

City of Josephine

Fiscal Year 2026–2027

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$177,875, which is a 12.2 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 \$74,482.

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

FOR: April Aurand, Jane Ridgeway, Alex Esquivel

AGAINST: Pam Sardo

PRESENT and not voting: Mayor Jason Turney

ABSENT:

Property Tax Rate Comparison

	2026–2027	2025–2026
Property Tax Rate:	\$0.481878/100	\$0.468097/100
No-New-Revenue Tax Rate:	\$0.465358/100	\$0.450547/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.353859/100	\$0.344180/100
Voter-Approval Tax Rate:	\$0.481878/100	\$0.467702/100
Debt Rate:	\$0.111500/100	\$0.111476/100

Total debt obligation for City of Josephine secured by property taxes: \$396,375



TAXPAYER IMPACT STATEMENT

PURSUANT TO SECTION 551.043(c) OF THE TEXAS GOVERNMENT CODE

House Bill 1522, passed by the Texas Legislature in 2025, amends section 551.043 of the Texas Government Code to require that the notice of a meeting required to be posted under section 551.043(a) of the Texas Open Meetings Act, at which a governmental body will discuss or adopt a budget for the governmental body, must include a taxpayer impact statement showing, for the median-valued homestead property, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year.

This notice informs taxpayers of the potential impact of the Proposed Tax Rate for Fiscal Year 2026-27, comparing what would be paid under the No-New-Revenue Tax Rate versus the Proposed Tax Rate.

Rate Scenario	Median Homestead Taxable Value	Tax Rate (per \$100 of value)	Estimated Property Tax Bill
FY 2025-26 Tax Rate (Current Year)	\$287,712.00	\$0.468097	\$1,347
FY 2026-27 No-New- Revenue Tax Rate	\$287,712.00	\$0.465358	\$1,339
FY 2026-27 Proposed Tax Rate	\$287,712.00	\$0.481878	\$1,386

Tax Rate Analysis

From the 2026 Tax Rate Calculation Worksheet

[CalculationWorksheetJosephineCitySigned](#)

No-new-revenue tax rate. \$ 0.465358 /\$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: 27.000

Voter-approval tax rate. \$ 0.481878 /\$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. \$ 0.620778 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

City of Josephine Tax Rate Analysis					
Maintenance and Operations					
	Rate	2026	This Year's	Tax per	Increase/Decrease
	per 100	Taxable Value	Tax Levy	\$100,000	Per \$100,000
No-New Revenue Rate	0.353859	330,198,239.00	1,168,436.19	353.86	(2.76)
Previous Year's Rate	0.356621	330,198,239.00	1,177,556.26	356.62	(0.00)
De Minimis Rate	0.509278	330,198,239.00	1,681,626.99	509.28	152.66
Voter Approval M&O Tax Rate	0.370378	330,198,239.00	1,222,981.63	370.38	13.76
			45,425.37		
	Rate	2026	This Year's	Tax per	Increase/Decrease
	per 100	Taxable Value	Tax Levy	\$100,000	Per \$100,000
Debt Tax Rate	0.111500	330,198,239.00	368,171.04	111.50	0.02
	Rate	2026	This Year's	Tax per	Increase/Decrease
	per 100	Taxable Value	Tax Levy	\$100,000	Per \$100,000
No-New Revenue Rate	0.465359	330,198,239.00	1,536,607.22	465.36	(2.74)
Previous Year's Rate	0.468121	330,198,239.00	1,545,727.30	468.12	0.02
De Minimis Rate	0.620778	330,198,239.00	2,049,798.02	620.78	152.68
Voter Approval M&O Tax Rate	0.481878	330,198,239.00	1,591,152.67	481.88	13.78

The voter-approval rate should serve as the City's general minimum benchmark unless Council identifies a compelling financial reason to adopt a lower rate.

The important distinction is that the voter-approval rate is not an arbitrary increase. It is the maximum calculated rate the City may adopt without seeking voter approval, based on its existing tax base, maintenance and operations needs, debt obligations, and any applicable unused increment. Texas law allows municipalities a 3.5% M&O growth factor in this calculation.

HIGH LEVEL BUDGET SUMMARY

Category	Current FY Budget	Proposed FY27 Budget	Dollar Change	Percent Change
Total Operating Budget	14,818,873	19,747,586	4,928,713	33%
Total Capital Budget	24,350,916	18,681,494	(5,669,422)	-23%
Total Combined Budget	39,169,789	38,429,080	(740,709)	-2%
Property Tax Rate	0.468097	0.481878	0.01	3%

Property Tax Impact Summary

Scenario	Tax Rate	Annual Impact on \$100,000 Home	Annual Impact on \$250,000
Current Rate	0.468097	468.10	1,170.24
Proposed Rate	0.481878	481.88	1,204.70
Voter Approval Rate	0.481878	481.88	1,204.70

Certified Voter Approval Rate: Equals a 3% increase in the tax rate. The annual impact is roughly +\$13.78 per year on a \$100,000 home and +\$34.45 per year on a \$250,000 home.

Major Expenditure Areas

Water Purchases	1,770,000	Capital Requests	18,681,494
Sanitation Collection	940,000	Repair & Maintenance	214,080
Interest Expense on Bonds	1,438,183	Building Inspections & Code Enforcement	342,000
Debt Retirement	1,208,000	Engnr/Consulting Fees	871,550
Personnel & Related Expenses	8,422,351		

Contributing Factors in Operating Expense Budget Change

First Year of a Complete Fire Department Budget	TCEQ Safety Net
Current Trending	Funding 50% of the Unfunded Liability-TMRS Change
Fire & Police Dispatch Fees	Mandatory & FLSA Overtime
Cleaning of the Half Million Gallon Tank-WWTP	Engineering & Legal Firm Changes
Personnel Needed to support Operations	New Wastewater Plant coming Online



APPROVED BUDGET FY 2027

FUND/DEPARTMENT LEVEL PIVOT

Row Labels	Sum of FY26 BUDGET	Sum of FY27 APPROVED BUDGET
Debt Service	(20,650.00)	(1,792.00)
Debt Service	(20,650.00)	(1,792.00)
General	2,583,431.34	(5,900.42)
Admin	(564,424.53)	(343,153.32)
Court	186,793.91	173,482.55
Fire	511,691.44	833,700.00
Parks	48,317.85	75,950.15
Police	1,219,235.19	760,518.08
Public Works	49,000.00	53,900.00
Sanitation	(379,126.42)	(334,180.54)
Streets	1,511,943.90	(1,226,117.34)
Sewer	(3,328,191.94)	(710,844.33)
Sewer	(3,328,191.94)	(710,844.33)
Water	(943,082.98)	(453,989.30)
Water	(943,082.98)	(453,989.30)
Grand Total	(1,708,493.58)	(1,172,526.05)

APPROVED BUDGET FY 2027

FUND/TYPE LEVEL PIVOT

Row Labels	Sum of FY26 BUDGET	Sum of FY27 APPROVED BUDGET
Debt Service	(20,650.00)	(1,792.00)
Equity		(540,000.00)
Expense	179,350.00	906,375.00
Revenue	(200,000.00)	(368,167.00)
General	2,583,431.34	(5,900.42)
Equity	(3,790,000.00)	(3,990,000.00)
Expense	14,829,389.46	13,376,538.18
Revenue	(8,455,958.12)	(9,392,438.60)
Sewer	(3,328,191.94)	(710,844.33)
Equity	(17,150,000.00)	(11,719,000.00)
Expense	17,240,808.06	14,309,655.67
Revenue	(3,419,000.00)	(3,301,500.00)
Water	(943,082.98)	(453,989.30)
Equity	(3,107,000.00)	(5,350,000.00)
Expense	6,920,242.02	9,836,510.70
Revenue	(4,756,325.00)	(4,940,500.00)
Grand Total	(1,708,493.58)	(1,172,526.05)



APPROVED BUDGET FY 2027

OBJECT LEVEL PIVOT

Row Labels	Sum of FY26 BUDGET	Sum of FY27 APPROVED BUDGET
Capital Expenses	24,350,915.91	18,327,084.56
Charges for Services	(10,858,775.00)	(11,352,000.00)
City Events	208,500.00	214,850.00
Fines	(51,500.00)	(85,500.00)
Fund Balance		(540,000.00)
Fund Balance/Bond Funds	(24,047,000.00)	(21,059,000.00)
Grant Income	-	(210,357.60)
Interest	(953,882.47)	(1,080,000.00)
Licenses, Permits and Franchise Fees	(591,515.65)	(591,600.00)
Miscellaneous	(23,670.00)	(37,750.00)
Operating Expenses	7,652,548.64	9,350,274.50
Personnel Services	6,091,694.99	8,422,350.49
Repair & Maint.	129,800.00	217,270.00
Special Assessments	(1,912,250.00)	(625,000.00)
Taxes	(1,703,360.00)	(2,123,148.00)
Grand Total	(1,708,493.58)	(1,172,526.05)

APPROVED BUDGET FY 2027

DEPARTMENT/TYPE LEVEL PIVOT

Row Labels	Sum of FY26 BUDGET	Sum of FY27 APPROVED BUDGET
Admin	(564,424.53)	(343,153.32)
Court	186,793.91	173,482.55
Debt Service	(20,650.00)	(1,792.00)
Fire	511,691.44	833,700.00
Parks	48,317.85	75,950.15
Police	1,219,235.19	760,518.08
Public Works	49,000.00	53,900.00
Sanitation	(379,126.42)	(334,180.54)
Sewer	(3,328,191.94)	(710,844.33)
Streets	1,511,943.90	(1,226,117.34)
Water	(943,082.98)	(453,989.30)
Grand Total	(1,708,493.58)	(1,172,526.05)

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 BUDGET	FY27 APPROVED
							BUDGET
General	Admin	Miscellaneous Income	Revenue	Miscellaneous	(2,615,913.70)	-	-
General	Admin	Plat Fees	Revenue	Special Assessments	(2,500.00)	-	-
General	Admin	Fireworks Permit	Revenue	Licenses, Permits an	(100.00)	(100.00)	(100.00)
General	Admin	Animal Registration	Revenue	Licenses, Permits an	(200.00)	(200.00)	(200.00)
General	Admin	Beer & Wine Permit	Revenue	Licenses, Permits an	-	(300.00)	(300.00)
General	Admin	Dump Permit	Revenue	Licenses, Permits an	(1,200.00)	(1,000.00)	(1,000.00)
General	Admin	Penalty & Interest - Taxes	Revenue	Taxes	(2,000.00)	(2,000.00)	(2,000.00)
General	Admin	Property Tax Delinquent	Revenue	Taxes	(5,000.00)	(21,000.00)	(5,000.00)
General	Admin	Certificate of Occupancy	Revenue	Licenses, Permits an	(5,000.00)	(1,000.00)	(15,000.00)
General	Admin	Rent Payments	Revenue	Charges for Services	(30,000.00)	(30,000.00)	(30,000.00)
General	Admin	MUD - Monthly Public Safety Fe	Revenue	Charges for Services	(70,000.00)	(70,000.00)	(70,000.00)
General	Admin	Franchise Tax/Fees	Revenue	Licenses, Permits an	(65,000.00)	(88,915.65)	(75,000.00)
General	Admin	Interest Income	Revenue	Interest	(120,000.00)	(120,000.00)	(140,000.00)
General	Admin	Professional Services	Revenue	Charges for Services	(399,000.00)	(195,300.00)	(175,000.00)
General	Admin	Building Permits	Revenue	Licenses, Permits an	(615,000.00)	(500,000.00)	(500,000.00)
General	Admin	Sales Tax Allocation	Revenue	Taxes	(360,000.00)	(370,000.00)	(525,000.00)
General	Admin	MUD - Public Safety Fees	Revenue	Special Assessments	(606,313.00)	(575,000.00)	(575,000.00)
General	Admin	Property Tax Current	Revenue	Taxes	(971,478.82)	(1,110,360.00)	(1,222,981.00)
General	Admin	Debt Retirement (Admin)	Expense	Operating Expenses	-	575,000.00	603,000.00
General	Admin	Salaries (Admin)	Expense	Personnel Services	422,023.56	461,670.06	580,158.25
General	Admin	Building Inspections (Admin)	Expense	Operating Expenses	350,000.00	300,000.00	330,000.00
General	Admin	Engnr/Consulting Fees (Admin)	Expense	Operating Expenses	397,000.00	25,000.00	200,000.00
General	Admin	Interest Expense (Admin)	Expense	Operating Expenses	-	165,312.00	140,559.00
General	Admin	Ambulance Service (Admin)	Expense	Operating Expenses	56,313.00	115,000.00	110,000.00
General	Admin	4th of July Celebration (Admin)	Expense	City Events	69,000.00	100,000.00	100,000.00
General	Admin	Legal Fees (Admin)	Expense	Operating Expenses	49,500.00	49,500.00	96,000.00
General	Admin	Insurance - Health (Admin)	Expense	Personnel Services	67,239.75	74,343.49	88,943.34
General	Admin	Computers - Software/Licenses (Admin)	Expense	Operating Expenses	62,085.00	65,000.00	80,801.70
General	Admin	TMRS Matching Expense (Admin)	Expense	Personnel Services	52,154.50	63,083.72	75,984.59
General	Admin	Christmas In The Park (Admin)	Expense	City Events	45,000.00	55,000.00	55,000.00
General	Admin	457 Plan Matching Expense (Admin)	Expense	Personnel Services	42,000.00	-	53,186.60
General	Admin	Training, Cont. Edu, Travel (Admin)	Expense	Operating Expenses	30,000.00	30,000.00	44,800.00
General	Admin	Employee Appreciation (Admin)	Expense	City Events	14,000.00	30,000.00	33,000.00
General	Admin	FICA Matching (Admin)	Expense	Personnel Services	25,847.96	28,295.28	32,816.27

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 BUDGET	FY27 APPROVED
							BUDGET
General	Admin	Contract Services - Other (Admin)	Expense	Operating Expenses	10,000.00	20,000.00	30,000.00
General	Admin	Capital Outlay (Admin)	Expense	Capital Expenses	-	70,000.00	22,000.00
General	Admin	Computers - Support (Admin)	Expense	Operating Expenses	17,000.00	18,000.00	19,800.00
General	Admin	Insurance-Workers Comp (Admin)	Expense	Personnel Services	5,000.00	12,000.00	18,000.00
General	Admin	Equipment Computer Purchases (Admin)	Expense	Operating Expenses	3,600.00	4,535.00	16,242.46
General	Admin	Election Expense (Admin)	Expense	Operating Expenses	7,500.00	9,000.00	15,000.00
General	Admin	Dental (Admin)	Expense	Personnel Services	2,406.18	13,653.74	14,658.01
General	Admin	Audit Fees (Admin)	Expense	Operating Expenses	12,000.00	12,000.00	13,000.00
General	Admin	Central Appraisal Fees (Admin)	Expense	Operating Expenses	9,800.00	10,300.00	12,000.00
General	Admin	Code Inspection/Enforcement (Admin)	Expense	Operating Expenses	12,000.00	12,000.00	12,000.00
General	Admin	Texas Workforce Commission (Admin)	Expense	Personnel Services	972.50	1,050.20	11,164.01
General	Admin	Notices & Advertising (Admin)	Expense	Operating Expenses	7,000.00	9,000.00	10,500.00
General	Admin	Office Supplies (Admin)	Expense	Operating Expenses	5,500.00	10,000.00	10,000.00
General	Admin	Capital Outlay-Fixtures/Equip (Admin)	Expense	Capital Expenses	19,200.00	1,700.00	9,910.00
General	Admin	Computers- Other (Admin)	Expense	Operating Expenses	-	7,600.00	8,360.00
General	Admin	Utilities-Telephone (Admin)	Expense	Operating Expenses	3,700.00	7,500.00	8,250.00
General	Admin	Dues & Subscriptions (Admin)	Expense	Operating Expenses	7,500.00	7,500.00	8,250.00
General	Admin	Insurance-Property (Admin)	Expense	Operating Expenses	5,000.00	6,300.00	8,000.00
General	Admin	Medicare Matching (Admin)	Expense	Personnel Services	6,045.09	6,617.44	7,674.77
General	Admin	Office Equip/Furniture (Admin)	Expense	Operating Expenses	2,500.00	2,500.00	7,000.00
General	Admin	Computers - Website (Admin)	Expense	Operating Expenses	5,000.00	5,000.00	7,000.00
General	Admin	Filing Fees (Admin)	Expense	Operating Expenses	6,000.00	6,000.00	7,000.00
General	Admin	Pest Control (Admin)	Expense	Operating Expenses	3,500.00	6,000.00	6,600.00
General	Admin	Janitorial Services (Admin)	Expense	Operating Expenses	2,500.00	3,000.00	6,200.00
General	Admin	Utilities-Mobile Phones (Admin)	Expense	Operating Expenses	925.00	3,500.00	6,000.00
General	Admin	Meals (Admin)	Expense	Operating Expenses	4,000.00	6,000.00	6,000.00
General	Admin	Small Equipment Purchases (Admin)	Expense	Operating Expenses	-	8,000.00	5,000.00
General	Admin	Insurance-General Liability (Admin)	Expense	Operating Expenses	2,420.00	2,420.00	5,000.00
General	Admin	Property Easements (Admin)	Expense	Operating Expenses	5,000.00	5,000.00	5,000.00
General	Admin	Utilities-Electric (Admin)	Expense	Operating Expenses	1,400.00	4,000.00	4,400.00
General	Admin	Salaries - Overtime (Admin)	Expense	Personnel Services	3,200.00	3,200.00	4,000.00
General	Admin	Copier Rental (Admin)	Expense	Operating Expenses	3,500.00	3,500.00	3,850.00
General	Admin	Repairs & Maint - Equipment (Admin)	Expense	Repair & Maint.	-	-	3,190.00
General	Admin	Insurance-Errors & Omissions (Admin)	Expense	Operating Expenses	1,980.00	1,980.00	3,000.00

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 BUDGET	FY27 APPROVED
							BUDGET
General	Admin	Equipment Purchases - Other (Admin)	Expense	Operating Expenses	-	23,000.00	2,931.00
General	Admin	Flowers/Gifts (Admin)	Expense	Operating Expenses	2,800.00	2,800.00	2,800.00
General	Admin	LT Disability (Admin)	Expense	Personnel Services	1,938.45	2,001.62	2,376.10
General	Admin	Repairs & Maint - Buildings (Admin)	Expense	Repair & Maint.	2,000.00	2,000.00	2,200.00
General	Admin	Shipping/Postage (Admin)	Expense	Operating Expenses	2,000.00	2,000.00	2,000.00
General	Admin	Printing (Admin)	Expense	Operating Expenses	1,800.00	1,800.00	1,980.00
General	Admin	Prop Tax Collection Fee (Admin)	Expense	Operating Expenses	1,800.00	1,800.00	1,980.00
General	Admin	Insurance - Other (Admin)	Expense	Operating Expenses	1,650.00	1,650.00	1,815.00
General	Admin	Uniforms (Admin)	Expense	Operating Expenses	600.00	2,000.00	1,600.00
General	Admin	Supplies (Admin)	Expense	Operating Expenses	1,100.00	1,100.00	1,210.00
General	Admin	ST Disability (Admin)	Expense	Personnel Services	946.37	1,035.97	1,201.50
General	Admin	Repairs & Maint - Vehicle (Admin)	Expense	Repair & Maint.	-	1,000.00	1,100.00
General	Admin	Janitorial Supplies (Admin)	Expense	Operating Expenses	500.00	1,000.00	1,100.00
General	Admin	Insurance - Other (Admin)	Expense	Personnel Services	1,000.00	1,000.00	1,100.00
General	Admin	Repairs & Maint - Electrical (Admin)	Expense	Repair & Maint.	1,000.00	1,000.00	1,100.00
General	Admin	Vehicle - Fuel (Admin)	Expense	Operating Expenses	-	-	1,000.00
General	Admin	Employment Services (Admin)	Expense	Personnel Services	-	-	1,000.00
General	Admin	Community Projects (Admin)	Expense	City Events	900.00	1,000.00	1,000.00
General	Admin	Shredding Service (Admin)	Expense	Operating Expenses	900.00	900.00	990.00
General	Admin	Vision (Admin)	Expense	Personnel Services	501.41	545.47	708.80
General	Admin	Bonds/Employee (Admin)	Expense	Personnel Services	600.00	600.00	660.00
General	Admin	Freshbennies (Admin)	Expense	Personnel Services	523.45	646.53	648.60
General	Admin	Repairs & Maint - Systems (Admin)	Expense	Repair & Maint.	500.00	500.00	550.00
General	Admin	Drug Testing (Admin)	Expense	Personnel Services	-	-	500.00
General	Admin	Miscellaneous (Admin)	Expense	Miscellaneous	500.00	500.00	500.00
General	Admin	Group Life (Admin)	Expense	Personnel Services	339.11	486.60	420.18
General	Admin	Utilities-Natural Gas (Admin)	Expense	Operating Expenses	325.00	325.00	357.50
General	Admin	Bank Service Charge (Admin)	Expense	Operating Expenses	150.00	150.00	300.00
General	Admin	Vehicle - Mileage (Admin)	Expense	Operating Expenses	-	3,500.00	-
General	Admin	Computers - Payroll Service (Admin)	Expense	Operating Expenses	250.00	-	-
General	Admin	JCDC (Admin)	Expense	Operating Expenses	100,000.00	-	-
General	Admin	JVFD (Admin)	Expense	Contract Services	288,000.00	-	-
General	Admin	Capital Outlay (Admin)	Expense	Capital Expenses	1,459,834.00	30,349.00	-
General	Court	Warrant/ Bond Income	Revenue	Fines	(1,000.00)	(1,000.00)	(1,000.00)

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 BUDGET	FY27 APPROVED
							BUDGET
General	Court	Municipal Court Fines	Revenue	Fines	(50,000.00)	(50,000.00)	(20,000.00)
General	Court	Municipal Court Fines	Revenue	Fines	-	-	(64,000.00)
General	Court	Salaries (Court)	Expense	Personnel Services	89,000.00	85,948.40	93,239.53
General	Court	Contract Labor- Judge/Attorney (Court)	Expense	Operating Expenses	48,000.00	48,000.00	48,000.00
General	Court	State Portion-Traffic Fines (Court)	Expense	Operating Expenses	30,000.00	35,000.00	38,500.00
General	Court	Insurance - Health (Court)	Expense	Personnel Services	16,954.81	15,908.53	16,552.37
General	Court	TMRS Matching Expense (Court)	Expense	Personnel Services	9,489.75	11,958.14	13,267.99
General	Court	Computers - Software/Licenses (Court)	Expense	Operating Expenses	10,000.00	10,300.00	11,330.00
General	Court	457 Plan Matching Expense (Court)	Expense	Personnel Services	11,200.00	-	6,648.33
General	Court	FICA Matching (Court)	Expense	Personnel Services	4,703.15	5,328.80	5,780.85
General	Court	Computers - Support (Court)	Expense	Operating Expenses	5,000.00	5,000.00	5,500.00
General	Court	Salaries - Overtime (Court)	Expense	Personnel Services	5,600.00	5,000.00	5,000.00
General	Court	Training, Cont. Edu, Travel (Court)	Expense	Operating Expenses	3,500.00	8,000.00	2,600.00
General	Court	Equipment Computer Purchases (Court)	Expense	Operating Expenses	-	-	2,265.00
General	Court	Dues & Subscriptions (Court)	Expense	Operating Expenses	1,700.00	1,700.00	1,870.00
General	Court	Texas Workforce Commission (Court)	Expense	Personnel Services	297.50	325.25	1,791.24
General	Court	Medicare Matching (Court)	Expense	Personnel Services	1,099.93	1,246.25	1,351.97
General	Court	Office Supplies (Court)	Expense	Operating Expenses	500.00	1,000.00	1,300.00
General	Court	Dental (Court)	Expense	Personnel Services	574.54	590.39	642.49
General	Court	Bonds/Employee (Court)	Expense	Personnel Services	520.00	520.00	572.00
General	Court	Court - OmniBase (Court)	Expense	Operating Expenses	400.00	400.00	440.00
General	Court	LT Disability (Court)	Expense	Personnel Services	348.94	395.36	428.90
General	Court	Miscellaneous (Court)	Expense	Miscellaneous	250.00	250.00	250.00
General	Court	Insurance - Other (Court)	Expense	Personnel Services	800.00	200.00	220.00
General	Court	ST Disability (Court)	Expense	Personnel Services	172.20	195.10	211.65
General	Court	Employee Appreciation (Court)	Expense	City Events	-	-	200.00
General	Court	Freshbennies (Court)	Expense	Personnel Services	164.22	180.23	164.22
General	Court	Vision (Court)	Expense	Personnel Services	116.92	141.07	139.62
General	Court	Contract Services (Court)	Expense	Operating Expenses	100.00	100.00	110.00
General	Court	Group Life (Court)	Expense	Personnel Services	106.39	106.39	106.39
General	Court	Computers- Other (Court)	Expense	Operating Expenses	500.00	-	-
Debt Service	Debt Service	Property Tax Current	Revenue	Taxes	(303,667.83)	(200,000.00)	(368,167.00)
Debt Service	Debt Service	Transfers	Equity	Fund Balance			(540,000.00)
Debt Service	Debt Service	Transfers	Expense	Transfers	-	-	510,000.00

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 BUDGET	FY27 APPROVED
							BUDGET
Debt Service	Debt Service	Interest Expense (Debit Services)	Expense	Operating Expenses	132,350.00	129,350.00	301,375.00
Debt Service	Debt Service	Debt Retirement (Debit Services)	Expense	Operating Expenses	150,000.00	50,000.00	95,000.00
General	Fire	Miscellaneous Income	Revenue	Miscellaneous	-	(58,000.00)	(58,000.00)
General	Fire	Transfers	Revenue	Transfers	-	-	(455,000.00)
General	Fire	MUD - Monthly Public Safety Fe	Revenue	Charges for Services	(300,000.00)	(1,015,400.00)	(985,000.00)
General	Fire	Salaries (Fire)	Expense	Personnel Services	36,547.14	832,856.80	996,670.02
General	Fire	Insurance - Health (Fire)	Expense	Personnel Services	6,522.76	38,817.54	313,257.55
General	Fire	TMRS Matching Expense (Fire)	Expense	Personnel Services	4,572.05	23,973.63	139,777.02
General	Fire	Equipment Purchases-PPE & Bunker Ge	Expense	Operating Expenses	-	-	118,210.00
General	Fire	Capital Outlay-Fixtures/Equip (Fire)	Expense	Capital Expenses	15,500.00	251,698.32	96,119.66
General	Fire	Salaries - Overtime (Fire)	Expense	Personnel Services	-	-	60,000.00
General	Fire	Training, Cont. Edu, Travel (Fire)	Expense	Operating Expenses	1,200.00	60,000.00	60,000.00
General	Fire	FICA Matching (Fire)	Expense	Personnel Services	2,265.92	44,305.01	59,369.12
General	Fire	Contract Services (Fire)	Expense	Operating Expenses	-	-	50,000.00
General	Fire	457 Plan Matching Expense (Fire)	Expense	Personnel Services	-	-	39,889.95
General	Fire	Equipment Purchases - Other (Fire)	Expense	Operating Expenses	-	-	31,000.00
General	Fire	Miscellaneous (Fire)	Expense	Miscellaneous	-	34,080.00	30,000.00
General	Fire	Supplies (Fire)	Expense	Operating Expenses	-	8,500.00	26,000.00
General	Fire	Computers - Software/Licenses (Fire)	Expense	Operating Expenses	-	10,000.00	23,591.68
General	Fire	Insurance-Workers Comp (Fire)	Expense	Personnel Services	-	10,000.00	20,000.00
General	Fire	Texas Workforce Commission (Fire)	Expense	Personnel Services	250.00	6,625.00	18,490.16
General	Fire	Repairs & Maint - Vehicle (Fire)	Expense	Repair & Maint.	-	5,000.00	18,000.00
General	Fire	Computers - Support (Fire)	Expense	Operating Expenses	-	15,000.00	16,500.00
General	Fire	Repairs & Maint - Equipment (Fire)	Expense	Repair & Maint.	-	18,500.00	15,000.00
General	Fire	Uniforms (Fire)	Expense	Operating Expenses	1,000.00	15,000.00	15,000.00
General	Fire	Supplies (Fire)	Expense	Operating Expenses	-	3,500.00	14,600.00
General	Fire	Community Projects (Fire)	Expense	City Events	-	15,000.00	14,000.00
General	Fire	Medicare Matching (Fire)	Expense	Personnel Services	529.93	10,361.65	13,884.71
General	Fire	Insurance-Auto (Fire)	Expense	Operating Expenses	-	12,000.00	13,200.00
General	Fire	Vehicle - Fuel (Fire)	Expense	Operating Expenses	500.00	9,500.00	13,200.00
General	Fire	Insurance - Other (Fire)	Expense	Operating Expenses	-	13,000.00	13,000.00
General	Fire	Dental (Fire)	Expense	Personnel Services	259.01	1,387.44	11,196.64
General	Fire	Repairs & Maint - Office Radio & Comm	Expense	Repair & Maint.	-	-	10,000.00
General	Fire	Repairs & Maint - SCBA (Fire)	Expense	Repair & Maint.	-	15,000.00	10,000.00

Fund	Department	Description	Account Type	Object	FY27 APPROVED		
					FY25 BUDGET	FY26 BUDGET	BUDGET
General	Fire	Drug Testing (Fire)	Expense	Personnel Services	-	500.00	10,000.00
General	Fire	Dues & Subscriptions (Fire)	Expense	Operating Expenses	-	3,900.00	7,795.00
General	Fire	Utilities-Electric (Fire)	Expense	Operating Expenses	-	10,000.00	7,500.00
General	Fire	Meals (Fire)	Expense	Operating Expenses	-	7,200.00	5,800.00
General	Fire	Insurance-Property (Fire)	Expense	Operating Expenses	-	5,000.00	5,500.00
General	Fire	Employment Services (Fire)	Expense	Personnel Services	-	-	5,000.00
General	Fire	LT Disability (Fire)	Expense	Personnel Services	168.12	803.15	4,404.81
General	Fire	Utilities-Telephone (Fire)	Expense	Operating Expenses	-	3,000.00	3,300.00
General	Fire	Chemicals (Fire)	Expense	Operating Expenses	-	-	2,700.00
General	Fire	Utilities-Natural Gas (Fire)	Expense	Operating Expenses	-	2,000.00	2,200.00
General	Fire	ST Disability (Fire)	Expense	Personnel Services	82.96	396.33	2,173.68
General	Fire	Vision (Fire)	Expense	Personnel Services	44.80	266.58	2,043.78
General	Fire	Small Equipment Purchases (Fire)	Expense	Operating Expenses	-	-	2,000.00
General	Fire	Office Supplies (Fire)	Expense	Operating Expenses	500.00	1,500.00	2,000.00
General	Fire	Equipment Computer Purchases (Fire)	Expense	Operating Expenses	-	-	1,701.12
General	Fire	Freshbennies (Fire)	Expense	Personnel Services	34.78	3,657.00	1,587.00
General	Fire	Employee Appreciation (Fire)	Expense	City Events	-	-	1,500.00
General	Fire	Utilities-Mobile Phones (Fire)	Expense	Operating Expenses	-	1,000.00	1,100.00
General	Fire	Group Life (Fire)	Expense	Personnel Services	22.53	134.10	1,028.10
General	Fire	Office Equip/Furniture (Fire)	Expense	Operating Expenses	1,000.00	1,000.00	1,000.00
General	Fire	Pest Control (Fire)	Expense	Operating Expenses	-	900.00	990.00
General	Fire	Flowers/Gifts (Fire)	Expense	Operating Expenses	-	200.00	220.00
General	Fire	Shipping/Postage (Fire)	Expense	Operating Expenses	-	-	200.00
General	Fire	Salaries-FLSA Overtime (Fire)	Expense	Personnel Services	-	-	-
General	Fire	Janitorial Services (Fire)	Expense	Operating Expenses	-	3,000.00	-
General	Fire	Capital Outlay (Fire)	Expense	Capital Expenses	-	16,000.00	-
General	Fire	Debt Retirement (Fire)	Expense	Operating Expenses	-	2,628.89	-
General	Fire	Capital Outlay (Fire)	Expense	Capital Expenses	2,900.00	67,900.00	-
General	Fire	Engnr/Consulting Fees (Fire)	Expense	Operating Expenses	125,000.00	-	-
General	Fire	Fire Dispatch-Collin County	Expense	Operating Expenses	-	-	-
General	Parks	Miscellaneous Income	Revenue	Miscellaneous	(50,000.00)	-	-
General	Parks	Developer Contribution	Revenue	Charges for Services	-	(140,000.00)	-
General	Parks	Park Maintenance Fee	Revenue	Special Assessment	(75,000.00)	(30,000.00)	(50,000.00)
General	Parks	Grant Income	Revenue	Grant Income	(67,000.00)	-	(158,357.60)

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 BUDGET	FY27 APPROVED
							BUDGET
General	Parks	Capital Outlay (Parks)	Expense	Capital Expenses	5,000.00	100,000.00	197,947.00
General	Parks	Salaries (Parks)	Expense	Personnel Services	26,500.00	26,894.22	31,674.29
General	Parks	Insurance - Health (Parks)	Expense	Personnel Services	5,566.09	6,101.50	7,596.20
General	Parks	Repairs & Maint - Equipment (Parks)	Expense	Repair & Maint.	6,000.00	6,000.00	6,600.00
General	Parks	Contract Services (Parks)	Expense	Operating Expenses	134,000.00	50,000.00	5,000.00
General	Parks	TMRS Matching Expense (Parks)	Expense	Personnel Services	2,733.02	3,651.27	4,566.99
General	Parks	Parts (Parks)	Expense	Operating Expenses	3,200.00	3,200.00	3,520.00
General	Parks	Insurance-Property (Parks)	Expense	Operating Expenses	2,500.00	3,000.00	3,300.00
General	Parks	Supplies (Parks)	Expense	Operating Expenses	3,000.00	3,000.00	3,300.00
General	Parks	Utilities-Electric (Parks)	Expense	Operating Expenses	1,800.00	2,000.00	3,000.00
General	Parks	Chemicals (Parks)	Expense	Operating Expenses	2,200.00	2,200.00	2,420.00
General	Parks	Equipment Purchases - Other (Parks)	Expense	Operating Expenses	2,000.00	2,000.00	2,200.00
General	Parks	Repairs & Maint - Buildings (Parks)	Expense	Repair & Maint.	2,000.00	2,000.00	2,200.00
General	Parks	FICA Matching (Parks)	Expense	Personnel Services	1,354.50	1,637.77	1,967.51
General	Parks	Uniforms (Parks)	Expense	Operating Expenses	250.00	500.00	1,600.00
General	Parks	Salaries - Overtime (Parks)	Expense	Personnel Services	1,300.00	1,300.00	1,430.00
General	Parks	Repairs & Maint - Vehicle (Parks)	Expense	Repair & Maint.	1,000.00	1,000.00	1,100.00
General	Parks	Dental (Parks)	Expense	Personnel Services	200.38	804.34	895.19
General	Parks	Equipment Rentals (Parks)	Expense	Operating Expenses	750.00	750.00	825.00
General	Parks	Texas Workforce Commission (Parks)	Expense	Personnel Services	100.00	125.00	609.79
General	Parks	Community Projects (Parks)	Expense	City Events	500.00	500.00	500.00
General	Parks	Medicare Matching (Parks)	Expense	Personnel Services	316.78	383.03	460.14
General	Parks	Pest Control (Parks)	Expense	Operating Expenses	400.00	400.00	440.00
General	Parks	Training, Cont. Edu, Travel (Parks)	Expense	Operating Expenses	-	-	300.00
General	Parks	Insurance-Mobile Equipment (Parks)	Expense	Operating Expenses	75.00	75.00	250.00
General	Parks	Insurance - Other (Parks)	Expense	Personnel Services	400.00	200.00	220.00
General	Parks	LT Disability (Parks)	Expense	Personnel Services	79.79	121.51	145.98
General	Parks	ST Disability (Parks)	Expense	Personnel Services	49.59	59.96	72.04
General	Parks	Freshbennies (Parks)	Expense	Personnel Services	55.20	74.52	69.00
General	Parks	Vision (Parks)	Expense	Personnel Services	38.46	45.03	53.92
General	Parks	Group Life (Parks)	Expense	Personnel Services	35.76	44.70	44.70
General	Parks	Training, Cont. Edu, Travel (Parks)	Expense	Operating Expenses	250.00	250.00	-
General	Parks	Computers- Other (Parks)	Expense	Operating Expenses	500.00	-	-
General	Parks	457 Plan Matching Expense (Parks)	Expense	Personnel Services	3,200.00	-	-

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 BUDGET	FY27 APPROVED
							BUDGET
General	Parks	Capital Outlay-Fixtures/Equip (Parks)	Expense	Capital Expenses	20,000.00	-	-
General	Police	Miscellaneous Income	Revenue	Miscellaneous	(1,000,166.00)	-	-
General	Police	Interest Income	Revenue	Interest	(136,000.00)	(8,882.47)	-
General	Police	Municipal Court Fines	Revenue	Fines	(1,000.00)	-	-
General	Police	Warrant/ Bond Income	Revenue	Fines	(7,854,000.00)	(500.00)	(500.00)
General	Police	LEOSE - Police Training	Revenue	Miscellaneous	(750.00)	(2,000.00)	(2,000.00)
General	Police	Grant Income	Revenue	Grant Income	-	-	(52,000.00)
General	Police	Transfers	Revenue	Transfers	(500,000.00)	(700,000.00)	(900,000.00)
General	Police	MUD - Monthly Public Safety Fe	Revenue	Charges for Services	(600,000.00)	(2,100,000.00)	(1,875,000.00)
General	Police	Salaries (Police)	Expense	Personnel Services	1,253,553.80	1,560,602.74	1,900,282.78
General	Police	Insurance - Health (Police)	Expense	Personnel Services	244,506.12	177,601.60	374,170.05
General	Police	TMRS Matching Expense (Police)	Expense	Personnel Services	164,571.78	203,246.33	267,614.82
General	Police	PD Communication - Collin Cty (Police)	Expense	Operating Expenses	66,000.00	66,000.00	115,500.00
General	Police	FICA Matching (Police)	Expense	Personnel Services	81,562.36	89,294.55	111,570.68
General	Police	457 Plan Matching Expense (Police)	Expense	Personnel Services	125,654.00	-	106,373.21
General	Police	Equipment Purchases (Police)	Expense	Operating Expenses			65,000.00
General	Police	Capital Outlay-Fixtures/Equip (Police)	Expense	Capital Expenses	137,854.00	101,873.77	64,318.16
General	Police	Salaries - Overtime (Police)	Expense	Personnel Services	24,000.00	20,000.00	60,000.00
General	Police	Vehicle - Fuel (Police)	Expense	Operating Expenses	35,000.00	35,000.00	50,000.00
General	Police	Dental (Police)	Expense	Personnel Services	9,874.56	40,166.13	47,586.54
General	Police	Report Management Systems (Police)	Expense	Operating Expenses	40,000.00	40,000.00	40,000.00
General	Police	Texas Workforce Commission (Police)	Expense	Personnel Services	3,750.00	3,875.00	35,581.81
General	Police	Insurance-Workers Comp (Police)	Expense	Personnel Services	36,000.00	20,000.00	35,000.00
General	Police	Medicare Matching (Police)	Expense	Personnel Services	19,075.07	20,883.40	26,093.14
General	Police	Repairs & Maint - Vehicle (Police)	Expense	Repair & Maint.	26,105.00	30,000.00	26,000.00
General	Police	Computers - Support (Police)	Expense	Operating Expenses	16,000.00	22,000.00	24,200.00
General	Police	Insurance-Auto (Police)	Expense	Operating Expenses	8,450.00	14,000.00	20,000.00
General	Police	Computers - Software/Licenses (Police)	Expense	Operating Expenses	20,500.00	15,000.00	19,301.70
General	Police	Training, Cont. Edu, Travel (Police)	Expense	Operating Expenses	12,000.00	20,000.00	18,000.00
General	Police	Uniforms (Police)	Expense	Operating Expenses	20,000.00	20,000.00	14,000.00
General	Police	Capital Outlay (Police)	Expense	Capital Expenses	150,000.00	291,299.50	13,816.74
General	Police	Utilities-Mobile Phones (Police)	Expense	Operating Expenses	7,600.00	10,000.00	11,000.00
General	Police	Jail Fees (Police)	Expense	Operating Expenses	5,000.00	7,000.00	10,500.00
General	Police	Insurance-Taser Assurance (Police)	Expense	Operating Expenses	9,375.00	9,375.00	10,312.50

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 BUDGET	FY27 APPROVED
							BUDGET
General	Police	Dues & Subscriptions (Police)	Expense	Operating Expenses	8,500.00	10,000.00	10,000.00
General	Police	Equipment Computer Purchases (Police)	Expense	Operating Expenses	-	12,000.00	9,242.46
General	Police	Insurance-Law Enforce Liability (Police)	Expense	Operating Expenses	7,800.00	7,800.00	8,580.00
General	Police	BP Vests (Police)	Expense	Operating Expenses	16,000.00	12,000.00	8,400.00
General	Police	LT Disability (Police)	Expense	Personnel Services	6,051.40	6,625.08	8,277.82
General	Police	Ammunition (Police)	Expense	Operating Expenses	6,000.00	7,000.00	7,000.00
General	Police	Utilities-Electric (Police)	Expense	Operating Expenses	1,000.00	6,000.00	6,600.00
General	Police	Insurance-Property (Police)	Expense	Operating Expenses	1,500.00	5,000.00	5,500.00
General	Police	Utilities-Telephone (Police)	Expense	Operating Expenses	3,500.00	9,000.00	5,500.00
General	Police	Training Equip/Less Lethal (Police)	Expense	Operating Expenses	6,000.00	6,000.00	5,000.00
General	Police	Community Projects (Police)	Expense	City Events	4,500.00	4,500.00	4,950.00
General	Police	ST Disability (Police)	Expense	Personnel Services	2,986.23	3,269.33	4,084.93
General	Police	Equipment Purchases - Other (Police)	Expense	Operating Expenses	2,500.00	6,000.00	3,500.00
General	Police	Janitorial Services (Police)	Expense	Operating Expenses	-	3,000.00	3,000.00
General	Police	Vision (Police)	Expense	Personnel Services	1,957.68	1,827.66	2,636.34
General	Police	Freshbennies (Police)	Expense	Personnel Services	2,070.00	2,318.40	2,553.00
General	Police	Summer In The Park (Police)	Expense	City Events	2,500.00	2,500.00	2,500.00
General	Police	Insurance - Other (Police)	Expense	Personnel Services	4,000.00	2,000.00	2,200.00
General	Police	Computers- Other (Police)	Expense	Operating Expenses	-	2,000.00	2,000.00
General	Police	LEOSE Training (Police)	Expense	Operating Expenses	-	2,000.00	2,000.00
General	Police	Repairs & Maint - Equipment (Police)	Expense	Repair & Maint.	500.00	500.00	1,850.00
General	Police	Group Life (Police)	Expense	Personnel Services	1,341.00	13,097.90	1,653.90
General	Police	Employment Services (Police)	Expense	Personnel Services	1,500.00	1,500.00	1,650.00
General	Police	Office Supplies (Police)	Expense	Operating Expenses	750.00	1,200.00	1,500.00
General	Police	Copier Rental (Police)	Expense	Operating Expenses	1,200.00	1,200.00	1,500.00
General	Police	Child Advocacy Center (Police)	Expense	Operating Expenses	1,000.00	1,000.00	1,100.00
General	Police	Repairs & Maint - Buildings (Police)	Expense	Repair & Maint.	1,000.00	1,000.00	1,100.00
General	Police	Employee Appreciation (Police)	Expense	City Events	-	-	1,000.00
General	Police	Meals (Police)	Expense	Operating Expenses	500.00	1,000.00	1,000.00
General	Police	Office Equip/Furniture (Police)	Expense	Operating Expenses	1,000.00	1,000.00	1,000.00
General	Police	Supplies (Police)	Expense	Operating Expenses	850.00	850.00	935.00
General	Police	Printing (Police)	Expense	Operating Expenses	600.00	800.00	800.00
General	Police	Insurance-Mobile Equipment (Police)	Expense	Operating Expenses	600.00	600.00	660.00
General	Police	Bonds/Employee (Police)	Expense	Personnel Services			605.00

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 BUDGET	FY27 APPROVED	
							BUDGET	
General	Police	Repairs & Maint - Systems (Police)	Expense	Repair & Maint.	500.00	500.00	550.00	
General	Police	Drug Testing (Police)	Expense	Personnel Services	-	-	500.00	
General	Police	Supplies Testing (Police)	Expense	Operating Expenses	500.00	500.00	500.00	
General	Police	Flowers/Gifts (Police)	Expense	Operating Expenses	500.00	500.00	500.00	
General	Police	Miscellaneous (Police)	Expense	Miscellaneous	500.00	500.00	500.00	
General	Police	Shredding Service (Police)	Expense	Operating Expenses	450.00	450.00	495.00	
General	Police	Utilities-Natural Gas (Police)	Expense	Operating Expenses	325.00	325.00	357.50	
General	Police	Insurance - Other (Police)	Expense	Operating Expenses	-	-	200.00	
General	Police	Shipping/Postage (Police)	Expense	Operating Expenses	150.00	150.00	165.00	
General	Police	Janitorial Supplies (Police)	Expense	Operating Expenses	100.00	100.00	150.00	
General	Police	Vehicle - Mileage (Police)	Expense	Operating Expenses	-	500.00	-	
General	Police	Small Equipment Purchases (Police)	Expense	Operating Expenses	-	22,000.00	-	
General	Police	Equipment Rentals (Police)	Expense	Operating Expenses	1,900.00	1,900.00	-	
General	Police	Engnr/Consulting Fees (Police)	Expense	Operating Expenses	125,000.00	20,000.00	-	
General	Police	Capital Outlay (Police)	Expense	Capital Expenses	8,854,166.00	1,031,386.27	-	
General	Public Works	Animal Control Service (Public Works)	Expense	Operating Expenses	32,000.00	35,000.00	38,500.00	
General	Public Works	Pest Control (Public Works)	Expense	Operating Expenses	13,000.00	13,000.00	14,300.00	
General	Public Works	Insurance-Property (Public Works)	Expense	Operating Expenses	4,000.00	1,000.00	1,100.00	
General	Sanitation	Sales Sanitation	Revenue	Charges for Services	(330,000.00)	(380,000.00)	(420,000.00)	
General	Sanitation	MUD - Sales Sanitation	Revenue	Charges for Services	(575,000.00)	(810,000.00)	(925,000.00)	
General	Sanitation	Sanitation Collection (Sanitation)	Expense	Operating Expenses	590,000.00	775,000.00	940,000.00	
General	Sanitation	Salaries (Sanitation)	Expense	Personnel Services	19,342.10	23,189.82	46,047.28	
General	Sanitation	Insurance - Health (Sanitation)	Expense	Personnel Services	5,153.37	5,916.33	11,663.12	
General	Sanitation	TMRS Matching Expense (Sanitation)	Expense	Personnel Services	2,668.61	3,156.79	6,552.53	
General	Sanitation	FICA Matching (Sanitation)	Expense	Personnel Services	1,322.57	1,437.77	2,817.73	
General	Sanitation	Salaries - Overtime (Sanitation)	Expense	Personnel Services	1,200.00	1,100.00	1,100.00	
General	Sanitation	Texas Workforce Commission (Sanitation)	Expense	Personnel Services	82.50	201.00	953.67	
General	Sanitation	Medicare Matching (Sanitation)	Expense	Personnel Services	309.31	336.25	658.99	
General	Sanitation	Dental (Sanitation)	Expense	Personnel Services	185.56	83.54	419.91	
General	Sanitation	Freshbennies (Sanitation)	Expense	Personnel Services	77.28	119.65	147.66	
General	Sanitation	LT Disability (Sanitation)	Expense	Personnel Services	177.02	106.67	111.30	
General	Sanitation	Insurance - Other (Sanitation)	Expense	Personnel Services	200.00	100.00	110.00	
General	Sanitation	ST Disability (Sanitation)	Expense	Personnel Services	48.42	52.64	103.17	
General	Sanitation	Vision (Sanitation)	Expense	Personnel Services	53.60	40.94	79.57	

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 BUDGET	FY27 APPROVED
							BUDGET
General	Sanitation	Group Life (Sanitation)	Expense	Personnel Services	29.50	32.18	54.53
General	Sanitation	457 Plan Matching Expense (Sanitation)	Expense	Personnel Services	1,400.00	-	-
Sewer	Sewer	Capital Recovery Fee	Revenue	Special Assessments	(1,086,000.00)	(830,000.00)	-
Sewer	Sewer	Transfer Fees	Revenue	Charges for Services	(6,000.00)	(9,000.00)	(9,000.00)
Sewer	Sewer	MUD - Tap Fees	Revenue	Charges for Services	(377,000.00)	(155,000.00)	(175,000.00)
Sewer	Sewer	Tap Fees	Revenue	Charges for Services	(84,000.00)	(155,000.00)	(175,000.00)
Sewer	Sewer	Interest Income	Revenue	Interest	(450,000.00)	(450,000.00)	(400,000.00)
Sewer	Sewer	Transfers	Revenue	Transfers	-	-	(442,500.00)
Sewer	Sewer	Sales Sewer	Revenue	Charges for Services	(360,000.00)	(420,000.00)	(500,000.00)
Sewer	Sewer	MUD - Sales Sewer	Revenue	Charges for Services	(900,000.00)	(1,400,000.00)	(1,600,000.00)
Sewer	Sewer	Miscellaneous Income	Equity	Fund Balance/Bond	(6,633,750.00)	(17,150,000.00)	(11,719,000.00)
Sewer	Sewer	Capital Outlay - Buildings (Sewer)	Expense	Capital Expenses	6,470,000.00	12,038,655.20	9,586,149.00
Sewer	Sewer	Interest Expense (Sewer)	Expense	Operating Expenses	505,050.00	835,902.00	856,356.00
Sewer	Sewer	Salaries (Sewer)	Expense	Personnel Services	467,804.17	647,895.28	786,673.95
Sewer	Sewer	Transfers	Expense	Transfers	-	-	455,000.00
Sewer	Sewer	Engnr/Consulting Fees (Sewer)	Expense	Operating Expenses	58,750.00	491,061.25	444,550.00
Sewer	Sewer	Debt Retirement (Sewer)	Expense	Operating Expenses	230,000.00	245,000.00	442,500.00
Sewer	Sewer	Capital Outlay (Sewer)	Expense	Capital Expenses	(28,750.00)	1,495,000.00	295,000.00
Sewer	Sewer	Insurance - Health (Sewer)	Expense	Personnel Services	106,987.72	151,250.22	204,686.99
Sewer	Sewer	Capital Outlay-Fixtures/Equip (Sewer)	Expense	Capital Expenses	35,000.00	22,054.85	190,824.00
Sewer	Sewer	Contract Services - Other (Sewer)	Expense	Operating Expenses	22,000.00	22,000.00	170,000.00
Sewer	Sewer	TMRS Matching Expense (Sewer)	Expense	Personnel Services	60,667.40	84,132.66	110,686.64
Sewer	Sewer	Utilities-Electric (Sewer)	Expense	Operating Expenses	100,000.00	90,000.00	99,000.00
Sewer	Sewer	Repairs & Maint - Equipment (Sewer)	Expense	Repair & Maint.	12,000.00	12,000.00	74,000.00
Sewer	Sewer	Magnolia Sludge Hauling (Sewer)	Expense	Operating Expenses	88,500.00	60,000.00	59,000.00
Sewer	Sewer	TCEQ Penalty Expense (Sewer)	Expense	Operating Expenses	10,000.00	10,000.00	50,000.00
Sewer	Sewer	FICA Matching (Sewer)	Expense	Personnel Services	30,066.97	37,621.91	47,029.55
Sewer	Sewer	457 Plan Matching Expense (Sewer)	Expense	Personnel Services	55,000.00	-	46,538.28
Sewer	Sewer	Insurance-Property (Sewer)	Expense	Operating Expenses	27,500.00	30,000.00	33,000.00
Sewer	Sewer	Chemicals (Sewer)	Expense	Operating Expenses	20,000.00	22,500.00	30,000.00
Sewer	Sewer	Parts (Sewer)	Expense	Operating Expenses	15,000.00	25,000.00	25,000.00
Sewer	Sewer	Salaries - Overtime (Sewer)	Expense	Personnel Services	30,000.00	25,000.00	25,000.00
Sewer	Sewer	Training, Cont. Edu, Travel (Sewer)	Expense	Operating Expenses	5,000.00	17,000.00	21,475.00
Sewer	Sewer	Dental (Sewer)	Expense	Personnel Services	3,796.86	17,818.56	20,637.59

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 BUDGET	FY27 APPROVED
							BUDGET
Sewer	Sewer	Vehicle - Fuel (Sewer)	Expense	Operating Expenses	11,000.00	10,000.00	19,000.00
Sewer	Sewer	Laboratory Expense (Sewer)	Expense	Operating Expenses	15,000.00	16,000.00	17,600.00
Sewer	Sewer	Texas Workforce Commission (Sewer)	Expense	Personnel Services	1,902.50	2,842.01	16,042.08
Sewer	Sewer	Computers - Software/Licenses (Sewer)	Expense	Operating Expenses	10,000.00	11,000.00	13,360.87
Sewer	Sewer	Equipment Computer Purchases (Sewer)	Expense	Operating Expenses	-	2,835.00	12,312.57
Sewer	Sewer	Computers - Support (Sewer)	Expense	Operating Expenses	10,000.00	11,000.00	12,100.00
Sewer	Sewer	Dues & Subscriptions (Sewer)	Expense	Operating Expenses	10,000.00	10,000.00	11,000.00
Sewer	Sewer	Magnolia Sewer Plant Operation (Sewer)	Expense	Operating Expenses	16,000.00	10,000.00	11,000.00
Sewer	Sewer	Medicare Matching (Sewer)	Expense	Personnel Services	7,031.79	8,798.67	10,998.85
Sewer	Sewer	Insurance-Workers Comp (Sewer)	Expense	Personnel Services	9,350.00	9,350.00	10,285.00
Sewer	Sewer	Audit Fees (Sewer)	Expense	Operating Expenses	9,000.00	9,000.00	10,000.00
Sewer	Sewer	Supplies (Sewer)	Expense	Operating Expenses	8,000.00	8,000.00	8,800.00
Sewer	Sewer	Computers- Other (Sewer)	Expense	Operating Expenses	-	7,600.00	8,360.00
Sewer	Sewer	Small Equipment Purchases (Sewer)	Expense	Operating Expenses	6,720.00	6,720.00	6,720.00
Sewer	Sewer	Repairs & Maint - Buildings (Sewer)	Expense	Repair & Maint.	2,000.00	6,000.00	6,600.00
Sewer	Sewer	Utilities-Telephone (Sewer)	Expense	Operating Expenses	3,500.00	5,000.00	5,500.00
Sewer	Sewer	Uniforms (Sewer)	Expense	Operating Expenses	3,500.00	5,000.00	5,000.00
Sewer	Sewer	Pest Control (Sewer)	Expense	Operating Expenses	4,000.00	4,000.00	4,400.00
Sewer	Sewer	Utilities-Mobile Phones (Sewer)	Expense	Operating Expenses	2,980.00	3,800.00	4,180.00
Sewer	Sewer	Supplies Testing (Sewer)	Expense	Operating Expenses	3,000.00	3,500.00	3,850.00
Sewer	Sewer	Repairs & Maint - Vehicle (Sewer)	Expense	Repair & Maint.	4,500.00	3,500.00	3,850.00
Sewer	Sewer	Insurance-Auto (Sewer)	Expense	Operating Expenses	3,300.00	3,300.00	3,630.00
Sewer	Sewer	Janitorial Services (Sewer)	Expense	Operating Expenses	1,250.00	3,000.00	3,500.00
Sewer	Sewer	LT Disability (Sewer)	Expense	Personnel Services	2,183.02	2,748.16	3,405.22
Sewer	Sewer	Insurance-Errors & Omissions (Sewer)	Expense	Operating Expenses	1,017.50	1,017.50	3,100.00
Sewer	Sewer	Office Supplies (Sewer)	Expense	Operating Expenses	3,400.00	4,000.00	3,000.00
Sewer	Sewer	Shipping/Postage (Sewer)	Expense	Operating Expenses	2,000.00	2,000.00	2,000.00
Sewer	Sewer	ST Disability (Sewer)	Expense	Personnel Services	1,100.84	1,392.32	1,738.29
Sewer	Sewer	Vision (Sewer)	Expense	Personnel Services	751.62	1,091.40	1,494.12
Sewer	Sewer	Freshbennies (Sewer)	Expense	Personnel Services	984.76	1,311.28	1,431.06
Sewer	Sewer	Office Equip/Furniture (Sewer)	Expense	Operating Expenses	1,000.00	1,000.00	1,100.00
Sewer	Sewer	Repairs & Maint - Electrical (Sewer)	Expense	Repair & Maint.	1,500.00	1,000.00	1,100.00
Sewer	Sewer	Insurance - Other (Sewer)	Expense	Personnel Services	2,000.00	1,000.00	1,100.00
Sewer	Sewer	Insurance-Mobile Equipment (Sewer)	Expense	Operating Expenses	990.00	990.00	1,089.00

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 BUDGET	FY27 APPROVED
							BUDGET
Sewer	Sewer	Meals (Sewer)	Expense	Operating Expenses	700.00	1,000.00	1,000.00
Sewer	Sewer	Copier Rental (Sewer)	Expense	Operating Expenses	900.00	900.00	990.00
Sewer	Sewer	Group Life (Sewer)	Expense	Personnel Services	658.52	920.79	981.61
Sewer	Sewer	Equipment Purchases - Other (Sewer)	Expense	Operating Expenses	750.00	750.00	825.00
Sewer	Sewer	Employee Appreciation (Sewer)	Expense	City Events	-	-	600.00
Sewer	Sewer	Legal Fees (Sewer)	Expense	Operating Expenses	-	-	550.00
Sewer	Sewer	Bank Service Charges (Sewer)	Expense	Operating Expenses	500.00	500.00	550.00
Sewer	Sewer	Fuel & Oil (Sewer)	Expense	Operating Expenses	500.00	500.00	550.00
Sewer	Sewer	Janitorial Supplies (Sewer)	Expense	Operating Expenses	500.00	500.00	550.00
Sewer	Sewer	Miscellaneous (Sewer)	Expense	Miscellaneous	500.00	500.00	500.00
Sewer	Sewer	Utilities-Natural Gas (Sewer)	Expense	Operating Expenses	300.00	300.00	330.00
Sewer	Sewer	Insurance - Other (Sewer)	Expense	Operating Expenses	-	-	200.00
Sewer	Sewer	Employment Services (Sewer)	Expense	Personnel Services	100.00	100.00	110.00
Sewer	Sewer	Drug Testing (Sewer)	Expense	Personnel Services	100.00	100.00	110.00
Sewer	Sewer	Contract Services (Sewer)	Expense	Operating Expenses	50.00	50.00	55.00
Sewer	Sewer	Vehicle - Mileage (Sewer)	Expense	Operating Expenses	-	2,000.00	-
Sewer	Sewer	Capital Outlay (Sewer)	Expense	Capital Expenses	128,750.00	674,999.00	-
General	Streets	Grant income	Revenue	Grant Income	(1,234,295.00)	-	-
General	Streets	Interest Income	Revenue	Interest	-	(75,000.00)	(90,000.00)
General	Streets	Miscellaneous Income	Equity	Fund Balance/Bond	(200,000.00)	(3,790,000.00)	(3,990,000.00)
General	Streets	Capital Outlay (Street)	Expense	Capital Expenses	450,000.00	5,051,000.00	2,545,000.00
General	Streets	Salaries (Street)	Expense	Personnel Services	78,000.00	132,297.93	95,838.88
General	Streets	Engnr/Consulting Fees (Street)	Expense	Operating Expenses	120,000.00	50,000.00	50,000.00
General	Streets	Utilities-Electric (Street)	Expense	Operating Expenses	30,000.00	40,000.00	40,000.00
General	Streets	Insurance - Health (Street)	Expense	Personnel Services	16,698.26	27,103.13	32,555.08
General	Streets	Vehicle - Fuel (Street)	Expense	Operating Expenses	10,000.00	10,000.00	19,000.00
General	Streets	TMRS Matching Expense (Street)	Expense	Personnel Services	8,199.07	13,080.65	17,203.45
General	Streets	Supplies (Street)	Expense	Operating Expenses	15,000.00	15,000.00	15,000.00
General	Streets	FICA Matching (Street)	Expense	Personnel Services	4,063.49	5,967.38	7,377.98
General	Streets	Contract Services (Street)	Expense	Operating Expenses	5,000.00	5,000.00	5,500.00
General	Streets	Street Signs (Street)	Expense	Operating Expenses	10,000.00	10,000.00	5,000.00
General	Streets	Repairs & Maint - Equipment (Street)	Expense	Repair & Maint.	4,000.00	4,000.00	4,400.00
General	Streets	Salaries - Overtime (Street)	Expense	Personnel Services	3,600.00	3,600.00	4,200.00
General	Streets	Dental (Street)	Expense	Personnel Services	601.15	2,727.50	3,034.64

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 BUDGET	FY27 APPROVED
							BUDGET
General	Streets	Texas Workforce Commission (Street)	Expense	Personnel Services	300.00	460.00	2,297.02
General	Streets	Medicare Matching (Street)	Expense	Personnel Services	950.33	1,395.60	1,725.49
General	Streets	Small Equipment Purchases (Street)	Expense	Operating Expenses	1,300.00	1,300.00	1,300.00
General	Streets	Repairs & Maint - Vehicle (Street)	Expense	Repair & Maint.	1,000.00	1,000.00	1,100.00
General	Streets	Insurance-Auto (Street)	Expense	Operating Expenses	600.00	600.00	660.00
General	Streets	Equipment Purchases (Street)	Expense	Operating Expenses	500.00	500.00	550.00
General	Streets	LT Disability (Street)	Expense	Personnel Services	301.48	442.74	547.40
General	Streets	ST Disability (Street)	Expense	Personnel Services	148.78	218.48	270.13
General	Streets	Freshbennies (Street)	Expense	Personnel Services	165.60	270.48	253.92
General	Streets	Insurance-Mobile Equipment (Street)	Expense	Operating Expenses	220.00	220.00	242.00
General	Streets	Vision (Street)	Expense	Personnel Services	115.38	195.51	222.17
General	Streets	Insurance - Other (Street)	Expense	Personnel Services	800.00	200.00	220.00
General	Streets	Group Life (Street)	Expense	Personnel Services	107.28	164.50	164.50
General	Streets	Interest Expense (Street)	Expense	Operating Expenses	100.00	100.00	110.00
General	Streets	Drug Testing (Street)	Expense	Personnel Services	100.00	100.00	110.00
General	Streets	457 Plan Matching Expense (Street)	Expense	Personnel Services	11,200.00	-	-
General	Streets	Capital Outlay (Street)	Expense	Capital Expenses	1,234,295.00	-	-
Water	Water	Capital Recovery Fee	Revenue	Special Assessments	(192,567.38)	(477,250.00)	-
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	(500.00)	(500.00)	(1,000.00)
Water	Water	CSI Inspections	Revenue	Charges for Services	(5,000.00)	(6,500.00)	(6,500.00)
Water	Water	Disconnect Fees	Revenue	Charges for Services	(1,000.00)	(15,000.00)	(6,500.00)
Water	Water	Transfer Fees	Revenue	Charges for Services	(6,000.00)	(11,075.00)	(9,000.00)
Water	Water	Proceeds from Disposal of Asst	Revenue	Miscellaneous	-	-	(10,000.00)
Water	Water	Late Fees	Revenue	Charges for Services	(20,000.00)	(25,000.00)	(25,000.00)
Water	Water	MUD - Late Fees	Revenue	Charges for Services	(30,000.00)	(61,000.00)	(65,000.00)
Water	Water	Transfers	Revenue	Transfers	-	-	(67,500.00)
Water	Water	MUD - Tap Fees	Revenue	Charges for Services	(377,000.00)	(155,000.00)	(165,000.00)
Water	Water	Tap Fees	Revenue	Charges for Services	(122,500.00)	(155,000.00)	(165,000.00)
Water	Water	Interest Income	Revenue	Interest	(290,400.00)	(300,000.00)	(450,000.00)
Water	Water	Sales Water	Revenue	Charges for Services	(1,105,000.00)	(1,150,000.00)	(1,220,000.00)
Water	Water	MUD - Sales Water	Revenue	Charges for Services	(1,776,000.00)	(2,400,000.00)	(2,750,000.00)
Water	Water	Miscellaneous Income	Equity	Fund Balance/Bond	-	(3,107,000.00)	(5,350,000.00)

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 BUDGET	FY27 APPROVED
							BUDGET
Water	Water	Capital Outlay (Water)	Expense	Capital Expenses	-	3,107,000.00	5,300,000.00
Water	Water	Water Purchases (Water)	Expense	Operating Expenses	1,300,000.00	1,430,000.00	1,770,000.00
Water	Water	Transfers (Water)	Expense	Transfers	500,000.00	700,000.00	900,000.00
Water	Water	Salaries (Water)	Expense	Personnel Services	407,792.14	588,678.06	694,530.13
Water	Water	Engnr/Consulting Fees (Water)	Expense	Operating Expenses	150,000.00	150,000.00	177,000.00
Water	Water	Insurance - Health (Water)	Expense	Personnel Services	96,614.05	126,570.96	165,283.82
Water	Water	Interest Expense (Water)	Expense	Operating Expenses	-	343,752.00	139,783.00
Water	Water	TMRS Matching Expense (Water)	Expense	Personnel Services	53,159.89	74,564.65	95,735.66
Water	Water	Debt Retirement (Water)	Expense	Operating Expenses	-	-	67,500.00
Water	Water	Utilities-Electric (Water)	Expense	Operating Expenses	70,000.00	60,000.00	60,000.00
Water	Water	Parts (Water)	Expense	Operating Expenses	60,000.00	50,000.00	50,000.00
Water	Water	FICA Matching (Water)	Expense	Personnel Services	26,346.23	34,017.40	41,590.12
Water	Water	457 Plan Matching Expense (Water)	Expense	Personnel Services	42,000.00	-	33,241.63
Water	Water	Dues & Subscriptions (Water)	Expense	Operating Expenses	11,000.00	11,000.00	30,000.00
Water	Water	Salaries - Overtime (Water)	Expense	Personnel Services	25,000.00	25,000.00	25,000.00
Water	Water	Training, Cont. Edu, Travel (Water)	Expense	Operating Expenses	15,000.00	17,000.00	24,535.00
Water	Water	Dental (Water)	Expense	Personnel Services	3,462.06	17,114.87	19,365.80
Water	Water	Insurance-Property (Water)	Expense	Operating Expenses	17,600.00	17,600.00	19,360.00
Water	Water	Vehicle - Fuel (Water)	Expense	Operating Expenses	11,000.00	10,000.00	19,000.00
Water	Water	Computers - Support (Water)	Expense	Operating Expenses	15,350.00	17,000.00	18,700.00
Water	Water	Repairs & Maint - Equipment (Water)	Expense	Repair & Maint.	10,000.00	10,000.00	16,550.00
Water	Water	Texas Workforce Commission (Water)	Expense	Personnel Services	1,595.00	2,328.26	13,605.26
Water	Water	Computers - Software/Licenses (Water)	Expense	Operating Expenses	12,000.00	11,000.00	13,360.87
Water	Water	Equipment Computer Purchases (Water)	Expense	Operating Expenses	-	2,835.00	12,312.57
Water	Water	Insurance-Workers Comp (Water)	Expense	Personnel Services	9,350.00	9,350.00	10,285.00
Water	Water	Audit Fees (Water)	Expense	Operating Expenses	9,000.00	9,000.00	10,000.00
Water	Water	Medicare Matching (Water)	Expense	Personnel Services	6,161.62	7,955.68	9,726.72
Water	Water	Insurance-Auto (Water)	Expense	Operating Expenses	8,500.00	8,500.00	8,500.00
Water	Water	Computers- Other (Water)	Expense	Operating Expenses	10,000.00	7,600.00	8,360.00
Water	Water	CSI Inspections Expense (Water)	Expense	Operating Expenses	6,000.00	6,000.00	6,000.00
Water	Water	Capital Outlay-Fixtures/Equip (Water)	Expense	Capital Expenses	396,264.60	-	6,000.00
Water	Water	Utilities-Telephone (Water)	Expense	Operating Expenses	5,000.00	5,000.00	5,500.00
Water	Water	Office Supplies (Water)	Expense	Operating Expenses	3,000.00	6,000.00	5,000.00
Water	Water	Uniforms (Water)	Expense	Operating Expenses	3,000.00	5,000.00	5,000.00

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 BUDGET	FY27 APPROVED
							BUDGET
Water	Water	Utilities-Mobile Phones (Water)	Expense	Operating Expenses	3,800.00	3,800.00	4,180.00
Water	Water	Bank Service Charge (Water)	Expense	Operating Expenses	3,500.00	3,500.00	3,850.00
Water	Water	Repairs & Maint - Vehicle (Water)	Expense	Repair & Maint.	3,500.00	3,500.00	3,850.00
Water	Water	Contract Services - Other (Water)	Expense	Operating Expenses	-	3,000.00	3,300.00
Water	Water	Janitorial Services (Water)	Expense	Operating Expenses	1,200.00	3,000.00	3,300.00
Water	Water	Supplies Testing (Water)	Expense	Operating Expenses	3,000.00	3,000.00	3,300.00
Water	Water	Insurance-Errors & Omissions (Water)	Expense	Operating Expenses	1,250.00	1,250.00	3,100.00
Water	Water	LT Disability (Water)	Expense	Personnel Services	1,923.58	2,420.45	2,935.16
Water	Water	Repairs & Maint - Systems (Water)	Expense	Repair & Maint.	3,000.00	2,000.00	2,200.00
Water	Water	Shipping/Postage (Water)	Expense	Operating Expenses	2,000.00	2,000.00	2,000.00
Water	Water	Repairs & Maint - Buildings (Water)	Expense	Repair & Maint.	1,800.00	1,800.00	1,980.00
Water	Water	Printing (Water)	Expense	Operating Expenses	1,750.00	1,750.00	1,925.00
Water	Water	Small Equipment Purchases (Water)	Expense	Operating Expenses	1,800.00	1,800.00	1,800.00
Water	Water	Supplies (Water)	Expense	Operating Expenses	1,500.00	1,500.00	1,650.00
Water	Water	Insurance - Other (Water)	Expense	Personnel Services	3,000.00	1,500.00	1,650.00
Water	Water	ST Disability (Water)	Expense	Personnel Services	964.61	1,230.60	1,506.33
Water	Water	Freshbennies (Water)	Expense	Personnel Services	888.16	1,247.52	1,287.54
Water	Water	Vision (Water)	Expense	Personnel Services	697.10	923.06	1,226.40
Water	Water	Office Equip/Furniture (Water)	Expense	Operating Expenses	1,000.00	1,000.00	1,100.00
Water	Water	Laboratory Expense (Water)	Expense	Operating Expenses	1,000.00	1,000.00	1,100.00
Water	Water	Repairs & Maint - Electrical (Water)	Expense	Repair & Maint.	1,200.00	1,000.00	1,100.00
Water	Water	Insurance-Mobile Equipment (Water)	Expense	Operating Expenses	990.00	990.00	1,089.00
Water	Water	Meals (Water)	Expense	Operating Expenses	700.00	1,000.00	1,000.00
Water	Water	Copier Rental (Water)	Expense	Operating Expenses	900.00	900.00	990.00
Water	Water	Group Life (Water)	Expense	Personnel Services	575.38	813.51	820.69
Water	Water	Employee Appreciation (Water)	Expense	City Events	-	-	600.00
Water	Water	Legal Fees (Water)	Expense	Operating Expenses	500.00	500.00	550.00
Water	Water	Janitorial Supplies (Water)	Expense	Operating Expenses	500.00	500.00	550.00
Water	Water	Utilities-Natural Gas (Water)	Expense	Operating Expenses	500.00	500.00	550.00
Water	Water	Miscellaneous (Water)	Expense	Miscellaneous	500.00	500.00	500.00
Water	Water	Employment Services (Water)	Expense	Personnel Services	200.00	200.00	220.00
Water	Water	Drug Testing (Water)	Expense	Personnel Services	200.00	200.00	220.00
Water	Water	Insurance - Other (Water)	Expense	Operating Expenses	-	-	200.00
Water	Water	Contract Services (Water)	Expense	Operating Expenses	50.00	50.00	55.00

Fund	Department	Description	Account Type	Object	FY25 BUDGET	FY26 BUDGET	FY27 APPROVED BUDGET
Water	Water	Vehicle - Mileage (Water)	Expense	Operating Expenses	-	2,000.00	-
Water	Water	Repairs & Maint - Other (Water)	Expense	Repair & Maint.	500.00	-	-

Request Title	Funding Source	Capital Costs Category	Department	Budgeted - FY2027 Capital Costs
New City Hall host server	General Fund	Equipment	Admin	22,000.00
Replacement Microphones for Council Chambers (4)	General Fund	Equipment	Admin	9,910.00
Time & Attendance & Scheduling Software	General/Water/Sewer	Software	Admin	5,916.83
Time & Attendance & Scheduling Software	General/Water/Sewer	Equipment	Admin	17,011.19
5" Hose - Supply Line	General Fund	Equipment	Fire	6,000.00
Air Compressor Replacement Schedule	General Fund	Equipment	Fire	5,000.00
Fire Hose Replacement Schedule	General Fund	Equipment	Fire	21,920.00
Fire Nozzles Replacement Schedule	General Fund	Equipment	Fire	4,960.00
Medical Devices Replacement Schedule	General Fund	Equipment	Fire	30,990.00
Rescue Equipment Replacement Schedule	General Fund	Equipment	Fire	19,374.80
SCBA Bottle Replacement Schedule	General Fund	Equipment	Fire	3,691.46
SCBA pack Replacement Schedule	General Fund	Equipment	Fire	9,538.40
SCBA RIT Pack Replacement Schedule	General Fund	Equipment	Fire	645.00
Thermal Imaging Camera	General Fund	Equipment	Fire	7,000.00
Two Radios	General Fund	Equipment	Fire	18,000.00
ADA Accessibility Improvements at the City Park	Grant Funded 80%	Engineering	Parks	20,240.00
ADA Accessibility Improvements at the City Park	General Fund 20%	Engineering	Parks	5,060.00
ADA Accessibility Improvements at the City Park	Grant Funded 80%	Construction/Maintenance	Parks	138,117.60
ADA Accessibility Improvements at the City Park	General Fund 20%	Construction/Maintenance	Parks	34,529.40
Body Cameras & In-Car Cameras (Equipment)	General Fund	Equipment	Police	39,480.00
FLOCK Camera and Drone 2026/2027	Grant Funded 80%	Equipment	Police	52,000.00
FLOCK Camera and Drone 2026/2027	General Fund 20%	Equipment	Police	13,000.00
Police car radios MOBILE RADIO APX6500 ENHANCED 7/800 MHZ	General Fund	Equipment	Police	13,816.74
Police Portable Radios for New Officers	General Fund	Equipment	Police	17,888.16
Police In-Car Laptop Replacements (6 Units)	General Fund	Computers and Related Equipment	Police	6,950.00
Stalker Radar LIDAR	General Fund	Equipment	Police	2,931.00
Welding machine	Water Fund	Equipment	Public Works	6,000.00
Fence Surrounding NWWTP	Sewer Fund	Construction/Maintenance	Sewer	295,000.00
Ford 250 Work Truck	Sewer Fund	Vehicle Cost	Sewer	60,716.00
Fountainview Lift Station SCADA	Sewer Fund	Equipment/Vehicle/Furnishings	Sewer	79,715.00
Hubbard Street Lift Station Elec Panel Upgrade	Sewer Fund	Construction/Maintenance	Sewer	5,993.00
North WWTP (Construction/Maintenance)	Bond Funds	Engineering	Sewer	232,550.00
North WWTP (Construction/Maintenance)	Bond Funds	Construction/Maintenance	Sewer	9,586,149.00
Surge Protector & Seal Connections at All Lift Stations	Sewer Fund	Equipment/Vehicle/Furnishings	Sewer	44,400.00
Drainage Improvements/Flood Mitigation	Bond Funds & Exploring G	Construction/Maintenance	Streets	2,145,000.00
Road rehab	General Fund	Construction/Maintenance	Streets	400,000.00
Ground Water Storage Tank	Bond Funds	Construction/Maintenance	Water	3,107,000.00
Ground Water Storage Tank	Water Fund	Construction/Maintenance	Water	2,193,000.00
Move Water & Sewer Lines on FM 6 & 1777 (Construction/Maintenance)	Water Fund	Construction/Maintenance	Water	
Total Capital Costs				18,681,493.58

MDD Budget Finalized Option: One meeting per Qtr, Small Amount for Possible Projects-Build up Account Balance

				(152,358.53)	(214,283.18)	-
Account	Name	Category	Type	Activity	Ending Balance	FY27 BUDGET
95-092-3080-0000000	Fund Balance	Reserves	Equity	-	(61,924.65)	(285,083.18)
95-092-4450-0000000	Sales Tax Revenue	Revenue	Revenue	(152,355.79)	(152,355.79)	(212,400.00)
95-092-4720-0000000	Interest Revenue	Revenue	Revenue	(2.74)	(2.74)	
95-092-4201-0000000	Miscellaneous Revenue	Revenue	Revenue	-	-	
95-092-6200-0000000	License Fees (MDD)	Operating Exp	Expense	-	-	750.00
95-092-6201-0000000	Accounting & Auditing (MDD)	Operating Exp	Expense	-	-	1,000.00
95-092-6220-0000000	Bank Service Charges (MDD)	Operating Exp	Expense	-	-	
95-092-6225-0000000	Marketing (MDD)	Operating Exp	Expense	-	-	10,000.00
95-092-6320-0000000	Dues & Subscriptions (MDD)	Operating Exp	Expense	-	-	875.00
95-092-6350-0000000	TEDC Membership Fees	Operating Exp	Expense	-	-	875.00
95-092-6440-0000000	Legal & Professional Fees	Operating Exp	Expense	-	-	9,600.00
95-092-6500-0000000	Supplies-Office,Postage	Operating Exp	Expense	-	-	500.00
95-092-6505-0000000	Supplies - Other (MDD)	Operating Exp	Expense	-	-	5,000.00
95-092-6640-0000000	Travel & Meetings (MDD)	Operating Exp	Expense	-	-	6,000.00
95-092-6740-0000000	Contract Labor (MDD)	Operating Exp	Expense	-	-	
95-092-6940-0000000	Insurance-Workers Comp	Operating Exp	Expense			3,000.00
95-092-7680-0000000	Community Projects (MDD)	Projects/Incentives	Expense	-	-	25,000.00
95-092-7680-0000000	Community Projects (MDD)	Reserves	Expense	-	-	394,990.46
95-092-7820-0000000	Miscellaneous Expense	Operating Exp	Expense	-	-	
95-092-7815-0000000	Administrative Services	Operating Exp	Expense			39,892.72

Note

15% of this total every year to roll into Fund Balance for Reserves

Email Licensing
Year End Audit-Fox & Byrd

Marketing & Branding
ICSC \$175 ea Board Member (FT Staff from City Budget)
TEDC \$175 ea Appointed Official (FT Staff from City Budget)
Legal Fees \$240 per hr/\$2,400 per mo (1 mtg per qtr)

Placer AI
ICSC Conference & TEDC Conference (2 Board Members) & 1 Staff Member from City Budget
Removing-Justin Weiss \$150/Hr- Avg \$725 per mo
TML Coverage-Travel/Bodily Injury Coverage during Official City Business
Projects or Incentives based on Aug 4th Meeting
This will rollover every year and increase/decrease based on Fund Balance

Council Directed subsidizing City Staff's Time (reduced)
TOTAL cost of the employees supporting the economic development efforts (This does not Include Miguel, Jerrica, Patti & Lisa's time)
% of Total Compensation of the following Staff: Finance 5% (8.6 hrs per mo), Economic Development Manager 20% (34.6 hrs per mo)
Revenue toawrds Reserves-will roll into Fund Balance

95-092-3070-0000000	Current Year Surplus(D	Reserves	Equity			(419,990.46)
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CATEGORY	RATIO	Target Amount	Row Labels	Sum of FY27 BUDGET	
OPERATIONS	15%	74,622.48	Operating Exp	77,492.72	16%
PROJECTS/INCENTIVES	70%	348,238.23	Projects/Incentiv	25,000.00	0%
RESERVES	15%	31,860.00	Reserves	394,990.46	79%
			Grand Total	497,483.18	

PROJECT FOCUS	
LGC 505.152	RECREATIONAL, COMMUNITY, TOURISM, ENTERTAINMENT, CONVENTION, AND PUBLIC PARK FACILITIES
LGC 505.158	BUSINESS DEVELOPMENT IN MUNICIPALITIES OF 20,000 OR LESS

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.	\$312,617,090
2. Last year's M&O tax rate. Enter Line 29 of the Voter-Approval Tax Rate Worksheet.	\$0.356621/\$100
3. M&O taxes refunded for years preceding tax year 2025.	\$7,712
4. TIF Adjustment. Enter Line 32B 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.	\$1,122,570
6. This year's total taxable value. Enter line 22 of the No-New-Revenue Tax Rate Worksheet.	\$330,198,239
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.370378/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$1,222,982
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$100,412
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	\$0.465358/\$100
11. This year's proposed total tax rate.	\$0.481878/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$0.016520
13. Percentage change in total tax rate. Divide Line 12 by line 10.	3.55%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 40 of the Voter-Approval Tax Rate Worksheet.	\$0.357854/\$100
15. This year's proposed M&O tax rate.	\$0.370378/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.012524
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	3.50%
Raised M&O Taxes on a \$100,000 Home	
18. This year's taxable value on a \$100,000 home.	\$100000
19. Last year's M&O tax rate.	\$0.356621/\$100
20. This year's proposed M&O tax rate.	\$0.370378/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$13.76
22. Percentage change in M&O taxes.	3.85%