



September 17, 2020

To the Honorable Mayor, Members of the City Council and the citizens of Joshua:

In accordance with the Civil Statutes of the State of Texas, the proposed budget for the fiscal for beginning October 1, 2020, is herein submitted for consideration by the City Council. The budget is intended to present, in financial terms, the overall plan for providing municipal services during the forthcoming year. This budget provides funding for planned expenditures, net contingency appropriations, for all governmental funds totaling \$13.5MM.

The FY 2020-2021 budget is balanced with the use of fund balances from prior years. The use of any fund balance is in accordance with the City's Fund Balance Policy.

Highlights of the major operating funds are as follows:

GENERAL FUND

The General Fund is used to account for most of the day-to-day operations of the City which are financed from property taxes and other general revenues. Activities funded by the General Fund include those of all staff departments within the City, except for activities of debt service and special revenue fund types. Overall, taxable property values are expected to increase over FY 2020 values by 0.39%, which includes newly developed properties and improvements to properties on the tax rolls in 2019. It is proposed that the Property Tax rate be reduced to at \$0.761240/\$100 of assessed valuation in FY 2021.

General Fund Revenue Sources

Property Taxes

The annual revenue generated by this source is the product of the property tax rate established by the City Council and the appraised value of the property within the city limits. Property taxes are the largest single source of revenue for the General Fund, representing 49% of the budgeted FYE 2021 revenues. Total assessed property tax revenues in FYE 2021 are expected to increase 17.6% from the prior year. This is due to an approximate \$0.03 shift from the Debt Service tax rate to the M&O tax rate to account for CIP project expenditures.

A number of changes made to tax rate adoption process were mandated by the Texas 85th Legislature in 2019 that were effective January 1, 2020, and are accounted for in this budget. Specifically, new requirements in "Truth-in-Taxation" information that is required to be included in municipal budgets such as the renamed "No New Revenue" (previously known as the "Effective Rate") and "Voter Approval" (previously known as the "Rollback Rate") tax rates and the new "De Minimus" Rate, which applies in 2020 to cities with populations of <30,000. An additional change to this year's budget preparation is the inclusion of the Joshua City Council's adoption of a local homestead exemption (5%) in June 2020.

The Proposed Tax Rate dedicated to general operations is \$0.57605/\$100 assessed valuation and the rate dedicated to debt service is \$0.18519/\$100.

**City of Joshua
FY 2020-2001 Budget
Property Tax Revenue & Proposed Rates**

2020 Estimated Total Tax Base:*	\$ 456,750,627
FY2020-2021 M&O Tax Rate:	\$ 0.57605
FY2020-2021 Debt Tax Rate:	\$ 0.18519
FY2020-2021 Total Tax Rate:	\$ 0.76124
FY2020-2021 Tax Levy:	\$ 3,476,968
Estimated FY2020-2021 Tax Revenue: (99% Collection of Tax Levy)	\$ 3,442,199

**After exemptions, protest loss, TIF recapture & frozen taxes add-back.*

FY2020-2021 "No-New-Revenue" Tax Rate:	\$ 0.761240
FY2020-2021 "Voter-Approval" Tax Rate:	\$ 0.755612
FY2020-2021 "De Minimus" Tax Rate:	\$ 0.875813

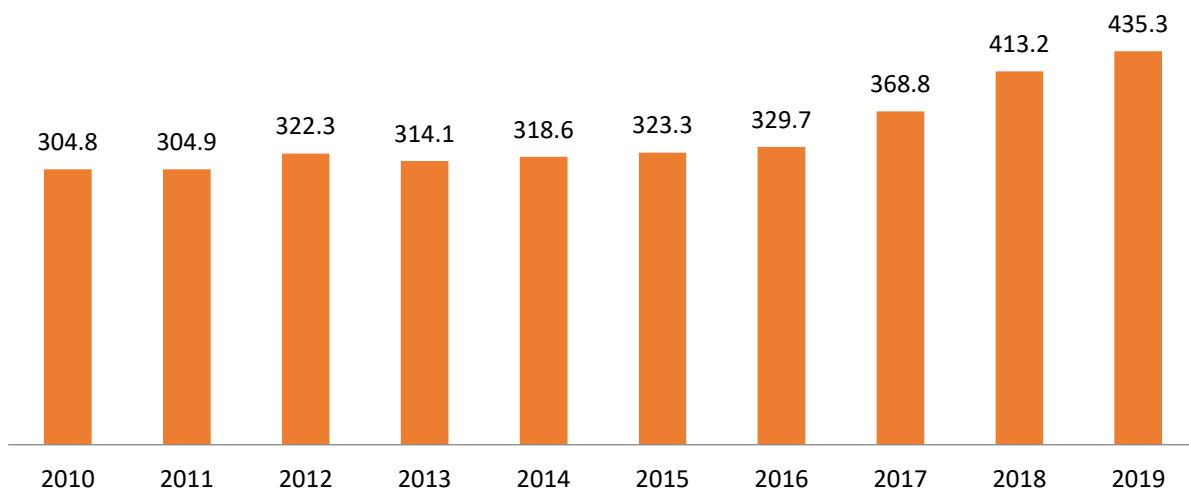
**Property Taxes Levies and Collections
General Fund Operations
Five-Year Analysis**

<u>Tax Year</u>	<u>Adopted Tax Rate</u>	<u>Municipal Levy October 1</u>	<u>Total Tax Collections</u>	<u>Ratio of Total Collections to Current Tax Levy</u>
2015	\$0.725270	1,658,818	1,584,930	96%
2016	\$0.775270	1,695,547	1,657,916	98%
2017	\$0.775270	1,755,950	1,657,009	94%
2018	\$0.775270	1,858,461	1,876,711	101%
2019	\$0.775270	2,094,937	1,988,823	95%
2020	\$0.765270	2,278,500	TBD	TBD

**Assessed Value of Taxable Property
Ten-Year Analysis**

<u>Fiscal Year</u>	<u>Real Property Assessed Value</u>	<u>Personal Property Assessed Value</u>	<u>Mineral Rights Assessed Value</u>	<u>Exemptions</u>	<u>Total Taxable Value</u>	<u>% Increase/Decrease</u>
2011	277,075,098	28,184,937	11,718,021	(12,046,647)	304,931,409	0.04%
2012	277,583,060	30,915,185	26,851,464	(13,026,942)	322,322,767	5.70%
2013	281,577,955	33,158,453	12,831,110	(13,465,370)	314,102,148	-2.55%
2014	283,099,556	34,101,493	14,701,811	(13,289,731)	318,613,129	1.44%
2015	290,437,693	33,488,331	13,162,753	(13,805,182)	323,283,595	1.47%
2016	311,851,595	28,791,648	4,531,359	(15,483,395)	329,691,207	1.98%
2017	352,019,052	30,141,315	3,520,179	(16,924,083)	368,756,463	11.85%
2018	394,665,098	34,371,413	3,477,349	(19,290,003)	413,223,857	12.06%
2019	411,726,608	40,109,024	3,516,095	(20,036,186)	435,315,541	5.35%
2020	456,860,207	38,162,494	2,863,826	(35,244,927)	462,641,600	6.28%
					10-YR AVG	4.36%

Assessed Value of Taxable Property (in Millions)



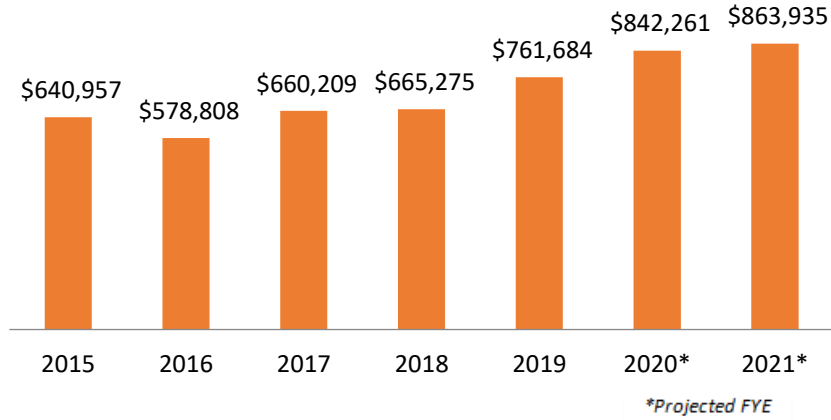
The *overall*, year-to-year increases in property tax revenues from FYE 2016 to FYE 2020 has been due in large part to the current growth pattern of the region which has affected both new construction as well as increased market appraisals from the Johnson County Appraisal District. However, the last two (2) fiscal year have seen a much slower growth rate in appraised values, generally due to near record-high levels of appraisal protests filed with the county appraisal district in 2019 and other changes mandated to the appraisal process also mandated by the Texas 85th Legislature. According to the North Texas Council of Governments, from 2016 to 2020, the City of Joshua has experienced a population increase of approximately 10.5% ($\approx 6,350$ to $\approx 7,020$). From 2016 to 2019, assessed value of taxable property has increased by an average of 7.24%

Similar to 2019, the current rate of growth is expected to continue during the 2020 tax year due to the completion of new phases of existing residential subdivisions as well as new subdivisions that have completed the review and approval phases and are likely to begin construction during in the year. Commercial construction has also contributed to growth with several new builds occurring during the current 2019-2020 fiscal year, a trend that is also expected to continue into 2020-2021.

Sales Taxes

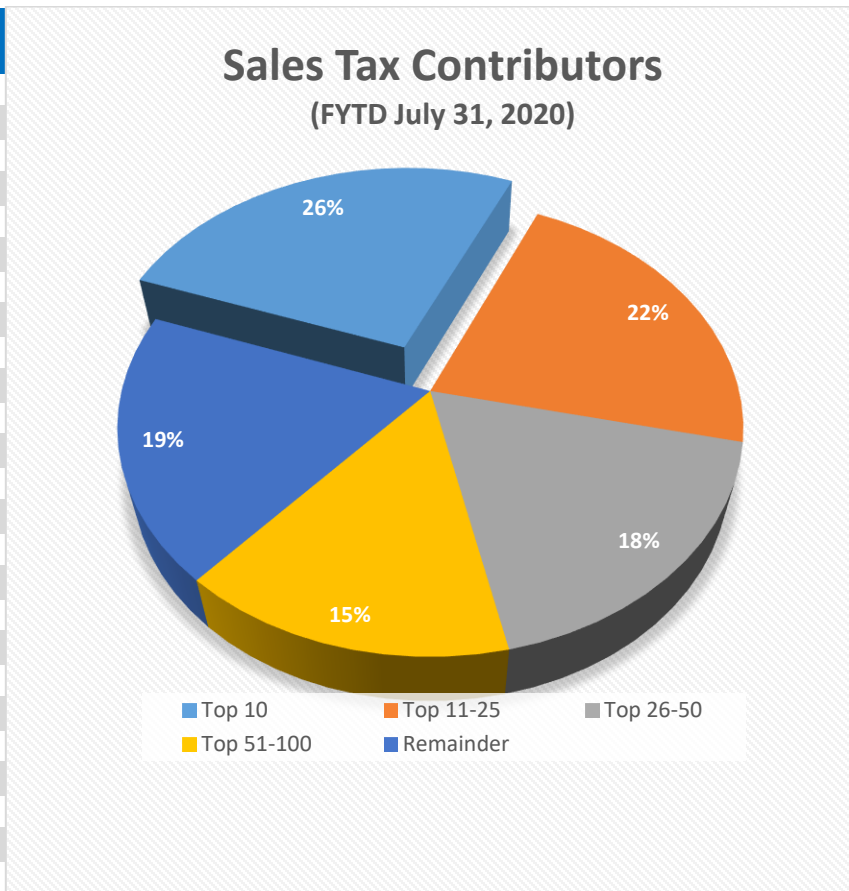
The annual revenue generated by this source is the product of the city's local sales tax rate of \$0.01. Sales taxes are the second largest source of revenue for the General Fund, representing 16% of the budgeted FY 2021 revenues and, when combined with Property Taxes, fund 65% of all General Fund expenditures. The city continues to experience considerable growth that has contributed to an increase of sales tax revenue since FY 2017 of 27.6%. This has resulted in an increase of approximately 5.2% above budgeted amounts for FYE 2020 for a year-over-year increase of >9%. Given the growth trend of the last three (3) years, projections indicate a continuation of this rate. However, due to the ongoing economic uncertainty of the COVID-19 coronavirus pandemic, this budget assumes a conservative growth rate of 2.5% for FY 2021.

Sales Tax Receipts 2015-2021*



The City has experienced more diversity in its sales tax revenues since 2019 with the city’s Top 10 sales tax payers contributing 26% of the city’s total annual collections as compared to 31% in 2019, and the Top 11-25 contributing 22% compared to 18% in 2019 (through July 31, 2020).

Top 25 Sales Tax Payers (YTD as of July 31, 2020)	
1	UMC ENERGY SOLUTIONS INC.
2	RUMFIELD DRYWALL
3	NEW CINGULAR WIRELESS
4	AMAZON.COM SERVICES
5	AMAZON.COM
6	BROOKSHIRE GROCERY
7	CIRCLE K
8	TXU ENERGY
9	DAIRY QUEEN
10	UNITED CO-OP
11	O'REILLY'S AUTO
12	FASTACO
13	CATHY'S SMOKESHOP
14	DOLLAR GENERAL
15	PATHWAY COM-TEL INC.
16	CHICKEN EXPRESS
17	DOMINO'S
18	SW BELL TELEPHONE
19	AUTOZONE
20	SONIC
21	DIESEL DYNAMICS
22	AMAZON (MARKETPLACE)
23	SAFE RACK LLC
24	APPLE INC.
25	JOSHUA FOOD MART



General Fund Expenditures

Expenditures are expected to balance with revenues, which include appropriation of previous year's fund balance. General Fund expenditures for FYE 2021, including Transfers, are proposed to be a total \$6.0MM. This represents an overall increase of 21.09% compared to expenditures for the FYE 2020 adopted budget. The increase is almost solely due to a significant increase Transfers Out, specifically General Fund Reserves to the Capital Improvement Fund, from restricted funds earmarked for the funding of public improvements in the City's TIF (Tax Increment Finance) District #1 to facilitate an economic development project that will ultimately increase the City's commercial sales tax base.

Maintenance and operations expenditures are budgeted to increase of a rate of 5.21%.

DEBT SERVICE FUND

The Debt Service Fund is a legally restricted fund utilized to account for revenues recognized to liquidate the debt service requirements for the City's general obligation debt and to account for short-term Notes Payable. This fund is budgeted to have Revenues of \$662,785 including Transfers In, and Expenditures of \$914,085. The budget for this fund is balanced using prior year fund reserves.

CAPITAL RESERVE FUND

The Capital Reserve Fund is used to account for revenues and expenditures associated with the purchase of vehicles, equipment and for facility and public infrastructure improvements in accordance with the City's Capitalization Policy and 5-Year Capital Improvements Plan. Revenues are budgeted at \$5.4MM, including Transfers in. Expenditures are projected to be \$5.6MM. The significant increase in both revenues and expenditures are due to a bond package approved by voters in November 2019 of \$3.9MM for street improvements and related equipment and for public improvements in the City's TIF#1 for economic development. It is the goal of the City to transfer any and all savings in fleet maintenance in General Fund to the Capital Reserve Fund at the end of each FY. The budget for this fund is balanced using prior year fund reserves.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenue allocated for restricted purposes or as specified by law.

Economic Development Funds

Economic Development funds give the city the ability to finance new and expanded business enterprises within the community through economic development corporations (EDCs). Chapters 501, 504 and 505 of the Local Government Code outline the characteristics of Type A and Type B EDCs, authorize cities to adopt a sales Taxes to fund the corporations and define projects EDCs are allowed to undertake. These funds are used to account for revenue allocated for restricted purposes or as specified by law.

The budget for the Type A EDC provides revenues of \$432,970. Expenditures budgeted for FYE 2021 include Business Development, capital improvements, debt service and Transfers Out totaling \$497,270.

The budget for the Type B CDC provides revenues of \$434,970. Expenditures budgeted for FYE 2021 include Business Development; park construction, operation and maintenance; and Transfers totaling \$415,505.

Municipal Court Technology & Building Security Funds

The Municipal Court Technology Fund is a fund established by law to assist in the funding of expenditures related to the purchase of or to maintain technological enhancements for the municipal court. The Municipal Court Building Security Fund is also a fund established by law and accounts for the expenditures related to security for the municipal court. Total revenues for these funds are projected to be \$5,500 with expenditures of \$6,400. The Court Technology Fund is balanced with the use of prior years' reserve balances.

Hotel Occupancy Taxes Fund

The Hotel Occupancy Taxes Fund is a fund established by law to assist in the funding of expenditures related to tourism and community development. Total revenues for this fund is projected to be \$20,000 with expenditures of \$107,240 in the form of Transfers Out to the General Fund for capital improvements to the Main St. Park ballfields to facilitate tourism.

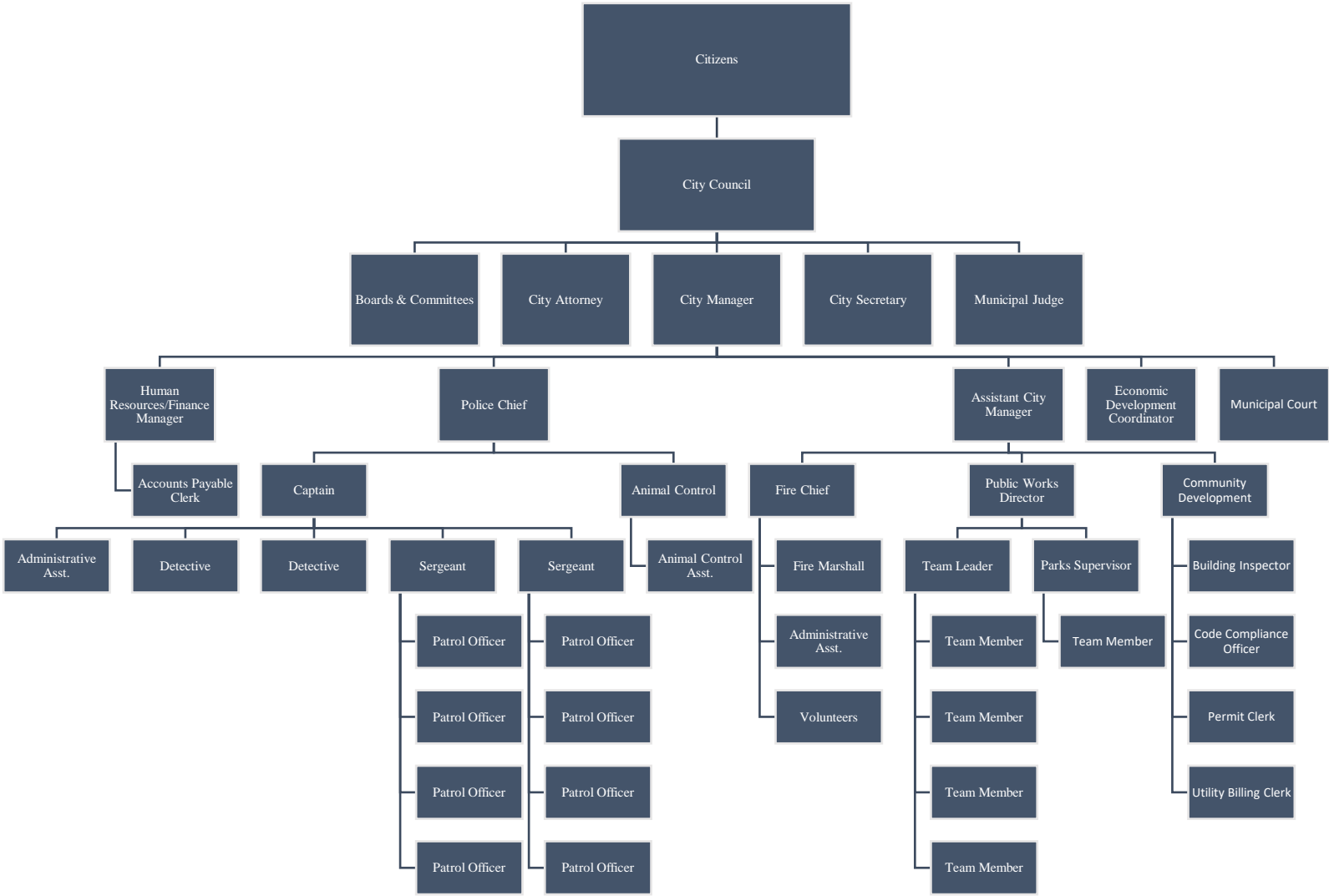
SUMMARY & ACKNOWLEDGMENTS

The FY 2019-2020 Annual Operating Budget for the City of Joshua is the product of many hours of 2020-2021 and consideration. I would like to express my appreciation to the Finance Manager Joanna McClenny and Assistant City Manager Mike Peacock and all city department supervisors for their assistance in planning and drafting of this budget and to the City Council for its guidance and support.

Respectfully submitted,

Joshua Jones
City Manager

CITY OF JOSHUA ORGANIZATION CHART





City of Joshua
Fund Balance Policy
(Approved & Adopted September 2017)

Purpose

The Council recognizes that the maintenances of a fund balance is essential to the preservation of the financial integrity of the City and is fiscally advantageous for both the City and the taxpayer. This policy establishes goals and provides guidance concerning the desired level of fund balance maintained by the City to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. Specifically, the City desires to maintain adequate fund balances (reserves) in the City's various funds to:

- Provide sufficient cash flow for operations
- Provide for fluctuations in capital expenditure project spending
- Improve investment-grade bond ratings
- Ensure long-term fiscal sustainability

Authority

The Joshua City Council is responsible for the approval of financial policies which establish and direct the operations of the City of Joshua. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of all city departments and serves as the city's Chief Financial Officer. As the Chief Financial Officer, the City Manager shall administer this policy.

Definitions

Fund Balance – a measurement of available financial resources and is the difference between total assets and total liabilities in each fund. Classifications within Fund Balance. GASB Statement 54 distinguishes fund balance classified based on the relative strength of the constraints that control the purposes for which specified amounts can be spent. Beginning with the most restrictive constraints, fund balance amounts will be reported in the following categories:

Non-spendable fund balance – amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).

Restricted fund balance – amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or donations).

Committed fund balance – amounts that can be used for only the specific purposes determined by a formal action of the City Council. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the council’s commitment in connection with future construction projects).

Assigned fund balance – amounts intended to be used by the government for specific purposes. Intent can be expressed by the City Council or by a designee to whom that governing body delegates the authority. (In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed but by definition, being account for in a separate fund, are intended to be used for the purpose of that fund).

Unassigned fund balance – includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.

Policy

The responsibility for designating funds to specific classifications shall be as follows:

Committed Fund Balance

The City Council, as the City’s highest level of decision-making authority, shall establish, modify, or rescind a fund balance commitment by resolution.

Assigned Fund Balance

The City Manager may assign fund balance to a specific purpose.

Minimum Unassigned Fund Balance General Fund

It is the goal of the City to achieve and maintain an unassigned fund balance in the general fund of not less than 25% of the general fund expenditures. If the unassigned fund balance falls below its goal, the City shall develop a corrective action plan within the same year and take actionable steps. City Council shall seek to preserve the fund balance in the budget process when considering new programs and services and will consider financial resources available or needed in other funds in assessing the adequacy of the general fund.

Order of Expenditure of Funds

When an expenditure can be charted to multiple categories of fund balance (e.g., a project is being funded partly by a grant, funds set aside by the City, and unassigned fund balance), the most restricted category will be used first, then the next-most restricted category or categories.

Excess Fund Balance

Should the situation present itself where the City has an unrestricted fund balance in the general fund above the need of the foreseeable future, it is the policy of the City that fund balance not be used as a funding source for ongoing recurring expenditures. For example, the City may achieve unexpected savings during a fiscal year, creating a one-time surplus. One-time fund balance surpluses are only to be used as a funding source for one-time expenditures.

	Adopted FYE 2020-2021 Budget				Total Governmental Funds		
	General Fund	Debt Service Fund	Capital		Adopted FYE 2021	Amended FYE 2020	Audited FYE 2019
			Improvements Fund	Other Funds			
BEGINNING FUND BALANCE	\$ 1,967,916	445,265	167,179	875,631	3,455,991	2,665,481	2,273,607
REVENUES & OTHER SOURCES							
REVENUES							
Taxes	\$ 3,521,235	507,995	-	863,940	4,893,170	4,875,915	4,466,032
Franchise Fees	371,085	-	-	-	371,085	360,275	368,678
Licenses, Permits & Fees	364,815	-	-	2,000	366,815	466,485	385,053
Charges for Services	478,000	-	-	-	478,000	497,305	461,244
Fines & Forfeitures	125,000	-	-	5,500	130,500	103,550	171,471
Grants & Contributions	116,870	-	-	-	116,870	9,360	27,929
Investment Earnings	3,280	-	2,000	2,000	7,280	7,400	11,837
Miscellaneous Revenue	81,230	-	-	-	81,230	230,505	76,990
Total Revenues	\$ 5,061,515	507,995	2,000	873,440	6,444,950	6,550,795	5,969,234
OTHER SOURCES							
Proceeds from Leases/Bonds	\$ -	-	3,905,000	-	3,905,000	-	372,000
Transfers In	266,715	154,790	1,508,240	-	1,929,745	777,455	467,960
Total Other Sources	\$ 266,715	154,790	5,413,240	-	5,834,745	777,455	839,960
TOTAL REVENUES & OTHER SOURCES	\$ 5,328,230	662,785	5,415,240	873,440	12,279,695	7,328,250	6,809,194
EXPENDITURES							
General Government	\$ 866,600	-	-	-	866,600	822,195	961,750
Public Safety	2,028,315	-	-	-	2,028,315	1,605,025	1,600,853
Public Works	807,980	-	-	-	807,980	585,835	606,283
Municipal Court	101,295	-	-	6,500	107,795	97,395	142,680
Development Services	848,620	-	-	54,000	902,620	924,450	696,751
Economic Development	-	-	-	-	-	-	57,203
Debt Service	113,485	910,140	-	137,270	1,160,895	1,266,085	1,175,417
Capital Outlays	140,770	-	5,582,240	-	5,723,010	459,300	708,423
Total Expenditures	\$ 4,907,065	910,140	5,582,240	197,770	11,597,215	5,760,285	5,949,360
OTHER USES							
Transfers Out	\$ 1,101,000	-	-	828,745	1,929,745	777,455	467,960
Total Other Uses	\$ 1,101,000	-	-	828,745	1,929,745	777,455	467,960
TOTAL EXPENDITURES & OTHER USES	\$ 6,008,065	910,140	5,582,240	1,026,515	13,526,960	6,537,740	6,417,320
ENDING FUND BALANCE	\$ 1,288,081	197,910	179	722,556	2,208,726	3,455,991	2,665,481



GENERAL FUND



**GENERAL FUND SUMMARY
STATEMENT OF REVENUES & EXPENDITURES**

DESCRIPTION	FYE 2019 Audited	FYE 2020 Adopted Budget	FYE 2020 Amended Budget	FYE 2021 Adopted Budget	FYE 2020 Adopted/2021 Adopted Change
Beginning Fund Balance	\$ 1,579,190	\$ 1,700,499	\$ 1,651,676	\$ 1,967,916	15.73%
REVENUE & OTHER SOURCES					
REVENUES					
Taxes	2,765,421	3,058,540	3,121,950	3,521,235	15.13%
Franchise Fees	368,678	372,645	360,275	371,085	-0.42%
Licenses, Permits & Fees	368,672	298,305	454,565	364,815	22.30%
Charges for Services	461,244	498,000	497,305	478,000	-4.02%
Fines & Forfeitures	162,486	125,000	97,550	125,000	0.00%
Grants & Contributions	19,652	166,810	9,360	116,870	-29.94%
Interest	6,934	2,700	3,550	3,280	21.48%
Miscellaneous	76,990	78,250	230,505	81,230	3.81%
TOTAL REVENUES	\$ 4,230,077	\$ 4,600,250	\$ 4,775,060	\$ 5,061,515	10.03%
OTHER SOURCES					
Transfers In from Other Funds	166,885	195,250	125,000	266,715	36.60%
TOTAL OTHER SOURCES	\$ 166,885	\$ 195,250	\$ 125,000	\$ 266,715	36.60%
TOTAL REVENUES & OTHER SOURCES	\$ 4,396,962	\$ 4,795,500	\$ 4,900,060	\$ 5,328,230	11.11%
EXPENDITURES					
General Government	956,789	1,017,875	822,195	866,600	-14.86%
Public Safety	1,600,853	1,997,385	1,605,025	2,028,315	1.55%
Public Works	606,283	762,145	585,835	807,980	6.01%
Municipal Court	136,792	140,200	93,895	101,295	-27.75%
Development Services	696,751	620,855	874,080	848,620	36.69%
Debt Service	31,032	125,730	125,725	113,485	-9.74%
Capital Outlay	96,976	-	124,610	140,770	100.00%
TOTAL EXPENDITURES	\$ 4,125,476	\$ 4,664,190	\$ 4,231,365	\$ 4,907,065	5.21%
OTHER USES					
Transfers Out to Other Funds	199,000	297,455	352,455	1,101,000	270.14%
TOTAL OTHER SOURCES	\$ 199,000	\$ 297,455	\$ 352,455	\$ 1,101,000	270.14%
TOTAL EXPENDITURES & OTHER USES	\$ 4,324,476	\$ 4,961,645	\$ 4,583,820	\$ 6,008,065	21.09%
ENDING FUND BALANCE	\$ 1,651,676	\$ 1,534,354	\$ 1,967,916	\$ 1,288,081	-16.05%



**GENERAL FUND SUMMARY
STATEMENT OF REVENUES BY SOURCE**

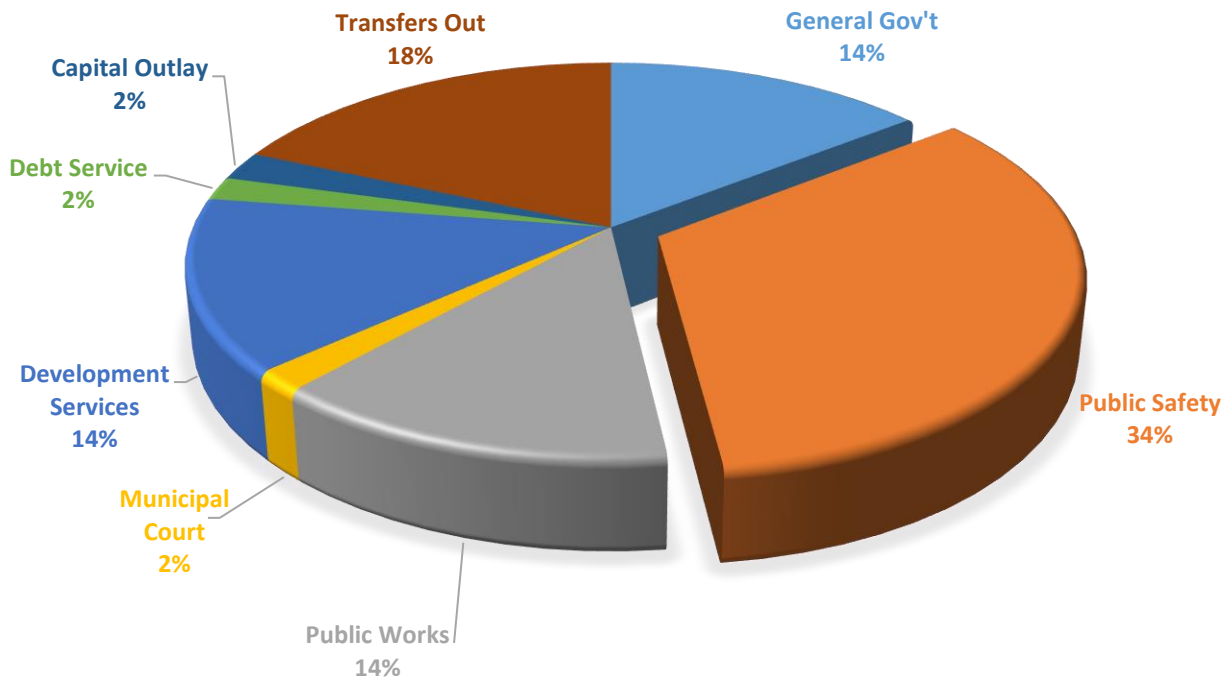
DESCRIPTION	FYE 2019 Audited	FYE 2020 Adopted Budget	FYE 2020 Amended Budget	FYE 2021 Adopted Budget	FYE 2020 Adopted/2021 Adopted Change
TAXES					
Property Taxes - Current	1,987,272	2,255,715	2,251,690	2,636,000	16.86%
Property Taxes - P&I	15,015	-	21,795	15,300	100.00%
Sales Taxes	761,684	802,725	842,860	863,935	7.63%
Mixed Beverage Taxes	1,450	100	5,605	6,000	5900.00%
TOTAL TAXES	\$ 2,765,421	\$ 3,058,540	\$ 3,121,950	\$ 3,521,235	15.13%
FRANCHISE FEES	368,678	372,645	360,275	371,085	-0.42%
LICENSES, PERMITS & FEES					
Building Permits & Fees	321,532	250,000	412,510	315,000	26.00%
Gas Well Inspection Fees	28,621	26,000	26,000	30,000	15.38%
Utility Billing Late Fees	5,417	7,425	-	5,600	-24.58%
Utility Billing Admin Fees	12,352	14,280	13,390	13,215	-7.46%
Miscellaneous Fees	750	600	2,665	1,000	66.67%
TOTAL LICENSES, PERMITS & FEES	\$ 368,672	\$ 298,305	\$ 454,565	\$ 364,815	22.30%
CHARGES FOR SERVICE					
ESD Contract Fee	145,512	153,000	153,000	153,000	0.00%
ESD Incentive Pay	5,940	-	8,600	5,000	0.00%
Utility Trash Collection Fees	309,792	345,000	335,705	320,000	-7.25%
TOTAL CHARGES FOR SERVICES	\$ 461,244	\$ 498,000	\$ 497,305	\$ 478,000	-4.02%
FINES & FORFIETURES					
Fines & Court Fees	160,286	125,000	96,350	125,000	0.00%
Police Dept. Forfeitures	2,200	-	1,200	-	0.00%
TOTAL FINES & FORFIETURES	\$ 162,486	\$ 125,000	\$ 97,550	\$ 125,000	0.00%
GRANTS & CONTRIBUTIONS					
General Fund Donations	7,305	500	500	500	0.00%
Fire Dept. Donations	-	-	-	-	0.00%
LEOSE Funds	1,482	-	1,465	1,500	0.00%
Police Dept. Grants	2,965	-	1,395	-	0.00%
Fire Dept. Grants	7,900	166,310	6,000	114,870	-30.93%
TOTAL GRANTS & CONTRIBUTIONS	\$ 19,652	\$ 166,810	\$ 9,360	\$ 116,870	-29.94%
INTEREST	6,934	2,700	3,550	3,280	21.48%
MISCELLANEOUS	76,990	78,250	230,505	81,230	3.81%
TOTAL REVENUES	\$ 4,230,077	\$ 4,600,250	\$ 4,775,060	\$ 5,061,515	10.03%
OTHER SOURCES					
Transfer from Type A EDC Fund	30,000	30,000	30,000	30,000	0.00%
Transfer from Type B EDC Fund	136,885	165,250	95,000	236,715	43.25%
TOTAL OTHER SOURCES	\$ 166,885	\$ 195,250	\$ 125,000	\$ 266,715	36.60%
TOTAL REVENUES & OTHER SOURCES	\$ 4,396,962	\$ 4,795,500	\$ 4,900,060	\$ 5,328,230	11.11%



**GENERAL FUND SUMMARY
STATEMENT OF EXPENDITURES BY CLASSIFICATION**

DESCRIPTION	FYE 2019 Audited	FYE 2020 Adopted Budget	FYE 2020 Amended	FYE 2021 Proposed Budget	FYE 2020 Adopted/2021 Adopted Change
EXPENDITURES					
General Government	956,789	1,017,875	822,195	866,600	-14.86%
Public Safety	1,600,853	1,997,385	1,605,025	2,028,315	1.55%
Public Works	606,283	762,145	585,835	807,980	6.01%
Municipal Court	136,792	140,200	93,895	101,295	-27.75%
Development Services	696,751	620,855	874,080	848,620	36.69%
Debt Service	31,032	125,730	125,725	113,485	-9.74%
Capital Outlay	96,976	-	124,610	140,770	100.00%
TOTAL EXPENDITURES	\$ 4,125,476	\$ 4,664,190	\$ 4,231,365	\$ 4,907,065	5.21%
OTHER USES					
Transfers Out to Other Funds					
Transfer to CIP Fund	199,000	297,455	352,455	1,101,000	270.14%
TOTAL OTHER USES	\$ 199,000	\$ 297,455	\$ 352,455	\$ 1,101,000	270.14%
TOTAL EXPENDITURES & OTHER USES	\$ 4,324,476	\$ 4,961,645	\$ 4,583,820	\$ 6,008,065	21.09%

FYE 2021: EXPENDITURES BY CLASSIFICATION





GENERAL FUND: CLASSIFICATION SUMMARIES



**GENERAL FUND
SCHEDULE OF EXPENDITURES BY CLASSIFICATION**

DESCRIPTION	FYE 2019 Audited	FYE 2020 Adopted Budget	FYE 2020 Amended Budget	FYE 2021 Adopted Budget	FYE 2020 Amended/2021 Adopted Change
GENERAL GOVERNMENT					
Non-departmental	164,891	200,475	198,715	181,355	-9.54%
Mayor & City Council	2,756	3,050	320	3,050	0.00%
Administration	789,142	814,350	623,160	682,195	-16.23%
TOTAL GENERAL GOVERNMENT	\$ 956,789	\$ 1,017,875	\$ 822,195	\$ 866,600	-14.86%
PUBLIC SAFETY					
Police Department	1,053,935	1,194,985	1,125,995	1,221,425	2.21%
Animal Control	157,605	167,900	152,390	177,710	5.84%
Fire Department	389,313	634,500	326,640	629,180	-0.84%
TOTAL PUBLIC SAFETY	\$ 1,600,853	\$ 1,997,385	\$ 1,605,025	\$ 2,028,315	1.55%
PUBLIC WORKS					
Public Works - Streets & Drainage	421,309	537,015	490,835	601,265	11.96%
Parks & Recreation	184,974	225,130	95,000	206,715	-8.18%
TOTAL PUBLIC WORKS	\$ 606,283	\$ 762,145	\$ 585,835	\$ 807,980	6.01%
MUNICIPAL COURT	136,792	140,200	93,895	101,295	-27.75%
DEVELOPMENT SERVICES					
Community Services	523,545	434,975	428,675	433,865	-0.26%
Building/Code Compliance	173,206	185,880	445,405	414,755	123.13%
TOTAL DEVELOPMENT SERVICES	\$ 696,751	\$ 620,855	\$ 874,080	\$ 848,620	36.69%
DEBT SERVICE					
Police Dept. Debt Service	9,601	9,605	9,600	9,605	0.00%
Public Works Debt Service	9,191	103,880	103,880	103,880	0.00%
Fire Dept. Debt Service	12,240	12,245	12,245	-	-100.00%
Parks Debt Service	-	-	-	-	0.00%
TOTAL DEBT SERVICE	\$ 31,032	\$ 125,730	\$ 125,725	\$ 113,485	-9.74%
CAPITAL OUTLAY					
Police Dept. Capital Outlay	46,779	-	58,175	6,600	100.00%
Public Works Capital Outlay	21,972	-	52,465	48,185	100.00%
Fire Dept. Capital Outlay	20,325	-	-	-	0.00%
Parks Capital Outlay	7,900	-	13,970	85,985	100.00%
TOTAL CAPITAL OUTLAY	\$ 96,976	\$ -	\$ 124,610	\$ 140,770	100.00%
TRANSFERS OUT					
Transfer to CIP Fund	199,000	297,455	352,455	1,101,000	270.14%
TOTAL TRANSFERS OUT	\$ 199,000	\$ 297,455	\$ 352,455	\$ 1,101,000	270.14%
TOTAL EXPENDITURES BY CLASSIFICATION	\$ 4,324,476	\$ 4,961,645	\$ 4,583,820	\$ 6,008,065	21.09%



**GENERAL FUND:
DEPARTMENTAL BUDGET DETAIL**



**GENERAL FUND
DEPARTMENTAL BUDGET DETAIL
COMMUNITY SERVICES - NON-DEPARTMENTAL - MAYOR & COUNCIL**

DESCRIPTION	FYE 2019 Audited	FYE 2020 Adopted Budget	FYE 2020 Amended Budget	FYE 2021 Adopted Budget	FYE 2020 Adopted/ 2021 Adopted Change
COMMUNITY SERVICES					
100-01-5404 Contract Services	410,483	320,000	329,400	320,000	0.00%
100-01-5711 Street Lights	44,078	44,920	39,805	41,000	-8.73%
100-01-5800 Holiday Events	19,152	20,000	8,645	25,000	25.00%
100-01-5900 JISD Library Contribution	21,300	21,265	21,265	21,265	0.00%
100-01-5901 McPherson House R&M	4,514	690	460	-	-100.00%
100-01-5902 Cle-Tran	6,386	6,600	6,600	6,600	0.00%
100-01-5903 City-wide Cleanup	6,343	6,500	6,500	5,000	-23.08%
100-01-5905 Quarterly Newsletter	11,289	15,000	16,000	15,000	0.00%
TOTAL COMMUNITY SERVICES	\$ 523,545	\$ 434,975	\$ 428,675	\$ 433,865	-0.26%
NON-DEPARTMENTAL					
100-02-5160 Dues & Subscriptions	3,556	4,000	4,330	4,000	0.00%
100-02-5402 Legal Services	44,685	50,000	72,000	50,000	0.00%
100-02-5403 Ordinance Codification	-	1,200	-	6,200	416.67%
100-02-5420 JCAD	39,675	42,320	40,600	40,600	-4.06%
100-02-5421 County Tax Assessor	5,273	5,500	5,200	5,500	0.00%
100-02-5500 Debt Service Reports	3,450	4,000	4,000	4,000	0.00%
100-02-5940 Liability Insurance	24,220	24,950	24,365	25,650	2.81%
100-02-5941 Property Insurance	26,605	27,405	27,550	30,405	10.95%
100-02-5942 Unrestricted Reserves	16,687	-	12,670	15,000	100.00%
100-02-5943 Technology Updates	740	41,100	3,900	-	-100.00%
100-02-5945 COVID-19 Expenses	-	-	4,100	-	100.00%
100-02-5979 Transfer Out to CIP	-	297,455	352,455	1,101,000	270.14%
TOTAL NON-DEPARTMENTAL	\$ 164,891	\$ 497,930	\$ 551,170	\$ 1,282,355	157.54%
MAYOR & COUNCIL					
100-03-5150 Training & Travel	1,985	2,000	230	2,000	0.00%
100-03-5220 Office Supplies	212	50	10	50	0.00%
100-03-5262 Events & Awards	559	1,000	80	1,000	0.00%
TOTAL MAYOR & COUNCIL	\$ 2,756	\$ 3,050	\$ 320	\$ 3,050	0.00%



**GENERAL FUND
DEPARTMENTAL BUDGET DETAIL
ADMINISTRATION**

Annual Operating Budget

DESCRIPTION	FYE 2019 Audited	FYE 2020 Adopted Budget	FYE 2020 Amended Budget	FYE 2021 Adopted Budget	FYE 2020 Adopted/ 2021 Adopted Change
PERSONNEL					
100-04-5110 Salaries	387,390	397,395	414,400	422,160	6.23%
100-04-5112 Worker's Comp. Ins.	890	900	945	1,140	26.67%
100-04-5117 Longevity Pay	3,512	2,000	1,820	2,015	0.75%
100-04-5120 Payroll Taxes	6,944	5,850	6,620	7,015	19.91%
100-04-5130 Benefits	63,652	53,995	33,060	58,550	8.44%
100-04-5140 TMRS	25,714	24,165	23,830	24,860	2.88%
100-04-5150 Training & Travel	2,903	5,000	2,815	5,000	0.00%
100-04-5160 Dues/Memberships	2,889	2,500	3,120	3,000	20.00%
100-04-5161 Surety Bonds	200	200	200	200	0.00%
TOTAL PERSONNEL	\$ 494,094	\$ 492,005	\$ 486,810	\$ 523,940	6.49%
MATERIALS & SUPPLIES					
100-04-5212 Reference Materials	469	1,500	-	500	-66.67%
100-04-5220 Office Supplies	5,856	4,000	5,400	4,150	3.75%
100-04-5221 Printing	1,354	1,145	1,000	1,425	24.45%
100-04-5222 Postage	1,320	2,640	1,320	1,775	-32.77%
TOTAL MATERIALS & SUPPLIES	\$ 8,999	\$ 9,285	\$ 7,720	\$ 7,850	-15.46%
REPAIRS & MAINTENANCE					
100-04-5330 City Hall R&M	15,839	20,000	17,235	20,000	0.00%
100-04-5350 Office Equipment R&M	9,688	11,130	9,000	10,770	-3.23%
100-04-5410 Software Maintenance	20,250	20,250	20,250	21,265	5.01%
TOTAL REPAIRS & MAINTENANCE	\$ 45,777	\$ 51,380	\$ 46,485	\$ 52,035	1.27%
CONTRACT & PROFESSIONAL SERVICES					
100-04-5402 IT Services	4,270	5,000	5,000	6,000	20.00%
100-04-5403 Accounting & Audits	27,900	26,000	25,750	26,000	0.00%
100-04-5404 Contract Services	6,186	5,000	8,105	6,200	24.00%
100-04-5931 Publishing & Filing Fees	8,652	10,000	6,000	10,000	0.00%
100-04-5932 Engineering	81,544	94,750	-	-	100.00%
100-04-5933 Planning	46,383	52,540	-	-	200.00%
100-04-5934 Gas Well Inspectiions	26,000	26,000	-	-	300.00%
TOTAL CONTRACT & PROF. SERVICES	\$ 200,935	\$ 219,290	\$ 44,855	\$ 48,200	-78.02%
OTHER USES					
100-04-5240 Election Expense	4,535	5,000	7,100	9,000	80.00%
100-04-5250 Office Equip./Furniture	5,853	5,600	3,500	7,100	26.79%
100-04-5710 Utilities	27,177	27,430	23,770	30,000	9.37%
100-04-5750 Mobile Technology	492	2,570	1,720	2,570	0.00%
100-04-5909 Miscellaneous	1,280	1,790	1,200	1,500	-16.20%
TOTAL OTHER USES	\$ 39,337	\$ 42,390	\$ 37,290	\$ 50,170	18.35%
TOTAL ADMINISTRATION	\$ 789,142	\$ 814,350	\$ 623,160	\$ 682,195	-16.23%



GENERAL FUND
DEPARTMENTAL BUDGET DETAIL
POLICE DEPARTMENT

DESCRIPTION	FYE 2019 Audited	FYE 2020 Adopted Budget	FYE 2020 Amended Budget	FYE 2021 Adopted Budget	FYE 2020 Adopted/ 2021 Adopted Change
PERSONNEL					
100-05-5110 Salaries	694,775	762,200	719,355	781,645	2.55%
100-05-5111 Overtime	28,113	25,000	15,000	25,000	0.00%
100-05-5112 Worker's Comp. Ins.	17,324	18,405	18,600	19,950	8.39%
100-05-5117 Longevity Pay	6,864	3,860	2,320	3,120	-19.17%
100-05-5120 Payroll Taxes	13,036	11,610	13,380	13,905	19.77%
100-05-5130 Benefits	85,240	71,340	61,970	92,010	28.97%
100-05-5140 TMRS	48,586	47,860	41,345	47,455	-0.85%
100-05-5150 Training & Travel	8,044	12,200	3,730	12,200	0.00%
100-05-5160 Dues/Memberships	539	825	600	1,390	68.48%
100-05-5161 Surety Bonds	100	100	100	100	0.00%
TOTAL PERSONNEL	\$ 902,621	\$ 953,400	\$ 876,400	\$ 996,775	4.55%
MATERIALS & SUPPLIES					
100-05-5212 Reference Materials	74	-	-	-	0.00%
100-05-5213 Uniforms	2,710	5,200	4,750	5,200	0.00%
100-05-5218 Law Enforce. Supplies	3,211	4,000	4,500	3,800	-5.00%
100-05-5220 Office Supplies	2,356	2,750	3,000	2,750	0.00%
100-05-5222 Postage & Shipping	495	500	800	500	0.00%
100-05-5250 Equip. & Furniture	2,203	12,000	12,710	2,000	-83.33%
100-05-5260 Safety Equipment	930	3,000	3,730	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	\$ 11,979	\$ 27,450	\$ 29,490	\$ 17,250	-37.16%
REPAIRS & MAINTENANCE					
100-05-5310 Vehicle R&M	11,134	13,000	20,100	12,500	-3.85%
100-05-5310.01 Fuel, Oil & Service	21,804	20,000	16,850	20,000	0.00%
100-05-5320 Equipment R&M	1,060	1,000	1,500	1,000	0.00%
100-05-5330 Building R&M	15,871	21,300	21,300	25,000	17.37%
100-05-5351 Copier Support	6,397	6,500	6,300	6,500	0.00%
TOTAL REPAIRS & MAINTENANCE	\$ 56,266	\$ 61,800	\$ 66,050	\$ 65,000	5.18%
CONTRACT & PROFESSIONAL SERVICES					
100-05-5402 IT Services	5,079	6,200	5,500	6,300	1.61%
100-05-5404 Service Agreements	27,718	43,000	48,100	71,000	65.12%
100-05-5408 Reporting System	16,401	14,300	14,200	30,000	109.79%
TOTAL CONTRACT & PROF. SERVICES	\$ 49,198	\$ 63,500	\$ 67,800	\$ 107,300	68.98%
OTHER USES					
100-05-5180 Citizens Police Academy	514	500	-	500	0.00%
100-05-5217 Criminal Investigations	10,872	5,500	8,500	4,000	-27.27%
100-05-5218 Awards/Medals/Badges	65	150	50	150	0.00%
100-05-5219 Public Relations	155	-	-	150	100.00%
100-05-5710 Utilities	14,362	14,985	12,500	15,000	0.10%
100-05-5750 Mobile Technology	7,580	8,300	4,630	8,300	0.00%
100-05-5909 Miscellaneous	323	400	400	400	0.00%
100-05-5945 COVID-19	-	-	2,000	-	0.00%
TOTAL OTHER USES	\$ 33,871	\$ 29,835	\$ 28,080	\$ 28,500	-4.47%
Capital Outlay					
100-05-5600 Cap. Outlay > 5,000	42,915	29,000	29,000	-	-100.00%
100-05-5601 Cap. Outlay < 5,000	3,864	30,000	29,175	6,600	-78.00%
TOTAL CAPITAL OUTLAY	\$ 46,779	\$ 59,000	\$ 58,175	\$ 6,600	-88.81%
DEBT SERVICE					
100-05-5611 Principal Expense	8,000	8,290	8,000	8,600	3.74%
100-05-5612 Interest Expense	1,601	1,315	1,600	1,005	-23.57%
TOTAL DEBT SERVICE	\$ 9,601	\$ 9,605	\$ 9,600	\$ 9,605	0.00%
TOTAL POLICE DEPARTMENT	\$ 1,110,315	\$ 1,204,590	\$ 1,135,595	\$ 1,231,030	2.19%



**GENERAL FUND
DEPARTMENTAL BUDGET DETAIL
PUBLIC WORKS**

DESCRIPTION	FYE 2019 Audited	FYE 2020 Adopted Budget	FYE 2020 Amended Budget	FYE 2021 Adopted Budget	FYE 2020 Adopted/2021 Adopted Change
PERSONNEL					
100-06-5110 Salaries	129,008	157,175	158,795	209,165	33.08%
100-06-5111 Overtime	992	1,800	2,000	1,800	0.00%
100-06-5112 Worker's Comp. Ins.	8,555	9,570	9,575	11,880	24.14%
100-06-5117 Longevity Pay	616	410	700	1,060	158.54%
100-06-5120 Payroll Taxes	2,624	2,360	3,000	3,940	66.95%
100-06-5130 Benefits	16,441	23,780	21,325	36,805	54.77%
100-06-5140 TMRS	8,655	9,645	9,645	12,425	28.82%
100-06-5150 Training & Travel	493	1,600	500	-	-100.00%
TOTAL PERSONNEL	\$ 167,384	\$ 206,340	\$ 205,540	\$ 277,075	34.28%
MATERIALS & SUPPLIES					
100-06-5213 Uniforms	5,864	6,000	5,000	6,000	0.00%
100-06-5220 Office Supplies	261	300	200	300	0.00%
100-06-5270 Street Materials	137,519	165,155	135,000	165,155	0.00%
TOTAL MATERIALS & SUPPLIES	\$ 143,644	\$ 171,455	\$ 140,200	\$ 171,455	0.00%
REPAIRS & MAINTENANCE					
100-06-5310 Vehicle R&M	40,686	13,000	7,500	13,000	0.00%
100-06-5310.01 Fuel, Oil & Service	11,661	15,085	9,000	15,000	-0.56%
100-06-5320 Equipment R&M	26,766	29,680	29,680	29,000	-2.29%
100-06-5330 Building R&M	4,695	13,940	12,400	13,000	-6.74%
100-06-5331 Sign R&M	5,230	5,800	7,100	5,800	0.00%
100-06-5350 Office Equipment R&M	-	200	-	200	0.00%
TOTAL REPAIRS & MAINTENANCE	\$ 89,038	\$ 77,705	\$ 65,680	\$ 76,000	-2.19%
CONTRACT & PROFESSIONAL SERVICES					
100-06-5402 IT Services	1,254	2,050	2,300	2,050	0.00%
100-06-5404 Contract Services	13,393	18,200	18,200	18,200	0.00%
TOTAL CONTRACT & PROF. SERVICES	\$ 14,647	\$ 20,250	\$ 20,500	\$ 20,250	0.00%
OTHER USES					
100-06-5261 Equipment Rental	656	1,500	1,000	1,000	-33.33%
100-06-5332 Minor Tools	332	500	500	500	0.00%
100-06-5710 Utilities	4,835	5,000	3,950	5,000	0.00%
100-06-5750 Mobile Technology	773	1,800	1,000	1,800	0.00%
TOTAL OTHER USES	\$ 6,596	\$ 8,800	\$ 6,450	\$ 8,300	-5.68%
Capital Outlay					
100-06-5600 Cap. Outlay > 5,000	21,972	34,875	34,875	19,885	-42.98%
100-06-5601 Cap. Outlay < 5,000	-	17,590	17,590	28,300	60.89%
TOTAL CAPITAL OUTLAY	\$ 21,972	\$ 52,465	\$ 52,465	\$ 48,185	-8.16%
DEBT SERVICE					
100-06-5611 Principal Expense	8,865	86,885	87,120	90,815	4.52%
100-06-5612 Interest Expense	326	16,995	16,760	13,065	-23.12%
TOTAL DEBT SERVICE	\$ 9,191	\$ 103,880	\$ 103,880	\$ 103,880	0.00%
TOTAL PUBLIC WORKS	\$ 452,472	\$ 640,895	\$ 594,715	\$ 705,145	10.03%



**GENERAL FUND
DEPARTMENTAL BUDGET DETAIL
MUNICIPAL COURT**

DESCRIPTION	FYE 2019 Audited	FYE 2020 Adopted Budget	FYE 2020 Amended Budget	FYE 2021 Adopted Budget	FYE 2020 Adopted/2021 Adopted Change
PERSONNEL					
100-07-5110 Salaries	73,561	75,395	46,045	47,525	-36.97%
100-07-5111 Overtime	542	600	350	600	0.00%
100-07-5112 Worker's Comp. Ins.	175	175	200	120	-31.43%
100-07-5117 Longevity Pay	1,608	940	855	900	-4.26%
100-07-5120 Payroll Taxes	1,385	1,135	700	855	-24.67%
100-07-5130 Benefits	12,800	9,515	5,465	5,635	-40.78%
100-07-5140 TMRS	5,009	4,655	2,755	2,875	-38.24%
100-07-5150 Training & Travel	1,335	2,000	1,200	2,000	0.00%
100-07-5140 Dues & Memberships	40	100	55	100	0.00%
100-07-5160 Surety Bond	100	200	100	200	0.00%
TOTAL PERSONNEL	\$ 96,555	\$ 94,715	\$ 57,725	\$ 60,810	-35.80%
MATERIALS & SUPPLIES					
100-07-5220 Office Supplies	122	200	250	200	0.00%
100-07-5221 Printing	288	650	-	650	0.00%
100-07-5222 Postage	673	1,000	500	1,000	0.00%
100-07-5350 Office Equip. R&M	1,756	2,000	1,800	2,000	0.00%
TOTAL MATERIALS & SUPPLIES	\$ 2,839	\$ 3,850	\$ 2,550	\$ 3,850	0.00%
CONTRACT & PROFESSIONAL SERVICES					
100-07-5401 IT Services	1,091	1,235	2,020	1,235	0.00%
100-07-5402 Legal	6,000	6,000	2,500	6,000	0.00%
100-07-5404 Municipal Judge	26,400	26,400	26,400	26,400	0.00%
TOTAL CONTRACT & PROF. SERVICES	\$ 33,491	\$ 33,635	\$ 30,920	\$ 33,635	0.00%
OTHER USES					
100-07-5410 Warrant Collection Fees	3,026	2,000	2,500	2,000	0.00%
100-07-5910 Warrant Entry Fees	881	6,000	200	1,000	-83.33%
TOTAL OTHER USES	\$ 3,907	\$ 8,000	\$ 2,700	\$ 3,000	-62.50%
TOTAL MUNICIPAL COURT	\$ 136,792	\$ 140,200	\$ 93,895	\$ 101,295	-27.75%



**GENERAL FUND
DEPARTMENTAL BUDGET DETAIL
DEVELOPMENT SERVICES**

Annual Operating Budget

DESCRIPTION	FYE 2019 Audited	FYE 2020 Adopted Budget	FYE 2020 Amended Budget	FYE 2021 Adopted Budget	FYE 2020 Adopted/2021 Adopted Change
PERSONNEL					
100-08-5110 Salaries	122,378	131,950	164,710	170,835	29.47%
100-08-5111 Overtime	115	500	250	500	0.00%
100-08-5112 Worker's Comp. Ins.	280	300	525	745	148.33%
100-08-5117 Longevity Pay	792	555	445	690	24.32%
100-08-5120 Payroll Taxes	2,546	1,960	2,655	3,075	56.89%
100-08-5130 Benefits	13,688	14,270	19,115	24,540	71.97%
100-08-5140 TMRS	7,748	8,050	9,740	10,085	25.28%
100-08-5150 Training & Travel	1,874	2,800	400	4,800	71.43%
100-08-5160 Dues & Memberships	310	200	300	300	50.00%
100-08-5161 Surety Bonds	100	-	200	200	100.00%
TOTAL PERSONNEL	\$ 149,831	\$ 160,585	\$ 198,340	\$ 215,770	34.36%
MATERIALS & SUPPLIES					
100-08-5213 Uniforms	417	800	300	500	-37.50%
100-08-5220 Office Supplies	613	900	300	900	0.00%
100-08-5221 Printing	100	700	500	700	0.00%
100-08-5222 Postage	172	400	350	400	0.00%
100-08-5250 Office Equip. & Supplies	2,259	850	2,015	1,400	64.71%
TOTAL MATERIALS & SUPPLIES	\$ 3,561	\$ 3,650	\$ 3,465	\$ 3,900	6.85%
REPAIRS & MAINTENANCE					
100-08-5310 Vehicle R&M	80	500	100	500	0.00%
100-08-5310.01 Fuel, Oil & Service	611	1,500	1,000	1,500	0.00%
100-08-5330 Building R&M	3,818	3,500	1,000	-	-100.00%
TOTAL REPAIRS & MAINTENANCE	\$ 4,509	\$ 5,500	\$ 2,100	\$ 2,000	-63.64%
CONTRACT & PROFESSIONAL SERVICES					
100-08-5402 IT Services	1,305	1,285	3,300	1,285	0.00%
100-08-5404 Contract Services	3,978	2,500	4,000	2,500	0.00%
100-08-5406 Nuisance Abatement	1,150	2,000	1,000	2,000	0.00%
100-08-5932 Engineering	-	-	135,000	96,370	100.00%
100-08-5933 Planning	-	-	65,000	52,755	100.00%
100-08-5934 Gas Well Inspections	-	-	26,000	30,000	100.00%
TOTAL CONTRACT & PROF. SERVICES	\$ 6,433	\$ 5,785	\$ 234,300	\$ 184,910	3096.37%
OTHER USES					
100-08-5403 Software	6,300	6,300	6,300	6,615	5.00%
100-08-5710 Utilities	1,897	2,500	-	-	-100.00%
100-08-5750 Mobile Technology	675	1,060	900	1,060	0.00%
100-08-5910 Property Liens	-	500	-	500	0.00%
TOTAL OTHER USES	\$ 8,872	\$ 10,360	\$ 7,200	\$ 8,175	-21.09%
CAPITAL OUTLAY					
100-08-5600 Capital Outlay >\$5,000	-	-	-	5,000	100.00%
100-08-5601 Capital Outlay <\$5,000	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 5,000	100.00%
TOTAL BUILDING & CODE COMPLIANCE	\$ 173,206	\$ 185,880	\$ 445,405	\$ 414,755	123.13%



**GENERAL FUND
DEPARTMENTAL BUDGET DETAIL
ANIMAL CONTROL**

DESCRIPTION	FYE 2019 Audited	FYE 2020 Adopted Budget	FYE 2020 Amended Budget	FYE 2021 Adopted Budget	FYE 2020 Adopted/2021 Adopted Change
PERSONNEL					
100-09-5110 Salaries	77,527	78,780	78,780	80,530	2.22%
100-09-5111 Overtime	1,712	2,000	2,750	2,000	0.00%
100-09-5112 Worker's Comp. Ins.	2,480	2,600	2,675	2,990	15.00%
100-09-5117 Longevity Pay	2,112	1,155	1,155	1,250	8.23%
100-09-5120 Payroll Taxes	1,590	1,215	1,500	1,650	35.80%
100-09-5130 Benefits	12,846	10,015	10,600	12,770	27.51%
100-09-5140 TMRS	5,069	4,770	4,770	4,720	-1.05%
100-09-5150 Training & Travel	1,697	2,500	2,500	3,125	25.00%
100-09-5160 Dues/Memberships	100	100	100	100	0.00%
100-09-5161 Surety Bonds	200	200	100	300	50.00%
TOTAL PERSONNEL	\$ 105,333	\$ 103,335	\$ 104,930	\$ 109,435	5.90%
MATERIALS & SUPPLIES					
100-09-5213 Uniforms	1,093	1,000	700	1,050	5.00%
100-09-5220 Office Supplies	1,126	750	500	750	0.00%
100-09-5222 Postage	571	500	400	550	10.00%
100-09-5280 Microchips	1,900	3,500	1,600	1,600	-54.29%
100-09-5282 Medical Supplies	3,254	300	3,500	5,825	1841.67%
100-09-5330.01 Animal Food	2,720	3,600	3,600	3,000	-16.67%
TOTAL MATERIALS & SUPPLIES	\$ 10,664	9,650	10,300	12,775	32.38%
REPAIRS & MAINTENANCE					
100-09-5310 Vehicle R&M	913	1,700	1,000	8,000	370.59%
100-09-5310.01 Fuel, Oil & Service	1,731	1,000	1,500	2,000	100.00%
100-09-5320 Equipment R&M	-	500	-	-	-100.00%
100-09-5330 Building R&M	14,270	22,000	10,000	19,000	-13.64%
100-09-5350 Office Equip. R&M	-	-	1,250	-	0.00%
TOTAL REPAIRS & MAINTENANCE	\$ 16,914	\$ 25,200	\$ 13,750	\$ 29,000	15.08%
CONTRACT & PROFESSIONAL SERVICES					
100-09-5402 IT Services	3,755	4,200	3,800	4,200	0.00%
100-09-5404 Contract Services	2,257	2,200	2,500	2,500	13.64%
100-09-5408 Professional Services	2,616	3,500	1,750	3,500	0.00%
TOTAL CONTRACT & PROF. SERVICES	\$ 8,628	\$ 9,900	\$ 8,050	\$ 10,200	3.03%
OTHER USES					
100-09-5250 Office Equip. & Furniture	-	2,500	1,660	200	-92.00%
100-09-5284 Rabies Vouchers	409	2,000	250	400	-80.00%
100-09-5710 Utilities	14,480	14,115	12,250	14,500	2.73%
100-09-5750 Mobile Technology	1,177	1,200	1,200	1,200	0.00%
TOTAL OTHER USES	\$ 16,066	\$ 19,815	\$ 15,360	\$ 16,300	-17.74%
TOTAL ANIMAL CONTROL	\$ 157,605	\$ 167,900	\$ 152,390	\$ 177,710	5.84%



**GENERAL FUND
DEPARTMENTAL BUDGET DETAIL
FIRE DEPARTMENT**

DESCRIPTION	FYE 2019 Audited	FYE 2020 Adopted Budget	FYE 2020 Amended Budget	FYE 2021 Adopted Budget	FYE 2020 Adopted/2021 Adopted Change
PERSONNEL					
100-10-5110 Salaries	155,565	333,530	137,835	294,700	-11.64%
100-10-5112 Worker's Comp. Ins.	8,899	9,200	8,200	18,485	100.92%
100-10-5117 Longevity Pay	1,328	760	285	405	-46.71%
100-10-5120 Payroll Taxes	2,837	4,915	2,475	5,145	4.68%
100-10-5130 Benefits	12,965	33,295	5,000	30,670	-7.88%
100-10-5410 TMRS	10,421	20,225	8,000	17,295	-14.49%
100-10-5150 Training & Travel	13,378	20,550	1,200	15,150	-26.28%
100-10-5160 Dues/Memberships	1,306	4,880	4,600	6,130	25.61%
100-10-5180 Volunteer Incentive	22,663	25,000	12,790	28,000	12.00%
100-10-5181 Staff Immunizations	1,785	3,000	1,500	3,000	0.00%
100-10-5182 Insurance (VFIS)	4,908	7,000	500	7,000	0.00%
TOTAL PERSONNEL	\$ 236,055	\$ 462,355	\$ 182,385	\$ 425,980	-7.87%
MATERIALS & SUPPLIES					
100-10-5213 Uniforms	2,110	6,000	5,000	6,000	0.00%
100-10-5220 Office Supplies	1,283	1,000	1,400	1,500	50.00%
100-10-5222 Postage	279	100	50	100	0.00%
100-10-5264 Radios & Mics	1,785	1,000	-	1,000	0.00%
100-10-5290 Fire Fighting Supplies	3,810	4,500	10,000	5,000	11.11%
100-10-5291 EMS Supplies	3,585	10,000	3,680	10,000	0.00%
100-10-5293 Safety Equipment	22,396	24,500	21,000	29,000	18.37%
TOTAL MATERIALS & SUPPLIES	\$ 35,248	\$ 47,100	\$ 41,130	\$ 52,600	11.68%
REPAIRS & MAINTENANCE					
100-10-5310 Vehicle R&M	27,473	25,000	20,000	25,000	0.00%
100-10-5310.01 Fuel, Oil & Service	8,935	9,000	6,000	9,000	0.00%
100-10-5320 Equipment R&M	785	2,000	2,250	18,545	827.25%
100-10-5330 Building R&M	11,219	8,000	10,000	12,865	60.81%
100-10-5350 Office Equip. R&M	2,903	5,000	2,425	8,295	65.90%
TOTAL REPAIRS & MAINTENANCE	\$ 51,315	\$ 49,000	\$ 40,675	\$ 73,705	50.42%
CONTRACT & PROFESSIONAL SERVICES					
100-10-5402 IT Services	5,064	4,500	5,000	5,000	11.11%
100-10-5403 Contract Services	12,575	18,780	16,000	18,655	-0.67%
TOTAL CONTRACT & PROF. SERVICES	\$ 17,639	\$ 23,280	\$ 21,000	\$ 23,655	1.61%
OTHER USES					
100-10-5402 Awards	1,011	1,500	1,000	1,500	0.00%
100-10-5296 Fire Prevention Program	973	1,000	-	2,000	100.00%
100-10-5710 Utilities	28,629	28,435	24,555	28,500	0.23%
100-10-5750 Mobile Technology	5,690	5,780	5,345	5,900	2.08%
100-10-5908 Emergency Management	12,713	15,750	10,250	14,840	-5.78%
100-10-5909 Miscellaneous	40	300	300	500	66.67%
TOTAL OTHER USES	\$ 49,056	\$ 52,765	\$ 41,450	\$ 53,240	0.90%
Capital Outlay					
100-10-5600 Cap. Outlay > 5,000	20,325	-	-	-	0.00%
100-10-5601 Cap. Outlay <5,000	-	-	-	-	0.00%
TOTAL CAPITAL OUTLAY	\$ 20,325	\$ -	\$ -	\$ -	0.00%
DEBT SERVICE					
100-10-5611 Principal Expense	11,377	11,815	11,815	-	-100.00%
100-10-5612 Interest Expense	863	430	430	-	-100.00%
TOTAL DEBT SERVICE	\$ 12,240	\$ 12,245	\$ 12,245	\$ -	-100.00%
TOTAL FIRE DEPARTMENT	\$ 421,878	\$ 646,745	\$ 338,885	\$ 629,180	-2.72%



**GENERAL FUND
DEPARTMENTAL BUDGET DETAIL
PARKS & RECREATION (Maintenance & Operations Only)**

DESCRIPTION	FYE 2019 Audited	FYE 2020 Adopted Budget	FYE 2020 Amended Budget	FYE 2021 Adopted Budget	FYE 2020 Adopted/ 2021 Adopted Change
PERSONNEL					
100-11-5110 Salaries	59,399	59,880	-	-	-100.00%
100-11-5111 Overtime	1,743	2,250	-	-	-100.00%
100-11-5112 Worker's Comp. Ins.	1,930	2,000	-	-	-100.00%
100-11-5117 Longevity Pay	768	480	-	-	-100.00%
100-11-5120 Payroll Taxes	1,139	930	-	-	-100.00%
100-11-5130 Benefits	12,797	9,515	-	-	-100.00%
100-11-5140 TMRS	4,239	3,790	-	-	-100.00%
100-11-5150 Training & Travel	29	750	-	-	-100.00%
TOTAL PERSONNEL	\$ 82,044	\$ 79,595	\$ -	\$ -	-100.00%
MATERIALS & SUPPLIES					
100-11-5213 Uniforms	1,412	1,500	1,000	1,500	0.00%
100-11-5220 Office Supplies	222	150	150	150	0.00%
100-11-5270 Parks Materials & Supp.	10,308	10,000	12,000	12,000	20.00%
100-11-5275 Field Materials & Supp.	3,535	4,000	2,000	4,000	0.00%
TOTAL MATERIALS & SUPPLIES	\$ 15,477	15,650	15,150	17,650	12.78%
REPAIRS & MAINTENANCE					
100-11-5310 Vehicle R&M	396	500	600	1,000	100.00%
100-11-5310.01 Fuel, Oil & Service	1,970	2,000	1,500	2,500	25.00%
100-11-5320 Equipment R&M	1,371	1,500	1,550	1,500	0.00%
100-11-5330 Park Building R&M	2,036	1,500	1,000	6,000	300.00%
100-11-5335 Dept. Building R&M	933	750	1,250	1,000	33.33%
100-11-5340 Irrigation R&M	5,227	20,000	30,000	3,000	-85.00%
TOTAL REPAIRS & MAINTENANCE	\$ 11,933	\$ 26,250	\$ 35,900	\$ 15,000	-42.86%
CONTRACT & PROFESSIONAL SERVICES					
100-11-5402 IT Services	29	300	30	300	0.00%
TOTAL CONTRACT & PROF. SERVICES	\$ 29	\$ 300	\$ 30	\$ 300	0.00%
OTHER USES					
100-11-5261 Equipment Rental	-	150	-	-	-100.00%
100-11-5331 Minor Tools	50	100	-	250	150.00%
100-11-5710 Building Utilities	4,601	5,825	4,200	6,000	3.00%
100-11-5715 Park Utilities	69,743	81,760	25,000	80,000	-2.15%
100-11-5720 Gas	-	600	-	600	0.00%
100-11-5750 Mobile Technology	1,097	930	750	930	0.00%
TOTAL OTHER USES	\$ 75,491	\$ 89,365	\$ 29,950	\$ 87,780	-1.77%
Capital Outlay					
100-11-5600 Cap. Outlay > 5,000	7,900	9,970	9,970	72,395	626.13%
100-11-5601 Cap. Outlay < 5,000	-	4,000	4,000	13,590	239.75%
TOTAL CAPITAL OUTLAY	\$ 7,900	\$ 13,970	\$ 13,970	\$ 85,985	515.50%
TOTAL PARKS & RECREATION	192,874	225,130	95,000	206,715	-8.18%



DEBT SERVICE FUND



**DEBT SERVICE FUND
STATEMENT OF REVENUES & EXPENDITURES**

DESCRIPTION	FYE 2019 Audited	FYE 2020 Adopted Budget	FYE 2020 Amended Budget	FYE 2021 Adopted Budget	FYE 2020 Adopted/2021 Adopted Change
Beginning Fund Balance	\$ 249,519	\$ 168,162	\$ 331,790	\$ 445,265	164.78%
REVENUES & OTHER SOURCES					
REVENUES					
Property Taxes - Current	893,697	727,630	875,210	507,995	-30.18%
Property Taxes - P&I	6,764	-	7,895	-	0.00%
TOTAL REVENUES	\$ 900,461	\$ 727,630	\$ 883,105	\$ 507,995	-30.18%
OTHER USES					
Transfers In from Other Funds	100,575	150,000	150,000	154,790	3.19%
TOTAL OTHER SOURCES	\$ 100,575	\$ 150,000	\$ 150,000	\$ 154,790	3.19%
TOTAL REVENUES & OTHER SOURCES	1,001,036	877,630	1,033,105	662,785	-24.48%
EXPENDITURES					
Debt Service - Principal	650,000	670,000	670,000	640,000	-4.48%
Debt Service - Interest	268,765	249,630	249,630	270,140	8.22%
TOTAL EXPENDITURES	\$ 918,765	\$ 919,630	\$ 919,630	\$ 910,140	-1.03%
ENDING FUND BALANCE	\$ 331,790	\$ 126,162	\$ 445,265	\$ 197,910	56.87%

5-year Property Tax-Supported Debt Schedule (FYE 2021-2025)

General Obligation Refunding Bonds, Series 2019

Date	Principal	Interest	Total
2/1/2021	225,000.00	22,586.00	247,586.00
8/1/2021	-	20,516.00	20,516.00
2/1/2022	230,000.00	20,516.00	250,516.00
8/1/2022	-	18,400.00	18,400.00
2/1/2023	230,000.00	18,400.00	248,400.00
8/1/2023	-	16,284.00	16,284.00
2/1/2024	240,000.00	16,284.00	256,284.00
8/1/2024	-	14,076.00	14,076.00
2/1/2025	245,000.00	14,076.00	259,076.00
8/1/2025	-	11,822.00	11,822.00
Total	1,170,000.00	172,960.00	1,342,960.00

**Retires on 2/1/2030; Total Outstanding Balance as of 9/30/2020 = \$2,687,990*

(Refinance of General Obligation Bonds, Series 2010; Election held 11/3/09; \$3,710,000 1st installment of \$6,060,000 total project cost; Funded construction of fire station, street and drainage improvements.)

General Obligation Bonds, Series 2012

Date	Principal	Interest	Total
2/1/2021	110,000.00	27,800.00	137,800.00
8/1/2021	-	26,700.00	26,700.00
2/1/2022	110,000.00	26,700.00	136,700.00
8/1/2022	-	25,050.00	25,050.00
2/1/2023	115,000.00	25,050.00	140,050.00
8/1/2023	-	23,325.00	23,325.00
2/1/2024	115,000.00	23,325.00	138,325.00
8/1/2024	-	21,600.00	21,600.00
2/1/2025	120,000.00	21,600.00	141,600.00
8/1/2025	-	19,800.00	19,800.00
Total	570,000.00	240,950.00	810,950.00

**Retires on 8/1/2033; Total Outstanding Balance as of 9/30/2020 = \$1,946,150*

(Election held 11/3/09; \$2,350,000 2nd installment of \$6,060,000 total project cost; Funded drainage improvements for Coffield, Joshua Meadows and Mt. Valley/Village Creek areas)

General Obligation Bonds, Series 2020**

Date	Principal	Interest	Total
2/1/2021	85,000.00	86,906.00	171,906.00
8/1/2021	-	-	-
2/1/2022	110,000.00	84,713.00	194,713.00
8/1/2022	-	-	-
2/1/2023	140,000.00	81,900.00	221,900.00
8/1/2023	-	-	-
2/1/2024	160,000.00	78,525.00	238,525.00
8/1/2024	-	-	-
2/1/2025	160,000.00	74,925.00	234,925.00
8/1/2025	-	-	-
Total	655,000.00	406,969.00	1,061,969.00

**Retires on 2040; Total Outstanding Balance as of 9/30/2020* = \$4,912,380*

*(Election held 11/5/19; \$3,905,000; Funded street improvements and street equipment. **Bond has not been issued as of the date of the final drafting of this proposed budget. Annual debt service is estimated and will be finalized post initial review of this budget by the city council.)*

5-year Property/Sales Tax-Supported Debt Schedule (FYE 2021-2025)

Combination Tax & Limited Pledge Revenue Certificates of Obligation, Series 2012

Date	Principal	Interest	Total
2/1/2021	-	42,287.50	42,287.50
8/1/2021	225,000.00	42,287.50	267,287.50
2/1/2022	-	40,037.50	40,037.50
8/1/2022	230,000.00	40,037.50	270,037.50
2/1/2023	-	37,737.50	37,737.50
8/1/2023	240,000.00	37,737.50	277,737.50
2/1/2024	-	35,337.50	35,337.50
8/1/2024	250,000.00	35,337.50	285,337.50
2/1/2025	-	32,837.50	32,837.50
8/1/2025	260,000.00	32,837.50	292,837.50
Total	1,205,000.00	376,475.00	1,581,475.00

**Retires on 2/1/2032; Total Outstanding Balance as of 9/30/2020 = \$4,325,363*

(Funded purchase of land and construction of YMCA; annual debt service currently shared 50/50% by Type B EDC and Debt Service Fund, i.e. property taxes)



CAPITAL IMPROVEMENT FUND



CAPITAL IMPROVEMENTS PROGRAM POLICY

Capital Improvement Program Summary

The City of Joshua prepares a Capital Improvement Program (CIP) each year that is in addition to its Annual Operating Budget. The CIP is a listing of planned capital projects for the upcoming five-year period together with the expected costs and the anticipated methods of financing. The CIP typically includes the construction of infrastructure and municipal facilities as well as the acquisition of large or specialized equipment. The CIP involves identification, management, and implementation of CIP projects. The process includes input from City staff, citizens, and City Council. Recognition of the community needs and balancing the infrastructure demands with the funding available, is the goal of the CIP.

CAPITAL IMPROVEMENT PROGRAM POLICY

The purpose of the Capital Improvement Program (CIP) is to implement and facilitate the city's comprehensive plan. A capital improvements program is a blueprint for planning a community's capital expenditures and is one of the most important responsibilities of local government officials.

Capital Improvement: An expenditure in excess of \$25,000 for the planning, design and construction of a physical improvement and/or associated fixed equipment and having a useful life of five years or more. An initial project cost shall include all factors of the project (i.e. land, buildings, machinery, equipment, furniture). This definition is intended to include, but not limited to, the following: Any acquisition of land for a public purpose. – All related expenditures for land whether or not they meet the dollar limitation previously mentioned. This includes right-of-way acquisitions.

1. Any construction of a new facility (a public building, or water lines, playfield etc.), or an addition to, or extension of, such a facility and all related expenditures for structures regardless of cost (i.e., architectural, renovation, addition to, engineering).
2. A nonrecurring rehabilitation (something which is infrequent and would not be considered annual or other recurrent maintenance and repair) or major repair of all or a part of the a building, its grounds, or a facility, including streets, and storm drainage, provided that the cost is \$50,000 or more and the improvement will have a useful life of 10 years or more;
3. Any planning, feasibility, engineering, or design study related to an individual capital improvement project, or to a program that is implemented through individual capital improvement projects

A Capital Improvement Program coordinates community planning, financial capacity and physical development. The program is composed of two parts — a capital budget and a capital program. The capital program is a plan for capital expenditures that extends five years beyond the capital budget. Development of a

CIP that will insure sound fiscal and capital planning requires effective leadership and the involvement and cooperation of all municipal departments.

Due to the limited amount of available funds, the CIP serves to establish a priority for the many necessary projects. Therefore, the CIP will be updated annually in order to incorporate the changing priorities, needs, and funding sources.

A complete, properly developed CIP has the following benefits:

1. City funds will be spent for improvements compatible with the city's long-term goals and needs, with funds spent on high priority projects first.
2. Facilitates coordination between capital needs and the operating budget.
3. Enhances the community's credit rating, control of its tax rate, and avoids sudden changes in its debt service requirements.
4. Identifies the most economical means of financing capital projects to ensure improvements will not cause a financial burden on the city.
5. Increases opportunities for obtaining federal and state aid.
6. Focuses attention on community objectives and fiscal capacity.
7. Keeps the public informed about future needs and projects.
8. Encourages careful project planning and design to avoid costly mistakes and help a community reach desired goals.

Inclusion of a project as a CIP request does not ensure that the project will be funded at any time in the future, but it does assure that the project will be evaluated on its merits relative to other proposed CIP projects. Major maintenance projects such as street resurfacing or a new roof for a building should normally be included in the city's operating budget and are not included in the CIP.

CITY OF JOSHUA, TEXAS

RESOLUTION NO. 2018-05

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS
CREATING A CAPITALIZATION POLICY FOR CAPITOL ASSETS OF THE CITY OF
JOSHUA, TEXAS**

WHEREAS, there is a need to establish a capitalization policy for budgeting and auditing purposes; and

WHEREAS, there is a need to set standards of accounting for the City of Joshua assets according to Government Accounting Standards Board Statement 34 with regard to categories and threshold amounts to be capitalized.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS THAT:

SECTION 1

Capital assets categories and thresholds will be:

Land/land improvement	Any Amount
Building/building improvements	\$25,000.00
Facilities and other improvements	\$25,000.00
Infrastructure	\$25,000.00
Personal property	\$ 5,000.00
Leasehold improvements	\$25,000.00

SECTION 2

For clarification purposes of this policy the above items are generally defined as, but not expressly limited to the following definitions:

Land/land improvements is the purchase price or fair market value at time of gift, any commissions, professional fees, land excavation, fill, grading, drainage, demolition of existing building (less salvage), property removal (relocation or reconstruction) of others (railroad, telephone, and power lines), date of purchase accrued mortgage interest and any unpaid taxes and right of way cost.

A building is a structure that is permanently attached to the land, has a roof, and is partially or completely enclosed by walls. A building improvement must extend the life of the building or increase the value of the building. Examples of capitalized building improvements are structural changes and installation or upgrade of roofing, heating and cooling systems, electrical, etc.

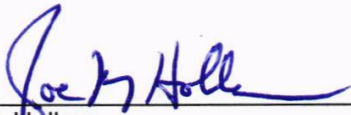
Facilities are considered to be assets built, installed or established to enhance the quality or facilitate the use of land for a specific purpose. Facility improvements are considered to be fencing, landscaping, parking lots, recreation areas, septic systems, and pavilions.

Infrastructure is usually considered stationary and can be preserved for a significantly greater number of years than most capitol assets. They are often linear and continuous nature. Infrastructure improvements should extend the useful life and/or increase the value by twenty~ five percent (25%) of the original cost or life period. Examples of infrastructure are streets, curbs, gutters, sidewalks, fire hydrants, bridges, drainage facilities, radio towers, light systems and signage.


Personal property is fixed or movable tangible assets to be used for operations that the life of extends beyond one year. Examples of personal property are vehicles, other motor vehicles, furnishings and equipment.

Leasehold improvements are the construction of new buildings or improvements made to existing structures by the lessee, who has the right to use these leasehold improvements over the term of the lease.


DULY PASSED, APPROVED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS ON THIS THE 17TH DAY OF MAY, 2018



Joe Hollarn
Mayor

ATTEST:


Lisa Dawn Cabrera
City Secretary

APPROVED AS TO FORM:


Terrence S. Welch, City Attorney



**CAPITAL IMPROVEMENT FUND
STATEMENT OF REVENUES & EXPENDITURES**

DESCRIPTION	FYE 2019 Audited	FYE 2020 Adopted Budget	FYE 2020 Amended Budget	FYE 2021 Adopted Budget	FYE 2020 Adopted/2021 Adopted Change
Beginning Fund Balance	\$ 12,234	\$ 14,234	\$ (25,586)	\$ 167,179	1074.50%
REVENUES & OTHER SOURCES					
REVENUES					
Interest	2,627	2,000	2,000	2,000	0.00%
Grants & Contributions	-	-	-	-	0.00%
TOTAL REVENUES	\$ 2,627	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
OTHER USES					
Lease Proceeds	372,000	-	-	-	0.00%
Bond Proceeds	-	-	-	3,905,000	0.00%
Transfers In from Other Funds	199,000	447,455	502,455	1,508,240	237.07%
TOTAL OTHER SOURCES	\$ 571,000	\$ 447,455	\$ 502,455	\$ 5,413,240	1109.78%
TOTAL REVENUES & OTHER SOURCES	573,627	449,455	504,455	5,415,240	1104.85%
EXPENDITURES					
Capital Outlay	611,447	311,690	311,690	5,582,240	1690.96%
TOTAL EXPENDITURES	\$ 611,447	\$ 311,690	\$ 311,690	\$ 5,582,240	1690.96%
ENDING FUND BALANCE	\$ (25,586)	\$ 151,999	\$ 167,179	\$ 179	-99.88%



**FIVE-YEAR CAPITAL IMPROVEMENTS PLAN
FYE 2021 - 2025**

CAPITAL IMPROVEMENTS PROGRAM

"A capital improvements program is a schedule of one time municipal expenditures for major facilities, along with cost estimates and sources of financing. The purpose of the CIP is to establish an orderly plan for setting priorities and offering a means of analyzing the city's ability to pay for the acquisition or construction of facilities to meet long-range community needs."

CAPITAL IMPROVEMENT PRIORITY PROJECTS			ESTIMATED	FYE	FYE	FYE	FYE	FYE
FUND	DEPT	DESCRIPTION	COST	2021	2022	2023	2024	2025
	ECODEV							
700	EcoDev	PUBLIC IMPROVEMENTS in TIF#1	1,180,000	1,180,000	-	-	-	-
		TOTAL STREETS	1,180,000	1,180,000	-	-	-	-
	DOWNTOWN							
200/300	STREET	DOWNTOWN REVITALIZATION	4,362,690	-	-	-	-	-
		TOTAL STREETS	4,362,690	-	-	-	-	-
	PUBLIC WORKS							
100	STREET	STREET PROJECTS PER 2019 BOND	4,473,845	4,473,845	-	-	-	-
100	STREET	OTHER STREETS PROJECTS PER INTERNAL ASSESSEMENT	4,032,680	-	125,250	-	-	3,907,430
		TOTAL STREETS	8,506,525	4,473,845	125,250	-	-	3,907,430
100	EQUIPMENT	MAINTENANCE EQUIPMENT PER INTERNAL ASSESSMENT	645,000	333,000	152,000	120,000	-	40,000
100	FLEET	PASSENGER VEHICLES PER INTERNAL ASSESSMENT	100,000	-	60,000	40,000	-	-
100	FACILITIES	FACILITIES PROJECTS PER INTERNAL ASSESSEMENT	407,305	105,000	-	302,305	-	-
		TOTAL PUBLIC WORKS	9,658,830	4,911,845	337,250	462,305	-	3,947,430
	POLICE							
100	EQUIPMENT	EQUIPMENT PER INTERNAL ASSESSMENT	25,000	-	-	-	-	25,000
100	FLEET	PASSENGER VEHICLES PER INTERNAL ASSESSMENT	470,000	100,000	100,000	50,000	110,000	110,000
100	FACILITIES	FACILITIES PROJECTS PER INTERNAL ASSESSEMENT	25,000	-	25,000	-	-	-
		TOTAL POLICE	520,000	100,000	125,000	50,000	110,000	135,000
	ANIMAL CTRL							
100	FLEET	PASSENGER VEHICLES PER INTERNAL ASSESSMENT	50,000	-	-	-	50,000	-
		TOTAL ANIMAL CTRL	50,000	-	-	-	50,000	-
	FIRE							
100	EQUIPMENT	EQUIPMENT PER INTERNAL ASSESSMENT	510,000	-	250,000	130,000	-	130,000
100	FLEET	PASSENGER VEHICLES PER INTERNAL ASSESSMENT	160,000	80,000	-	-	-	80,000
		TOTAL FIRE	670,000	80,000	250,000	130,000	-	210,000
		GRAND TOTAL	16,441,520	6,271,845	712,250	642,305	160,000	4,292,430

CAPITAL IMPROVEMENT PRIORITY PROJECTS			ESTIMATED COST	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2025	CIP SCORE
FUND	DEPT	DESCRIPTION <i>*Per Nov 2019 Bond Election</i>							
	<u>JOSHUA ST.</u>								
700	ECODEV	PUBLIC IMPROVEMENTS in TIF#1	1,180,000	1,180,000	-	-	-	-	
		Economic Development Project	1,180,000	1,180,000	-	-	-	-	
	<u>PARKS</u>								
700	N/A	IMPROVEMENTS BASEBALL FIELDS	107,240	107,240	-	-	-	-	
		Economic Development Project	107,240	107,240	-	-	-	-	
	<u>DOWNTOWN</u>								
TBD	STREET	PAVING/STREETScape	-	-	-	-	-	-	
TBD	STREET	SHRUBS/LANDSCAPE	306,985	-	-	-	-	-	
TBD	STREET	IRRIGATION	-	-	-	-	-	-	
TBD	STREET	UTILITIES	1,272,370	-	-	-	-	-	
TBD	STREET	FURNITURE/FIXTURES	-	-	-	-	-	-	
		Downtown Revitalization	1,579,355	-	-	-	-	-	
	<u>PUBLIC WORKS</u>								
100	STREET	CADDO ST RECONSTRUCTION*	1,298,625	1,298,625	-	-	-	-	7
100	STREET	E. 4TH ST RECONSTRUCTION*	346,080	346,080	-	-	-	-	7
100	STREET	THOMAS ST RECONSTRUCTION*	240,610	240,610	-	-	-	-	7
100	STREET	MCMILLIAN ST RECONSTRUCTION*	397,170	397,170	-	-	-	-	6
100	STREET	N. MAIN ST RECONSTRUCTION*	1,763,360	1,763,360	-	-	-	-	6
100	STREET	WOODOAK DR RECONSTRUCTION*	428,000	428,000	-	-	-	-	6
100	STREET	LINDA ST RECONSTRUCTION	224,130	-	-	-	-	224,130	7
100	STREET	PAULA ST RECONSTRUCTION	262,035	-	-	-	-	262,035	7
100	STREET	BALDWIN DR RECONSTRUCTION	219,185	-	-	-	-	219,185	6
100	STREET	COBB DR RECONSTRUCTION	268,625	-	-	-	-	268,625	6
100	STREET	COUNTRY CLUB DR RECONSTRUCTION	1,140,420	-	-	-	-	1,140,420	6
100	STREET	HENDERSON ST RECONSTRUCTION	324,660	-	-	-	-	324,660	6
100	STREET	HUNTERSWOOD CT RECONSTRUCTION	125,250	-	125,250	-	-	-	6
100	STREET	LAKEAIRE DR RECONSTRUCTION	262,035	-	-	-	-	262,035	6
100	STREET	RUNNINGBROOK DR RECONSTRUCTION	1,031,650	-	-	-	-	1,031,650	6
100	STREET	STADIUM DR RECONSTRUCTION	174,690	-	-	-	-	174,690	6
100	EQUIPMENT	TRACTOR/ROTARY BOOM MOWER	152,000	-	152,000	-	-	-	6
100	EQUIPMENT	COMPACT LOADER #423	83,000	83,000	-	-	-	-	6
100	EQUIPMENT	EXCAVATOR #424	130,000	-	130,000	-	-	-	6

100	EQUIPMENT	<u>MAXEY CRACKSEAL TRAILER #432</u>	68,000	68,000	-	-	-	-	6
100	EQUIPMENT	<u>FARM TRAC MOWER #441</u>	76,000	76,000	-	-	-	-	6
100	EQUIPMENT	<u>12 YD DUMP TRUCK #471</u>	120,000	-	120,000	-	-	-	6
100	EQUIPMENT	<u>SIDE ARM MOWER #472</u>	40,000	-	-	-	-	40,000	6
100	EQUIPMENT	<u>12 YD DUMP TRUCK #482</u>	120,000	-	-	120,000	-	-	6
100	FLEET	<u>HEAVY DUTY TRUCK #402</u>	30,000	-	30,000	-	-	-	6
100	FLEET	<u>HEAVY DUTY TRUCK #404</u>	40,000	-	-	40,000	-	-	6
100	FLEET	<u>LIGHT DUTY TRUCK #473</u>	30,000	30,000	-	-	-	-	7
100	FLEET	<u>HEAVY DUTY TRUCK #481</u>	50,000	50,000	-	-	-	-	7
100	FACILITIES	<u>CLUBHOUSE DR/VILLAGE CR DRAINAGE</u>	302,305	-	-	302,305	-	-	6
100	FACILITIES	<u>PUBLIC WORKS EQUIPMENT STORAGE</u>	105,000	105,000	-	-	-	-	6
TOTAL PUBLIC WORKS			9,852,830	4,885,845	557,250	462,305	-	3,947,430	
POLICE									
100	EQUIPMENT	<u>MOBILE RADIOS</u>	25,000	-	-	-	-	25,000	5
100	FLEET	<u>PATROL Veh 1</u>	50,000	50,000	-	-	-	-	7
100	FLEET	<u>PATROL Veh 2</u>	50,000	50,000	-	-	-	-	7
100	FLEET	<u>PATROL Veh 3</u>	50,000	-	50,000	-	-	-	5
100	FLEET	<u>PATROL Veh 4</u>	50,000	-	50,000	-	-	-	5
100	FLEET	<u>PATROL Veh 5</u>	50,000	-	-	50,000	-	-	5
100	FLEET	<u>PATROL Veh 6</u>	55,000	-	-	-	55,000	-	5
100	FLEET	<u>PATROL Veh 7</u>	55,000	-	-	-	55,000	-	5
100	FLEET	<u>PATROL Veh 8</u>	55,000	-	-	-	-	55,000	5
100	FLEET	<u>PATROL Veh 9</u>	55,000	-	-	-	-	55,000	5
100	FACILITIES	<u>FRONT PARKING LOT</u>	25,000	-	25,000	-	-	-	6
TOTAL POLICE			520,000	100,000	125,000	50,000	110,000	135,000	
ANIMAL CONTROL									
100	FLEET	<u>AC Veh 1</u>	50,000	-	-	-	50,000	-	5
TOTAL ANIMAL CONTROL			50,000	-	-	-	50,000	-	
FIRE									
100	FLEET	<u>MARSHALL M177</u>	80,000	-	-	-	-	80,000	5
100	FLEET	<u>EMS RESPONSE UNIT C277</u>	80,000	80,000	-	-	-	-	8
100	FLEET	<u>BRUSH 177</u>	130,000	-	-	-	-	130,000	8
100	FLEET	<u>LADDER TRUCK T177</u>	250,000	-	250,000	-	-	-	6
100	FLEET	<u>MULTI-ROLE RESPONSE UNIT S177</u>	130,000	-	-	130,000	-	-	6
TOTAL FIRE			670,000	80,000	250,000	130,000	-	210,000	
GRAND TOTAL			13,959,425	6,353,085	932,250	642,305	160,000	4,292,430	
<i>Projects fully or partially funded and included in Proposed Budget</i>									



**TYPE A
ECONOMIC DEVELOPMENT
CORPORATION**



TYPE A EDC
STATEMENT OF REVENUES & EXPENDITURES

DESCRIPTION	FYE 2019 Audited	FYE 2020 Adopted Budget	FYE 2020 Amended Budget	FYE 2021 Adopted Budget	FYE 2020 Adopted/ 2021 Adopted Change
Beginning Fund Balance	\$ 231,408	\$ 353,217	\$ 322,936	\$ 294,286	-16.68%
REVENUE & OTHER SOURCES					
REVENUES					
Sales Taxes	377,656	401,365	421,430	431,970	7.63%
Grants & Contributions	8,277	-	-	-	0.00%
Interest	807	600	850	1,000	66.67%
Miscellaneous	-	-	-	-	0.00%
TOTAL REVENUES	\$ 386,740	\$ 401,965	\$ 422,280	\$ 432,970	7.71%
OTHER SOURCES					
Bond Proceeds	-	-	-	-	0.00%
Transfers In from Other Funds	-	-	-	-	0.00%
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES & OTHER SOURCES	\$ 386,740	\$ 401,965	\$ 422,280	\$ 432,970	7.71%
EXPENDITURES					
General Government	4,935	-	-	-	0.00%
Economic Development	34,657	32,500	27,200	30,000	-7.69%
Debt Service	225,620	220,730	220,730	137,270	-37.81%
Capital Outlay	-	-	23,000	-	0.00%
TOTAL EXPENDITURES	\$ 265,212	\$ 253,230	\$ 270,930	\$ 167,270	-33.95%
OTHER USES					
Transfers Out to GF	30,000	30,000	30,000	30,000	0.00%
Transfers Out to CIP	-	150,000	150,000	300,000	100.00%
TOTAL OTHER SOURCES	\$ 30,000	\$ 180,000	\$ 180,000	\$ 330,000	83.33%
TOTAL EXPENDITURES & OTHER USES	\$ 295,212	\$ 433,230	\$ 450,930	\$ 497,270	14.78%
ENDING FUND BALANCE	\$ 322,936	\$ 321,952	\$ 294,286	\$ 229,986	-28.57%

5-year Sales Tax-Supported (Type A EDC) Debt Schedule (FYE 2021-2025)
Sales Tax Revenue Bonds, Series 2018

Date	Principal	Interest	Total
2/1/2021	65,000.00	36,627.75	101,627.75
8/1/2021	-	35,643.00	35,643.00
2/1/2022	70,000.00	35,643.00	105,643.00
8/1/2022	-	34,516.00	34,516.00
2/1/2023	70,000.00	34,516.00	104,516.00
8/1/2023	-	33,354.00	33,354.00
2/1/2024	75,000.00	33,354.00	108,354.00
8/1/2024	-	32,052.75	32,052.75
2/1/2025	75,000.00	32,052.75	107,052.75
8/1/2025	-	30,695.25	30,695.25
Total	355,000.00	338,454.50	693,454.50

**Retires on 2/1/2039; Total Outstanding Balance as of 9/30/2020 = \$2,634,348*

(Funded purchase of land for economic development purposes.)



**TYPE B
COMMUNITY DEVELOPMENT
CORPORATION**



**TYPE B CDC
STATEMENT OF REVENUES & EXPENDITURES**

DESCRIPTION	FYE 2019 Audited	FYE 2020 Adopted Budget	FYE 2020 Amended Budget	FYE 2021 Adopted Budget	FYE 2020 Adopted/2021 Adopted Change
Beginning Fund Balance	\$ 32,643	\$ 175,193	\$ 168,117	\$ 334,297	90.82%
REVENUE & OTHER SOURCES					
REVENUES					
300-4003 Sales Taxes	377,656	401,365	421,430	431,970	7.63%
300-4600 Interest	1,469	1,000	1,000	1,000	0.00%
300-4660 Pavilion Rental Fees	1,485	1,000	250	-	-100.00%
300-4670 JBA Use Fees	13,457	15,000	9,170	-	-100.00%
300-4901 Misc. Revenue	1,439	-	2,500	2,000	100.00%
TOTAL REVENUES	\$ 395,506	\$ 418,365	\$ 434,350	\$ 434,970	3.97%
OTHER SOURCES					
Transfers In from Other Funds	-	-	-	-	0.00%
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES & OTHER SOURCES	\$ 395,506	\$ 418,365	\$ 434,350	\$ 434,970	3.97%
EXPENDITURES					
300-00-5850 Business Development	26	-	-	-	0.00%
300-00-5853 Joshua Area COC	19,000	19,000	19,000	19,000	0.00%
300-00-5955 Administrative	3,546	5,000	4,170	5,000	0.00%
TOTAL EXPENDITURES	\$ 22,572	\$ 24,000	\$ 23,170	\$ 24,000	0.00%
OTHER USES					
300-02-5975 Transfer Out to GF	136,885	165,250	95,000	236,715	43.25%
300-02-5976 Transfer Out to DSF	100,575	150,000	150,000	154,790	3.19%
TOTAL OTHER USES	\$ 237,460	\$ 315,250	\$ 245,000	\$ 391,505	24.19%
TOTAL EXPENDITURES & OTHER USES	\$ 260,032	\$ 339,250	\$ 268,170	\$ 415,505	22.48%
ENDING FUND BALANCE	\$ 168,117	\$ 254,308	\$ 334,297	\$ 353,762	39.11%



OTHER GOVERNMENTAL FUNDS:
COURT SECURITY
COURTY TECHNOLOGY
HOTEL OCCUPANCY



**COURT SECURITY
STATEMENT OF REVENUES & EXPENDITURES**

DESCRIPTION	FYE 2019 Audited	FYE 2020 Adopted Budget	FYE 2020 Amended Budget	FYE 2021 Adopted Budget	FYE 2020 Adopted/2021 Adopted Change
Beginning Fund Balance	\$ 18,439	\$ 17,919	\$ 17,789	\$ 20,789	16.02%
REVENUE & OTHER SOURCES					
REVENUES					
Municipal Court Security Fees	3,850	4,000	3,000	2,500	-37.50%
TOTAL REVENUES	\$ 3,850	\$ 4,000	\$ 3,000	\$ 2,500	-37.50%
OTHER SOURCES					
Transfers In from Other Funds	-	-	-	-	0.00%
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES & OTHER SOURCES	\$ 3,850	\$ 4,000	\$ 3,000	\$ 2,500	-37.50%
EXPENDITURES					
Court Bailiff	3,000	3,000	-	3,000	0.00%
Miscellaneous	-	-	-	-	0.00%
TOTAL EXPENDITURES	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	0.00%
OTHER USES					
Transfers Out to Other Funds	1,500	-	-	-	0.00%
TOTAL OTHER SOURCES	\$ 1,500	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES & OTHER USES	\$ 4,500	\$ 3,000	\$ -	\$ 3,000	0.00%
ENDING FUND BALANCE	\$ 17,789	\$ 18,919	\$ 20,789	\$ 20,289	7.24%



**COURT TECHNOLOGY
STATEMENT OF REVENUES & EXPENDITURES**

DESCRIPTION	FYE 2019 Audited	FYE 2020 Adopted Budget	FYE 2020 Amended Budget	FYE 2021 Adopted Budget	FYE 2020 Adopted/2021 Adopted Change
Beginning Fund Balance	\$ (522)	\$ (522)	\$ 3,225	\$ 2,725	-622.03%
REVENUE & OTHER SOURCES					
REVENUES					
Fines & Forfeitures	5,135	5,600	3,000	3,000	-46.43%
TOTAL REVENUES	\$ 5,135	\$ 5,600	\$ 3,000	\$ 3,000	-46.43%
OTHER SOURCES					
Transfers In from Other Funds	1,500	-	-	-	0.00%
TOTAL OTHER SOURCES	\$ 1,500	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES & OTHER SOURCES	\$ 6,635	\$ 5,600	\$ 3,000	\$ 3,000	-46.43%
EXPENDITURES					
Wireless Tech for PD	-	-	-	-	0.00%
Municipal Court Software	2,888	5,500	3,500	3,500	-36.36%
Miscellaneous	-	-	-	-	0.00%
TOTAL EXPENDITURES	\$ 2,888	\$ 5,500	\$ 3,500	\$ 3,500	-36.36%
OTHER USES					
Transfers Out to Other Funds	-	-	-	-	0.00%
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES & OTHER USES	\$ 2,888	\$ 5,500	\$ 3,500	\$ 3,500	-36.36%
ENDING FUND BALANCE	\$ 3,225	\$ (422)	\$ 2,725	\$ 2,225	-627.25%



**HOTEL OCCUPANCY TAX FUND
STATEMENT OF REVENUES & EXPENDITURES**

DESCRIPTION	FYE 2019 Audited	FYE 2020 Adopted Budget	FYE 2020 Amended Budget	FYE 2021 Adopted Budget	FYE 2020 Adopted/ 2021 Adopted Change
Beginning Fund Balance	\$ 150,696	\$ 190,296	\$ 195,534	\$ 223,534	117.47%
REVENUE & OTHER SOURCES					
REVENUES					
Hotel Occupancy Tax	44,257	39,600	28,000	20,000	50.51%
Interest	581	-	-	-	0.00%
TOTAL REVENUES	\$ 44,838	\$ 39,600	\$ 28,000	\$ 20,000	50.51%
OTHER SOURCES					
Transfers In from Other Funds	-	-	-	-	0.00%
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES & OTHER SOURCES	\$ 44,838	\$ 39,600	\$ 28,000	\$ 20,000	50.51%
EXPENDITURES					
Miscellaneous	-	-	-	-	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER USES					
Transfers Out to Other Funds	-	-	-	107,240	0.00%
TOTAL OTHER SOURCES	\$ -	\$ -	\$ -	\$ 107,240	0.00%
TOTAL EXPENDITURES & OTHER USES	\$ -	\$ -	\$ -	\$ 107,240	0.00%
ENDING FUND BALANCE	\$ 195,534	\$ 229,896	\$ 223,534	\$ 136,294	59.29%

Appendix 2020 Truth-in-Taxation Worksheets

Taxing Units Other Than School Districts or Water Districts 2020 Tax Rate Calculation Worksheet

Date: 07/29/2020 12:54 PM

2020 City of Joshua

817-558-7447

Taxing Unit Name

Phone (area code and

101 South Main St., Joshua, TX, 76058

www.cityofjoshuatx.us

Taxing Unit 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 For 50-859 *Tax Rate Calculation Worksheet for School Districts*.

Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Water District Rollback Tax Rate Worksheet*. All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts*.

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.

STEP 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 year.

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 operation 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 Rate Activity	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 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 (will deduct taxes in Line 17).	\$433,624,038
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step	\$77,010,079
3.	Preliminary 2019 adopted taxable value. Subtract Line 2 from Line 1.	\$356,613,959
4.	2019 total adopted tax rate	\$.765270
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value:	
	A. Original 2019 ARB values:	\$0
	B. 2019 values resulting from final court decisions:	\$0
	C. 2019 value loss. Subtract B from A.[3]	\$0
6.	2019 taxable value subject to appear under Chapter 42, as of July 25.	
	A. 2019 ARB certified value	

Line	No-New-Revenue Rate Activity	Amount/Rate
		0
	B. 2019 disputed value:	0
	C. 2019 undisputed value Subtract B from A	0
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6	0
8.	2019 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 7	\$356,613,959
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5]	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. 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 2020 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2019 market value:	\$122,294
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$1,882,939
	C. Value loss. Add A and B.[6]	\$2,005,233
11.	2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
	A. Use 2019 market value:	\$0
	B. 2020 productivity or special appraised value:	\$0
	C. Value loss. Subtract B from A.	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$2,005,233
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8	\$354,608,726
14.	Adjusted 2019 taxes. Multiply Line 4 by Line 13 and divide by \$100	\$2,713,714
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019. [8]	\$3,246
16.	Taxes in tax increment financing (TIF) for tax year 2019 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 2020 captured appraised value in Line 18D, enter 0.[9]	\$79,415
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.	\$2,637,545
18.	Total 2020 taxable value on the 2020 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	\$438,775,706
	B. Counties Include railroad rolling stock values certified by the Comptroller's office	\$0
	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 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.[12]	\$13,512,732

Line	No-New-Revenue Rate Activity	Amount/Rate
	E. Total 2020 value Add A and B, then subtract C and D	\$425,262,974
19.	Total value of properties under protest or not included on certified appraisal roll. [13]	
	A. 2020 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]	\$12,659,151
	B. 2020 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.	\$12,659,151
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step.	\$79,473,508
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.	\$358,448,617
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. [18]	\$0
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. [19]	\$11,968,768
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$11,968,768
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$346,479,849
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.	\$.761240 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate	\$.761240 /\$100

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 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.

Line	Voter Approval Tax Rate Activity	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$.550877
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	356,613,959
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	1,964,504
31.	Adjusted 2019 levy for calculating NNR M&O rate. Add Line 31E to Line 30.	1,909,564
	A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	0
	B. M&O taxes refunded for years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019	2,227
	C. 2019 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 2020 captured appraised value in Line 18D, enter 0	57,167
	D. 2019 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	0
	E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function	-54,940
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	346,479,849
33.	2020 NNR M&O rate (unadjusted) Divide Line 31 by Line 32 and multiply by \$100.	0.551133
34.	Rate adjustment for state criminal justice mandate. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
	A. 2020 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. 2019 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

Line	Voter Approval Tax Rate Activity	Amount/Rate
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
35.	Rate adjustment for indigent health care expenditures Enter the rate calculated in C. If not applicable, enter 0	0.000000
	A. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose	0
	B. 2019 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, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
36.	Rate adjustment for county indigent defense compensation Enter the lessor of C and D. If not applicable, enter 0	0.000000
	A. 2020 indigent defense compensation expenditures Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose	0
	B. 2019 indigent defense compensation expenditures Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100	0.000000
37.	Rate adjustment for county hospital expenditures. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	0
	A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period	0
	B. 2019 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, 2018 and ending on June 30, 2019	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	0.000000
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34, 35, 36, and 37	0.551133
39.	2020 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 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27]	0.570422
40.	Total 2020 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.	

Line	Voter Approval Tax Rate Activity	Amount/Rate
	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. Enter debt amount	756,745
	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 resource	0
	E. Adjusted debt Subtract B, C and D from A	756,745
41.	Certified 2019 excess debt collections Enter the amount certified by the collector.	0
42.	Adjusted 2020 debt Subtract Line 41 from Line 40E	756,745
43.	2020 anticipated collection rate. . 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%	114.00
	A. Enter the 2020 anticipated collection rate certified by the collector	114.00
	B. Enter the 2019 actual collection rate	114.00
	C. Enter the 2018 actual collection rate	117.00
	D. Enter the 2017 actual collection rate	118.00
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43.	663,811
45.	2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	358,448,617
46.	2020 debt rate Divide Line 44 by Line 45 and multiply by \$100.	0.185190
47.	2020 voter-approval tax rate	0.755612
48.	COUNTIES ONLY	0.755612
STEP 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
49.	Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	2020 voter-approval
50.	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. Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95[3] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	0
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	358,448,617
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	0.000000
53.	2020 NNR tax rate, unadjusted for sales tax.[35] Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$.761241
54.	2020 NNR tax rate, adjusted for sales tax. Subtract Line 52 from Line 53.	\$.761240
55.		0.755612

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
	Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>	
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	0.755612

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection 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	Activity	Amount/Rate
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). [6] Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor collector with a copy of the letter.[7]	\$0
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	\$358,448,617
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	0.000000
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	0.755612

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

STEP 5: Voter-Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.[39] In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero. Consult with legal counsel to ensure appropriate calculation of the unused increment rate.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

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. [41]

Line	Activity	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020,	0.000000
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020,	0.000000
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	0.000000
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	0.000000

STEP 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.[42]

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. [41]

Line	Activity	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.551133
67.	2020 total taxable value Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	358,448,617
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	0.139490
69.	2020 debt rate Enter the rate from Line 46 of the <i>Voter- Approval Tax Rate Worksheet</i>	0.185190
70.	De minimis rate Add Lines 66, 68 and 69.	0.875813

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate 0.761240
Voter-Approval Tax Rate 0.755612
De minimis rate 0.875813

STEP 8: Taxing Unit Representative Name and Signature

print Scott Porter
Printed Name of Taxing Unit Representative

sign here J Scott Porter
Taxing Unit Representative

7/29/2020
Date