbrooks	1,490
Grand Totals	2,695

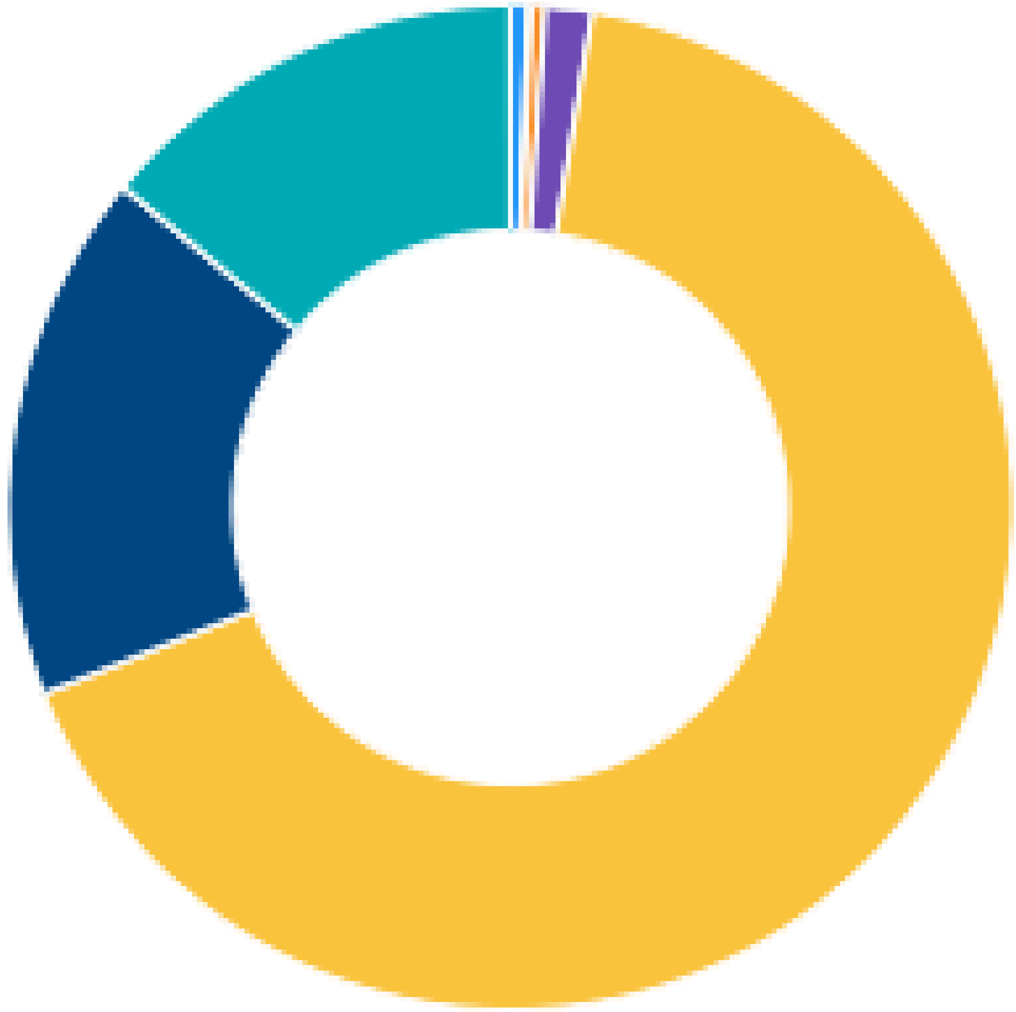
Receipts Processed YTD

Payment Method	Pmt. Count
CASH - CASH	992
CC-OFF - CREDIT CARD OFFLINE	342
CC-ON - CREDIT CARD ONLINE	336
CH - CHANGE	295
CHECK - CHECK	6,064
MAIL CHECK - BILL PAY CHECKS	43
OP - ONLINE PAYMENTS	24,418
Payment Method Total:	32,195

260 Payables processed monthly

Capital Costs By Department *(FY 2026)*

Request Types: Other Improvements > $1,000 Capital, Water and Sewer, Building and Facilities, Roadways, Vehicles and Wheeled Equipment, Other Equipment >$1,000 Capital, Computers and Related Equipment



Admin (1%)	$125,349.00
Expenditures (0%)	$23,000.00
Parks (0%)	$100,000.00
Police (2%)	$335,480.00
Sewer (66%)	$14,721,770.05
Streets (17%)	$3,790,000.00
Water (14%)	$3,107,000.00
TOTAL	**$22,202,599.05**

Capital Projects/Purchases

Request Title	Funding Source	Capital Costs Category Description	Department	Project Total	FY2026	Total
Administration Vehicle	General Fund	Vehicle Cost	Admin	$30,349.00	$30,349.00	$30,349.00
City Hall Renovation & Design	General Fund	Design	Admin	$25,000.00	$25,000.00	$25,000.00
City Hall Renovation & Design	General Fund	Construction/Maintenance	Admin	$70,000.00	$70,000.00	$70,000.00
AED Machines	General Fund	Equipment	Expenditures	$23,000.00	$23,000.00	$23,000.00
Move Water & Sewer Lines on FM 6 & 1777 (Construction/Maintenance)	Water Funds	Construction/Maintenance	Expenditures	$3,300,000.00		
Ballistic Shields	General Fund	Equipment	Police	$24,000.00	$24,000.00	$24,000.00
Body Cameras & In-Car Cameras (Equipment)	General Fund	Equipment	Police	$153,680.00	$39,480.00	$39,480.00
New Police Admin Vehicle	General Fund	Vehicle Cost	Police	$40,000.00	$40,000.00	$40,000.00
New Police Admin Vehicle #2	General Fund	Vehicle Cost	Police	$40,000.00	$40,000.00	$40,000.00
New Police Vehicle	General Fund	Vehicle Cost	Police	$85,000.00	$85,000.00	$85,000.00
New Police Vehicle #2	General Fund	Vehicle Cost	Police	$85,000.00	$85,000.00	$85,000.00
Police Rifles	General Fund	Equipment	Police	$22,000.00	$22,000.00	$22,000.00
Evoqua Parts List for Magnolia WWTP	Sewer Fund	Equipment/Vehicle/Furnishings	Sewer	$22,054.85	$22,054.85	$22,054.85
Fence Surrounding NWWTP	Sewer Fund	Construction/Maintenance	Sewer	$295,000.00	$295,000.00	$295,000.00
IPO #27 Milton St 10-Inch Sewer Rehab Project (Construction/Maintenanc	Bond Funds	Engineering	Sewer	$155,000.00	$55,000.00	$55,000.00
IPO #27 Milton St 10-Inch Sewer Rehab Project (Construction/Maintenanc	Bond Funds	Construction/Maintenance	Sewer	$1,349,997.50	$674,998.75	$674,998.75
Magnolia WWTP/Sludge Processing Improvements	Bond Funds	Construction/Maintenance	Sewer	$1,200,000.00	$1,200,000.00	$1,200,000.00
North WWTP (Construction/Maintenance)	Bond Funds	Engineering	Sewer	$1,403,600.00	$436,061.25	$436,061.25
North WWTP (Construction/Maintenance)	Bond Funds	Construction/Maintenance	Sewer	$18,994,397.00	$12,038,655.20	$12,038,655.20
Drainage Improvements/Flood Mitigation	Bond Funds	Construction/Maintenance	Streets	$3,790,000.00	$3,790,000.00	$3,790,000.00
Ground Water Storage Tank	Bond Funds	Construction/Maintenance	Water	$3,107,000.00	$3,107,000.00	$3,107,000.00
Total Capital Costs				$34,215,078.35	$22,102,599.05	$22,102,599.05

Request Title	Funding Source	Capital Costs Category Description	Department	Project Total	FY2026	Total
Food Truck Park-Pilot Program	JCDC Funds	Construction/Maintenance	Parks	$100,000.00	$100,000.00	$100,000.00

PROPOSED BUDGET FY 2026

FUND/DEPARTMENT LEVEL PIVOT

Row Labels	Sum of FY26 PROPOSED BUDGET
Debt Service	**(20,650.00)**
Debt Service	(20,650.00)
General	**(1,698.40)**
Admin	(518,208.88)
Court	186,793.91
Fire	194,993.12
Parks	48,317.85
Police	90,588.12
Public Works	49,000.00
Sanitation	(379,126.42)
Streets	325,943.90
Sewer	**(2,498,191.94)**
Sewer	(2,498,191.94)
Water	**(447,757.98)**
Water	(447,757.98)
Grand Total	**(2,968,298.32)**

PROPOSED BUDGET FY 2026

FUND/TYPE LEVEL PIVOT

Row Labels	Sum of FY25 BUDGET	Sum of FY26 PROPOSED BUDGET
Debt Service	**(21,317.83)**	**(20,650.00)**
Expense	282,350.00	179,350.00
Revenue	(303,667.83)	(200,000.00)
General	**919,527.39**	**(1,698.40)**
Equity	(3,616,079.70)	(3,790,000.00)
Expense	19,779,843.91	12,114,161.60
Revenue	(15,244,236.82)	(8,325,860.00)
Sewer	**(3,312,706.33)**	**(2,498,191.94)**
Equity	(7,854,000.00)	(17,150,000.00)
Expense	8,694,293.67	17,240,808.06
Revenue	(4,153,000.00)	(2,589,000.00)
Water	**(918,831.96)**	**(447,757.98)**
Equity	-	(3,107,000.00)
Expense	3,518,884.42	6,920,242.02
Revenue	(4,437,716.38)	(4,261,000.00)
Grand Total	**(3,333,328.73)**	**(2,968,298.32)**

The City of Josephine TEXAS

PROPOSED BUDGET FY 2026

OBJECT LEVEL PIVOT

Row Labels	Sum of FY25 BUDGET	Sum of FY26 PROPOSED BUDGET
Bond Funds	(10,469,913.70)	(17,150,000.00)
Capital Expenses	19,441,513.60	21,662,138.05
Charges for Services	(7,508,500.00)	(10,820,400.00)
City Events	136,400.00	208,500.00
Contract Services	288,000.00	-
Fines	(7,906,000.00)	(51,500.00)
Grant Income	(1,301,295.00)	-
Interest	(1,011,400.00)	(870,000.00)
Licenses, Permits and Franc	(695,000.00)	(581,600.00)
Miscellaneous	1,500.00	(6,920,670.00)
Operating Expenses	7,312,956.50	7,625,548.64
Personnel Services	4,474,646.90	6,092,244.99
Repair & Maint.	119,605.00	129,800.00
Reserve Funds	(1,000,166.00)	-
Special Assessments	(3,329,629.38)	(605,000.00)
Taxes	(1,886,046.65)	(1,687,360.00)
Transfers	-	-
Grand Total	**(3,333,328.73)**	**(2,968,298.32)**

PROPOSED BUDGET FY 2026

DEPARTMENT/TYPE LEVEL PIVOT

Row Labels	Sum of FY25 BUDGET	Sum of FY26 PROPOSED BUDGET
Admin	**(2,334,670.19)**	**(518,208.88)**
Equity	(2,615,913.70)	-
Expense	3,786,435.33	2,520,751.12
Revenue	(3,505,191.82)	(3,038,960.00)
Court	**197,598.35**	**186,793.91**
Expense	248,598.35	237,793.91
Revenue	(51,000.00)	(51,000.00)
Debt Service	**(21,317.83)**	**(20,650.00)**
Expense	282,350.00	179,350.00
Revenue	(303,667.83)	(200,000.00)
Fire	**(25,100.00)**	**194,993.12**
Expense	274,900.00	1,268,393.12
Revenue	(300,000.00)	(1,073,400.00)
Parks	**106,069.57**	**48,317.85**
Expense	248,069.57	218,317.85
Revenue	(142,000.00)	(170,000.00)
Police	**2,418,603.00**	**90,588.12**
Equity	(1,000,166.00)	-
Expense	12,525,519.00	2,893,088.12
Revenue	(9,106,750.00)	(2,802,500.00)
Public Works	**49,000.00**	**49,000.00**
Expense	49,000.00	49,000.00
Revenue	-	-
Sanitation	**(282,750.16)**	**(379,126.42)**
Expense	622,249.84	810,873.58
Revenue	(905,000.00)	(1,190,000.00)
Sewer	**(3,312,706.33)**	**(2,498,191.94)**
Equity	(7,854,000.00)	(17,150,000.00)
Expense	8,694,293.67	17,240,808.06
Revenue	(4,153,000.00)	(2,589,000.00)
Streets	**790,776.82**	**325,943.90**
Equity	-	(3,790,000.00)
Expense	2,025,071.82	4,115,943.90
Revenue	(1,234,295.00)	-
Water	**(918,831.96)**	**(447,757.98)**
Equity	-	(3,107,000.00)
Expense	3,518,884.42	6,920,242.02
Revenue	(4,437,716.38)	(4,261,000.00)
Grand Total	**(3,333,328.73)**	**(2,968,298.32)**

					(3,333,328.73)	(2,968,298.32)
Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 PROPOSED BUDGET
General	Admin	Property Tax Current	Revenue	Taxes	(1,211,478.82)	(1,110,360.00)
General	Admin	Building Permits	Revenue	Licenses, Permits and	(615,000.00)	(500,000.00)
General	Admin	MUD - Public Safety Fees	Revenue	Special Assessments	(606,313.00)	(575,000.00)
General	Admin	Professional Services	Revenue	Charges for Services	(399,000.00)	(175,000.00)
General	Admin	Sales Tax Allocation	Revenue	Taxes	(360,000.00)	(370,000.00)
General	Admin	Interest Income	Revenue	Interest	(120,000.00)	(120,000.00)
General	Admin	Franchise Tax/Fees	Revenue	Licenses, Permits and	(70,000.00)	(70,000.00)
General	Admin	MUD - Monthly Public Safety Fe	Revenue	Charges for Services	(70,000.00)	(70,000.00)
General	Admin	Rent Payments	Revenue	Charges for Services	(30,000.00)	(30,000.00)
General	Admin	Certificate of Occupancy	Revenue	Licenses, Permits and	(8,500.00)	(10,000.00)
General	Admin	Property Tax Delinquent	Revenue	Taxes	(7,900.00)	(5,000.00)
General	Admin	Penalty & Interest - Taxes	Revenue	Taxes	(3,000.00)	(2,000.00)
General	Admin	Plat Fees	Revenue	Special Assessments	(2,500.00)	-
General	Admin	Dump Permit	Revenue	Licenses, Permits and	(1,200.00)	(1,000.00)
General	Admin	Animal Registration	Revenue	Licenses, Permits and	(200.00)	(200.00)
General	Admin	Fireworks Permit	Revenue	Licenses, Permits and	(100.00)	(100.00)
General	Admin	Beer & Wine Permit	Revenue	Licenses, Permits and	-	(300.00)
General	Admin	Repairs & Maint - Vehicle (Admin)	Expense	Repair & Maint.	-	1,000.00
General	Admin	Computers- Other (Admin)	Expense	Operating Expenses	-	7,600.00
General	Admin	Equipment Purchases - Other (Admin)	Expense	Operating Expenses	-	23,000.00
General	Admin	Capital Outlay (Admin)	Expense	Capital Expenses	-	70,000.00
General	Admin	Interest Expense (Admin)	Expense	Operating Expenses	-	165,312.00
General	Admin	Debt Retirement (Admin)	Expense	Operating Expenses	-	575,000.00
General	Admin	Vehicle - Fuel (Admin)	Expense	Operating Expenses	50.00	-
General	Admin	Bank Service Charge (Admin)	Expense	Operating Expenses	150.00	150.00
General	Admin	Computers - Payroll Service (Admin)	Expense	Operating Expenses	250.00	-
General	Admin	Group Life (Admin)	Expense	Personnel Services	339.11	486.60
General	Admin	Repairs & Maint - Systems (Admin)	Expense	Repair & Maint.	500.00	500.00
General	Admin	Miscellaneous (Admin)	Expense	Miscellaneous	500.00	500.00
General	Admin	Vision (Admin)	Expense	Personnel Services	501.41	545.47
General	Admin	Freshbennies (Admin)	Expense	Personnel Services	523.45	646.53
General	Admin	Bonds/Employee (Admin)	Expense	Personnel Services	600.00	600.00
General	Admin	Uniforms (Admin)	Expense	Operating Expenses	600.00	2,000.00
General	Admin	Shredding Service (Admin)	Expense	Operating Expenses	900.00	900.00
General	Admin	Community Projects (Admin)	Expense	City Events	900.00	1,000.00
General	Admin	ST Disability (Admin)	Expense	Personnel Services	946.37	1,035.97
General	Admin	Texas Workforce Commission (Admin)	Expense	Personnel Services	972.50	1,050.20
General	Admin	Mowing Services (Admin)	Expense	Operating Expenses	1,000.00	-

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 PROPOSED BUDGET
General	Admin	Employment Services (Admin)	Expense	Personnel Services	1,000.00	-
General	Admin	Insurance - Other (Admin)	Expense	Personnel Services	1,000.00	1,000.00
General	Admin	Janitorial Supplies (Admin)	Expense	Operating Expenses	1,000.00	1,000.00
General	Admin	Repairs & Maint - Electrical (Admin)	Expense	Repair & Maint.	1,000.00	1,000.00
General	Admin	Small Equipment Purchases (Admin)	Expense	Operating Expenses	1,000.00	8,000.00
General	Admin	Utilities-Natural Gas (Admin)	Expense	Operating Expenses	1,625.00	325.00
General	Admin	Insurance - Other (Admin)	Expense	Operating Expenses	1,650.00	1,650.00
General	Admin	Printing (Admin)	Expense	Operating Expenses	1,800.00	1,800.00
General	Admin	Prop Tax Collection Fee (Admin)	Expense	Operating Expenses	1,800.00	1,800.00
General	Admin	LT Disability (Admin)	Expense	Personnel Services	1,938.45	2,001.62
General	Admin	Insurance-Errors & Omissions (Admin)	Expense	Operating Expenses	1,980.00	1,980.00
General	Admin	Shipping/Postage (Admin)	Expense	Operating Expenses	2,000.00	2,000.00
General	Admin	Repairs & Maint - Buildings (Admin)	Expense	Repair & Maint.	2,000.00	2,000.00
General	Admin	Dental (Admin)	Expense	Personnel Services	2,406.18	13,653.74
General	Admin	Janitorial Services (Admin)	Expense	Operating Expenses	2,500.00	3,000.00
General	Admin	Flowers/Gifts (Admin)	Expense	Operating Expenses	2,800.00	2,800.00
General	Admin	Repairs & Maint - Equipment (Admin)	Expense	Repair & Maint.	3,000.00	-
General	Admin	Utilities-Mobile Phones (Admin)	Expense	Operating Expenses	3,000.00	3,500.00
General	Admin	Insurance-General Liability (Admin)	Expense	Operating Expenses	3,020.00	2,420.00
General	Admin	Salaries - Overtime (Admin)	Expense	Personnel Services	3,200.00	3,200.00
General	Admin	Vehicle - Mileage (Admin)	Expense	Operating Expenses	3,200.00	3,500.00
General	Admin	Utilities-Electric (Admin)	Expense	Operating Expenses	3,400.00	4,000.00
General	Admin	Copier Rental (Admin)	Expense	Operating Expenses	3,500.00	3,500.00
General	Admin	Pest Control (Admin)	Expense	Operating Expenses	3,500.00	6,000.00
General	Admin	Equipment Computer Purchases (Admin)	Expense	Operating Expenses	3,600.00	4,535.00
General	Admin	Utilities-Telephone (Admin)	Expense	Operating Expenses	3,700.00	7,500.00
General	Admin	Meals (Admin)	Expense	Operating Expenses	4,000.00	6,000.00
General	Admin	Computers - Website (Admin)	Expense	Operating Expenses	5,000.00	5,000.00
General	Admin	Property Easements (Admin)	Expense	Operating Expenses	5,000.00	5,000.00
General	Admin	Supplies (Admin)	Expense	Operating Expenses	5,100.00	1,100.00
General	Admin	Filing Fees (Admin)	Expense	Operating Expenses	6,000.00	6,000.00
General	Admin	Medicare Matching (Admin)	Expense	Personnel Services	6,045.09	6,617.44
General	Admin	Insurance-Property (Admin)	Expense	Operating Expenses	6,230.00	6,300.00
General	Admin	Notices & Advertising (Admin)	Expense	Operating Expenses	7,000.00	9,000.00
General	Admin	Office Supplies (Admin)	Expense	Operating Expenses	8,500.00	10,000.00
General	Admin	Election Expense (Admin)	Expense	Operating Expenses	8,900.00	9,000.00
General	Admin	Central Appraisal Fees (Admin)	Expense	Operating Expenses	9,800.00	10,300.00
General	Admin	Contract Services - Other (Admin)	Expense	Operating Expenses	10,000.00	20,000.00
General	Admin	Insurance-Workers Comp (Admin)	Expense	Personnel Services	10,310.00	12,000.00

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 PROPOSED BUDGET
General	Admin	Audit Fees (Admin)	Expense	Operating Expenses	12,000.00	12,000.00
General	Admin	Code Inspection/Enforcement (Admin)	Expense	Operating Expenses	12,000.00	12,000.00
General	Admin	Dues & Subscriptions (Admin)	Expense	Operating Expenses	12,500.00	7,500.00
General	Admin	Office Equip/Furniture (Admin)	Expense	Operating Expenses	13,500.00	2,500.00
General	Admin	Employee Christmas Event (Admin)	Expense	City Events	14,000.00	30,000.00
General	Admin	Computers - Support (Admin)	Expense	Operating Expenses	17,000.00	18,000.00
General	Admin	FICA Matching (Admin)	Expense	Personnel Services	25,847.96	28,295.28
General	Admin	Capital Outlay-Fixtures/Equip (Admin)	Expense	Capital Expenses	28,200.00	1,700.00
General	Admin	Training, Cont. Edu, Travel (Admin)	Expense	Operating Expenses	30,000.00	30,000.00
General	Admin	457 Plan Matching Expense (Admin)	Expense	Personnel Services	42,000.00	-
General	Admin	Christmas In The Park (Admin)	Expense	City Events	45,000.00	55,000.00
General	Admin	Legal Fees (Admin)	Expense	Operating Expenses	49,500.00	49,500.00
General	Admin	TMRS Matching Expense (Admin)	Expense	Personnel Services	52,154.50	63,083.72
General	Admin	Ambulance Service (Admin)	Expense	Operating Expenses	56,313.00	115,000.00
General	Admin	Computers - Software/Licenses (Admin)	Expense	Operating Expenses	62,085.00	65,000.00
General	Admin	Insurance - Health (Admin)	Expense	Personnel Services	67,239.75	74,343.49
General	Admin	4th of July Celebration (Admin)	Expense	City Events	69,000.00	100,000.00
General	Admin	JCDC (Admin)	Expense	Operating Expenses	100,000.00	-
General	Admin	JVFD (Admin)	Expense	Contract Services	288,000.00	-
General	Admin	Building Inspections (Admin)	Expense	Operating Expenses	350,000.00	300,000.00
General	Admin	Engnr/Consulting Fees (Admin)	Expense	Operating Expenses	397,000.00	25,000.00
General	Admin	Salaries (Admin)	Expense	Personnel Services	422,023.56	461,670.06
General	Admin	Capital Outlay (Admin)	Expense	Capital Expenses	1,459,834.00	30,349.00
General	Admin	Bond Funds	Equity	Bond Funds	(2,615,913.70)	-
General	Court	Municipal Court Fines	Revenue	Fines	(50,000.00)	(50,000.00)
General	Court	Warrant/ Bond Income	Revenue	Fines	(1,000.00)	(1,000.00)
General	Court	Contract Services (Court)	Expense	Operating Expenses	100.00	100.00
General	Court	Group Life (Court)	Expense	Personnel Services	106.39	106.39
General	Court	Vision (Court)	Expense	Personnel Services	116.92	141.07
General	Court	Freshbennies (Court)	Expense	Personnel Services	164.22	180.23
General	Court	ST Disability (Court)	Expense	Personnel Services	172.20	195.10
General	Court	Miscellaneous (Court)	Expense	Miscellaneous	250.00	250.00
General	Court	Texas Workforce Commission (Court)	Expense	Personnel Services	297.50	325.25
General	Court	LT Disability (Court)	Expense	Personnel Services	348.94	395.36
General	Court	Court - OmniBase (Court)	Expense	Operating Expenses	400.00	400.00
General	Court	Computers- Other (Court)	Expense	Operating Expenses	500.00	-
General	Court	Bonds/Employee (Court)	Expense	Personnel Services	520.00	520.00
General	Court	Dental (Court)	Expense	Personnel Services	574.54	590.39
General	Court	Insurance - Other (Court)	Expense	Personnel Services	800.00	200.00

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 PROPOSED BUDGET
General	Court	Office Supplies (Court)	Expense	Operating Expenses	1,000.00	1,000.00
General	Court	Medicare Matching (Court)	Expense	Personnel Services	1,099.93	1,246.25
General	Court	Dues & Subscriptions (Court)	Expense	Operating Expenses	1,700.00	1,700.00
General	Court	FICA Matching (Court)	Expense	Personnel Services	4,703.15	5,328.80
General	Court	Computers - Support (Court)	Expense	Operating Expenses	5,000.00	5,000.00
General	Court	Salaries - Overtime (Court)	Expense	Personnel Services	5,600.00	5,000.00
General	Court	Training, Cont. Edu, Travel (Court)	Expense	Operating Expenses	8,500.00	8,000.00
General	Court	TMRS Matching Expense (Court)	Expense	Personnel Services	9,489.75	11,958.14
General	Court	457 Plan Matching Expense (Court)	Expense	Personnel Services	11,200.00	-
General	Court	Computers - Software/Licenses (Court)	Expense	Operating Expenses	12,000.00	10,300.00
General	Court	Insurance - Health (Court)	Expense	Personnel Services	16,954.81	15,908.53
General	Court	State Portion-Traffic Fines (Court)	Expense	Operating Expenses	30,000.00	35,000.00
General	Court	Contract Labor- Judge/Attorney (Court)	Expense	Operating Expenses	48,000.00	48,000.00
General	Court	Salaries (Court)	Expense	Personnel Services	89,000.00	85,948.40
Debt Service	Debt Service	Property Tax Current	Revenue	Taxes	(303,667.83)	(200,000.00)
Debt Service	Debt Service	Interest Expense (Debit Services)	Expense	Operating Expenses	132,350.00	129,350.00
Debt Service	Debt Service	Debt Retirement (Debit Services)	Expense	Operating Expenses	150,000.00	50,000.00
General	Fire	MUD - Monthly Public Safety Fe	Revenue	Charges for Services	(300,000.00)	(1,015,400.00)
General	Fire	Miscellaneous Income	Revenue	Miscellaneous	-	(58,000.00)
General	Fire	Flowers/Gifts (Fire)	Expense	Operating Expenses	-	200.00
General	Fire	Drug Testing (Fire)	Expense	Personnel Services	-	500.00
General	Fire	Pest Control (Fire)	Expense	Operating Expenses	-	900.00
General	Fire	Utilities-Mobile Phones (Fire)	Expense	Operating Expenses	-	1,000.00
General	Fire	Utilities-Natural Gas (Fire)	Expense	Operating Expenses	-	2,000.00
General	Fire	Debt Retirement (Fire)	Expense	Operating Expenses	-	2,628.89
General	Fire	Janitorial Services (Fire)	Expense	Operating Expenses	-	3,000.00
General	Fire	Utilities-Telephone (Fire)	Expense	Operating Expenses	-	3,000.00
General	Fire	Supplies (Fire)	Expense	Operating Expenses	-	3,500.00
General	Fire	Dues & Subscriptions (Fire)	Expense	Operating Expenses	-	3,900.00
General	Fire	Insurance-Property (Fire)	Expense	Operating Expenses	-	5,000.00
General	Fire	Repairs & Maint - Vehicle (Fire)	Expense	Repair & Maint.	-	5,000.00
General	Fire	Meals (Fire)	Expense	Operating Expenses	-	7,200.00
General	Fire	Supplies (Fire)	Expense	Operating Expenses	-	8,500.00
General	Fire	Computers - Software/Licenses (Fire)	Expense	Operating Expenses	-	10,000.00
General	Fire	Insurance-Workers Comp (Fire)	Expense	Personnel Services	-	10,000.00
General	Fire	Utilities-Electric (Fire)	Expense	Operating Expenses	-	10,000.00
General	Fire	Insurance-Auto (Fire)	Expense	Operating Expenses	-	12,000.00
General	Fire	Insurance - Other (Fire)	Expense	Operating Expenses	-	13,000.00
General	Fire	Computers - Support (Fire)	Expense	Operating Expenses	-	15,000.00

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 PROPOSED BUDGET
General	Fire	Repairs & Maint - Other (Fire)	Expense	Repair & Maint.	-	15,000.00
General	Fire	Community Projects (Fire)	Expense	City Events	-	15,000.00
General	Fire	Capital Outlay (Fire)	Expense	Capital Expenses	-	16,000.00
General	Fire	Repairs & Maint - Equipment (Fire)	Expense	Repair & Maint.	-	18,500.00
General	Fire	Miscellaneous (Fire)	Expense	Miscellaneous	-	34,080.00
General	Fire	Group Life (Fire)	Expense	Personnel Services	22.53	134.10
General	Fire	Freshbennies (Fire)	Expense	Personnel Services	34.78	3,657.00
General	Fire	Vision (Fire)	Expense	Personnel Services	44.80	266.58
General	Fire	ST Disability (Fire)	Expense	Personnel Services	82.96	396.33
General	Fire	LT Disability (Fire)	Expense	Personnel Services	168.12	803.15
General	Fire	Texas Workforce Commission (Fire)	Expense	Personnel Services	250.00	6,625.00
General	Fire	Dental (Fire)	Expense	Personnel Services	259.01	1,387.44
General	Fire	Office Supplies (Fire)	Expense	Operating Expenses	500.00	1,500.00
General	Fire	Vehicle - Fuel (Fire)	Expense	Operating Expenses	500.00	9,500.00
General	Fire	Medicare Matching (Fire)	Expense	Personnel Services	529.93	10,361.65
General	Fire	Uniforms (Fire)	Expense	Operating Expenses	1,000.00	15,000.00
General	Fire	Training, Cont. Edu, Travel (Fire)	Expense	Operating Expenses	1,200.00	60,000.00
General	Fire	FICA Matching (Fire)	Expense	Personnel Services	2,265.92	44,305.01
General	Fire	Capital Outlay-Fixtures/Equip (Fire)	Expense	Capital Expenses	3,000.00	-
General	Fire	Office Equip/Furniture (Fire)	Expense	Operating Expenses	4,500.00	1,000.00
General	Fire	TMRS Matching Expense (Fire)	Expense	Personnel Services	4,572.05	23,973.63
General	Fire	Insurance - Health (Fire)	Expense	Personnel Services	6,522.76	38,817.54
General	Fire	Contract Services (Fire)	Expense	Operating Expenses	10,000.00	-
General	Fire	Salaries (Fire)	Expense	Personnel Services	36,547.14	832,856.80
General	Fire	Capital Outlay (Fire)	Expense	Capital Expenses	77,900.00	2,900.00
General	Fire	Engnr/Consulting Fees (Fire)	Expense	Operating Expenses	125,000.00	-
General	Parks	Park Maintenance Fee	Revenue	Special Assessments	(75,000.00)	(30,000.00)
General	Parks	Grant Income	Revenue	Grant Income	(67,000.00)	-
General	Parks	Developer Contribution	Revenue	Charges for Services	-	(140,000.00)
General	Parks	Group Life (Parks)	Expense	Personnel Services	35.76	44.70
General	Parks	Vision (Parks)	Expense	Personnel Services	38.46	45.03
General	Parks	ST Disability (Parks)	Expense	Personnel Services	49.59	59.96
General	Parks	Freshbennies (Parks)	Expense	Personnel Services	55.20	74.52
General	Parks	LT Disability (Parks)	Expense	Personnel Services	79.79	121.51
General	Parks	Texas Workforce Commission (Parks)	Expense	Personnel Services	100.00	125.00
General	Parks	Insurance-Mobile Equipment (Parks)	Expense	Operating Expenses	125.00	75.00
General	Parks	Dental (Parks)	Expense	Personnel Services	200.38	804.34
General	Parks	Training, Cont. Edu, Travel (Parks)	Expense	Operating Expenses	250.00	250.00
General	Parks	Medicare Matching (Parks)	Expense	Personnel Services	316.78	383.03

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 PROPOSED BUDGET
General	Parks	Insurance - Other (Parks)	Expense	Personnel Services	400.00	200.00
General	Parks	Pest Control (Parks)	Expense	Operating Expenses	400.00	400.00
General	Parks	Computers- Other (Parks)	Expense	Operating Expenses	500.00	-
General	Parks	Uniforms (Parks)	Expense	Operating Expenses	500.00	500.00
General	Parks	Community Projects (Parks)	Expense	City Events	500.00	500.00
General	Parks	Equipment Rentals (Parks)	Expense	Operating Expenses	750.00	750.00
General	Parks	Repairs & Maint - Vehicle (Parks)	Expense	Repair & Maint.	1,000.00	1,000.00
General	Parks	Salaries - Overtime (Parks)	Expense	Personnel Services	1,300.00	1,300.00
General	Parks	FICA Matching (Parks)	Expense	Personnel Services	1,354.50	1,637.77
General	Parks	Utilities-Electric (Parks)	Expense	Operating Expenses	1,800.00	2,000.00
General	Parks	Equipment Purchases - Other (Parks)	Expense	Operating Expenses	2,000.00	2,000.00
General	Parks	Repairs & Maint - Buildings (Parks)	Expense	Repair & Maint.	2,000.00	2,000.00
General	Parks	Chemicals (Parks)	Expense	Operating Expenses	2,200.00	2,200.00
General	Parks	TMRS Matching Expense (Parks)	Expense	Personnel Services	2,733.02	3,651.27
General	Parks	Insurance-Property (Parks)	Expense	Operating Expenses	2,915.00	3,000.00
General	Parks	Supplies (Parks)	Expense	Operating Expenses	3,000.00	3,000.00
General	Parks	457 Plan Matching Expense (Parks)	Expense	Personnel Services	3,200.00	-
General	Parks	Parts (Parks)	Expense	Operating Expenses	3,200.00	3,200.00
General	Parks	Capital Outlay (Parks)	Expense	Capital Expenses	5,000.00	100,000.00
General	Parks	Insurance - Health (Parks)	Expense	Personnel Services	5,566.09	6,101.50
General	Parks	Repairs & Maint - Equipment (Parks)	Expense	Repair & Maint.	6,000.00	6,000.00
General	Parks	Salaries (Parks)	Expense	Personnel Services	26,500.00	26,894.22
General	Parks	Capital Outlay-Fixtures/Equip (Parks)	Expense	Capital Expenses	40,000.00	-
General	Parks	Contract Services (Parks)	Expense	Operating Expenses	134,000.00	50,000.00
General	Police	Warrant/ Bond Income	Revenue	Fines	(7,854,000.00)	(500.00)
General	Police	MUD - Monthly Public Safety Fe	Revenue	Charges for Services	(600,000.00)	(2,100,000.00)
General	Police	Transfers	Revenue	Transfers	(500,000.00)	(700,000.00)
General	Police	Interest Income	Revenue	Interest	(151,000.00)	-
General	Police	Municipal Court Fines	Revenue	Fines	(1,000.00)	-
General	Police	LEOSE - Police Training	Revenue	Miscellaneous	(750.00)	(2,000.00)
General	Police	Computers- Other (Police)	Expense	Operating Expenses	-	2,000.00
General	Police	LEOSE Training (Police)	Expense	Operating Expenses	-	2,000.00
General	Police	Janitorial Services (Police)	Expense	Operating Expenses	-	3,000.00
General	Police	Equipment Computer Purchases (Police)	Expense	Operating Expenses	-	5,000.00
General	Police	Small Equipment Purchases (Police)	Expense	Operating Expenses	-	22,000.00
General	Police	Janitorial Supplies (Police)	Expense	Operating Expenses	100.00	100.00
General	Police	Shipping/Postage (Police)	Expense	Operating Expenses	150.00	150.00
General	Police	Utilities-Natural Gas (Police)	Expense	Operating Expenses	325.00	325.00
General	Police	Insurance - Other (Police)	Expense	Operating Expenses	450.00	-

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 PROPOSED BUDGET
General	Police	Shredding Service (Police)	Expense	Operating Expenses	450.00	450.00
General	Police	Vehicle - Mileage (Police)	Expense	Operating Expenses	500.00	500.00
General	Police	Supplies Testing (Police)	Expense	Operating Expenses	500.00	500.00
General	Police	Repairs & Maint - Equipment (Police)	Expense	Repair & Maint.	500.00	500.00
General	Police	Repairs & Maint - Systems (Police)	Expense	Repair & Maint.	500.00	500.00
General	Police	Flowers/Gifts (Police)	Expense	Operating Expenses	500.00	500.00
General	Police	Miscellaneous (Police)	Expense	Miscellaneous	500.00	500.00
General	Police	Meals (Police)	Expense	Operating Expenses	500.00	1,000.00
General	Police	Bonds/Employee (Police)	Expense	Personnel Services	550.00	550.00
General	Police	Insurance-Mobile Equipment (Police)	Expense	Operating Expenses	600.00	600.00
General	Police	Printing (Police)	Expense	Operating Expenses	600.00	800.00
General	Police	Office Supplies (Police)	Expense	Operating Expenses	750.00	1,200.00
General	Police	Supplies (Police)	Expense	Operating Expenses	850.00	850.00
General	Police	Child Advocacy Center (Police)	Expense	Operating Expenses	1,000.00	1,000.00
General	Police	Repairs & Maint - Buildings (Police)	Expense	Repair & Maint.	1,000.00	1,000.00
General	Police	Utilities-Electric (Police)	Expense	Operating Expenses	1,000.00	6,000.00
General	Police	Copier Rental (Police)	Expense	Operating Expenses	1,200.00	1,200.00
General	Police	Group Life (Police)	Expense	Personnel Services	1,341.00	13,097.90
General	Police	Employment Services (Police)	Expense	Personnel Services	1,500.00	1,500.00
General	Police	Insurance-Property (Police)	Expense	Operating Expenses	1,500.00	5,000.00
General	Police	Equipment Rentals (Police)	Expense	Operating Expenses	1,900.00	1,900.00
General	Police	Vision (Police)	Expense	Personnel Services	1,957.68	1,827.66
General	Police	Freshbennies (Police)	Expense	Personnel Services	2,070.00	2,318.40
General	Police	Summer In The Park (Police)	Expense	City Events	2,500.00	2,500.00
General	Police	Equipment Purchases - Other (Police)	Expense	Operating Expenses	2,500.00	6,000.00
General	Police	ST Disability (Police)	Expense	Personnel Services	2,986.23	3,269.33
General	Police	Utilities-Telephone (Police)	Expense	Operating Expenses	3,500.00	9,000.00
General	Police	Texas Workforce Commission (Police)	Expense	Personnel Services	3,750.00	3,875.00
General	Police	Insurance - Other (Police)	Expense	Personnel Services	4,000.00	2,000.00
General	Police	Community Projects (Police)	Expense	City Events	4,500.00	4,500.00
General	Police	Office Equip/Furniture (Police)	Expense	Operating Expenses	5,000.00	1,000.00
General	Police	Jail Fees (Police)	Expense	Operating Expenses	5,000.00	7,000.00
General	Police	Training Equip/Less Lethal (Police)	Expense	Operating Expenses	6,000.00	6,000.00
General	Police	Ammunition (Police)	Expense	Operating Expenses	6,000.00	7,000.00
General	Police	LT Disability (Police)	Expense	Personnel Services	6,051.40	6,625.08
General	Police	Utilities-Mobile Phones (Police)	Expense	Operating Expenses	7,600.00	10,000.00
General	Police	Insurance-Law Enforce Liabilty (Police)	Expense	Operating Expenses	7,800.00	7,800.00
General	Police	Dues & Subscriptions (Police)	Expense	Operating Expenses	8,500.00	10,000.00
General	Police	Insurance-Taser Assurance (Police)	Expense	Operating Expenses	9,375.00	9,375.00

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 PROPOSED BUDGET
General	Police	Dental (Police)	Expense	Personnel Services	9,874.56	40,166.13
General	Police	Contract Services (Police)	Expense	Operating Expenses	10,000.00	-
General	Police	Training, Cont. Edu, Travel (Police)	Expense	Operating Expenses	12,000.00	20,000.00
General	Police	Insurance-Auto (Police)	Expense	Operating Expenses	12,550.00	14,000.00
General	Police	BP Vests (Police)	Expense	Operating Expenses	16,000.00	12,000.00
General	Police	Medicare Matching (Police)	Expense	Personnel Services	19,075.07	20,883.40
General	Police	Uniforms (Police)	Expense	Operating Expenses	20,000.00	20,000.00
General	Police	Computers - Software/Licenses (Police)	Expense	Operating Expenses	20,500.00	15,000.00
General	Police	Computers - Support (Police)	Expense	Operating Expenses	22,000.00	22,000.00
General	Police	Salaries - Overtime (Police)	Expense	Personnel Services	24,000.00	20,000.00
General	Police	Repairs & Maint - Vehicle (Police)	Expense	Repair & Maint.	26,105.00	30,000.00
General	Police	Vehicle - Fuel (Police)	Expense	Operating Expenses	35,000.00	35,000.00
General	Police	Insurance-Workers Comp (Police)	Expense	Personnel Services	36,000.00	20,000.00
General	Police	Report Management Systems (Police)	Expense	Operating Expenses	40,000.00	40,000.00
General	Police	PD Communication - Collin Cty (Police)	Expense	Operating Expenses	66,000.00	66,000.00
General	Police	FICA Matching (Police)	Expense	Personnel Services	81,562.36	89,294.55
General	Police	457 Plan Matching Expense (Police)	Expense	Personnel Services	125,654.00	-
General	Police	Capital Outlay-Fixtures/Equip (Police)	Expense	Capital Expenses	137,854.00	63,480.00
General	Police	Capital Outlay (Police)	Expense	Capital Expenses	150,000.00	250,000.00
General	Police	TMRS Matching Expense (Police)	Expense	Personnel Services	164,571.78	203,246.33
General	Police	Interest Expense (Police)	Expense	Operating Expenses	188,690.00	-
General	Police	Insurance - Health (Police)	Expense	Personnel Services	244,506.12	177,601.60
General	Police	Engnr/Consulting Fees (Police)	Expense	Operating Expenses	305,000.00	-
General	Police	Debt Retirement (Police)	Expense	Operating Expenses	543,000.00	-
General	Police	Salaries (Police)	Expense	Personnel Services	1,253,553.80	1,560,602.74
General	Police	Capital Outlay (Police)	Expense	Capital Expenses	8,854,166.00	-
General	Police	Reserve Funds	Equity	Reserve Funds	(1,000,166.00)	-
General	Public Works	Insurance-Property (Public Works)	Expense	Operating Expenses	4,000.00	1,000.00
General	Public Works	Pest Control (Public Works)	Expense	Operating Expenses	13,000.00	13,000.00
General	Public Works	Animal Control Service (Public Works)	Expense	Operating Expenses	32,000.00	35,000.00
General	Sanitation	MUD - Sales Sanitation	Revenue	Charges for Services	(575,000.00)	(810,000.00)
General	Sanitation	Sales Sanitation	Revenue	Charges for Services	(330,000.00)	(380,000.00)
General	Sanitation	Group Life (Sanitation)	Expense	Personnel Services	29.50	32.18
General	Sanitation	ST Disability (Sanitation)	Expense	Personnel Services	48.42	52.64
General	Sanitation	Vision (Sanitation)	Expense	Personnel Services	53.60	40.94
General	Sanitation	Freshbennies (Sanitation)	Expense	Personnel Services	77.28	119.65
General	Sanitation	Texas Workforce Commission (Sanitation	Expense	Personnel Services	82.50	201.00
General	Sanitation	LT Disability (Sanitation)	Expense	Personnel Services	177.02	106.67
General	Sanitation	Dental (Sanitation)	Expense	Personnel Services	185.56	83.54

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 PROPOSED BUDGET
General	Sanitation	Insurance - Other (Sanitation)	Expense	Personnel Services	200.00	100.00
General	Sanitation	Medicare Matching (Sanitation)	Expense	Personnel Services	309.31	336.25
General	Sanitation	Salaries - Overtime (Sanitation)	Expense	Personnel Services	1,200.00	1,100.00
General	Sanitation	FICA Matching (Sanitation)	Expense	Personnel Services	1,322.57	1,437.77
General	Sanitation	457 Plan Matching Expense (Sanitation)	Expense	Personnel Services	1,400.00	-
General	Sanitation	TMRS Matching Expense (Sanitation)	Expense	Personnel Services	2,668.61	3,156.79
General	Sanitation	Insurance - Health (Sanitation)	Expense	Personnel Services	5,153.37	5,916.33
General	Sanitation	Salaries (Sanitation)	Expense	Personnel Services	19,342.10	23,189.82
General	Sanitation	Sanitation Collection (Sanitation)	Expense	Operating Expenses	590,000.00	775,000.00
Sewer	Sewer	Capital Recovery Fee	Revenue	Special Assessments	(1,976,000.00)	-
Sewer	Sewer	MUD - Sales Sewer	Revenue	Charges for Services	(900,000.00)	(1,400,000.00)
Sewer	Sewer	Interest Income	Revenue	Interest	(450,000.00)	(450,000.00)
Sewer	Sewer	MUD - Tap Fees	Revenue	Charges for Services	(377,000.00)	(155,000.00)
Sewer	Sewer	Sales Sewer	Revenue	Charges for Services	(360,000.00)	(420,000.00)
Sewer	Sewer	Tap Fees	Revenue	Charges for Services	(84,000.00)	(155,000.00)
Sewer	Sewer	Transfer Fees	Revenue	Charges for Services	(6,000.00)	(9,000.00)
Sewer	Sewer	Equipment Computer Purchases (Sewer)	Expense	Operating Expenses	-	2,835.00
Sewer	Sewer	Computers- Other (Sewer)	Expense	Operating Expenses	-	7,600.00
Sewer	Sewer	Capital Outlay (Sewer)	Expense	Capital Expenses	-	1,495,000.00
Sewer	Sewer	Drug Testing (Sewer)	Expense	Personnel Services	100.00	100.00
Sewer	Sewer	Insurance - Other (Sewer)	Expense	Operating Expenses	200.00	-
Sewer	Sewer	Employment Services (Sewer)	Expense	Personnel Services	300.00	100.00
Sewer	Sewer	Utilities-Natural Gas (Sewer)	Expense	Operating Expenses	300.00	300.00
Sewer	Sewer	Bank Service Charges (Sewer)	Expense	Operating Expenses	500.00	500.00
Sewer	Sewer	Fuel & Oil (Sewer)	Expense	Operating Expenses	500.00	500.00
Sewer	Sewer	Janitorial Supplies (Sewer)	Expense	Operating Expenses	500.00	500.00
Sewer	Sewer	Miscellaneous (Sewer)	Expense	Miscellaneous	500.00	500.00
Sewer	Sewer	Group Life (Sewer)	Expense	Personnel Services	658.52	920.79
Sewer	Sewer	Meals (Sewer)	Expense	Operating Expenses	700.00	1,000.00
Sewer	Sewer	Equipment Purchases - Other (Sewer)	Expense	Operating Expenses	750.00	750.00
Sewer	Sewer	Vision (Sewer)	Expense	Personnel Services	751.62	1,091.40
Sewer	Sewer	Copier Rental (Sewer)	Expense	Operating Expenses	900.00	900.00
Sewer	Sewer	Freshbennies (Sewer)	Expense	Personnel Services	984.76	1,311.28
Sewer	Sewer	Insurance-Mobile Equipment (Sewer)	Expense	Operating Expenses	990.00	990.00
Sewer	Sewer	ST Disability (Sewer)	Expense	Personnel Services	1,100.84	1,392.32
Sewer	Sewer	Repairs & Maint - Electrical (Sewer)	Expense	Repair & Maint.	1,500.00	1,000.00
Sewer	Sewer	Vehicle - Mileage (Sewer)	Expense	Operating Expenses	1,800.00	2,000.00
Sewer	Sewer	Insurance-Errors & Omissions (Sewer)	Expense	Operating Expenses	1,867.50	1,017.50
Sewer	Sewer	Texas Workforce Commission (Sewer)	Expense	Personnel Services	1,902.50	2,842.01

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 PROPOSED BUDGET
Sewer	Sewer	Insurance - Other (Sewer)	Expense	Personnel Services	2,000.00	1,000.00
Sewer	Sewer	Office Equip/Furniture (Sewer)	Expense	Operating Expenses	2,000.00	1,000.00
Sewer	Sewer	Shipping/Postage (Sewer)	Expense	Operating Expenses	2,000.00	2,000.00
Sewer	Sewer	Repairs & Maint - Buildings (Sewer)	Expense	Repair & Maint.	2,000.00	6,000.00
Sewer	Sewer	LT Disability (Sewer)	Expense	Personnel Services	2,183.02	2,748.16
Sewer	Sewer	Janitorial Services (Sewer)	Expense	Operating Expenses	2,650.00	3,000.00
Sewer	Sewer	Utilities-Mobile Phones (Sewer)	Expense	Operating Expenses	2,980.00	3,800.00
Sewer	Sewer	Supplies Testing (Sewer)	Expense	Operating Expenses	3,000.00	3,500.00
Sewer	Sewer	Contract Services (Sewer)	Expense	Operating Expenses	3,050.00	50.00
Sewer	Sewer	Insurance-Auto (Sewer)	Expense	Operating Expenses	3,300.00	3,300.00
Sewer	Sewer	Uniforms (Sewer)	Expense	Operating Expenses	3,500.00	5,000.00
Sewer	Sewer	Utilities-Telephone (Sewer)	Expense	Operating Expenses	3,500.00	5,000.00
Sewer	Sewer	Dental (Sewer)	Expense	Personnel Services	3,796.86	17,818.56
Sewer	Sewer	Pest Control (Sewer)	Expense	Operating Expenses	4,000.00	4,000.00
Sewer	Sewer	Repairs & Maint - Vehicle (Sewer)	Expense	Repair & Maint.	4,500.00	3,500.00
Sewer	Sewer	Office Supplies (Sewer)	Expense	Operating Expenses	4,900.00	4,000.00
Sewer	Sewer	Small Equipment Purchases (Sewer)	Expense	Operating Expenses	6,720.00	6,720.00
Sewer	Sewer	Medicare Matching (Sewer)	Expense	Personnel Services	7,031.79	8,798.67
Sewer	Sewer	Supplies (Sewer)	Expense	Operating Expenses	8,000.00	8,000.00
Sewer	Sewer	Audit Fees (Sewer)	Expense	Operating Expenses	9,000.00	9,000.00
Sewer	Sewer	Insurance-Workers Comp (Sewer)	Expense	Personnel Services	9,350.00	9,350.00
Sewer	Sewer	TCEQ Penalty Expense (Sewer)	Expense	Operating Expenses	10,000.00	10,000.00
Sewer	Sewer	Computers - Software/Licenses (Sewer)	Expense	Operating Expenses	10,000.00	11,000.00
Sewer	Sewer	Computers - Support (Sewer)	Expense	Operating Expenses	10,000.00	11,000.00
Sewer	Sewer	Training, Cont. Edu, Travel (Sewer)	Expense	Operating Expenses	10,000.00	17,000.00
Sewer	Sewer	Vehicle - Fuel (Sewer)	Expense	Operating Expenses	11,000.00	10,000.00
Sewer	Sewer	Dues & Subscriptions (Sewer)	Expense	Operating Expenses	12,000.00	10,000.00
Sewer	Sewer	Laboratory Expense (Sewer)	Expense	Operating Expenses	15,000.00	16,000.00
Sewer	Sewer	Parts (Sewer)	Expense	Operating Expenses	15,000.00	25,000.00
Sewer	Sewer	Magnolia Sewer Plant Operation (Sewer)	Expense	Operating Expenses	16,000.00	10,000.00
Sewer	Sewer	Legal Fees (Sewer)	Expense	Operating Expenses	20,000.00	-
Sewer	Sewer	Chemicals (Sewer)	Expense	Operating Expenses	20,000.00	22,500.00
Sewer	Sewer	Equipment Rentals (Sewer)	Expense	Operating Expenses	22,000.00	-
Sewer	Sewer	Contract Services - Other (Sewer)	Expense	Operating Expenses	22,000.00	22,000.00
Sewer	Sewer	Repairs & Maint - Equipment (Sewer)	Expense	Repair & Maint.	28,000.00	12,000.00
Sewer	Sewer	Insurance-Property (Sewer)	Expense	Operating Expenses	29,200.00	30,000.00
Sewer	Sewer	Salaries - Overtime (Sewer)	Expense	Personnel Services	30,000.00	25,000.00
Sewer	Sewer	FICA Matching (Sewer)	Expense	Personnel Services	30,066.97	37,621.91
Sewer	Sewer	Capital Outlay-Fixtures/Equip (Sewer)	Expense	Capital Expenses	35,000.00	22,054.85

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 PROPOSED BUDGET
Sewer	Sewer	457 Plan Matching Expense (Sewer)	Expense	Personnel Services	55,000.00	-
Sewer	Sewer	Engnr/Consulting Fees (Sewer)	Expense	Operating Expenses	58,750.00	491,061.25
Sewer	Sewer	TMRS Matching Expense (Sewer)	Expense	Personnel Services	60,667.40	84,132.66
Sewer	Sewer	Magnolia Sludge Hauling (Sewer)	Expense	Operating Expenses	88,500.00	60,000.00
Sewer	Sewer	Utilities-Electric (Sewer)	Expense	Operating Expenses	100,000.00	90,000.00
Sewer	Sewer	Capital Outlay (Sewer)	Expense	Capital Expenses	100,000.00	674,999.00
Sewer	Sewer	Insurance - Health (Sewer)	Expense	Personnel Services	106,987.72	151,250.22
Sewer	Sewer	Debt Retirement (Sewer)	Expense	Operating Expenses	230,000.00	245,000.00
Sewer	Sewer	Salaries (Sewer)	Expense	Personnel Services	467,804.17	647,895.28
Sewer	Sewer	Interest Expense (Sewer)	Expense	Operating Expenses	505,050.00	835,902.00
Sewer	Sewer	Capital Outlay - Buildings (Sewer)	Expense	Capital Expenses	6,470,000.00	12,038,655.20
Sewer	Sewer	Bond Funds	Equity	Bond Funds	(7,854,000.00)	(17,150,000.00)
General	Streets	Grant income	Revenue	Grant Income	(1,234,295.00)	-
General	Streets	Dues & Subscriptions (Street)	Expense	Operating Expenses	50.00	-
General	Streets	Interest Expense (Street)	Expense	Operating Expenses	100.00	100.00
General	Streets	Drug Testing (Street)	Expense	Personnel Services	100.00	100.00
General	Streets	Group Life (Street)	Expense	Personnel Services	107.28	164.50
General	Streets	Vision (Street)	Expense	Personnel Services	115.38	195.51
General	Streets	ST Disability (Street)	Expense	Personnel Services	148.78	218.48
General	Streets	Freshbennies (Street)	Expense	Personnel Services	165.60	270.48
General	Streets	Insurance-Mobile Equipment (Street)	Expense	Operating Expenses	220.00	220.00
General	Streets	Texas Workforce Commission (Street)	Expense	Personnel Services	300.00	460.00
General	Streets	LT Disability (Street)	Expense	Personnel Services	301.48	442.74
General	Streets	Equipment Purchases (Street)	Expense	Operating Expenses	500.00	500.00
General	Streets	Insurance-Auto (Street)	Expense	Operating Expenses	600.00	600.00
General	Streets	Dental (Street)	Expense	Personnel Services	601.15	2,727.50
General	Streets	Insurance - Other (Street)	Expense	Personnel Services	800.00	200.00
General	Streets	Medicare Matching (Street)	Expense	Personnel Services	950.33	1,395.60
General	Streets	Repairs & Maint - Vehicle (Street)	Expense	Repair & Maint.	1,000.00	1,000.00
General	Streets	Small Equipment Purchases (Street)	Expense	Operating Expenses	1,300.00	1,300.00
General	Streets	Equipment Rentals (Street)	Expense	Operating Expenses	1,600.00	-
General	Streets	Salaries - Overtime (Street)	Expense	Personnel Services	3,600.00	3,600.00
General	Streets	Repairs & Maint - Equipment (Street)	Expense	Repair & Maint.	4,000.00	4,000.00
General	Streets	FICA Matching (Street)	Expense	Personnel Services	4,063.49	5,967.38
General	Streets	Contract Services (Street)	Expense	Operating Expenses	5,000.00	5,000.00
General	Streets	Grant Expense (Street)	Expense	Operating Expenses	7,056.00	-
General	Streets	TMRS Matching Expense (Street)	Expense	Personnel Services	8,199.07	13,080.65
General	Streets	Vehicle - Fuel (Street)	Expense	Operating Expenses	10,000.00	10,000.00
General	Streets	457 Plan Matching Expense (Street)	Expense	Personnel Services	11,200.00	-

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 PROPOSED BUDGET
General	Streets	Street Signs (Street)	Expense	Operating Expenses	14,000.00	10,000.00
General	Streets	Insurance - Health (Street)	Expense	Personnel Services	16,698.26	27,103.13
General	Streets	Supplies (Street)	Expense	Operating Expenses	20,000.00	15,000.00
General	Streets	Utilities-Electric (Street)	Expense	Operating Expenses	30,000.00	40,000.00
General	Streets	Salaries (Street)	Expense	Personnel Services	78,000.00	132,297.93
General	Streets	Engnr/Consulting Fees (Street)	Expense	Operating Expenses	120,000.00	50,000.00
General	Streets	Capital Outlay (Street)	Expense	Capital Expenses	450,000.00	3,790,000.00
General	Streets	Capital Outlay (Street)	Expense	Capital Expenses	1,234,295.00	-
General	Streets	Miscellaneous Income	Equity	Miscellaneous	-	(3,790,000.00)
Water	Water	MUD - Sales Water	Revenue	Charges for Services	(1,776,000.00)	(2,400,000.00)
Water	Water	Sales Water	Revenue	Charges for Services	(1,105,000.00)	(1,150,000.00)
Water	Water	Capital Recovery Fee	Revenue	Special Assessments	(669,816.38)	-
Water	Water	MUD - Tap Fees	Revenue	Charges for Services	(377,000.00)	(155,000.00)
Water	Water	Interest Income	Revenue	Interest	(290,400.00)	(300,000.00)
Water	Water	Tap Fees	Revenue	Charges for Services	(122,500.00)	(155,000.00)
Water	Water	MUD - Late Fees	Revenue	Charges for Services	(45,000.00)	(55,000.00)
Water	Water	Late Fees	Revenue	Charges for Services	(20,000.00)	(25,000.00)
Water	Water	Disconnect Fees	Revenue	Charges for Services	(11,000.00)	(5,000.00)
Water	Water	Transfer Fees	Revenue	Charges for Services	(6,000.00)	(9,000.00)
Water	Water	CSI Inspections	Revenue	Charges for Services	(5,000.00)	(6,500.00)
Water	Water	MUD - Transfer Fees	Revenue	Charges for Services	(4,000.00)	-
Water	Water	MUD - CSI Inspections	Revenue	Charges for Services	(3,700.00)	-
Water	Water	Returned Payment Fees	Revenue	Charges for Services	(2,300.00)	(500.00)
Water	Water	Equipment Computer Purchases (Water)	Expense	Operating Expenses	-	2,835.00
Water	Water	Contract Services - Other (Water)	Expense	Operating Expenses	-	3,000.00
Water	Water	Interest Expense (Water)	Expense	Operating Expenses	-	343,752.00
Water	Water	Capital Outlay (Water)	Expense	Capital Expenses	-	3,107,000.00
Water	Water	Contract Services (Water)	Expense	Operating Expenses	50.00	50.00
Water	Water	Insurance - Other (Water)	Expense	Operating Expenses	200.00	-
Water	Water	Chemicals (Water)	Expense	Operating Expenses	200.00	-
Water	Water	Employment Services (Water)	Expense	Personnel Services	200.00	200.00
Water	Water	Drug Testing (Water)	Expense	Personnel Services	200.00	200.00
Water	Water	Repairs & Maint - Other (Water)	Expense	Repair & Maint.	500.00	-
Water	Water	Legal Fees (Water)	Expense	Operating Expenses	500.00	500.00
Water	Water	Janitorial Supplies (Water)	Expense	Operating Expenses	500.00	500.00
Water	Water	Utilities-Natural Gas (Water)	Expense	Operating Expenses	500.00	500.00
Water	Water	Miscellaneous (Water)	Expense	Miscellaneous	500.00	500.00
Water	Water	Group Life (Water)	Expense	Personnel Services	575.38	813.51
Water	Water	Vision (Water)	Expense	Personnel Services	697.10	923.06

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 PROPOSED BUDGET
Water	Water	Meals (Water)	Expense	Operating Expenses	700.00	1,000.00
Water	Water	Freshbennies (Water)	Expense	Personnel Services	888.16	1,247.52
Water	Water	Copier Rental (Water)	Expense	Operating Expenses	900.00	900.00
Water	Water	ST Disability (Water)	Expense	Personnel Services	964.61	1,230.60
Water	Water	Insurance-Mobile Equipment (Water)	Expense	Operating Expenses	990.00	990.00
Water	Water	Office Equip/Furniture (Water)	Expense	Operating Expenses	1,000.00	1,000.00
Water	Water	Laboratory Expense (Water)	Expense	Operating Expenses	1,000.00	1,000.00
Water	Water	Repairs & Maint - Electrical (Water)	Expense	Repair & Maint.	1,200.00	1,000.00
Water	Water	Texas Workforce Commission (Water)	Expense	Personnel Services	1,595.00	2,328.26
Water	Water	Printing (Water)	Expense	Operating Expenses	1,750.00	1,750.00
Water	Water	Small Equipment Purchases (Water)	Expense	Operating Expenses	1,800.00	1,800.00
Water	Water	Repairs & Maint - Buildings (Water)	Expense	Repair & Maint.	1,800.00	1,800.00
Water	Water	Vehicle - Mileage (Water)	Expense	Operating Expenses	1,800.00	2,000.00
Water	Water	Insurance-Errors & Omissions (Water)	Expense	Operating Expenses	1,850.00	1,250.00
Water	Water	LT Disability (Water)	Expense	Personnel Services	1,923.58	2,420.45
Water	Water	Shipping/Postage (Water)	Expense	Operating Expenses	2,000.00	2,000.00
Water	Water	Janitorial Services (Water)	Expense	Operating Expenses	2,600.00	3,000.00
Water	Water	Insurance - Other (Water)	Expense	Personnel Services	3,000.00	1,500.00
Water	Water	Repairs & Maint - Systems (Water)	Expense	Repair & Maint.	3,000.00	2,000.00
Water	Water	Supplies Testing (Water)	Expense	Operating Expenses	3,000.00	3,000.00
Water	Water	Uniforms (Water)	Expense	Operating Expenses	3,000.00	5,000.00
Water	Water	Supplies (Water)	Expense	Operating Expenses	3,100.00	1,500.00
Water	Water	Dental (Water)	Expense	Personnel Services	3,462.06	17,114.87
Water	Water	Repairs & Maint - Vehicle (Water)	Expense	Repair & Maint.	3,500.00	3,500.00
Water	Water	Utilities-Mobile Phones (Water)	Expense	Operating Expenses	3,800.00	3,800.00
Water	Water	Utilities-Telephone (Water)	Expense	Operating Expenses	5,000.00	5,000.00
Water	Water	Office Supplies (Water)	Expense	Operating Expenses	6,000.00	6,000.00
Water	Water	CSI Inspections Expense (Water)	Expense	Operating Expenses	6,000.00	6,000.00
Water	Water	Medicare Matching (Water)	Expense	Personnel Services	6,161.62	7,955.68
Water	Water	Insurance-Auto (Water)	Expense	Operating Expenses	8,500.00	8,500.00
Water	Water	Audit Fees (Water)	Expense	Operating Expenses	9,000.00	9,000.00
Water	Water	Insurance-Workers Comp (Water)	Expense	Personnel Services	9,350.00	9,350.00
Water	Water	Bank Service Charge (Water)	Expense	Operating Expenses	9,500.00	3,500.00
Water	Water	Computers- Other (Water)	Expense	Operating Expenses	10,000.00	7,600.00
Water	Water	Vehicle - Fuel (Water)	Expense	Operating Expenses	11,000.00	10,000.00
Water	Water	Computers - Software/Licenses (Water)	Expense	Operating Expenses	12,000.00	11,000.00
Water	Water	Training, Cont. Edu, Travel (Water)	Expense	Operating Expenses	15,000.00	17,000.00
Water	Water	Computers - Support (Water)	Expense	Operating Expenses	15,350.00	17,000.00
Water	Water	Insurance-Property (Water)	Expense	Operating Expenses	17,600.00	17,600.00

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 PROPOSED BUDGET
Water	Water	Repairs & Maint - Equipment (Water)	Expense	Repair & Maint.	25,000.00	10,000.00
Water	Water	Salaries - Overtime (Water)	Expense	Personnel Services	25,000.00	25,000.00
Water	Water	FICA Matching (Water)	Expense	Personnel Services	26,346.23	34,017.40
Water	Water	Dues & Subscriptions (Water)	Expense	Operating Expenses	31,000.00	11,000.00
Water	Water	Equipment Rentals (Water)	Expense	Operating Expenses	40,000.00	-
Water	Water	457 Plan Matching Expense (Water)	Expense	Personnel Services	42,000.00	-
Water	Water	TMRS Matching Expense (Water)	Expense	Personnel Services	53,159.89	74,564.65
Water	Water	Parts (Water)	Expense	Operating Expenses	60,000.00	50,000.00
Water	Water	Utilities-Electric (Water)	Expense	Operating Expenses	70,000.00	60,000.00
Water	Water	Insurance - Health (Water)	Expense	Personnel Services	96,614.05	126,570.96
Water	Water	Property Easements (Water)	Expense	Operating Expenses	100,000.00	-
Water	Water	Engnr/Consulting Fees (Water)	Expense	Operating Expenses	150,000.00	150,000.00
Water	Water	Capital Outlay-Fixtures/Equip (Water)	Expense	Capital Expenses	396,264.60	-
Water	Water	Salaries (Water)	Expense	Personnel Services	407,792.14	588,678.06
Water	Water	Transfers (Water)	Expense	Transfers	500,000.00	700,000.00
Water	Water	Water Purchases (Water)	Expense	Operating Expenses	1,300,000.00	1,430,000.00
Water	Water	Miscellaneous Income	Equity	Miscellaneous	-	(3,107,000.00)